



**REGINA  
PUBLIC  
SCHOOLS**

# **Regina School Division #4 of Saskatchewan Annual Report 2015-16**



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**Regina School Division #4 of Saskatchewan**  
**1600 4<sup>th</sup> Avenue Regina, SK S4R 8C8**  
Phone (306) 523-3000 Fax (306) 523-3031  
E-mail: [info@rbe.sk.ca](mailto:info@rbe.sk.ca) Website: [www.rbe.sk.ca](http://www.rbe.sk.ca)

## Letter of Transmittal



Honourable Don Morgan, Q.C.  
Minister of Education

Dear Minister Morgan:

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 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

*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, 2015 to August 31, 2016.

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*

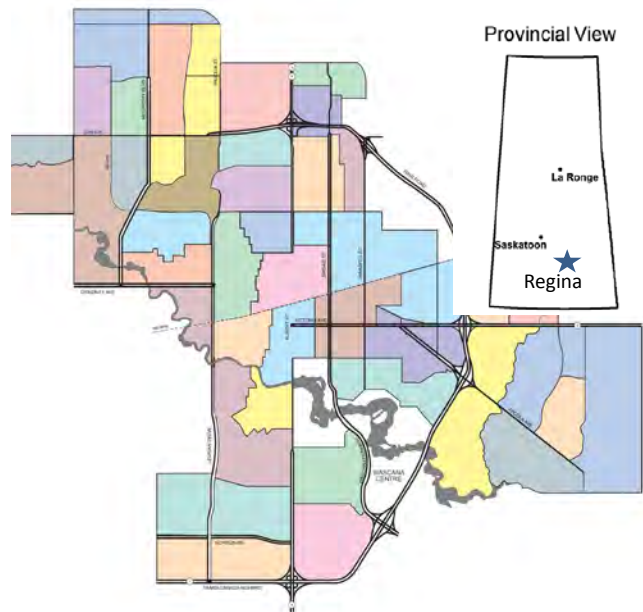
Regina Public Schools (RPS) is one of the largest school divisions, in terms of student population, in the province of Saskatchewan and is one of four urban school divisions.

RPS educates more than 22,000 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>.

The School Division serves all public ratepayers within the boundaries of the City of Regina. In addition, the School Division offers access to a select group of programs to students from adjoining school divisions, which 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.

Regina Public Schools provides early learning experiences to three- and four-year olds in 51 Prekindergarten/Preschool programs.

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 one high school.

The Division provides services and programs for all students, whether they are advanced learners or require intensive supports. 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. For adolescents and young adults re-engaging in the learning process, the Adult and Victoria Campuses provide quality instruction and proven results in a non-traditional setting.

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 Division 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

The Division's 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](http://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, 2012. Board of Education members at August 31, 2016 are:

Subdivision 1 .....	Dr. Jane Ekong
Subdivision 2 .....	Aleana Young
Subdivision 3 .....	Dale West
Subdivision 4 .....	Cindy Anderson
Subdivision 5 .....	Carla Beck*
Subdivision 6 .....	Katherine Gagne (Board Chair)
Subdivision 7 .....	Dr. Kathleen O'Reilly

\* Trustee Carla Beck resigned, as of May 2016, after being elected to the Provincial Legislature.

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. Kathleen O'Reilly, Dale West, Aleana Young, and (front row, l. to r.) Dr. Jane Ekong, Katherine Gagne, Carla Beck\*, and Cindy Anderson.

(RPS 2012)

## ***School Community Councils***

Regina Public Schools is responsive to the communities it serves through an extensive 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.

85.4% of schools have the required elected and appointed members of 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. *Let's Get Connected*, a parent forum for school community councils and parents, was held on Tuesday, April 26, 2016 at Campus Regina Public. The evening was well attended with approximately 125 participants, including parents, school-based administrators, Division office administration and school board trustees.

Participants had an opportunity to take part in two of three sessions, including: *Connecting with your Child in Today's Digital Society*, *Schools & SCCs Working Together for Kids*, and *Truth & Reconciliation: Connecting through Aboriginal Education*.

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.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Parents/Guardians	72%	75%	73%	73%	70%	70%
Community Members	3%	2%	4%	4%	4%	4%
Other*	25%	23%	23%	23%	26%	26%

\*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). These grants were expended in support of Education Sector Strategic Plan focus areas in 2015-16.

## **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. The Division 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 Division, 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.

All the schools in the Division provide 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 a two-day Treaty 4 conference building understanding for students through community presenters, and an event entitled “Building Your Home Fire,” which included identifying and challenging schools and communities to respond to the Calls for Action. Another project included a Community Heroes Calendar Project acknowledging inspiring leaders, and an “Honouring our Parents” night rather than the typical Meet the Teacher/Open House event. The School Division hosted community screenings of videos pertaining to Regina Indian Industrial School (which included a discussion around the designation of the cemetery as a heritage site), *The Greenlake Story*, and *The Pass System*.
- Regina Public Schools, in partnership with the First Nations University of Canada, held a powwow to honour Treaty 4 graduates.

### ***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.

The Division 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.

The Division is a member of the Regina Regional Intersectoral Committee. This committee develops and implements integrated service delivery responses to children, youth and families and works to further human services integration. This support includes facilitating the collection, distribution, analysis, and community engagement in the use of data to improve evidence-based decision making; promoting and facilitating community development strategies; and making recommendations to facilitate innovations in the delivery of human services.

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 summer slide.

The Division has also partnered 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 RDIEC provides a venue for an effective long-term partnership between Industry and Education. The role of the RDIEC is to provide career development opportunities for youth, educators and career practitioners.

Programming at Campus Regina Public provides students from all Regina Public high schools the opportunity to enroll in half-day classes at the Cochrane Campus where curriculum 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.

The Division is also collaborating with the City of Regina and Regina Public Library to build the Mâdawêyatitân 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

## Introduction of the Education Sector Strategic Plan

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

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

## Enduring Strategies

The Enduring Strategies in the ESSP are:

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



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

### **OUTCOME:**

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

### **PRIORITY:**

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

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

Work collaboratively with Ministry 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 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

- 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 Scott Collegiate to monitor the achievement levels of FNMI students on a regular basis.
- Ensured attendance data is sent bi-weekly to advocate.
- Removed fiscal barriers such as lunch and transportation cost by providing lunch passes and bus tickets to students in need.

### **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, 2015-16

Subject	All Students		Non-FNMI		FNMI	
	Province	Regina Public	Province	Regina Public	Province	Regina Public
English Language Arts A 10 (Eng & Fr equiv)	73.0	71.4	76.1	74.5	61.1	57.9
English Language Arts B 10 (Eng & Fr equiv)	73.4	71.9	76.2	74.9	62.5	58.8
Science 10 (Eng & Fr equiv)	72.0	71.0	75.1	74.9	59.6	54.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	71.6	76.1	75.1	60.8	56.9
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	71.0	74.8	73.8	60.3	54.1
English Language Arts 20 (Eng & Fr equiv)	74.4	72.0	76.3	73.8	64.7	61.9
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	62.4	69.3	65.3	61.3	53.9
Math: Foundations 20 (Eng & Fr equiv)	73.6	74.4	75.3	76.3	63.6	61.0

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

Source: Ministry of Education, 2016

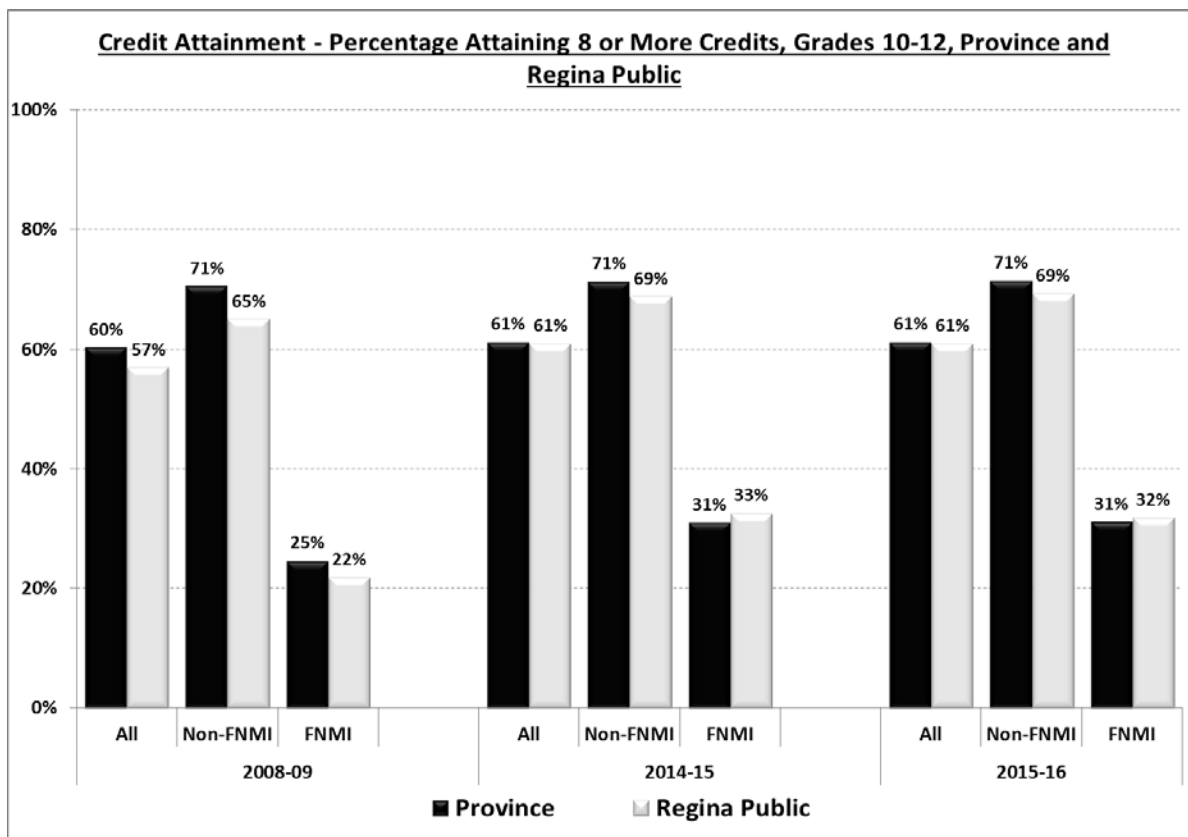
#### Analysis of results

In 2015-16, across all courses identified, the average grades (by subject) for students in Regina Public Schools (RPS) range from 62.4% to 74.4%. When compared with 2014-15 results (reported last year), increases of 1.6% to 3.9% are evident in all courses but one. There remains a gap between Non-FNMI and FNMI students in results for all subjects identified in this measure. However, there is an increase of 1.9% for English Language Arts B10, 4.5% for Foundations and Pre-calculus 10 and 2.5% for English Language Arts 20. Given the high school focus on credit attainment and Aboriginal Advocates, this is encouraging. In all subjects, but one, the difference between the provincial and Division averages has narrowed. In one case (Math Foundations 20), Regina Public Schools results are higher than the provincial average.

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

Source: Ministry of Education, 2016

### Analysis of results

Saskatchewan high school students must accumulate, on average, eight credits per year to graduate within a three-year period after beginning Grade 10. Recent provincial results have been relatively stable with approximately 61% of all students attaining eight or more credits per year. Since 2008-09, the proportion of all RPS students attaining eight or more credits has steadily increased to the point of being at par with the provincial rate. In 2015-16, the percentage of all Regina Public students attaining eight or more is consistent with the provincial average. A positive aspect in the credit attainment data are the Grade 11 results (not displayed in the table above) where there is an increase in the percentages of students attaining eight or more credits each year of 3.9% for all students and 6.8% for FNMI students. The average number of self-identified FNMI students attaining eight or more credits yearly in 2015-16 is slightly above the provincial rate. Non-FNMI results continue to be slightly below the provincial results but show a slight increase over 2014-15. Regina Public Schools is encouraged with FNMI results and very hopeful that results for all students and specifically FNMI students will steadily increase over time.



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

**OUTCOME:**

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

**PRIORITY:**

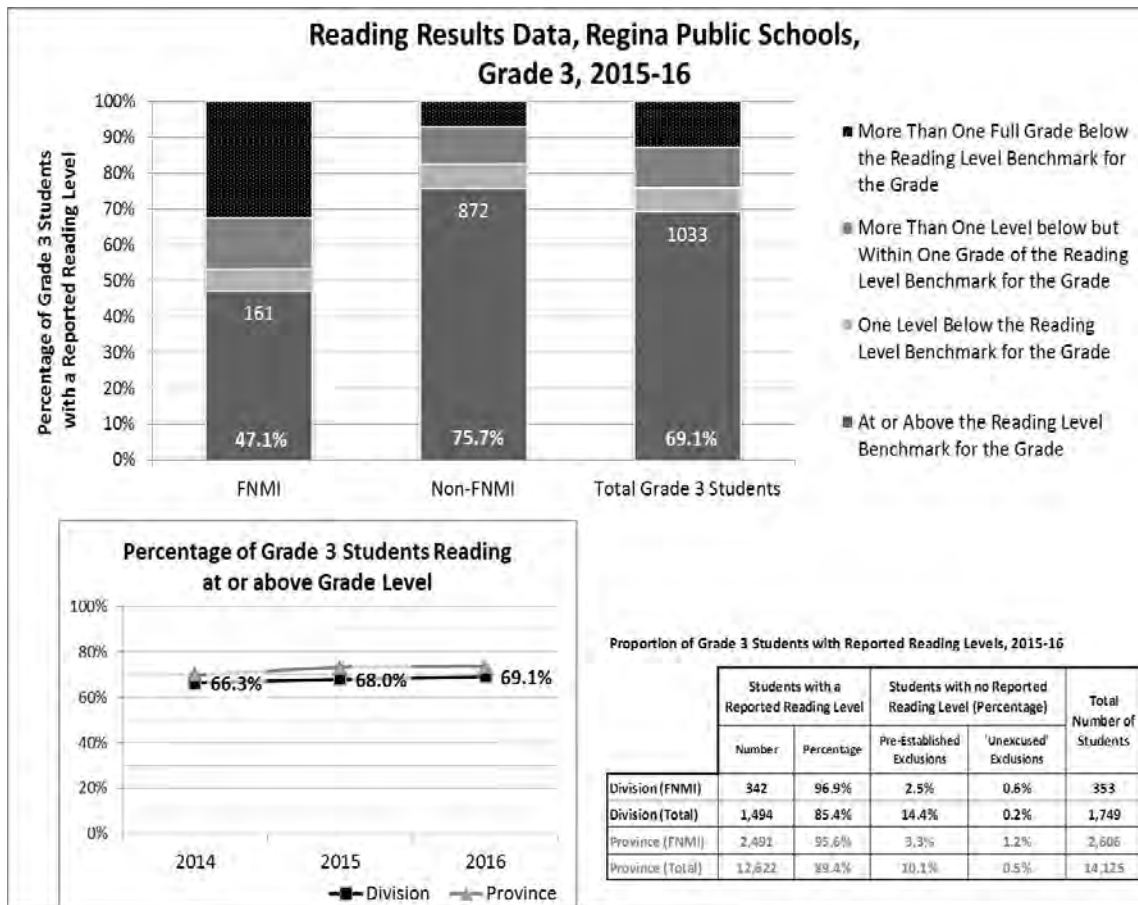
Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p>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, identifying and articulating a common set of essential learning skills for each grade level, providing professional learning opportunities specific to these areas, and 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.</p>
<p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<ul style="list-style-type: none"> <li>• Reading and writing professional development provided to teachers in their second year of service.</li> <li>• Sask Reads webinar provided to Grades 1-3 teachers and elementary school-based administrators.</li> <li>• Arranged school-based administrator representation on the Provincial Administrator Reading Team.</li> <li>• Introduced <i>Sask Reads for Administrators</i> to all elementary administrators.</li> <li>• Targeted consultant support provided for FNMI students and family engagement for reading success at four elementary schools.</li> <li>• Professional development provided for learning resource and early reading Intervention teachers on Fountas and Pinnell Benchmark Assessment and Continuum of Literacy Learning.</li> <li>• Year Two 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 one of the schools.</li> <li>• Professional Development provided for Grades 4 and 5 teachers focusing on assessing and teaching for mathematical proficiency.</li> <li>• A focus on Grade 2 readers in schools provided with Early Reading Intervention teachers.</li> </ul>

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

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

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



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

Source: Ministry of Education, 2016.

## Analysis of results

Regina Public Schools shows a slight improvement in year-over-year reading levels of all Grade 3 students with 69.1% of all students reading at or above the grade level benchmark, representing a 1.1% increase from 2015. For FNMI subpopulation, the results for this year are 47.1% of students read at or above the grade level benchmark, representing a 0.3% increase from 2015. For Non-FNMI students, 82% of students read within one level of the provincial benchmark level and for FNMI students, 53% read within one level of the provincial benchmark.

While there is still a discrepancy between Non-FNMI and FNMI achievement levels, disaggregated cohort data is worth noting. The Grades 2-3 cohort (not included in the table above) shows an increase of 1.3% of FNMI students reading at the determined benchmark level at the end of Grade 3. The Grades 1-2 cohort shows an increase of 4.6% of FNMI students reading at or beyond the determined benchmark level at the end of Grade 2. The Grades 1-2 cohort data indicates an increase of 4.6% for FNMI students. This is very encouraging given the Division focus on Levelled Literacy instruction at Grade 2 and the increase of just over 100 students in each of Grades 2 and 3 cohorts (see Demographics section, p 28). Regina Public Schools continues to work towards all students achieving the provincially developed reading benchmark level for each grade.

## Graduation Rates

### Outcome:

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

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

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 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

- Participated in the provincial working group focused on improving data gathering, absence monitoring, and intervention.
- 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.
- Developed an Attendance Intervention Protocol and Incentive Initiative to better identify and target students who were beginning to be absent habitually to 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.

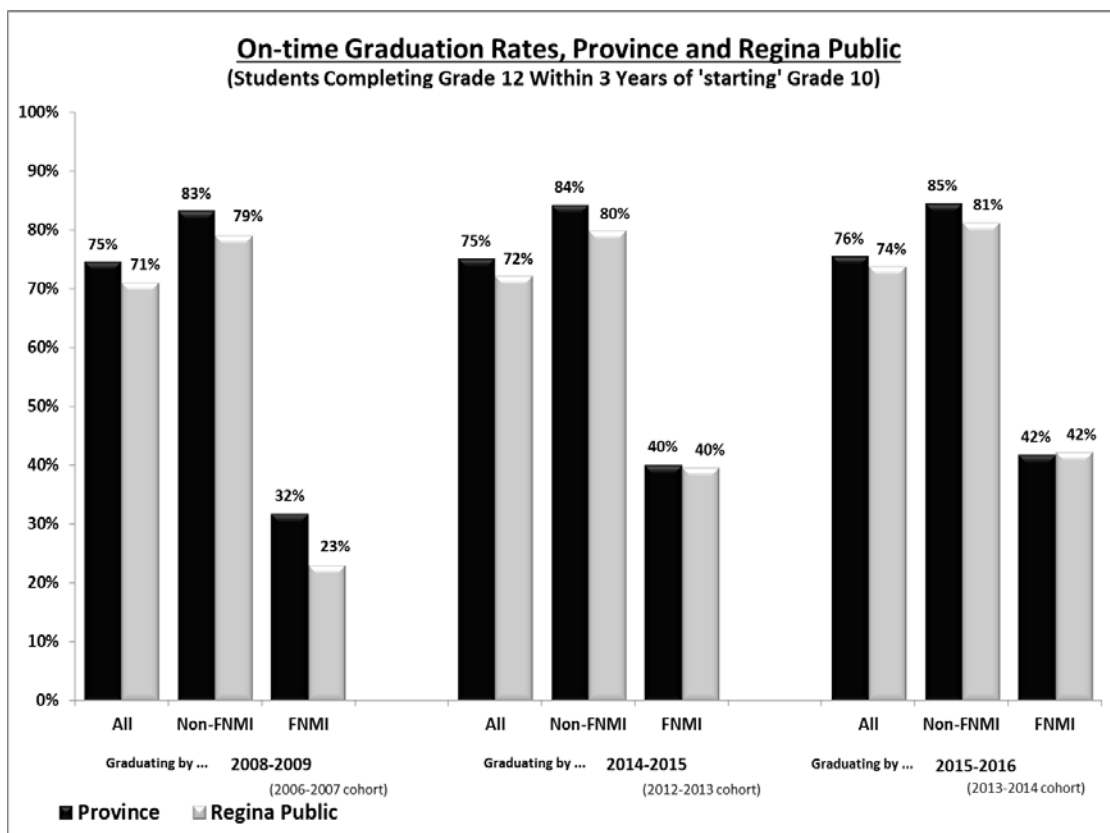
- Expanded the number of Aboriginal Advocate positions to seven so that all but one high school now have this resource to engage and support families with school.
- Developed the High School Re-Engagement Centre (@HERE), designed for students under 16 who struggle with attendance. In this smaller environment, 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.
- Developed a 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 will continue to expand in every high school each year.
- Continued supporting the implementation of 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.
- Implemented 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.

## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time

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

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



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

Source: Ministry of Education, 2016

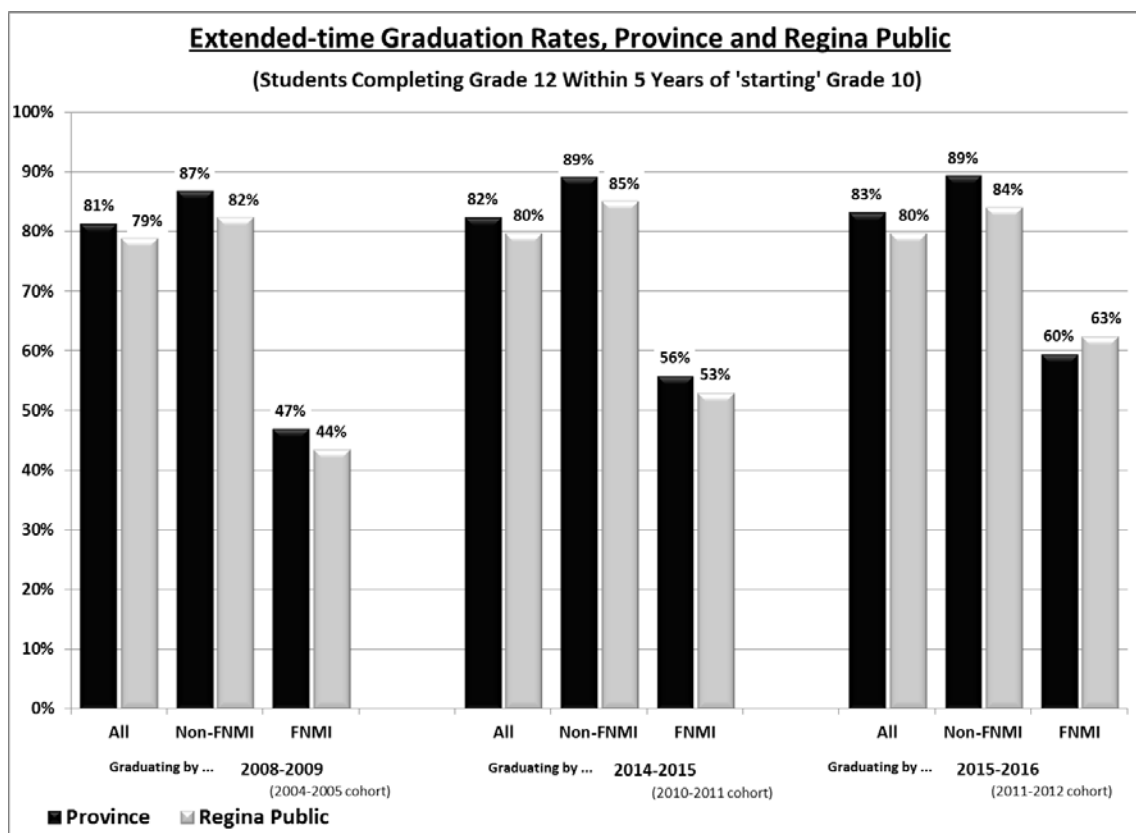
## Analysis of results

The School Division's on-time graduation rate for all students has shown some improvement but remains slightly below the provincial average. Since 2008-09, RPS has experienced an overall increase of 3% for all students, a 2 % increase for non-FNMI and a 19% increase in FNMI. In addition, over the course of this last year, there has been growth of 2% in all, 1% in non-FNMI, and 2% in FNMI. The trend line for on-time graduation results continues to increase, most significantly with FNMI students. This is especially noteworthy as RPS is a large division that is growing in population and diversity. (see Demographics section, p 28) RPS is proud that the FNMI on-time graduation rate is now slightly above the provincial average (42.3 % as compared to 41.8%). There continues to be a variance between on-time graduation rates for FNMI students and non-FNMI students in Regina Public Schools. Reducing this gap continues to be an important 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, 2016

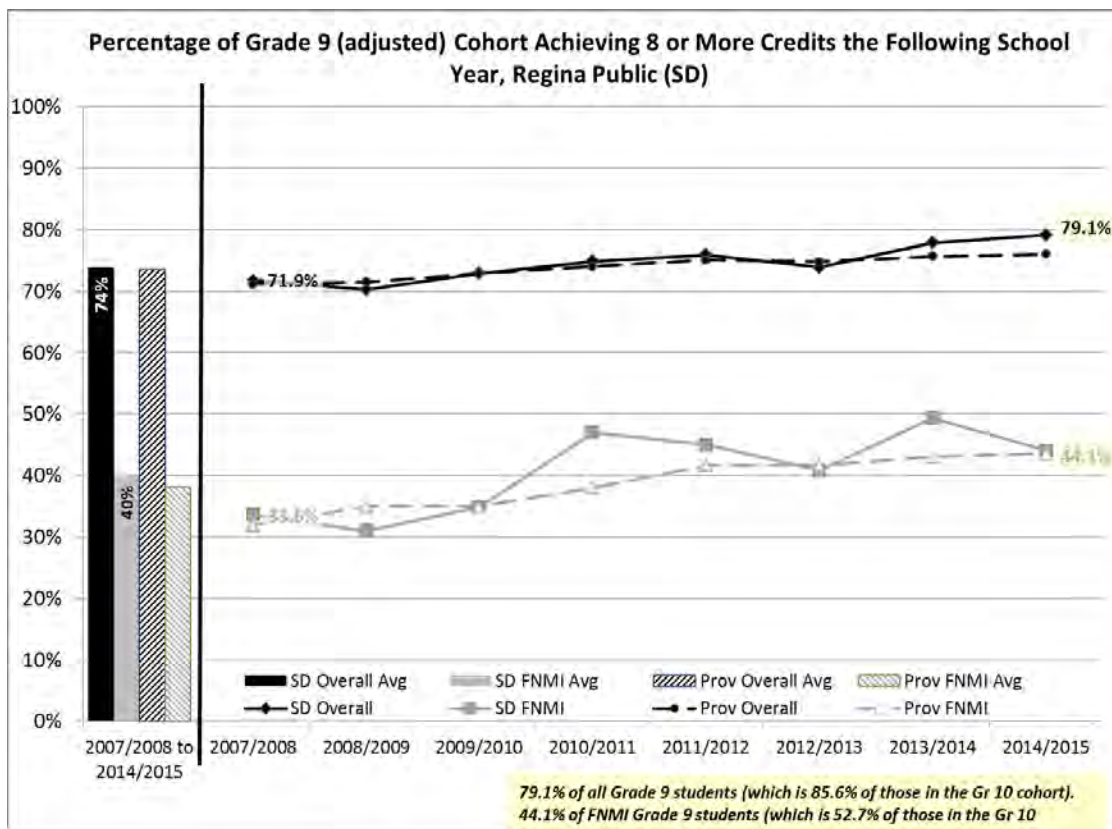
### **Analysis of results**

The School Division's extended-time graduation rate for all students has shown some improvement, but remains slightly below the provincial average. Since 2008-09, RPS has not seen a significant overall increase, 1% for all students and a 2% increase for non-FNMI students. However, RPS has seen huge success for FNMI students over this time period with a 19% increase in FNMI graduation rates. Additionally, over the course of this last year, while achievement rates have been stable for all students and non-FNMI once again, there was a very significant 10% increase for FNMI students. The Division's trend line of results continues to increase, most notably with FNMI students. 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 slightly above 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 Division goal and an area of focus for further gains.

### **Grades 9 to 10 Transition**

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

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



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

Source: Ministry of Education, 2016

### Analysis of results

Regina Public Schools has seen a slight increase in credit attainment for these cohorts over time. Since 2006, all RPS students' credit attainment has increased by 10%, while FNMI students have seen a much more rapid increase of over 15% in eight years. In both sub groups, RPS has been at par or outperformed the rest of the province most notably with FNMI students. 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. 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.



## Operational Spending

### Outcome:

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

<b>School division goals aligned with the Operational Spending outcome</b>	<ul style="list-style-type: none"><li>• Identify opportunities to collaborate with Regina Catholic Schools to achieve efficiencies and benefit students.</li><li>• Implement strategies to enhance and balance facilities utilization.</li><li>• Update Human Resources processes and procedures.</li><li>• Review existing operations to identify opportunities for efficiencies and redirecting resources.</li></ul>
<b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome</b>	<ul style="list-style-type: none"><li>• Completed feasibility study analyzing the potential for establishing a transportation consortium in partnership with Regina Catholic Schools.</li><li>• Introduced a new Human Resources/Payroll system, Atrieve, with the goal of updating and streamlining existing processes in the area and providing enhanced information for staffing purposes.</li><li>• Implemented revisions to the retirement gratuity policy which resulted in a one-time decrease to the Division's long-term obligations for this plan of \$2.4M.</li><li>• Participated in negotiations regarding revisions to the Civic Pension Plan covering non-teaching staff members with a view to enhancing the sustainability of the plan while maintaining affordable contribution rates.</li><li>• Implemented High School Strategy/Family of Neighbourhood Schools in order to optimize utilization of high school facilities in the Division.</li><li>• Completed LEAN event focused on streamlining the interface between Facilities and Accounting Departments in processing of payables. Upon full implementation, the cycle time for payments will be reduced from 27 days to 15 days, processing steps will be reduced from 11 to 9, and the number of transfers between staff will be reduced from 12 to 5.</li><li>• Implemented System Center Configuration Manager (SCCM) automated software updates to minimize requirement to manually update computer software thus freeing up technology-related resources.</li></ul>

## 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 2015-16 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, reading readiness, newly implemented Progress Reports and SeeSaw electronic learning journal and Communities of Practice.
- Professional Learning sessions for Kindergarten that included training and support for teachers new to the role, reading readiness, Hannon and Communities of Practice.
- Continued use of Early Years Evaluation in Kindergarten to identify vulnerable students and provide ongoing supports.
- Implementation of Help Me Tell My Story in all Prekindergarten classrooms.
- Implementation of SeeSaw (an electronic learning journal) in Prekindergarten to engage parents with the day to day learning of their PreK child.
- Working group created to develop an early learning common understanding of reading and reading readiness.
- Selection and implementation of ongoing assessment practices and processes incorporated into teaching and learning practices.

## Measures for Early Years

### Early Years Evaluation

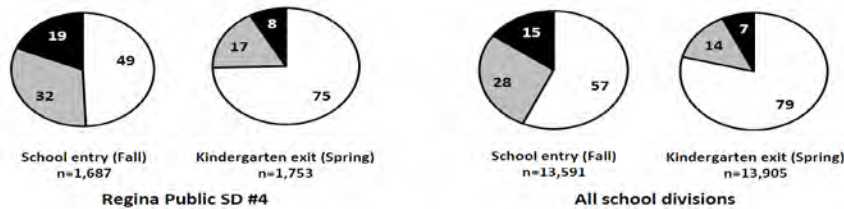
Regina Public Schools administered the Early Years Evaluation to students in 2015-16. A report is provided to each Kindergarten parent/caregiver in a face-to-face meeting in November.

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.

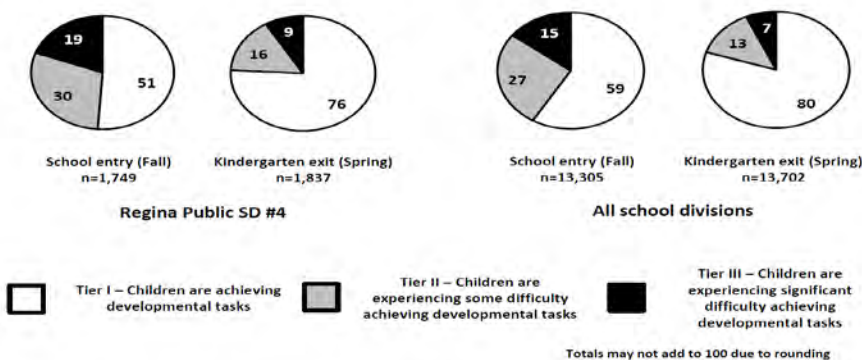
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

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

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



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



Notes:

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

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

Source: Ministry of Education, Early Years Branch, 2016

**Analysis of results**

Regina Public Schools had 76% of students leave Kindergarten ready to learn in Grade 1 in 2016. A further 16% are identified as benefiting from additional classroom support and 9% experienced significant difficulty. Year-over-year comparative 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. 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 22,000 students and operates 41 elementary and eight high schools. Six elementary schools and two high schools offer French Immersion programs to 2,310 students.

The Division operates 41 Prekindergarten programs providing early learning experiences to over 700 three- and four-year-olds in 25 school communities. In addition, 10 RPS Discovery Pre-Schools provide early learning experiences for students requiring intensive supports.

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 2015-16 school year, Regina Public Schools provided support to 2,501 EAL students. In January, 2016, the number of EAL students increased as a result of the Syrian refugee resettlement.

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.

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

### RPS Enrolment by Grade

Grade			
	2013-14	2014-15	2015-16
<b>Kindergarten</b>	1723	1745	1811
<b>1</b>	1695	1788	1808
<b>2</b>	1567	1700	1811
<b>3</b>	1495	1614	1710
<b>4</b>	1511	1516	1656
<b>5</b>	1477	1543	1564
<b>6</b>	1343	1504	1559
<b>7</b>	1508	1374	1519
<b>8</b>	1406	1543	1411
<b>9</b>	1503	1459	1506
<b>10</b>	1702	1670	1609
<b>11</b>	1497	1572	1601
<b>12</b>	2238	2132	2126
<b>Total</b>	<b>20665</b>	<b>21160</b>	<b>21691</b>

<b>PreK</b>	721	689	714
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
<b>Self-Identified FNMI</b>	<b>K to 3</b>	782	1331	1419
	<b>4 to 6</b>	484	809	940
	<b>7 to 9</b>	551	798	837
	<b>10 to 12</b>	963	1123	1133
	<b>Total</b>	<b>2780</b>	<b>4061</b>	<b>4329</b>
<b>French Immersion</b>	<b>K to 3</b>	978	969	1036
	<b>4 to 6</b>	508	522	556
	<b>7 to 9</b>	399	365	417
	<b>10 to 12</b>	233	229	301
	<b>Total</b>	<b>2118</b>	<b>2085</b>	<b>2310</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	683	646	718
	<b>4 to 6</b>	586	645	684
	<b>7 to 9</b>	510	478	477
	<b>10 to 12</b>	528	608	622
	<b>Total</b>	<b>2307</b>	<b>2377</b>	<b>2501</b>

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

Source: Ministry of Education, 2015

## Staff

Regina Public Schools employs approximately 2,231 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, the Division 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. The Division administers an Employment Equity Plan in its effort to ensure a representative workforce.

### School Division Staff – 2015-16

Job Category	FTEs
Classroom teachers	1399.7
Principals, vice-principals	78.4
Other educational staff – (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	448.9
Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	130.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	166.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	1.0
Senior management team – e.g., chief financial officer, director of education, superintendents	7.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2231.4</b>

- Notes:**
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
  - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
  - Information for all staff is at August 31, 2016.

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.



# Facilities Transportation and Infrastructure

## RPS Capital Development Projects

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. The Division is planning for the future, both with 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 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 continues to work with the Ministry and Regina Catholic Schools on the construction of three new joint schools in Regina's newest neighbourhoods and ongoing work to replace the École Connaught Community School building. The Division continues to consult with school communities and participate in the design and construction of these schools. These four schools are scheduled to be open in the fall of 2017.

As well, during the 2015-16 school year construction continued on the Mâdawêyatitân Centre in preparation for a fall 2017 completion and opening.

### Projects in Progress

Project	2011-12	2012-13	2013-14	2014-15	2015-16
Mâdawêyatitân Centre (North Central Shared Facility/ Scott Collegiate)	Plan	Design Stage	Design Stage	Construct	Construct
Connaught School	Facility Study	Facility Study Completed & Approved	Design Stage Approved	Plan	Construct
New Elementary School (Harbour Landing)			Plan	Design Stage	Construct
New Elementary School (Greens on Gardiner)			Plan	Design Stage	Construct
New Elementary School (Rosewood Park)			Plan	Design Stage	Construct

### Projects awaiting Ministry approval to proceed to next stage:

Project	2011-12	2012-13	2013-14	2014-15	2015-16
Imperial/McDermid	Facility Study	Facility Study Completed & Approved	Design Stage Site selected (Pending)*	Design Stage Site selected (Pending)*	Design Stage Site selected (Pending)*
Argyle( Athabasca )	Design Stage (Pending)*	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)*	Design Stage (Pending)*
Southeast High School		Facility Study	Study Completed	Study approval (Pending)*	Study approval (Pending)*

\*awaiting Provincial Government Approval



## 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

School	Grade Level
Massey	K-8
McDermid	PreK-8
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 2015-16 school year.

<b>School</b>	<b>Project</b>	<b>Details</b>	<b>2015-16 Cost</b>
Arcola School	Portable Addition	Installation of Portable Classrooms	\$ 509,153
Balfour Collegiate	Structural Repair	Boiler Replacement	\$ 947,077
Balfour Collegiate+	Structural Repair	Partial Foundation Repair	\$ 615,565
Balfour Collegiate	Retrofit	Asbestos Abatement	\$ 668,911
Burnett Centre	Roof	Partial Roof Replacement	\$ 505,866
Campbell Collegiate*	Structural Repair	Interior Renovations	\$ 447,540
Campbell Collegiate	Roof	Partial Roof Replacement	\$ 314,857
Campus Regina Public	Roof	Partial Roof Replacement	\$ 246,584
Campus Regina Public*	Retrofit	Welding Shop Renovation	\$ 535,995
Centennial School	Roof	Partial Roof Replacement	\$ 525,388
Connaught School+*	New School	Construction	\$ 6,810,222
Coronation Park School	Structural Repair	Partial Foundation Repair	\$ 480,273
Douglas Park School	Portable Addition	Installation of Portable Classrooms	\$ 549,084
Ethel Milliken School*	Portable Addition	Installation of Portable Classroom	\$ 299,897
George Ferguson School	Portable Addition	Installation of Portable Classroom	\$ 380,267
George Ferguson School	Roof	Partial Roof Replacement	\$ 232,411
George Lee School	Roof	Partial Roof Replacement	\$ 444,431
Glen Elm School	Portable Addition	Installation of Portable Classroom	\$ 303,393
Henry Braun School	Roof	Partial Roof Replacement	\$ 337,231
F. W. Johnson Collegiate	Roof	Partial Roof Replacement	\$ 278,876
Mâmwâyâtîân Centre*+	New School	Construction	\$ 16,629,688
MacNeill School	Portable Addition	Installation of Portable Classrooms	\$ 738,167
MacNeill School	Roof	Partial Roof Replacement	\$ 226,149
W.S. Hawrylak School	Portable Addition	Installation of Portable Classroom	\$ 349,279
Wilfred Hunt School	Structural Repair	Partial Foundation Repair	\$ 297,125
<b>Total</b>			<b>\$ 33,673,429</b>

\* Part of the cost of this project was paid during the 2014-15 budget year.

+ This project will be continued in 2016-17 and part of the cost will be incurred during 2016-17.

## ***Student Transportation***

Regina Public Schools is an urban school division offering education to public ratepayers residing within the borders of the City of Regina. Transportation services are provided to elementary school students in Grades 2 to 8 who reside more than 1.2 kilometres from their designated school and to Kindergarten and Grade 1 students who reside more than 600 metres from their designated school. In addition, transportation services are provided to special needs students. 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.

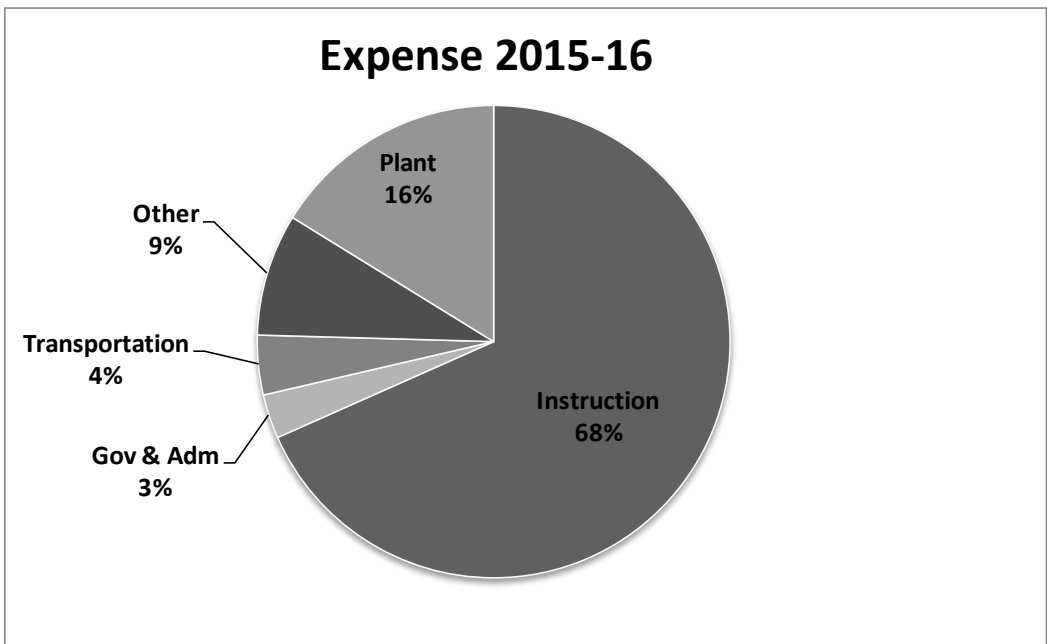
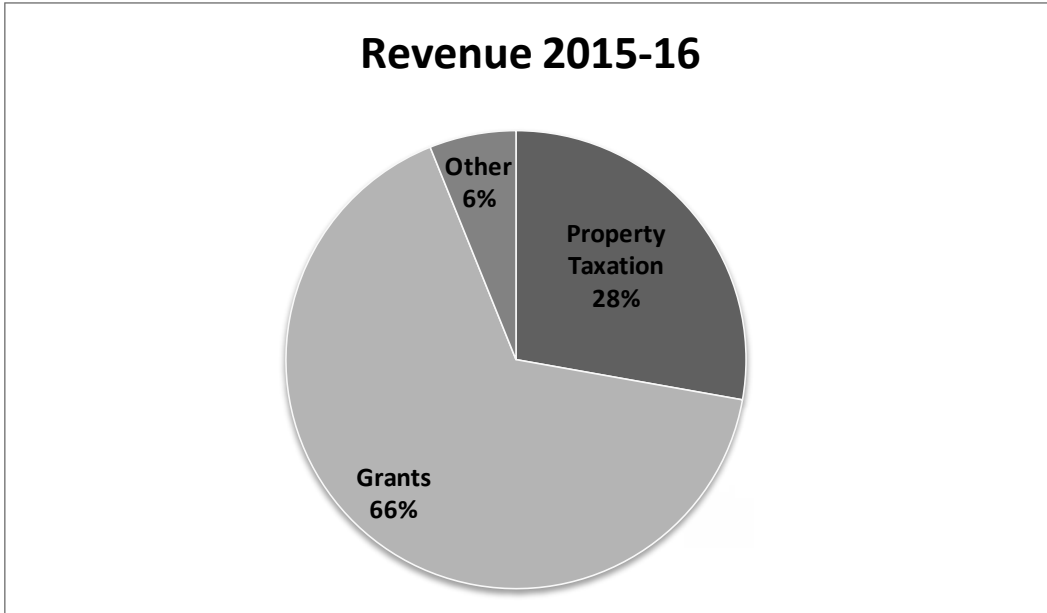
### **Student Transportation 2015-16**

<u>Transportation Statistics</u>	
Students transported	6181
In-town students transported (included in total number above)	6181
Transportation routes	355
Average one-way ride time	26.2 minutes
Longest one-way ride time	57.1 minutes
Number of School trips	7911

Source: Regina Public School Transportation Department

# 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, 2015 to August 31, 2016

	2016	2016	2015	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	84,860,688	86,399,460	84,237,422	1,538,772	2%	
Grants	191,739,221	205,397,159	141,214,635	13,657,938	7%	1
Tuition and Related Fees	1,830,000	1,536,328	1,986,609	(293,672)	-16%	2
School Generated Funds	3,600,000	4,142,233	3,957,667	542,233	15%	3
Complementary Services	3,310,221	3,658,500	3,483,004	348,279	11%	4
External Services	8,329,008	8,445,686	8,473,735	116,678	1%	
Other	1,382,000	1,190,291	2,713,572	(191,709)	-14%	5
<b>Total Revenues</b>	<b>295,051,138</b>	<b>310,769,657</b>	<b>246,066,644</b>	<b>15,718,519</b>	<b>5%</b>	
<b>EXPENSES</b>						
Governance	567,430	552,970	552,624	(14,460)	-3%	
Administration	6,304,486	6,579,209	6,201,640	274,723	4%	
Instruction	163,668,856	161,384,526	160,532,283	(2,284,330)	-1%	
Plant	38,107,466	38,243,622	37,001,096	136,156	0%	
Transportation	9,574,699	9,628,991	9,473,094	54,292	1%	
Tuition and Related Fees	605,673	499,086	559,294	(106,587)	-18%	6
School Generated Funds	3,613,034	3,812,873	3,721,808	199,839	6%	7
Complementary Services	5,243,348	5,703,985	5,291,503	460,637	9%	8
External Services	8,471,326	8,445,686	8,489,069	(25,640)	0%	
Other Expenses	1,210,769	1,277,813	1,521,466	67,044	6%	9
<b>Total Expenses</b>	<b>237,367,087</b>	<b>236,128,761</b>	<b>233,343,877</b>	<b>(1,238,326)</b>	<b>-1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>57,684,051</b>	<b>74,640,896</b>	<b>12,722,767</b>			

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

Note	Explanation
1	Capital grants received for various projects higher than anticipated.
2	The number of students paying tuition fees was lower than expected.
3	Student fee collections, grants, donations and partnership revenues were higher than expected.
4	Special program revenues were higher than expected.
5	Interest revenue was less than budget estimate due to lower interest rates.
6	The number of students for whom tuition was paid was lower than projected.
7	Student revenue collections were higher than budgeted.
8	Due to receipt of increased special programming grants, expenditures were higher than budgeted.
9	Expenditures related to bank services were higher than anticipated.

## Appendix A: Payee List – 2015-16

### *Board of Education Remuneration*

Name	Remuneration	Expenses	Professional Development **	Total
Anderson, Cindy	17,713	8,513	710	26,936
Beck, Carla***	13,918	6,812	332	21,062
Ekong, Jane	17,713	8,513	1,794	28,020
Gagne, Katherine*	20,508	9,844	1,851	32,203
O'Reilly, Kathleen	17,713	8,513	0	26,226
West, Dale	17,042	8,513	1,035	26,590
Young, Aleana	17,461	8,513	645	26,619

\* Board Chair

\*\* Professional development includes education, training and conferences.

\*\*\* Trustee Carla Beck resigned as of May 2016 after being elected to the Provincial Legislature. The position is presently vacant.

### **Regina Public School Division Payee Disclosure List for the Fiscal Year September 1, 2015 to August 31, 2016**

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

#### ***Personal Services***

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

ACHEMICHUK, DANITA	88,668	ADEMA, ELINOR	61,310
ACKERMAN, JASON	87,082	ADEMA, RUTH	94,938
ACTON, SHEILA	85,719	AGECOUTAY-SWEET, NATALIE	88,396
ADAM, BRENT	99,502	AGOPSOWICZ, TIFFANY	85,772
ADAM, JUNE	88,396	AIGINITIS, MARIA	84,337
ADAMACK, PEGGY	93,433	AINSLY, RENEE	86,588
ADAMS, CINDY	92,667	AITKEN, JUSTIN	56,010
ADAMS, KELLY	93,959	ALEXANDER, BROOKE	64,106
ADAMS, KYLA	99,899	ALEXANDER, DARREN	77,791
ADAMS, SARAH	57,582	ALEXANDER, HOLLY	68,629
ADELMAN, SCOTT	88,695	ALEXANDER, JENNIFER	80,267

ALLAN, JUNE	84,857	BACK, COLIN	76,214
ALLEN, LISA	119,787	BACK, JILL	78,388
AMBROSIA, JEFFREY	96,895	BAETE, MONIQUE	73,852
AMON, PATRICK	70,802	BAGWELL, RHONDA	59,007
ANDERS, SHERI-LYNN	83,405	BAHIA, KAMALDEEP	75,754
ANDERSEN, KIMBERLY	91,494	BAILEY, THERESA	83,785
ANDERSON COBB, KIMBERLY	88,091	BAIRD, DEIDRE	92,739
ANDERSON, AARON	87,773	BAKER, AMANDA	66,602
ANDERSON, DELAINE	93,066	BALAS, DON	98,996
ANDERSON, KAREN	87,628	BALDWIN, CORY	59,956
ANDERSON, KATHERINE	88,396	BALDWIN, TERESITA	159,250
ANDERSON, LYNN	50,398	BALKWILL, ANGELA	114,008
ANDERSON, MARIA	86,917	BALLANTYNE, SUSAN	88,396
ANDERSON, NICOLE	71,594	BANERJEE, BASHAB	78,490
ANDERSON, ROCHELLE	90,573	BANSLEY, SCOTT	97,533
ANDERSON, ROXANNE	121,216	BARAGAR, ROBERT	88,396
ANDERSON, TRISTEN	65,146	BARAN, JACQUELINE	51,240
ANTONINI, CORY	99,362	BARANGA, SLAVITA	82,604
ANTONOWITSCH, SELEENA	59,881	BARBER, JANEEN	76,263
ANTROBUS, LEANNE	69,983	BARBER, NEIL	83,265
APPERLEY, DEANNA	91,577	BARIUAN, JOSE	50,153
APPLEBY, JAMES	89,011	BARNES, NICHOLAS	67,058
ARANEDA, ANDRES	70,238	BARON-WILLIAMS, BONNIE	110,682
ARCARI, MELISSA	69,066	BARTH, JAMIE	65,150
ARCHAMBAULT, MONICA	86,771	BARTLETT, ALLEN	53,760
ARDELAN, DARA	85,691	BASEDEN, MARGARET	56,150
ARGUE, LANA	96,323	BASHUTSKI, MICHELLE	81,703
ARGUE, SHERYL	95,567	BASI, HARBINDER	72,596
ARGUIN, BREE	67,338	BATES, ROBERTA	87,333
ARMBRUSTER, LEIGHTON	55,734	BAUMGARTNER, AARON	117,335
ARMSTRONG, HOLLY	90,221	BAUMGARTNER, SARAH	77,437
ARMSTRONG, JAMIE	84,923	BAXTER, LEE	51,212
ARMSTRONG, JENNIFER	81,194	BAXTER, RICHARD	64,628
ARTEMENKO, TIMOTHY	92,168	BAYDA, MELINDA	83,809
ASHTON, TERRY	76,168	BEATTIE, JENNIFER	91,870
ASSELIN, MARCEL	93,044	BEATTIE, SHERRI	113,850
ATCHISON, JES	90,087	BEAULIEU, PAULINE	56,527
ATTWATER, SHAE-LYNN	55,051	BEAUREGARD, JEANNE	93,457
AUZENNE, ANTHONY	58,471	BECHARD, RENEE	84,885
AVRAM, LISA	62,648	BECKMANN, LEE	63,263
AZIZI, NOORULLAH	50,645	BEDARD, MARIE-CLAIRE	89,512
BABCOCK, DENISE	88,396	BEKKER, JOSHUA	85,210
BABCOCK, SCOTT	84,295	BELICK, LAURIE	59,015
BACHART, JODIE	60,742	BELIVEAU, KENDRA	75,113
BACHELU, DENIS	90,137	BELL, SARAH	84,295
BACHIU, BRENT	119,422	BELLE, JAMES	62,960
BACHIU, KATHLEEN	86,472	BELLEGARDE, SANDRA	97,236



BELVEDERE, CHELSEA	63,468	BONIN, MATHEW	64,345
BENGERT SIMAN, WINTER	53,170	BONNEAU, VICTORIA	59,032
BENJAMIN, ERIC	70,160	BONNOR, CHAS	60,326
BENJAMIN, ERIN	65,767	BOOTH, TABITHA	98,897
BENOIT, LORI	90,532	BORTIS, KALI	73,724
BENSON, BRETT	79,034	BOSLEY, BLAYNE	87,707
BENSON, ELIZABETH	90,067	BOULANGER, ALLISON	76,509
BENTLEY, STIRLING	97,656	BOURLON, VANESSA	77,311
BENTZ, ANGELA	84,041	BOUTILIER, STEPHEN	79,169
BERG, KAYLAN	62,956	BOWES, MONIQUE	98,657
BERGEN, CARIN	93,433	BOYARSKI, PEGGY	57,396
BERGER, KIRSTIE	57,363	BRACE, AMANDA	57,872
BERGEY KAIP, KIMBERLY	88,945	BRACE, DOREEN	89,498
BERRIAULT, HEATHER	85,429	BRACE, GRAHAM	64,691
BERRNS, KAREN	113,403	BRADEN, RONALD	51,454
BETSON, ERIN	104,034	BRADLEY, JESSE	93,519
BICKFORD, ALEXANDRA	77,443	BRADLEY, STACEY	101,725
BILINSKI, CHRISTINE	69,797	BRAITHWAITE, STACEY	96,009
BILOKURY, KAYLA	64,589	BRANDER, BEVERLEY	88,471
BIRCH, ANDREA	86,485	BRANDER, BRUCE	91,762
BIRD, LEATHA	89,874	BRANDT, CONSTANCE	55,800
BIRD-FRATER, DEBBIE	93,247	BRANDT, JARED	65,162
BIRGAN DEACON, YASEMIN	60,058	BRAUN, GARRY	89,401
BISHOFF, ERIN	84,633	BRAUN, LUKE	78,497
BISSET, CHANELLE	50,569	BRETNELL, CARLIE	82,976
BLACK, JEREMY	75,274	BREWER, JOLIE	65,288
BLACK, KATHERINE	99,580	BREZINSKI, GWENDOLYN	112,282
BLACKWELL, KRISTEN	62,696	BREZINSKI, KELLY	101,843
BLAIR, DOUG	72,052	BRIDGEMAN, JANNAE	50,774
BLAIR, LAURIE	89,342	BRIDGEMAN, SCOTT	76,366
BLAISDELL, WHITNEY	54,522	BRITTON, JILL	63,308
BLAKE, TINA	87,127	BRITTON, SHAWNA	72,350
BLAKLEY, BRENT	84,295	BRODNER, KAYLA	66,022
BLASCHKE, MEIRA	79,465	BRODZIAK, SHELLEY	100,664
BLENKIN, MEGAN	60,024	BROOKS, CALLA-DAWN	96,875
BLENKIN, PAMELA	64,041	BROUET, MICHAEL	84,295
BLISH, NYONE	54,590	BROWN, AMANDA	87,253
BLYTH, TARYN	82,406	BROWN, CINDY	84,295
BOAN, ELISABETH	85,177	BROWN, KIMBERLY	100,022
BOEHME, LORI	89,809	BROWN, KYLE	50,658
BOIRE, CRYSTAL	80,668	BROWN, SASHA	67,394
BOJARSKI, ADA	77,708	BROWN, SHANNON	90,846
BOLDT, DARREN	174,580	BRUBACHER-HINES, JOCELYN	65,384
BOLEN, CHRISTINE	88,920	BRUCE, RYAN	94,176
BOLEN, SHEILA	50,311	BRUCE, STEPHANIE	63,623
BOLIANATZ, ROBERTA	87,095	BRYANTON, DAVID	153,788
BOLTON, KENNETH	55,202	BRYCE, MICHELE	89,819

BRYSON, MICHAEL	59,997	CHAMP, EMMA	63,842
BUISSON, NANCY	119,671	CHAN, ROANNA	59,563
BUISSON, RENE	88,396	CHAPMAN, LESLIE	74,229
BURKOWSKY, LARRY	52,107	CHASE, JACQUELINE	96,832
BURNETT, DEBRA	221,475	CHASE, MELISSA	63,170
BURNETT, MELISSA	77,570	CHEREPUSCHAK, ROBERT	88,333
BURNS, BEVERLY	87,899	CHERKAS, LAKEN	65,627
BURNS, JULIA	62,450	CHERNOFF, CURTIS	101,810
BURNS, KEVIN	86,234	CHERNOFF, LINDSAY	59,788
BURTON, LORI	92,185	CHILD, NEIL	98,224
BUSSIERE, DARRYL	101,526	CHISHOLM, ANGELA	88,466
BUSSIERE, JILLIAN	113,111	CHITTICK, CHELSEA	74,767
BUTTON, EDNA	94,143	CHRISTIANSEN, JODI	74,798
BUTZ, MEGAN	66,341	CHRISTIE BEACH, CAROL	84,850
BYLSMA, RENAE	85,767	CHRISTOFFEL, KATHLEEN	79,971
BYRD, CALEIGH	67,116	CHRISTOFFEL, ROBSON	90,798
BZDEL, MARK	73,480	CHRISTOPHERSON, JOEL	90,641
CACHENE, JORI	81,724	CHRISTOPHERSON, KELLEY	84,503
CAIRNS, JILLEAN	90,228	CHURCH, JASON	66,012
CAMERON, TAYLER	63,343	CLAKE, KENNETH	111,381
CAMPBELL, JUDY	114,647	CLAMPITT, DAVID	63,222
CAMPBELL, KASSANDRA	72,033	CLARK, DALE	96,704
CAMPBELL, MARGO	100,454	CLARK, JANEEN	90,588
CAMPEAU, ISABELLE	97,314	CLARKE, JARED	59,254
CANLAS, JOEL	52,993	CLARKE, LOIS	92,493
CANN, MARCY	84,295	CLARKE, RUSSELL	113,360
CARDINAL, BRIAN	70,136	CLAYARDS, HEIDI	96,905
CARDINAL, SHANA	69,961	CLAYTON, ANDREA	59,223
CARIGNAN, DARLA	90,195	CLAYTON, ASHLEY	62,634
CARLSON, GISELE	103,151	CLEVELAND, TRACI	77,173
CARLSON, RONALEEN	94,270	CLIFFORD, KEVIN	52,014
CARR, JOCELYN	70,145	CLIFTON, EVAN	79,564
CARSWELL, BRITTANY	58,612	COFFIN, TIA	78,900
CARTERI, SOPHIE	59,436	COLEMAN, JASON	123,367
CASAVANT, CYNTHIA	84,305	COLEMAN, JENNIFER	93,686
CASSELL, DAWNE	96,715	COLEMAN, KRISTIN	71,377
CASSELL, JACQUELINE	61,287	COLERIDGE, NICOLE	84,295
CASSWELL, CAROL	69,497	COLLADO, AMY	57,479
CASTLE, CLAIRE	61,385	COLLIER, NAOMI	69,749
CASTLE, LORRIE	50,358	COMPAIN, MARGARET	78,442
CASWELL, RYAN	72,256	CONSTABLE, LEAH	83,990
CAUL, CAROLYN	91,875	CONTRERAS, JUAN	51,811
CAZAKOFF, MELODY	73,208	CONWAY, VICKI	85,346
CHABOT-GREENWOOD, JOANNE	85,381	COOK, DEANNA	89,015
CHADWICK, DIANE	92,761	COOK, LACEY	69,476
CHALIFOUR, ANDREA	54,951	COON, KAYTIE	62,237
CHAMMARTIN, MICHEL	90,057	CORBETT, LEAH	67,348

CORBIN, HEATHER	89,429	DAWE, MELINDA	70,848
CORBIN, PATRICK	114,472	DE LA CRUZ, DENNIS	52,908
CORSON, MARY	69,261	DE LA CRUZ, GEORGE	50,023
COSTANZA, CHRISTINA	63,251	DEAN, VIVIAN	89,619
COUNIOS, EVANGELIA	88,396	DEBOLT, MADELINE	63,250
COUPAL, SHIRLEY	97,611	DECK, KELLY	53,706
COUSE, KELLY	84,991	DEIS, KELLY	86,844
COXFORD, KYLA	66,123	DELANEY, PATRICIA	92,040
CRADDOCK, AMANDA	66,771	DELONG, GREG	78,476
CRAIG, LINDSEY	57,387	DELONG, JACQUIE	69,182
CRAIK, LINDA	84,295	DELORME, ALANA	60,890
CRAWFORD, KATELYN	59,565	DELORME, RUTH	85,058
CRAWFORD, LAURIE	75,584	DELPARTE, CHERYL	88,332
CRAWFORD, TRINA	87,556	DELSNYDER, JANICE	107,807
CRICHLow, SHIANNE	94,606	DEMARS, JOAN	83,370
CRITTENDEN, LORRI	120,884	DEMYEN, GALE	52,510
CROMPTON, HOLLY	68,296	DERENISKY, SANDRA	96,712
CROSS, AMY	59,250	DERINGER, DONARAE	87,240
CROSS, JAMIE	86,764	DERKATCH, MINDY	94,471
CROSSAN-PARKER, BARBARA	76,178	DERMODY, KAREN	84,390
CRUMLY, MICHELLE	65,852	DEROSIER, WILLIAM	126,756
CRUSE, RYAN	71,424	DERZAPH, PATRICIA	61,060
CULLINS, TRACY	85,210	DESJARLAIS, BROADRICK	85,791
CUMMINGS, KEENAN	64,070	DESJARLAIS, DANIELLE	84,619
CUNNINGHAM, KRISTINA	56,642	DESJARLAIS, JASON	84,295
CUNNINGHAM, NICOLE	66,882	DESJARLAIS, JENNIFER	84,737
CURRIE, SHARLA	68,091	DESROSIERS, SHEENA	82,632
CURTIS, ANDRA	70,337	DESROSIERS, SHELLEY	92,369
CUSHWAY, RUSSELL	87,796	DICKENSON, LINDA	59,248
CUTTING, CAMBRI	84,633	DIETZ, MARILYN	86,199
CUTTING, PAUL	73,915	DIGBY, GAIL	83,469
CYR, KEN	70,802	DIGNESS, DIANNE	50,836
CYR, VANEA	98,537	DIMEN, BRADLEY	84,879
DACEY, MICHAEL	56,430	DOKA, CHELSEY	62,762
DACOSTA, MEAGHEN	60,972	DOLMAGE, HEATHER	59,188
DAELICK, LORI	110,432	DONBROOK, ANDRA	84,295
DAHL, DOUGLAS	92,055	DONKERSGOED, HENRIETTA	57,048
DAHLGREN, WAYNE	83,994	DONOHUE, CORRIE	87,484
DANIELS, DUANE	101,969	DONOVAN, ANNA-MARIE	92,504
DANYLUK, CARMEN	59,793	DONOVEL, CHRISTINA	86,235
DASCHUK, ANGELA	79,915	DOOBAY, ERIN	77,741
DAVIDSON, LISA	83,586	DORATY, KAILEY	68,256
DAVIDSON, TROY	63,650	DORE, CLAIRE	94,298
DAVIES, JENNIE	97,758	DORLAND, JEAN	83,063
DAVIES, KATHERINE	87,953	DOUGLAS, THOMAS	65,237
DAVIS, SHANNON	93,209	DOWELL-HANTELMMANN, LORI	69,115
DAVIS-YAU, STEPHANIE	67,307	DOWLER, SHERRI	88,396

DREHER, KAYCEE	60,356	EWERT-MOLESKY, LARA	83,704
DROZDA DAUNHEIMER, JOCELYN	89,489	EXNER, DANETTE	105,105
DRYBURGH, TARA	91,083	EXNER, KRISTIN	60,915
DUBE, SERGE	85,633	FARLEY, STEPHANIE	76,617
DUCK, MICHAEL	61,977	FARNDEN, SHELLEY	94,592
DUELL, NICOLE	80,270	FAVEL, SANDRA	85,948
DUFFIELD, BLAINE	84,295	FAYANT, LYNETTE	84,295
DUKE, TAMMY	100,274	FAYANT, SHANNON	111,740
DUMBA, JEFF	84,295	FAZAKAS, MARILYN	60,827
DUMONT, KYLE	73,207	FEDORUS, SHANNON	94,176
DUNCAN, LILLY	60,720	FEHR, MATTHEW	78,340
DURAN, ALEXANDRA	84,301	FEHR-ROSE, RAELEEN	73,242
DUSARAN, FERNANDO	51,755	FELLNER, JADE	67,154
DUSYK, CEANE	84,653	FELLNER, STEPHANIE	65,507
DYCK, MARILYN	85,290	FELSTROM, NANCY	94,661
DYCK, MICHAEL	90,936	FERNANDEZ, RAMON	53,004
EARIS, SONIA	84,576	FIALA, CAYLE	56,712
EASTERBROOK, ERIN	66,595	FICK, MIRANDA	81,866
EASTWOOD, MARY	91,515	FIEGE, BECKY	81,058
EDEY, GWENDOLYN	88,396	FIEGE, KIRK	64,840
EDMONDS, MURRAY	58,203	FIELDGATE, NANCY	97,798
EDOO, ANNA	88,363	FILYK, REGAN	67,994
EGETO, MEGAN	78,606	FINCH, ANDREA	64,423
EHRMANTRAUT, RAPHAEL	88,396	FINDLAY, HEATHER	112,142
EISWIRTH, JUSTIN	61,114	FINSTAD, PAUL	50,972
ELBERG, TANYA	88,396	FIORANTE, LISA	69,523
ELDER, LANCE	102,976	FIORANTE, PAULA	86,400
ELL, KARLA	59,076	FISHER, CASSANDRA	57,013
ELLES, MANDI	61,616	FLADAGER, JAY	113,410
ELLIS, LAURIE	92,866	FLADAGER, KIRA	107,518
ELLIS, TRACEY	95,091	FLAMAN, TAMMY	65,500
EMBURY, MARILYN	90,810	FLAMAN-DRUMM, LORI	88,576
EMPEY, GAIL	88,091	FLATEN-ORR, BARBARA	92,426
ENDICOTT, JEFFERY	60,223	FLENGERIS, MARIA	84,317
ENDSIN, STEFAN	71,311	FLETCHER, AMBER	86,483
ENGEL, KIM	98,797	FLETCHER, SHANNEN	55,519
ENGELE, GREGG	50,043	FLOOD, RYAN	88,396
ENGEN, CHRISTOPHER	94,613	FOELL, JENNIFER	61,018
ENION, ASHLEY	70,954	FORAIE, SARAH	64,788
ENION, CHARLENE	85,440	FORBES, DARREN	88,396
ENION, GREGORY	216,777	FORD, HENRY	85,210
ERFLE, RUEBI	81,057	FOREMAN, ANDREW	70,006
ERHARDT, LESLIE	88,396	FOREMAN, DALLAS	70,975
EVANS, EDNA	98,276	FORNWALD, DENNIE	79,169
EVANS, KELLI	95,821	FORREST, SALEMA	87,482
EVENSON, BRODIE	58,557	FORSTER, HILARY	59,342
EVENSON, KATHLEEN	74,459	FORSYTH, KYLEE	73,932

FORTIER-FRECON, NAOMI	89,447	GAUTHIER, SHAWN	56,455
FOSTER, KENT	84,295	GAVEL, MILISSA	107,701
FOSTER, SHERRON	82,088	GEDDES, ERIN	97,353
FOURHORNS, YVONNE	92,725	GEISS, LINDSAY	70,342
FOURNIER, ROSANNE	107,644	GELINAS, KAYLA	57,053
FOWLER, LESLIE	88,333	GELOWITZ, DARCY	89,917
FOX, JESSICA	60,412	GELSINGER, BRENT	52,876
FOX, SAGE	86,102	GEORGE, JONATHAN	62,219
FRAESE, SHARON	54,434	GERES, BRENDA	96,724
FRANK, CHRISTINE	53,090	GERLACH, MELISSA	75,914
FRANKLIN, SUZANNE	83,262	GERMAN, ALYSEN	64,201
FRANKLIN, TERRALEE	73,524	GERMIN, TRISTA	74,047
FRASER, KYLA	61,467	GERRIOR, MICHAEL	62,665
FRASER, MIRANDA	60,833	GERSPACHER, JOCELYN	84,740
FREDERICKSON, TERRI	88,396	GIAMBATTISTA, KRISTI	87,318
FREDERIKSEN, BRENDA	84,306	GIBLETT, JENAYA	69,768
FREI, LISA	114,620	GIBSON, CAROL	94,179
FREY, CARMEN	56,886	GIESBRECHT, MATTHEW	63,027
FRIARS, APRIL	62,346	GILROY, MARJORIE-ANNE	87,173
FRIES, BRIAN	69,342	GILROY, RULENE	84,828
FRIESEN, CATHLINE	87,344	GILROY, WARREN	60,372
FRIESEN, JAMES	115,729	GINETZ, KARRIE	58,274
FRIESEN, JENNIFER	79,878	GIRODAT, DALE	112,171
FRIESEN-FORD ASHURST, CYNTHIA	102,776	GIROUX, STEFANIE	72,195
FRIGON, JAMES	78,590	GLASSPELL, GEOFFREY	85,452
FRIGON, LORI	86,628	GLASSPELL, MELISSA	67,919
FRISK-WELBURN, TANYA	92,775	GLOVER, JUSTINE	74,529
FROH, LINDA	89,177	GOBY, BENJAMIN	82,652
FROH, TARA	72,390	GOERTZEN, JANEY	54,687
FRY, RENATTA	86,550	GOODE, ERICA	77,282
FUCHS, SARAH	55,222	GOODMAN, TRAVIS	61,133
FULCHER, JESSICA	64,644	GORRIE, DAVID	107,636
FUNKE, HENRY	83,887	GORRIE, MARION	90,941
GABOURY, JEREMY	82,130	GOSKI, NANETTE	87,898
GAIR, BRENDA	86,676	GOTTSELIG, SUSAN	97,777
GALBRAITH, KRISTY	81,891	GRAF, DAYNA	83,056
GALE, ERIN	82,432	GRASDAL, PETER	106,147
GANES, MARK	62,468	GRAYSTON, JASON	84,295
GARDINER, JENNIFER	95,017	GREBINSKY, JORDAN	61,449
GARDINER, SCOTT	77,235	GREEN, DAELYNN	60,515
GARRATT, LINDA-LEA	91,557	GREENE, CHRISTINE	63,119
GARRATT, TARA	98,459	GREENSLADE, JEFFREY	96,807
GATES, KRISTA	83,730	GRODECKI, KATHRYN	90,196
GATIN, BRIAN	94,223	GRODECKI, MICHELLE	84,074
GATZKE, LAURIE	138,167	GROVER, CHRIS	58,707
GAUDET, MICHELLE	60,855	GUDEREIT, SHARON	85,313
		GUEST, TARA	74,018

GULLACHER, PAUL	82,881	HAYKO, KIMBERLEY	59,016
GULLICKSON, BLAIR	118,039	HAYNES, ROSA	65,341
GWILLIAM, PATRICIA	62,858	HEGION, JESSICA	66,355
HAACKE, BRIAN	88,396	HEIDEL, GORDON	101,655
HACKEL, DANIELLE	70,321	HEINEMANN, KEVIN	106,696
HADDAD, AUDREY	83,253	HEINEN, LAUNEL	68,762
HADICAN, STEVEN	88,396	HELFRICK, MALISSA	64,682
HAGGARD, MELISSA	72,856	HENDERSON, DAWNA	64,917
HAIG, DEANNA	85,329	HENDERSON, JANELLE	72,350
HALBERT, GARY	138,167	HENDREN, KATHERINE	87,461
HALBERT, JENNIFER	53,251	HENDRICK, ALICIA	69,709
HALBERT, ROBIN	84,755	HENDRY-VERMEULEN, ADRIANNE	86,292
HALL, ELDON	87,706	HENSON, MARGOT	85,188
HALL, JODY	86,495	HERBISON, MORGAN	73,080
HALL, RYAN	89,264	HERMAN, DEAN	87,572
HALLADAY, TRACEY	72,042	HERON, DUSTIN	81,674
HAMEL-SROCHENSKI, CAREY	71,536	HERRIDGE, LOIS	155,226
HAMILTON, CHRIS	51,572	HERSBERGER, SHELBY	61,257
HAMMETT, REBECCA	85,803	HESSELINK, PAULA	165,869
HANIAK, SAMANTHA	64,252	HEUCK, GEORG	91,637
HANLINE, DANIEL	78,616	HIBBERT, TERI-LIN	81,808
HANNILA, LIISA	67,775	HICKEY, JORDAN	73,776
HANSLIP, DONNA	90,359	HICKS, ASHLEY	51,517
HANSLIP, WAYNE	54,409	HICKS, BRYAN	83,990
HAQUE, SABREENA	74,351	HIEBERT, JANICE	76,366
HARDEN, CHRISTINA	74,486	HILLBOM, CAROLYN	84,295
HARDING, GREGORY	105,423	HINCKS, JO-ANN	84,063
HAREL, MARIE-FRANCE	74,695	HINKS, CHARLENE	94,147
HARLOS, ERIN	80,687	HINZ, MARLENE	84,295
HARMON, PATRICIA	86,734	HIPPERSON, ANNA	56,872
HARPER-HARRIS, LYNN	103,151	HOCK, CYNTHIA	135,071
HARRIS, KAREY	102,102	HODGINS, RYAN	84,295
HARRIS, KATHRYN	116,075	HODGSON, JACINTHE	85,709
HARRIS, STUART	97,127	HOFFMAN, GRAHAM	84,295
HARRISON, JUSTIN	85,450	HOLBROW, DARRYN	81,140
HARRISON, TANIA	85,579	HOLCOMB, CHRISTOPHER	54,937
HARRISON, TODD	88,066	HOLINATY, CARISSA	73,322
HART, DYLAN	57,188	HOLLINGER, SHARMAYN	89,354
HARTMAN, CHRISTOPHER	78,984	HOLLINGER, TAYLOR	82,200
HARTNESS, LORETTA	56,359	HOLLOWAY, CELINE	103,394
HASSLER, BRIAN	52,361	HOLMES, EMILY	59,706
HASTINGS, BEVERLY	90,715	HOLOTA, CARMEN	101,676
HAUGHN, DEBORAH	85,861	HOLSTEIN, LEANNE	88,922
HAUS, RHONDA	103,148	HOLYWELL, SHELLEY	88,396
HAYDEN, ANGELIC	59,586	HOMINUKE, JAMES	68,880
HAYDUK, HILARY	75,295	HONE BEST, JENNIFER	67,539
HAYES, ELLEN	86,862	HORDERN, KJERSTEN	70,473

HORTON, GLENN	70,802	JARRETT, SHYLOA	56,631
HORVATH, HOLLY	67,598	JEANNOT, ARMAND	88,943
HORVATH, MELISSA	63,598	JENSEN, COLIN	101,415
HOSIE, BONNIE	88,215	JESSOP, MARISSA	66,771
HOUK, TRACY	108,983	JO, JAMES	93,433
HOULDEN, BARRY	88,715	JOHNS, BRITTANY	69,403
HOVE, CARMEN	71,136	JOHNS, CHRISTINA	90,634
HOWARD, APRIL	75,725	JOHNS, DYLAN	79,306
HOWARD, BRADLEY	121,730	JOHNSON BECHARD, MYVANWY	89,514
HOWARD, KAREN	79,993	JOHNSON, ALYSSA	69,135
HOWAT, KARLA	110,696	JOHNSON, CATHY	56,023
HOWELL, MAUREEN	86,538	JOHNSON, DONALD	52,759
HOWIE, LORI	85,557	JOHNSON, JACQUELINE	56,061
HOWSE, JASON	84,295	JOHNSON, PARRY	86,993
HOWSE, LYNN	92,033	JOHNSON, SCOTT	80,763
HOWSE-MEISTER, DALE	65,699	JOHNSON, TRACY	84,737
HUBBARD, MARNIE	96,348	JONES, AVRIL	94,527
HUBENIG, JEFF	119,058	JONES, TYLER	85,200
HUBER, CHRISTINE	70,661	JONES-LEIBEL, KIMBERLY	86,077
HUBER, JENNIFER	81,687	JORDENS, SHARON	88,052
HUBER, JENNIFER	88,396	JOSEPHSON, CORBY	84,295
HUBER, SHARI	83,549	JOSEPHSON, RYAN	93,217
HUGHES, CHLOE	59,355	JOST, SANDRA	74,111
HUGHES, WILLIAM	60,487	JUDGE, LAURIE	86,458
HUNTER, CATRINA	50,604	KAKAKAWAY, DEXTER	75,843
HUNTER, MORGAN	64,707	KAKAKAWAY, PAMELA	58,802
HURLBERT, NINA	84,295	KALAMAN, DEON	58,101
HURRELL, RITA	56,963	KALUZA-HUGHES, CHRISTINA	93,216
HUSBAND, MARK	85,808	KAMBOZ, INDERJIT	90,358
HUTTON, ANGELA	96,910	KANELLOPOULOS-PERENT, FOTINI	77,519
HUTTON, SHANNON	84,991	KANNENBERG, BRETT	59,684
IBBOTT NEISZNER, HILLARY	111,429	KARDYNAL, RYAN	84,741
INGENTHRON, LACEY	67,162	KASPRICK, JASON	104,715
INGOLA, JORDAN	65,372	KEEFE, SARAH	88,396
INSLEY, TREVOR	61,897	KEIL, TRUDY	87,726
IRVINE, JESSICA	72,970	KEIR, KELLY	88,943
ISTACE, DANIELLE	59,530	KELLYMAN, JENNIFER	50,785
ISTED, AMANDA	79,346	KERBRAT, GUY	87,752
JACKSON, KAREN	89,937	KERR, INGRID	72,983
JACKSON, KIRSTEN	67,855	KERSTER, DARIAN	55,382
JACKSON, LINDSAY	92,709	KESHANE, SARAH	87,267
JAINDL, EDWARD	50,209	KEYES, CHRISTOPHER	118,040
JAMIESON, KENZIE	88,136	KIMBLEY, ALISON	65,093
JAN, KRISTOPHER	76,652	KING, COLLEEN	75,046
JANSSEN, JASON	82,793	KING, NANCY	90,874
JANZEN, LARA	84,985	KIRSCH, KAELA-LEE	61,163
JARRETT, PHYLLIS	85,255	KIVELA, DEBORAH	58,644

KJELDSSEN, DAVIN	94,128	LANDGRAF, LISA	85,701
KLAPTCHUK, MELISSA	61,851	LANE, JENNIFER	86,010
KLASSEN, TRACEY	71,629	LANG, RHONDEAN	89,549
KLEEMOLA, TERRY	54,879	LANGILL, JARA	71,981
KLEIN, JOELLA	89,546	LANGMAIER, ANDY	62,487
KLEISINGER, DONNA	85,278	LANIGAN, MIRIAM	85,816
KLEISINGER, EVELYN	87,999	LANZ, SHERON	55,894
KLOTZEL, PHILIP	88,481	LAPCHUK, SASHA	88,709
KLUMPP, KIMBERLEY	86,849	LAPCHUK, WANDA	95,936
KNOBLAUCH-SCHOEPP, SHERRY	109,270	LAPLANTE, TERESA	87,766
KNOLL, MICHAEL	89,650	LARKIN, ANGELA	67,014
KNUDSEN, MARISSA	52,453	LAROCQUE, MEREDITH	56,384
KOBER, KARLA	67,092	LAWRENCE, DARCY	92,167
KODAS, MARY	94,176	LAWRENCE, KIM	99,163
KOHLER, GISELA	52,842	LAWSON, AMY	80,592
KONDRATIUK, JILLIAN	61,368	LAYCOCK, KATHLEEN	62,356
KOPEC, SYNDEE	92,508	LAZAROU, THEODOROS	107,251
KOROLUK, ROBYN	81,740	LAZAROU, WENDY	76,647
KORPAN, GREGORY	68,901	LAZURKO, DINA	59,626
KOT, JANIS	88,396	LEACH, JENNIFER	83,902
KOTYLAK, LAURA	86,293	LEBLANC, BERNADETTE	113,095
KOTYLAK, MARYANNE	114,714	LECH, KAMILLE	106,191
KOWALYSHYN, LISA	93,518	LEE, GEORGINA	62,467
KOZA, NICOLE	59,223	LEE, RORI	97,236
KOZACK, TODD	86,758	LEHRER, JAMES	92,905
KRAMER, GILLIAN	62,039	LEIB, SHANNON	85,566
KRAMER, JENNIFER	68,094	LEIBEL, LORENA	111,429
KRAMER, THERESA	70,324	LEIER, MICHAEL	94,817
KRENBRINK, TRACY	86,207	LEITNER, JOANNE	97,331
KRETSCHMER, MARDI-JANE	88,396	LEITNER, PERRY	93,044
KROGSGAARD, TORI	70,314	LEKIVETZ, JENNIFER	77,564
KRUG, KARI	65,814	LELLIOTT, CARRI	50,535
KUKURA, LORI	118,513	LEMIEUX, RENEE	65,971
KULLMAN, ELAINE	88,146	LEMIEUX, SYDNEY	59,703
KUNTZ, NANCY	83,769	LEMMONS, JASON	70,438
KUPPENBENDER, LINDSAY	68,713	LENICZEK, KAREN	86,307
KUSTER-VANCISE, PAMELA	72,077	LENIHAN, KELSIE	77,067
KUZ, LAURA-LEE	88,638	LENTON-YOUNG, MARTA	61,855
KYDD, SARAH	73,523	LEPAGE, ROGER	88,396
LABAR-AHMED, LAUREL	93,433	LERMINIAUX, LUC	165,869
LAFONTAINE, LANA	92,031	LESLIE, DENISE	89,766
LAGIMODIERE, ROSEMARY	58,179	LEUNG, LYDIA	70,208
LAGUE, ELLEN	69,522	LEUNG, ROXANNE	80,598
LAING, LEIA	65,423	LEUPOLD, JUANITA	94,163
LAMB, MICHAEL	89,017	LEURER, KIMBERLY	56,808
LAMOUNI, NOURREDDINE	74,775	LEVASSEUR, JENNIFER	56,533
LAMPORT, ERIN	58,324	LEVERS, TRENT	88,396



LEVESQUE, MARIO	101,061	MADIRATTA, JESSICA	71,309
LEWRY, CALANDRA	87,469	MAFFENBEIER, DARRELL	88,660
LICHTMAN, SANDRA	68,045	MAGOTIAUX, TANYA	84,325
LILLEJORD, AUTUMN	66,203	MAH, MELISSA	86,937
LINDSTROM, DONNA	81,091	MAHONEY, ADRIENNE	68,247
LINNER, PATRICIA	65,437	MAHONEY, DELEE	84,649
LIPINSKI, BRUCE	170,579	MAIER, MARIAN	93,433
LITTLE, JAMES	69,557	MAIERHOFFER, JOSEPH	140,033
LITTLE, MELANIE	101,031	MAILHOT, JONI	61,797
LITZENBERGER, BLAIR	114,223	MALAGRIDE, LINDA	68,498
LLOYD, DARREN	93,128	MALCOLM, SCOTT	56,465
LOBB, BRIAN	95,370	MALEY, DANIELLE	68,719
LOCK, MELISSA	87,939	MALLET, MICHAEL	93,433
LOCKERT, JASON	68,978	MALLORY, ANGELA	74,422
LOEPPKY, CHERYL	85,429	MANASTYRSKI, KAYLEIGH	62,055
LOGAN, CHANDRA	73,832	MANN, LISA	68,635
LONGMAN, SARAH	138,167	MANNING, TUSAUNA	82,446
LONGMOORE, DYLAN	64,754	MANSFIELD, MARY	97,086
LONIE, KELSEY	56,804	MANTEI, MEIGHAN	85,847
LOOYSEN, JEFFREY	56,553	MANUEL SOUTH, SHELLY	89,447
LORENZ, MARCEL	86,745	MANZ, JIM	89,138
LOSIE, JENNIFER	87,999	MARCHANTALER, JASON	88,396
LOTHIAN, CURTIS	95,091	MARCHANTALER, SHAUNE	88,396
LOURENS, GLENDA	99,729	MARIO, TERRY	106,961
LOVAS-GOFORTH, DENISE	84,165	MARKESTEYN, MICHAEL	91,160
LOWEY-CHIMILAR, TANNIS	100,475	MARKWART, KIMBERLEY	105,327
LUBA, JANICE	96,071	MARSDEN, CHRISTOPHER	50,091
LUBENKO, LUBA	97,236	MARSHALL, CHAD	86,615
LUEKE, TOVE	56,683	MARSHALL, ERIC	62,473
LYNCH, COLLEEN	89,457	MARTENS, PERRY	86,115
LYNCH, JESSICA	63,295	MARTIN, DEBRA	95,329
LYNNES, JORDAN	57,210	MARTINSON, SHERMAN	84,295
LYONS-MOUYIOS, JENNIFER	77,417	MASTALIER, ARLENE	82,491
MACAULAY, SUSAN	93,433	MASTEL, TRACY	95,260
MACAULAY, WILLIAM	96,799	MATHESON, KRISTY	86,581
MACDONALD, KAREN	95,250	MATHIES, JENNIFER	90,555
MACDONALD, MEHLEY	65,353	MATIC, RACHELLE	88,292
MACDONALD, MITCHELL	57,838	MATICHUK, HEATHER	71,967
MACDONALD, TRACY	90,361	MAURER, ASHLEY	70,669
MACERA, FRANK	91,141	MAXIE-POITRAS, TANJA	78,954
MACHIN, KEVIN	66,993	MAXWELL, JEFFREY	89,618
MACHMER, LAURIE	67,160	MAYER, HILLARY	55,358
MACHNAIK, LISA	83,934	MAYER, JULIE	52,269
MACKAY, DONNA	94,909	MAZHAR, RASHIDA	58,665
MACPHAIL, THERESA	60,538	MCCARTHUR, AMANDA	65,558
MACPHERSON, BETSY	84,295	MCCARTNEY, JENNIFER	52,836
MACPHERSON, KATHERINE	90,664	MCCASHIN, KYLA	69,127

MCCAW, CINDY	55,266	MCNABB, NATALIE	90,672
MCCHESENEY, ELANN	72,009	MCNABB, PATRICK	62,624
MCCLELLAND, LYANE	79,827	MCNAIR, TRICIA	88,396
MCCORMICK, JOLENE	85,701	MCPHERSON, DALLAS	52,123
MCCRISTAL, HAILEY	61,169	MCPHERSON, KRYSTAL	112,558
MCDIVITT, KRISTA	67,943	MCREDMOND, BAHIIYIH	63,307
MCDONALD, ALLYSON	91,581	MCRORIE, CATHARINE	93,507
MCDONALD, BRITTANY	66,146	MCWILLIAMS, ALLEN	83,934
MCDONALD, DAVID	67,196	MEAD, WENDY	50,428
MCDONALD, JOAN	88,396	MEDL, DEREK	91,453
MCDOWELL, DIANA	86,049	MEENAN, DARLA	88,072
MCFADDEN, TIMOTHY	50,604	MEJIA, LEANNE	88,396
MCFADDEN, TIMOTHY	89,311	MELNECHENKO, BRANDAN	86,734
MCFADYEN, CINDY	97,236	MELNECHENKO, LORRI	89,238
MCFARLEN, JORDAN	69,966	MEREDITH, KENNETH	122,937
MCFETRIDGE, BRIANNE	74,126	MEREDITH, SHARON	88,396
MCGEOUGH, LAURIE	88,306	MERK, JENNIFER	61,775
MCGILLIVRAY, CATHY	107,213	MERKLEY, RAELYNNE	89,055
MCGOWAN, SHARLENE	100,895	MEYER, KELLEY	92,984
MCGURRAN, JOSEPH	69,904	MEYERS, LANA	83,996
MCINTOSH, LAURA	89,314	MIEZIANKO, DEAN	118,409
MCINTOSH, VANESSA	74,373	MILES, CHRISTINA	56,825
MCIVER, KAREN	67,205	MILIOKAS, KAREN	84,295
MCKAY, BARRY	90,258	MILLAR, ANNE	85,940
MCKAY, KERRI	92,576	MILLAR, LEE	87,215
MCKEE, IVY	90,383	MILLAR, TYRONE	86,433
MCKENZIE, CHRISTINA	53,272	MILLER, BLAINE	58,836
MCKENZIE, JANINE	53,229	MILLER, CHERA	90,661
MCKENZIE, KOLA	88,080	MILLER, CORINNE	127,502
MCKENZIE, SANDRA	50,254	MILLER, MIRANDA	69,791
MCKENZIE-COX, MAXINE	93,421	MILLER, PAULA	86,615
MCKEOWN, DARCY	112,479	MILLER, SHERYL	86,740
MCKILLOP, IAN	112,294	MILLER, TODD	84,295
MCKILLOP, MICHELLE	84,295	MILLIGAN, LORI	73,648
MCKILLOP, SCOTT	93,959	MINOR, JOANNA	78,616
MCKIM, CONNIE	83,990	MINTER, JENNIFER	93,433
MCKIM, LAUREN	70,279	MISSENS, LEAH	91,290
MCKINNA, ALISSA	85,966	MITCHELL, IAN	99,485
MCLAREN, IAN	91,524	MITCHELL, LINDA	97,314
MCLAREN, SCOTT	88,091	MITCHELL, TANA	98,996
MCLEOD, DARLA	53,570	MOELLER, CAROL	84,917
MCMAHON, JUDITH	83,975	MOFFATT, JESSICA	100,128
MCMARTIN, JODI	85,923	MOHR, REBECCA	61,721
MCMILLEN, KRISTA	85,468	MOLLER, DWIGHT	56,900
MCMILLEN, SHAYNE	95,179	MOLLOY, HELEN	56,710
MCMURDO, KIMBERLEE	86,110	MONTAGUE, RENEE	68,498
MCMURTRY, BONNIE	89,183	MONTGRAND, WINSTON	74,197

MOONEY, PATRICK	111,445	NISTOR, STARLA	111,725
MOORE, PATRICK	82,899	NIXDORF, ANGELIKA	71,136
MOORE, SUSAN	86,124	NIXON, DWILA	93,433
MORAN, ROBERT	69,342	NOLET-NERENBERG, CHANTAL	53,262
MORGAN, MARSHALL	56,501	NORBECK, ALLISON	90,038
MORIN, ROBERTA	89,677	NORDIN, PHIL	83,212
MOROZ, AMY	84,905	NORMAN, CURTIS	89,188
MORPHY, ANDREA	88,396	NORMAN, JASON	110,529
MORRIS, COLLEEN	85,261	NOVAK, MARK	50,675
MORRIS, KIM	53,113	NOYES, ELLEN	85,873
MORROW, NICOLE	69,502	OCHITWA, NYSA	73,877
MORTENSEN, HENNING	63,827	O'DONNELL, LORAIN	115,106
MOSCOSO, ENRIQUE	50,388	O'HAGAN, RORY	94,348
MOSER, JESSICA	78,008	O'HALLORAN, JODI	82,074
MOSIONDZ, LANDON	60,822	OLESON, JENNIFER	95,124
MOSKAL, LYNDY	76,020	OLLIVER, BRENDA	84,451
MOTLIK, SCOTT	77,053	OLSON, MIA	63,793
MUCHA, SANDRA	92,228	OLSON, WENDY	81,857
MULHOLLAND, IAN	73,245	OLYNICK, STARLA	84,391
MULLEN, KELSEY	62,915	OLYNYK, DARCY	87,558
MULLER, JASON	63,894	OLYNYK, ORIE	61,256
MUNRO, JASON	88,091	ORTHNER, CYNTHIA	88,462
MUNSON, KRISTA	106,329	OSBORNE, ANDREA	94,354
MURRAY, CONNIE	92,082	OSTAPOVITCH, BRENDA	88,800
MUSLEH, JUDY	84,295	OSTAPOVITCH, LORETTA	88,396
MUSQUA, MURRAY	60,896	OSTEN, BRENDA	90,834
NADARAJAH, NOLAN	56,151	OTTENBREIT-BORN, WYBIUS	93,433
NADOROZNICK, SAMIRA	84,839	OVERBY, SHANE	125,699
NAGEL, KARI	83,335	OVERHOLT, MELISSA	84,275
NAGEL, WILLIAM	84,295	PALUCK, SARINA	53,223
NAMETH, TRICIA	61,593	PANKEWICH, CORINNE	71,571
NAULT, TAMMY	80,396	PANKO, KELSEY	90,511
NEETZ, CLAUDINE	91,966	PANKO, MICHAEL	111,212
NEITHERCUT, LORNE	104,715	PAOLI, LORETTA	87,021
NELSON, ALANA	83,011	PAPP, MICHELLE	85,837
NELSON, CHANTELE	60,318	PARISIAN, KARLA	61,561
NELSON-GOETZ, DIXIE	119,549	PARISIEN, KEVIN	84,295
NENSON, BRIAN	74,249	PARISIEN, STEVEN	84,295
NENSON-CATLEY, LISA	111,866	PARISONE, LINDA	52,271
NESLAND, JESSICA	54,534	PARK, DANIELLE	78,524
NEUFELD, BARRY	60,876	PARK, DENNY	65,583
NEUFELD, COLIN	56,056	PARKER, CANDACE	85,901
NEULS, SETH	116,608	PARKER, CHAD	90,731
NEUSTAETER, DANNY	64,402	PARLEY, JUDY	93,006
NEWMAN, ALISON	92,211	PARR, ALLISON	76,790
NEWMAN, ROBERT	92,422	PARR, JESSICA	71,239
NICHOLSON, CARA	90,439	PASKIMEN, RUSSELL	64,843

PASKIW, DANNY	95,371	POOLE, RANDALL	50,769
PATERSON, MELISSA	61,068	PORRAS, VALESKA	58,932
PATRON, JOANNE	84,301	PORRITT, JANN	96,026
PATTERSON, CHRISTINA	60,611	PORTER, DENISE	86,881
PATTERSON, JANINE	65,312	POTTER, KRISTINA	94,749
PATTERSON, JANNE	83,667	POTVIN, ALEXANDRA	58,654
PATTERSON, TAMMY	79,681	POWELL, ERIN	86,144
PAYOT, CHANTELE	86,755	POWELL, LISA	96,067
PEACE, RICHARD	89,755	POWELL, SANDRA	97,053
PEARCE, BLAINE	86,045	PREECE, CAROL	86,812
PEARCE, LOIS	85,619	PRICE, KRISTA	86,458
PECHEY, KAMA	89,441	PRINGLE, KRYSTAL	68,323
PEDSCALNY, KAREN	89,447	PRITCHARD, GARY	84,295
PEEVER, STACY	63,892	PROSOFKY, PETER	83,887
PELLETIER, DEANNA	79,841	PROUD, KAREN	83,971
PELLETIER, FRANCOISE	102,556	PROULX, CRYSTAL	62,516
PELLETIER, SANDRA	66,048	PROULX, GILBERT	79,299
PELLETIER, THERESA	85,295	PURTILL, EDWARD	89,397
PELLING, ANDREW	107,056	PURYK, NICOLE	62,815
PELZER, ORENDA	87,618	PYLE, BRADFORD	83,934
PENNETT, DANE	69,600	QUINE, TARA	69,626
PENNINGTON, THERESA	88,930	QUINNEY, SHAUN	84,960
PENNY, MARK	85,346	RACETTE, CALVIN	107,636
PEREPELUK, KIM	91,280	RACETTE, DEREK	87,626
PERKINS, RAYLEE	66,149	RACETTE, TRICIA	90,734
PERRY, JEFFREY	92,725	RAEDEKE, RONALD	86,503
PETER, NESHICA	60,479	RAMADAN, NARMEEN	80,164
PETERS, AILEEN	58,641	RAMAGE, SOPHIE	90,338
PETERS, DARREN	93,143	RANDALL, SARA	93,128
PETERS, MICHELLE	68,101	RANFORD, AMY	72,207
PETERS, SCOTT	89,311	RANSOM, BRIAN	93,044
PETERS, TAYLOR	71,900	RASMUSSEN, ALEXANDER	78,446
PETERSON, MEGAN	63,104	RATT, TAMMY	66,003
PETFORD, REBECCA	57,911	RAYNER, DALE	84,298
PHAM, VANESSA	82,414	READY, CATHERINE	63,050
PHILLIPS, ROBERT	111,539	REAVLEY, SHARON	109,459
PICARD, REBEKAH	67,416	REDANT, YVONNE	84,295
PIERACCI, CARLA	88,244	REDEKOPP-MCKEOWN, JUANITA	139,213
PILUK, SARAH	63,269	REDL, WILLIAM	59,357
PLANT, BROOKE	58,845	REED, CHRISTOPHER	81,451
POETKER, ALEXANDRA	51,859	REED, MORGAN	165,869
POKOYOWAY, TYLER	87,972	REED, SHELLY	90,858
POLL, STEPHEN	94,024	REEVE, NICOLE	70,853
POLLOCK, KELLY	63,235	REIN, RHONDA	58,195
POLSFUT, NATHAN	59,964	REMPEL FURRY, TRACY	88,413
POMINVILLE, LESLIE	87,099	REMPEL, AMY	62,843
PON, TERRANCE	93,433	RENNIE, BRIAN	64,852

RENWICK, COREY	87,240	SADOWSKY, KIM	84,295
RENWICK, JONATHON	69,095	SAGEER, SAMINA	57,783
REOCH, KELLEY	86,930	SAHLMUELLER, SACHA	61,510
REPSKI, DENEEN	60,021	SAKATCH, JACQUELINE	93,462
REVET, JEANNETTE	106,475	SANCHUCK, SHANNON	88,688
REYES, MARIA	59,059	SANDBERG, THOMAS	88,396
RICE, BRYAN	74,413	SANDERS, LINDSAY	79,401
RICE, CINDY	87,759	SANDOMIRSKY, JESSICA	84,764
RICE, THOMAS	88,091	SAUL, WANDA	107,949
RICHARDS, JOHNSLYNE	70,400	SAWCHYN, MACKENZIE	93,044
RICHARDSON, GRAHAM	60,668	SCARFE, JEANNE	99,464
RICHE, DALE	66,379	SCHACK, WILLIAM	89,938
RIDDELL, CARA	75,202	SCHAFFER, CHRISTIE	86,879
RIDGWAY, COLLEEN	86,819	SCHAPANSKY, NATALIE	84,289
RIFFEL, CHRISTOPHER	88,396	SCHENHER, SANDRA	77,064
RILLING, KAREN	89,528	SCHERLE, ASHLEY	64,353
RILLING, MICHAEL	95,743	SCHINDELKA, JOEL	90,875
RILLING, RODNEY	118,788	SCHMELING, AMANDA	68,347
RILLING, SHARON	84,295	SCHMIDT, JOEY	85,514
RIOU, JAIME	83,155	SCHMIDT, VONNIE	88,091
RISSLING, MICHAEL	89,507	SCHNEIDER, JONATHAN	78,911
ROBERTSON, JANE	98,168	SCHNELL, CELESTE	67,556
ROBINSON, JENNIFER	74,644	SCHOENROTH, CHRISTINE	70,163
ROCK, LORNA	59,485	SCHROEDER, KIM	84,295
ROEMER, TRACEY	88,396	SCHUCHARDT, SARAH	58,419
ROGERS, CYNTHIA	85,172	SCHULER, MARYJANE	81,091
ROGERS, KRISTI	61,549	SCHULTZ, AMY	85,283
ROGERS, RYLAN	63,560	SCHUSTER TURNER, EMORY	75,334
ROGERS, STEPHANIE	69,510	SCHWANN, LISA	92,258
ROLAND SEMENCHUCK, MICHELE	107,448	SCHWARTZ, CARLENE	73,492
ROPE, MARIAH	55,680	SCHWARTZ, JAMIE	75,320
ROSBROOK, KYLE	64,746	SCHWINDT, SHANE	75,333
ROSCOE, TARA	58,703	SCOTT, ANGELA	74,000
ROSENGREN-HULTGREN, KERRILYN	84,295	SCOTT, JODI	84,295
ROSENKRANZ, KAITLYN	62,539	SCOTT, TRICIA	88,222
ROSS, JODIE	78,466	SEBASTIAN, CHANTEL	81,959
ROSS, ROBIN	93,433	SEBASTIAN, DANIELLE	85,592
ROSS, SHAWN	59,284	SEIFERLING, KAREN	54,175
ROY, JACQUELINE	84,132	SEIFERT, CANDICE	90,091
RUECKER, MONA	103,151	SEIFERT, CURTIS	115,528
RUF, MARK	86,734	SEITZ, JAN	89,306
RUGG, ROCHELLE	86,886	SELIMOS, SOULA	88,022
RUGGIERI, KARLA	62,175	SENFTE, ASHLEY	68,288
RUITER, MEGAN	63,385	SENTES, JOLENE	87,482
RUSCONI, CLIFFORD	94,762	SENTES, SHELLEY	89,830
RYBA, TAMARA	87,848	SEWELL, JENNIFER	89,264
		SEXON, ROCHELLE-ANN	65,186

SEYMOUR, DAINA	82,120	SPEERS, CARI	84,737
SHAKESPEARE, SANDRA	84,744	SPOCK, PAMELA	124,455
SHAW, ERIN	89,318	SPRUNGALA, ALISA	62,092
SHAW, PAMELA	50,421	STADNYK, JOANNE	54,407
SHERMAN, KRISTA	63,300	STALLARD, PAUL	73,776
SHIMSHAW, TEILA	57,360	STANGEL, SHAWNA	99,313
SHIPLACK, MARIN	68,611	STANIFORTH, JASMINE	63,339
SHIRE, MATTHEW	70,802	STANTON, APRIL	62,971
SHUBA, SUZANNE	72,828	STAUDT, DONNA	54,620
SILVERTHORN, SHANNON	85,475	STAWARZ, DEANNE	91,180
SILVIUS, MICHAEL	69,247	STECIUK, RICKY	155,020
SIM, REBECCA	66,227	STEPAN, TAYLOR	66,685
SIMONS, RENELLE	80,839	STEPHAN, RENEE	139,910
SIMPSON, ANDREW	68,023	STEPHEN, LEONA	88,943
SINCLAIR, BRADLEY	79,481	STEPHENSON, JANET	83,143
SINGH, AMY	68,999	STEPHENSON, KRISTINE	71,313
SIPPLE, AIMEE	79,594	STERLING, RONALD	70,768
SIROIS, ANDREA	55,347	STETNER, LINDSAY	61,268
SISON, ANELYN	63,456	STEVELY, RENNAE	84,317
SITTER, AMIE	87,783	STEVENS, BRENDAN	97,003
SIVERTSON, KRISTI	64,387	STEVENSON, BRIAN	84,326
SKLAR, ADRIENNE	88,423	STEVENSON, RHONDA	72,561
SKOGBERG, LORI	91,513	STEVENSON, VICTOR	96,754
SKRYPNYK, KEELEY	89,758	STEVENSON-ENADEGHE, BRENDA	72,331
SMITH, CHALYN	76,229	STEWART, DARRYL	95,249
SMITH, DAVID	64,639	STEWART, MANDIE	59,357
SMITH, FIONA	97,611	STINSON, CRAIG	73,975
SMITH, JODIE	93,828	STINSON, DANIELLE	92,742
SMITH, LAURIE	85,182	STIRLING, HEATHER	93,935
SMITH, LISA	65,179	STOCKEN-POITRAS, RACHELLE	75,431
SMITH, MARIE	92,405	STOFFEL, ANTHONY	50,746
SMITH, MELODIE	93,065	STOFFEL, CATHERINE	92,326
SMITH, MICHELLE	63,197	STONER, GLENNA	85,210
SMITH, RYAN	92,892	STOUSE, CHARMAINE	86,483
SMITH, SHAUNA	88,572	STREIFEL, LYNELL	61,252
SMITH, STEPHANIE	84,691	STROEDER, ELIZABETH	84,050
SMITH, TARA	71,230	STRUTHERS, ETHEL	93,433
SMITH, TROY	63,767	STRYKIWSKY, VANESSA	52,684
SOJONKY, ARLENE	88,486	STUART, LINDSAY	79,282
SOMER, TRACY	75,358	STUDLIN, KAREN	85,157
SOMERS, LAWRENCE	116,106	STUMPH, MICHAEL	89,497
SOMERS, TRACEY	85,318	STUSEK, SHERYL	85,681
SOMMERFELD, JODIE	84,181	SUNDEEN, JEREMY	80,700
SORRELL, TONI	57,202	SUNDEEN, JONI	73,853
SOTROPA, BRENDA	84,901	SURKAN, RANDI	82,368
SOUTAR, SANDRA	86,791	SURKAN, SANDRA	88,020
SPASOFF, TAMARA	104,135	SURKAN, SARAH	66,161

SUTHERLAND, CARRIE	67,054	THUNBERG, KRISTINA	59,245
SVEINSON KUNTZ, SHERRAN	100,433	TOEWS, CORINNE	91,332
SVEINSON, DARYL	87,184	TOEWS-URBAN, ALEXANDRIA	66,157
SWEDBURG, KALEN	70,477	TOFFAN, CALVIN	84,295
SWEENEY, TIMOTHY	73,748	TOMCHUK, MICHAEL	108,119
SWEET, MELISSA	81,404	TONIELLO, CYNTHIA	91,768
SWIFT, AUBREY	77,973	TONIELLO, FRANCO	51,092
SWITZER, ANGELA	88,815	TOPP, ROSEANNE	79,826
SYKES JONASSON, LISA	86,956	TORGUNRUD, IRIS	64,285
TAIT, BEVERLEY	92,223	TOSHACK, MICHELLE	60,966
TAMAYO, EDWIN	55,420	TOTH, JOYCE	101,315
TAMELING, KRISTA	87,866	TOTTEN, MARILYN	93,433
TARR, ASHLEY	70,181	TRAIL, CANDACE	87,232
TARR, PAMELA	88,396	TRAIL, IAN	90,337
TAYLER, REBECCA	88,297	TRAKALO, TERESA	88,114
TAYLOR, ANDREA	86,746	TRITHART, KAREN	86,240
TAYLOR, CONSTANCE	63,476	TRUONG, CATHY	75,433
TAYLOR, ELAINE	85,304	TSAKAS, MARIA	55,559
TAYLOR, GREGORY	125,296	TSANG, TARA	85,896
TAYLOR, JANINE	95,161	TUHARSKY, JUANITA	88,396
TAYLOR, JENAYA	58,203	TUNISON, JILLIAN	85,887
TAYLOR, MAUREEN	105,292	TURBUCK, ANDREW	76,036
TAYLOR, MICHAEL	93,044	TURNBULL, TRACEY	84,295
TAYLOR, SAMANTHA	83,990	TURNER, ARIANN	58,951
TAYLOR-NEALE, DIANE	88,396	TURNER, PAMELA	77,925
TAYPOTAT, JACQUELINE	92,912	TURNER, PETER	87,798
TEECE-NIEBLAS, DEBORAH	87,796	TURNER, SHELLY	77,848
TEMPEL-LE DRESSAY, DEBORAH	97,079	TYMIAK, PHILLIS	96,854
TEMPLE, IAN	68,067	UHRICH, ILONA	84,295
TERHORST, JODI	57,992	ULRIKSEN, ANDREA	88,837
TERLESKY, DAVID	68,607	UNRUH, GABRIELLA	84,295
TERRY, DENISE	93,125	URBAN, GRANT	100,900
THACKER, ELIZABETH	65,118	UY, ALLAN	56,015
THAKKER, SEJAL	100,891	VALIAHO, BRENDA	93,128
THERRIEN, ELIZABETH	67,982	VALLEY, JANET	68,621
THIELE, ALISON	84,295	VAN BUEKENHOUT, DANIEL	125,789
THIES, BRITTANY	75,057	VAN DUSEN, ERIK	102,030
THIESSEN, DALLAS	66,986	VAN DUSEN, HEIDI	87,197
THOLL, ALMA	72,828	VAN LUVEN, SHEA	70,069
THOMAS, ERIN	73,915	VANCISE, ROBERT	87,350
THOMAS, JONATHAN	73,627	VANDERHOOF, TIMOTHY	93,438
THOME, SIDNI	57,254	VARGO, TRACEY	97,042
THOMPSON, KATE	120,248	VEIKLE, GAIL	97,799
THOMPSON, SANDRA	88,396	VERVILLE, SIMONE	117,213
THOMSON, COURTNEY	86,747	VIBE, TESSA	61,009
THORSON, CHRISTIANE	88,263	VICKARYOUS, JAMES	76,132
THULL, KAREN	100,355	VIERLING, JACQUELINE	81,638

VIHER, PAULA	57,866	WHARRAN, TRACY	78,277
VILLENEUVE, DAWN	76,933	WHITE, MICHAEL	101,928
VINDEVOGHEL, LINDSAY	85,336	WHITING, MARK	146,017
VOLLMAN, RAEGAN	84,904	WIEBE, BRITTANY	69,962
VONAU, JOANNE	91,612	WIENS, JACQUELINE	81,479
VUONG, SARAH	69,858	WILHELMS, ERICA	58,951
WADDELL, BRODY	62,294	WILKES, ROBERT	71,215
WADE-CUMMINGS, RICHARD	63,261	WILKINSON, CRYSTAL	84,777
WADE-CUMMINGS, RILEY	60,165	WILKINSON, ROBERT	92,799
WAGNER, JANELLE	96,818	WILKINSON, TRAVIS	88,571
WAGNER, NATHAN	60,190	WILLER, HEATHER	77,829
WALDRON, MELANIE	77,401	WILLIAMS, ADAM	74,016
WALL, CATHERINE	57,740	WILLIAMS, DEANNA	51,390
WALLACE MARKESTEYN, LISA	89,811	WILLIAMS, DEBORAH	88,677
WALLACE, MICHELLE	88,557	WILLIAMS, JILLIAN	90,489
WALTER, MICHAEL	188,899	WILLIAMS, LISA	94,997
WALTON, ERIN	88,396	WILLIAMS, MARCIA	71,012
WANDY, SARAH	62,544	WILLIAMS, TYLER	88,396
WANG-RESCHKE, APRIL	101,415	WILLS, RHONDA	93,433
WARNECKE, CHRISTOPHER	86,302	WILSON, BARBARA	79,453
WARNER, AARON	63,261	WILSON, KIMBERLEY	75,077
WARNYCA STRECKER, KAREN	91,728	WILSON, MARK	83,032
WARREN, BRIAN	75,000	WILSON, TARALYNE	97,043
WARREN, DEVIN	91,357	WILYMAN, TONY	84,295
WARREN, HEIDI	65,650	WING, ROBERT	53,379
WARREN, PATRICIA	89,967	WIRLL, HOPE	63,086
WATERS, TARA	82,380	WISNIEWSKI, JEFFREY	90,029
WATKIS, JUAN-MARIE	88,858	WISZNIAK, LINNEA	90,306
WATTS, WENDY	99,912	WOOD HUBER, TANIS	100,664
WAUGH, MONIQUE	83,309	WOOD, RYAN	88,615
WEBB, TAYLOR	54,387	WOOD, TERESA	91,235
WEBER, JOANNE	93,128	WOODARD, MARLIS	83,685
WEES, DEANNA	82,820	WOOLLEY, KAREN	62,141
WEICHEL, GARRY	63,424	WOTHERSPOON, STEPHANIE	89,710
WEICHEL, LISA	95,891	WRIGHT, WILLIAM	87,217
WEINRAUCH, JENNIFER	85,728	WURM, TASHA	86,303
WEIR, JANESSA	50,718	WYATT, JENNIFER	80,777
WEIR, TED	84,295	XHAFERI, JOCELYN	78,340
WEISGARBER, MICHAEL	93,883	YANTZ-BARTON, ELEISHA	72,045
WEISS, STEPHANIE	70,299	YARNTON, DEVIN	58,016
WELLS, ANNE	68,121	YASINOWSKI, CARRIE	82,314
WEMPE, KRISTY	78,932	YEA, STACEY	84,598
WENGER, PAMELA	89,581	YEE, KAITLEN	65,379
WENINGER, BRIAN	84,879	YEMBA, TARA	93,281
WENZEL, JILL	93,545	YEO, JOANNE	92,902
WESTON, DEAN	50,409	YEO, JULIAN	68,197
WHALEY, LISA	80,061	YESKE, KEVIN	86,766



YESKE, TRUDY	84,295	ZACHARIAS, TERRY	64,543
YIM, SHELLEY	82,672	ZANNI, SHANNON	91,048
YIM-RODIER, JENNIFER	73,638	ZAPSHALA, LESLIE	84,407
YOUCK, ANDREA	93,139	ZAROWNY, BARON	74,114
YOUCK, TRACY	90,717	ZELLER, TERRY	89,172
YOUNG, DAVID	92,969	ZIEGLER, COREY	99,183
YOUNG, JACQUELINE	51,837	ZIEGLER, KELLY	73,777
YOUNG, STACEE	88,113	ZIMBALUK, DARLA	86,146
YUHASZ, DANIELLE	68,164	ZIMMER, KIM	86,076
YUZYK, EMERSON	51,132	ZSOHAR, LAURA	55,005
ZACHARIAS, MARK	87,558	ZUBKOW, JOSEPH	73,537

### ***Transfers***

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

GOOD SPIRIT SCHOOL DIV 204	158,243
HARVEST CITY CHRISTIAN ACADEMY	627,899
RANCH EHRLO SOCIETY	336,035
REGINA CHRISTIAN SCHOOL ASSOC	669,424
REGINA HUDA SCHOOL	797,385
RHSAA	95,432
SCEP CENTRE	143,118

### ***Supplier Payments***

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

ACCESS COMMUNICATIONS	58,041	ATLAS-APEX ROOFING (SASKATCHEWAN) INC.	472,616
ACME WELDING SHOP	93,606	B A ROBINSON CO LTD	90,058
ACTION ROOFING LTD	131,397	BLACK & MCDONALD LIMITED	168,810
ACTION SEWER & DRAIN	60,914	BOBCAT OF REGINA LTD	67,919
ALFA ENGINEERING LTD	75,758	BROWN, NADINE	57,420
ALLIANCE ENERGY LTD	143,928	BUNZL DISTRIBUTION	150,147
ALLMAR INTERNATIONAL	359,924	BUSINESS FURNISHINGS	253,125
ALPINE DRYWALL AND PLASTERING (2007) LTD	139,923	C P DISTRIBUTORS LTD	239,411
ALTON TANGEDAL ARCHITECT LTD	231,288	CALIBER SPORT SYSTEMS	104,192
AMERESCO	363,095	CAMEO ENVIRONMENTAL INC.	431,675
APEX PLUMBING & HEATING	375,447	CAPITAL CABS 2000	1,045,519
APPLE CANADA INC	74,936	CDW CANADA	260,778
ASSOCIATED ASBESTOS ABATEMENT LTD	360,493	CENTURY WEST CONSTRUCTION	436,134
		CITE360 STUDIO	108,467
		CITY OF REGINA	718,836

CLIFTON ASSOCIATES LTD	153,755	LORAAS DISPOSAL SERVICES	90,457
COLLIERS PROJECT LEADERS INC.	95,224	LUTHER COLLEGE HIGH SCHOOL	113,982
CONCENTRA FINANCIAL	349,704	MACPHERSON LESLIE & TYERMAN	199,354
CO-OP TAXI LINES	344,585	MARQUARDT MECHANICAL LTD	108,457
CURTIS CONSTRUCTION LTD	222,662	MARSH CANADA LIMITED	531,968
DMA APPLIED CONTROLS LTD	107,722	MHPM PROJECT MANAGERS INC	116,823
DUACO CONSTRUCTION	89,470	MI-BUS TRANSPORTATION	55,000
ELEMENT FINANCIAL CORP	76,381	MISS VIKI'S DRIVING	175,000
ENERGY GUARD WATER	65,190	MODUS STRUCTURES INC	1,106,669
FC MACHINERY LTD	61,404	MOMENTUM HVAC SERVICES	383,305
FEDERATED CO-OPERATIVES LTD	464,576	MOOSE MOUNTAIN AEROBUS CANADA INC	56,438
FIGLEY CONSULTING ASSOCIATES LTD	50,065	MPM CONSTRUCTION SERVICES LTD	53,113
FINISHES PLUS ENT 1992	207,734	NELSON EDUCATION LTD	52,169
FITNESS WAREHOUSE	52,183	NEXCAP FINANCE CORPORATION	447,500
FLOOR SHOW, THE	55,167	NUMBER TEN ARCHITECTS	470,761
FLYING EAGLE CONVEYANCE	212,576	ORACLE CORPORATION CANADA INC	142,125
FLYNN CANADA LTD	1,138,500	P3 ARCHITECTURE	418,971
FULL THROTTLE FURNACE & DUCT CLEANING INC.	206,723	PCL MAXAM, A JOINT VENTURE	1,320,180
GABRIEL CONSTRUCTION LTD	163,279	PEARSON EDUCATION CANADA	393,805
GEDDES, VELMA	84,137	PEARSON SCHOOL SYSTEMS	128,986
GESCAN	140,306	PHILLIPS BLINDS & SHADES	55,864
GFS PRAIRIES INC	55,907	PRO-FOAM ROOFING LTD	74,865
GLACIER GLASS SERVICE LTD	192,316	QSI INTERIORS LTD	152,022
HOMEWOOD HEALTH	54,267	QUOREX CONSTRUCTION	22,878,540
ICD	226,250	RAMSTEAD, KEVIN	85,116
IMPACT SECURITY GROUP INC	125,891	REACH REGINA FOOD SECURITY PROJECT	63,921
INDEPENDENT CONSTRUCTION MANAGEMENT INC	634,011	REGAL FLOORING LTD	91,872
INLAND AUDIO VISUAL LTD	56,873	REGINA ELECTRIC	237,093
INTERNATIONAL BACCALAUREATE ORG	59,384	REGINA POLICE SERVICE	197,399
J C KENYON ENGINEERING INC	201,022	REGINA QU'APPELLE HEALTH REGION	68,731
JORDAN ASBESTOS REMOVAL LTD	617,824	RICHELIEU	61,489
JOSTENS CANADA	53,628	RIEGER GENERAL CONTRACTING	180,372
KELLER FOUNDATIONS LTD	83,370	RITE-WAY FENCING (2000) INC	52,732
KEMSOL PRODUCTS LTD	251,562	ROOF MANAGEMENT & INSPECTION	200,311
KEV GROUP	88,402	ROYALE DRIVING ACADEMY INC	465,993
KLEIN'S ELECTRIC INC	185,926	SASKATCHEWAN WORKERS' COMPENSATION	528,592
KONICA MINOLTA BUSINESS	601,655	SASKPOWER	2,584,275
KRESS ELECTRIC LTD	304,424	SASKTEL CMR	555,918
LANCASHIRE DISTRIBUTION	79,794		
LAYMAN'S DRIVING SERVICES LTD	134,460		
LEDCOR CONSTRUCTION LIMITED	56,000		

SOFTWARE 4 SCHOOLS	123,674
SOUTH COUNTRY EQUIPMENT LTD	52,928
SRB EDUCATION SOLUTIONS	122,887
ST JOHN'S MUSIC LTD	74,735
SUPREME BASICS	489,490
SYSCO SERCA FOOD SERVICES OF REGINA	57,617
TC MEDIA LIVRES INC	64,447
TRADE WEST EQUIPMENT LTD	121,653
TRANSCONA ROOFING LTD	1,172,085
TRI WEST PAVING	107,314
UNISOURCE CANADA INC	82,281
VAN DE'S ACCESSIBLE TRANSIT INC	80,855
VERSATILE CONCEPTS INDUSTRIES LTD	710,329
VIPOND INC	88,151
WALTERS INDUSTRIAL MECHANICAL LTD	160,199
WARNER INDUSTRIES	1,114,555
WARNER TRANSPORTATION SERVICES LTD	3,381,358
WBM OFFICE SYSTEMS	327,313
WESCLEAN REGINA SALES LTD	91,133
WESTERN CYCLE	56,889
WESTERN ELECTRICAL MANAGEMENT LTD	503,759
WESTRIDGE CONSTRUCTION LTD	401,168
WHERE 2 TRANSPORTATION	930,056
WUDVUE MANAGEMENT LTD & YMCA	585,458
	98,775

## ***Other Expenditures***

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

CO-OPERATORS, THE	234,562
CUPE LOCAL 3766	198,241
CUPE LOCAL 650	175,963
LEADS	60,947
MANULIFE FINANCIAL	1,252,399
REGINA CIVIC EMPLOYEES PENSION PLAN	6,148,235
REGINA PUBLIC SCHOOL TEACHERS' ASSOCIATION	223,848
SASK TEACHERS' FEDERATION	3,384,814
SASKATCHEWAN SCHOOL BOARDS ASSOC	172,416
SK TEACHERS' RETIREMENT PLAN	13,623,355
TEACHERS' SUPERANNUATION FUND	388,753

# Appendix B: Management Report and Audited Financial Statements

## REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

August 31, 2016

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### 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 29, 2016



## Consolidated Audited Financial Statements



Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2016

Debra Burnett  
Deputy Director Division Services

MNP LLP  
Auditor

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



## 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, 2016 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, 2016 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 29, 2016

  
Chartered Professional Accountants

**Regina School Division No. 4**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2016**

	2016	2015
<b>Financial Assets</b>		(Restated Note 20)
Cash and Cash Equivalents	83,592,514	81,000,864
Accounts Receivable (Note 8)	10,459,757	7,757,867
Inventories for Sale	87,749	87,749
Portfolio Investments (Note 4)	725,000	725,000
<b>Total Financial Assets</b>	<b>94,865,020</b>	<b>89,571,480</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	21,862,094	16,941,293
Long-Term Debt (Note 10)	29,157,837	30,847,237
Liability for Employee Future Benefits (Note 6)	10,858,200	11,320,000
Deferred Revenue (Note 11)	11,104,323	10,499,590
<b>Total Liabilities</b>	<b>72,982,454</b>	<b>69,608,120</b>
<b>Net Financial Assets</b>	<b>21,882,566</b>	<b>19,963,360</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	238,552,640	162,931,797
Inventory of Supplies for Consumption	219,742	219,795
Prepaid Expenses	958,948	3,858,048
<b>Total Non-Financial Assets</b>	<b>239,731,330</b>	<b>167,009,640</b>
<b>Accumulated Surplus (Note 14)</b>	<b>261,613,896</b>	<b>186,973,000</b>

Contingent Liabilities (Note 17)

Contractual Obligations and Commitments (Note 18)

*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, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
	(Note 15)		(Restated Note 20)
<b>REVENUES</b>			
Property Taxation	84,860,688	86,399,460	84,237,422
Grants	191,739,221	205,397,159	141,214,635
Tuition and Related Fees	1,830,000	1,536,328	1,986,609
School Generated Funds	3,600,000	4,142,233	3,957,667
Complementary Services (Note 12)	3,310,221	3,658,500	3,483,004
External Services (Note 13)	8,329,008	8,445,686	8,473,735
Other	1,382,000	1,190,291	2,713,572
<b>Total Revenues (Schedule A)</b>	<b>295,051,138</b>	<b>310,769,657</b>	<b>246,066,644</b>
<b>EXPENSES</b>			
Governance	567,430	552,970	552,624
Administration	6,304,486	6,579,209	6,201,640
Instruction	163,668,856	161,384,526	160,532,283
Plant	38,107,466	38,243,622	37,001,096
Transportation	9,574,699	9,628,991	9,473,094
Tuition and Related Fees	605,673	499,086	559,294
School Generated Funds	3,613,034	3,812,873	3,721,808
Complementary Services (Note 12)	5,243,348	5,703,985	5,291,503
External Services (Note 13)	8,471,326	8,445,686	8,489,069
Other Expenses	1,210,769	1,277,813	1,521,466
<b>Total Expenses (Schedule B)</b>	<b>237,367,087</b>	<b>236,128,761</b>	<b>233,343,877</b>
<b>Operating Surplus for the Year</b>	<b>57,684,051</b>	<b>74,640,896</b>	<b>12,722,767</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>			
As previously reported	186,973,000	186,973,000	174,780,233
Prior period adjustment (Note 20)	-	-	(530,000)
<b>As restated</b>	<b>186,973,000</b>	<b>186,973,000</b>	<b>174,250,233</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>244,657,051</b>	<b>261,613,896</b>	<b>186,973,000</b>

*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, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
	(Note 15)		(Restated Note 20)
<b>Net Financial Assets, Beginning of Year</b>	<b>19,963,360</b>	<b>19,963,360</b>	<b>22,744,104</b>
<b>Changes During the Year</b>			
Operating Surplus for the Year	57,684,051	74,640,896	12,722,767
Acquisition of Tangible Capital Assets (Schedule C)	(67,641,781)	(83,973,056)	(21,532,385)
Amortization of Tangible Capital Assets (Schedule C)	7,244,482	8,352,213	7,501,609
Net Acquisition of Inventory of Supplies	-	53	75,135
Net Change in Other Non-Financial Assets	-	2,899,100	(1,547,870)
<b>Change in Net Financial Assets</b>	<b>(2,713,248)</b>	<b>1,919,206</b>	<b>(2,780,744)</b>
<b>Net Financial Assets, End of Year</b>	<b>17,250,112</b>	<b>21,882,566</b>	<b>19,963,360</b>

*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, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		(Restated Note 20)
Operating Surplus for the Year	74,640,896	12,722,767
Add (Deduct) Non-Cash Items Included in Surplus (Schedule D)	(42,577,906)	3,402,069
Net Change in Non-Cash Operating Activities (Schedule E)	5,260,997	(3,770,905)
<b>Cash Provided by Operating Activities</b>	<b>37,323,987</b>	<b>12,353,931</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(33,042,937)	(17,432,845)
<b>Cash (Used) by Capital Activities</b>	<b>(33,042,937)</b>	<b>(17,432,845)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(50,000)	-
Proceeds on Disposal of Portfolio Investments	50,000	-
<b>Cash Provided by Investing Activities</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	4,679,615
Repayment of Long-Term Debt	(1,689,400)	(1,625,979)
<b>Cash Provided (Used) by Financing Activities</b>	<b>(1,689,400)</b>	<b>3,053,636</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,591,650</b>	<b>(2,025,278)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>81,000,864</b>	<b>83,026,142</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>83,592,514</b>	<b>81,000,864</b>

*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, 2016**

	2016 Budget	2016 Actual	2015 Actual
			(Restated Note 20)
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	80,928,400	82,084,793	79,249,995
Revenue from Supplemental Levies	-	523,795	963,381
<b>Total Property Tax Revenue</b>	<b>80,928,400</b>	<b>82,608,588</b>	<b>80,213,376</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	1,653,710	1,323,113	1,531,474
Provincial Government	3,709,510	3,933,533	3,901,124
<b>Total Grants in Lieu of Taxes</b>	<b>5,363,220</b>	<b>5,256,646</b>	<b>5,432,598</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Urban	-	-	8,059
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>-</b>	<b>8,059</b>
<b>Deletions from Levy</b>			
Other Deletions	(1,430,932)	(1,465,774)	(1,416,611)
<b>Total Deletions from Levy</b>	<b>(1,430,932)</b>	<b>(1,465,774)</b>	<b>(1,416,611)</b>
<b>Total Property Taxation Revenue</b>	<b>84,860,688</b>	<b>86,399,460</b>	<b>84,237,422</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	121,707,552	121,664,524	120,106,922
Other Ministry Grants	277,239	432,567	428,543
<b>Total Ministry Grants</b>	<b>121,984,791</b>	<b>122,097,091</b>	<b>120,535,465</b>
Other Provincial Grants	740,800	593,132	591,422
<b>Total Operating Grants</b>	<b>122,725,591</b>	<b>122,690,223</b>	<b>121,126,887</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	69,013,630	82,706,936	20,087,748
<b>Total Capital Grants</b>	<b>69,013,630</b>	<b>82,706,936</b>	<b>20,087,748</b>
<b>Total Grants</b>	<b>191,739,221</b>	<b>205,397,159</b>	<b>141,214,635</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	630,000	462,363	584,592
Individuals and Other	1,200,000	1,073,965	1,402,017
<b>Total Operating Tuition and Related Fees</b>	<b>1,830,000</b>	<b>1,536,328</b>	<b>1,986,609</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,830,000</b>	<b>1,536,328</b>	<b>1,986,609</b>

**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
			(Restated Note 20)
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	500,000	783,387	609,398
<b>Total Curricular Fees</b>	<b>500,000</b>	<b>783,387</b>	<b>609,398</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	250,000	240,386	226,761
Commercial Sales - Non-GST	300,000	494,634	406,280
Fundraising	1,300,000	1,026,377	1,096,855
Grants and Partnerships	310,000	437,224	407,461
Students Fees	800,000	855,664	1,183,367
Other	140,000	304,561	27,545
<b>Total Non-Curricular Fees</b>	<b>3,100,000</b>	<b>3,358,846</b>	<b>3,348,269</b>
<b>Total School Generated Funds Revenue</b>	<b>3,600,000</b>	<b>4,142,233</b>	<b>3,957,667</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,651,304	2,651,304	2,563,302
Other Ministry Grants	534,417	763,110	531,625
Other Provincial Grants	124,500	-	129,735
Other Grants	-	152,757	160,142
<b>Total Operating Grants</b>	<b>3,310,221</b>	<b>3,567,171</b>	<b>3,384,804</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	91,329	98,200
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>91,329</b>	<b>98,200</b>
<b>Total Complementary Services Revenue</b>	<b>3,310,221</b>	<b>3,658,500</b>	<b>3,483,004</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	8,329,008	8,445,686	8,466,606
<b>Total Operating Grants</b>	<b>8,329,008</b>	<b>8,445,686</b>	<b>8,466,606</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	-	7,129
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>-</b>	<b>7,129</b>
<b>Total External Services Revenue</b>	<b>8,329,008</b>	<b>8,445,686</b>	<b>8,473,735</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	225,000	286,680	1,306,526
Sales & Rentals	197,000	299,192	652,652
Investments	960,000	604,419	754,021
Gain on Disposal of Capital Assets	-	-	373
<b>Total Other Revenue</b>	<b>1,382,000</b>	<b>1,190,291</b>	<b>2,713,572</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>295,051,138</b>	<b>310,769,657</b>	<b>246,066,644</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
			(Restated Note 20)
<b>Governance Expense</b>			
Board Members Expense	194,105	181,291	187,040
Professional Development- Board Members	14,000	8,285	10,508
Advisory Committees	104,500	94,829	103,904
Professional Development - Advisory Committees	1,500	411	345
Elections	-	63,287	-
Other Governance Expenses	252,000	203,541	249,502
Amortization of Tangible Capital Assets	1,325	1,326	1,325
<b>Total Governance Expense</b>	<b>567,430</b>	<b>552,970</b>	<b>552,624</b>
<b>Administration Expense</b>			
Salaries	4,717,759	4,619,316	4,371,763
Benefits	610,014	603,015	778,196
Supplies & Services	579,000	829,615	488,757
Non-Capital Furniture & Equipment	9,000	9,924	11,579
Building Operating Expenses	44,000	222,683	238,849
Communications	97,000	88,628	100,403
Travel	24,892	10,486	15,634
Professional Development	90,200	56,890	61,383
Amortization of Tangible Capital Assets	132,621	138,652	135,076
<b>Total Administration Expense</b>	<b>6,304,486</b>	<b>6,579,209</b>	<b>6,201,640</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	116,418,059	117,691,897	114,512,476
Instructional (Teacher Contract) Benefits	7,937,671	6,562,206	8,525,672
Program Support (Non-Teacher Contract) Salaries	23,510,584	23,017,678	22,256,671
Program Support (Non-Teacher Contract) Benefits	4,266,954	3,844,573	3,812,490
Instructional Aids	3,084,914	2,464,736	2,700,326
Supplies & Services	2,252,791	2,656,478	2,971,538
Non-Capital Furniture & Equipment	2,889,108	1,803,738	2,308,996
Communications	567,304	443,043	486,445
Travel	305,972	160,452	234,695
Professional Development	745,649	585,150	665,692
Student Related Expense	251,095	171,500	242,231
Amortization of Tangible Capital Assets	1,438,755	1,983,075	1,815,051
<b>Total Instruction Expense</b>	<b>163,668,856</b>	<b>161,384,526</b>	<b>160,532,283</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
			(Restated Note 20)
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	10,495,007	9,675,526	8,969,413
Benefits	2,465,373	2,269,010	2,371,634
Supplies & Services	3,000	2,629	255
Non-Capital Furniture & Equipment	51,000	17,210	18,782
Building Operating Expenses	20,750,913	21,336,752	21,259,517
Communications	20,000	40,121	38,200
Travel	163,981	187,904	178,594
Professional Development	50,000	46,678	56,095
Amortization of Tangible Capital Assets	4,108,192	4,667,792	4,108,606
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>38,107,466</b>	<b>38,243,622</b>	<b>37,001,096</b>
<b>Student Transportation Expense</b>			
Salaries	186,615	160,389	182,865
Benefits	36,534	32,654	37,464
Supplies & Services	684,000	582,209	634,202
Non-Capital Furniture & Equipment	731,000	826,396	760,370
Building Operating Expenses	160,000	335,913	198,471
Communications	8,900	583	5,447
Professional Development	3,000	1,135	-
Contracted Transportation	6,381,266	6,329,253	6,401,607
Amortization of Tangible Capital Assets	1,383,384	1,360,459	1,252,668
<b>Total Student Transportation Expense</b>	<b>9,574,699</b>	<b>9,628,991</b>	<b>9,473,094</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	539,673	449,876	506,014
Transportation Fees	66,000	49,210	53,280
<b>Total Tuition and Related Fees Expense</b>	<b>605,673</b>	<b>499,086</b>	<b>559,294</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	200,000	453,780	487,658
Cost of Sales	500,000	600,934	508,844
Non-Capital Furniture & Equipment	-	7,991	33,663
School Fund Expenses	2,800,000	2,609,799	2,567,895
Amortization of Tangible Capital Assets	113,034	140,369	123,748
<b>Total School Generated Funds Expense</b>	<b>3,613,034</b>	<b>3,812,873</b>	<b>3,721,808</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
			(Restated Note 20)
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	141,859	152,085	136,037
Instructional (Teacher Contract) Salaries & Benefits	1,864,154	1,935,613	1,778,868
Program Support (Non-Teacher Contract) Salaries & Benefits	2,448,313	2,553,128	2,470,170
Instructional Aids	545,800	571,512	674,018
Supplies & Services	128,625	371,126	105,177
Non-Capital Furniture & Equipment	-	-	10,578
Communications	-	4,108	1,064
Travel	-	3,024	6,148
Student Related Expenses	49,000	52,849	45,882
Amortization of Tangible Capital Assets	65,597	60,540	63,561
<b>Total Complementary Services Expense</b>	<b>5,243,348</b>	<b>5,703,985</b>	<b>5,291,503</b>
<b>External Service Expense</b>			
Grant Transfers	2,337,216	2,044,378	2,187,206
Instructional (Teacher Contract) Salaries & Benefits	5,460,262	5,631,176	5,538,232
Program Support (Non-Teacher Contract) Salaries & Benefits	96,304	105,473	101,077
Instructional Aids	-	28,753	24,311
Supplies & Services	575,970	623,910	636,669
Travel	-	26	-
Student Related Expenses	-	11,970	-
Amortization of Tangible Capital Assets	1,574	-	1,574
<b>Total External Services Expense</b>	<b>8,471,326</b>	<b>8,445,686</b>	<b>8,489,069</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	25,000	36,265	51,017
Interest on Capital Loans	1,001,004	1,004,443	1,006,922
Interest on Other Long-Term Debt	184,765	205,027	198,776
<b>Total Interest and Bank Charges</b>	<b>1,210,769</b>	<b>1,245,735</b>	<b>1,256,715</b>
Contaminated Sites	-	32,078	264,751
<b>Total Other Expense</b>	<b>1,210,769</b>	<b>1,277,813</b>	<b>1,521,466</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>237,367,087</b>	<b>236,128,761</b>	<b>233,343,877</b>



**Regina School Division No. 4**

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2016**

	Land	Land Improvements	Buildings	Buildings Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction		2015
										2016	2015	
(Restated Note 20)												
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	8,958,997	471,448	200,760,942	15,585,718	12,369,452	525,431	10,476,530	4,917,619	903,234	13,573,094	268,542,465	248,405,719
Additions/Purchases	-	-	-	-	-	-	1,440,300	2,326,239	580,843	79,625,674	83,973,056	21,532,385
Disposals	-	-	-	-	-	-	(90,463)	(2,247,207)	(127,752)	-	(2,465,422)	(1,395,639)
<b>Closing Balance as of August 31</b>	<b>8,958,997</b>	<b>471,448</b>	<b>200,760,942</b>	<b>15,585,718</b>	<b>12,369,452</b>	<b>525,431</b>	<b>11,826,367</b>	<b>4,996,651</b>	<b>1,356,325</b>	<b>93,198,768</b>	<b>350,050,099</b>	<b>268,542,465</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	188,577	89,968,696	3,276,069	3,725,382	488,456	4,141,877	3,389,625	431,986	-	105,610,668	99,504,698
Amortization of the Period	-	23,572	3,926,388	575,207	1,357,168	14,354	1,184,928	999,331	271,265	-	8,352,213	7,501,609
Disposals	-	-	-	-	-	-	(90,463)	(2,247,207)	(127,752)	-	(2,465,422)	(1,395,639)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>212,149</b>	<b>93,895,084</b>	<b>3,851,276</b>	<b>5,082,550</b>	<b>502,810</b>	<b>5,236,342</b>	<b>2,141,749</b>	<b>575,499</b>	<b>N/A</b>	<b>111,497,459</b>	<b>105,610,668</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	8,958,997	282,871	110,792,246	12,309,649	8,644,070	36,975	6,334,653	1,527,994	471,248	13,573,094	162,931,797	148,901,021
Closing Balance as of August 31	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
<b>Change in Net Book Value</b>	<b>-</b>	<b>(23,572)</b>	<b>(3,926,388)</b>	<b>(575,207)</b>	<b>(1,357,168)</b>	<b>(14,354)</b>	<b>255,372</b>	<b>1,326,908</b>	<b>309,578</b>	<b>79,625,674</b>	<b>75,620,843</b>	<b>14,030,776</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	-	90,463	2,247,207	127,752	-	2,465,422	1,395,639
Accumulated Amortization	-	-	-	-	-	-	90,463	2,247,207	127,752	-	2,465,422	1,395,639
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Regina School Division No. 4**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2016**

	2016	2015
<b>Non-Cash Items Included in Surplus</b>		(Restated Note 20)
Amortization of Tangible Capital Assets (Schedule C)	8,352,213	7,501,609
In-Kind Ministry of Education Capital Grant for Joint-Use Schools Project included in Surplus (Note 21)	(50,930,119)	(4,099,540)
<b>Total Non-Cash Items Included in Surplus</b>	<b>(42,577,906)</b>	<b>3,402,069</b>

**Regina School Division No. 4**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2016**

	2016	2015
<b>Net Change in Non-Cash Operating Activities</b>		(Restated Note 20)
(Increase) in Accounts Receivable	(2,701,890)	(1,913,986)
Decrease in Inventories for Sale	-	24,488
Increase (Decrease) in Accounts Payable and Accrued Liabilities	4,920,801	(855,926)
Increase (Decrease) in Liability for Employee Future Benefits	(461,800)	949,000
Increase (Decrease) in Deferred Revenue	604,733	(501,746)
Decrease in Inventory of Supplies for Consumption	53	75,135
Decrease (Increase) in Prepaid Expenses	2,899,100	(1,547,870)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>5,260,997</b>	<b>(3,770,905)</b>

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the 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 Canadian 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 includes 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**  
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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 partnership:

- Mâmawêyatitân Centre (consolidated 72.85%) (2015 – consolidated 72.85%)

**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 \$10,858,200 (2015 - \$11,320,000) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$86,399,460 (2015 - \$84,237,422) because final tax assessments may differ from initial estimates.
- accrued liabilities for contaminated sites of \$30,000 (2015 – \$75,000) because the actual remediation expense may differ from the valuation estimates.
- useful lives of capital assets and related amortization of \$8,352,213 (2015 - \$7,501,609) 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 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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
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school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long-term debt.

All of the school division's 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 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.

**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 depreciation 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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
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**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
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

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

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

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

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include Saskatchewan School Board Association 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, and the estimated liability for contaminated sites.

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

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

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites where the school division is obligated or likely to be obligated to incur such costs. The liability estimate includes costs that are directly

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
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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.

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.



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN  
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**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.

**ii) Property Taxation**

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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estimate information provided by the City of Regina who levies and collects the property tax on behalf of the school division. The final annual taxation amounts are reported to the school 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.

**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.

**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.

**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 million 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, 2016 was \$Nil (August 31, 2015 - \$Nil).

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#### 4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2016	2015
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GICs, 2.10% to 2.92%, mature 12/18/17 to 2/08/21	\$725,000	\$725,000
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$725,000</b>	<b>\$725,000</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 181,291	\$ 370,353	\$ -	\$ 1,326	\$ 552,970	\$ 552,624
Administration	5,222,331	1,218,226	-	138,652	6,579,209	6,201,640
Instruction	151,116,354	8,285,097	-	1,983,075	161,384,526	160,532,283
Plant	11,944,536	21,631,294	-	4,667,792	38,243,622	37,001,096
Transportation	193,043	8,075,489	-	1,360,459	9,628,991	9,473,094
Tuition and Related Fees	-	499,086	-	-	499,086	559,294
School Generated Funds	-	3,672,504	-	140,369	3,812,873	3,721,808
Complementary Services	4,640,826	1,002,619	-	60,540	5,703,985	5,291,503
External Services	5,736,649	2,709,037	-	-	8,445,686	8,489,069
Other	-	32,078	1,245,735	-	1,277,813	1,521,466
<b>TOTAL</b>	<b>\$ 179,035,030</b>	<b>\$ 47,495,783</b>	<b>\$ 1,245,735</b>	<b>\$ 8,352,213</b>	<b>\$ 236,128,761</b>	<b>\$ 233,343,877</b>

#### 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, 2016.

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**  
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Details of the employee future benefits are as follows:

	2016	2015
Actuarial extrapolation date	Aug. 31, 2016	Aug. 31, 2015
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2016	2015
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 13,307,400</b>	<b>\$ 11,300,700</b>
Current period service cost	1,013,800	899,000
Interest cost	347,400	336,200
Benefit payments	(852,700)	(384,800)
Actuarial losses	490,500	1,156,300
Plan curtailment (gain)	(2,414,000)	-
<b>Accrued Benefit Obligation - end of year</b>	<b>11,892,400</b>	<b>13,307,400</b>
Unamortized Net Actuarial (Losses)	(1,034,200)	(1,987,400)
<b>Liability for Employee Future Benefits</b>	<b>\$ 10,858,200</b>	<b>\$ 11,320,000</b>

Employee Future Benefits Expense	2016	2015
Current period service cost	\$ 1,013,800	\$ 899,000
Amortization of net actuarial losses	175,700	98,600
Plan curtailment (gain)	(1,146,000)	-
<b>Benefit cost</b>	<b>43,500</b>	<b>997,600</b>
Interest cost	347,400	336,200
<b>Total Employee Future Benefits Expense</b>	<b>\$ 390,900</b>	<b>\$ 1,333,800</b>

## 7. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these 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

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rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,726	30	1,756	1,765
Member contribution rate (percentage of salary)	10.20% / 12.40%	6.05% / 7.85%	6.05% / 12.40%	6.05% / 11.30%
Member contributions for the year	\$ 13,394,066	\$ 159,638	\$ 13,553,704	\$ 12,167,455

**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 million. 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.

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

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	2016	2015
Number of active School Division members	649	673
Member contribution rate (percentage of salary)	8.80 % / 13.10 %	9.42% / 13.96 %
School Division contribution rate (percentage of salary)	9.80 % / 14.60 %	9.42% / 13.96 %
Member contributions for the year	\$ 2,383,103	\$ 2,866,186
School Division contributions for the year	\$ 2,548,224	\$ 2,864,146
Actuarial valuation date	Dec. 31, 2014	Dec. 31, 2012
Plan Assets	\$ 1,226,583,000	\$ 991,482,000
Plan Liabilities	\$ 1,439,924,000	\$ 1,284,297,000
Plan (Deficit)	\$ (213,341,000)	\$ (292,815,000)

## 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:

	2016			2015		
	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	6,106,272	-	6,106,272	5,623,170	-	5,623,170
Other Receivables	2,926,047	-	2,926,047	707,259	-	707,259
<b>Total Accounts Receivable</b>	<b>\$ 10,459,757</b>	<b>\$ -</b>	<b>\$ 10,459,757</b>	<b>\$7,757,867</b>	<b>\$ -</b>	<b>\$ 7,757,867</b>

- (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.

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**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2016</b>	<b>2015</b>
Accrued Salaries and Benefits	\$ 4,765,459	\$ 4,575,553
Supplier Payments	6,419,380	3,955,603
Liability for Contaminated Sites (1)	30,000	75,000
Other Accrued Liabilities	10,647,255	8,335,137
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 21,862,094</b>	<b>\$ 16,941,293</b>

- (1) The liability for contaminated sites of \$30,000 (2015 - \$75,000) relates to estimated costs to remove a fuel storage tank at Scott Collegiate (2015 - two fuel storage tanks, one at each Scott Collegiate and Balfour Collegiate, and impacted soil at Lakeview School). The estimated liability was based on costs identified in assessment studies, best practices associated with remediation solutions and experience with similar remediation efforts. The amount of estimated recoveries is \$Nil.

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**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2016	2015
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	\$ 13,660,284	\$ 14,284,288
	RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan November 2033	6,855,089	7,113,184
	RBC Financial Group, capital school building construction, 3.99%, principal and interest payments of \$22,602 payable monthly, due date of loan November 2034	3,511,950	3,640,267
		<b>24,027,323</b>	<b>25,037,739</b>
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	1,583,063	1,860,014
	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	2,784,510	3,108,616
	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	762,941	840,868
		<b>5,130,514</b>	<b>5,809,498</b>
<b>Total Long-Term Debt</b>		<b>\$ 29,157,837</b>	<b>\$ 30,847,237</b>

**Future principal repayments over the next 5 years are estimated as follows:**

	Capital Loans	Capital Leases	Total
2017	\$ 1,052,311	\$ 702,814	\$ 1,755,125
2018	1,095,951	985,668	2,081,619
2019	1,141,406	1,190,506	2,331,912
2020	1,188,753	1,825,980	3,014,733
2021	1,238,071	425,546	1,663,617
Thereafter	18,310,831	-	18,310,831
<b>Total</b>	<b>\$ 24,027,323</b>	<b>\$ 5,130,514</b>	<b>\$ 29,157,837</b>



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<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2016</b>	<b>2015</b>
Principal	\$ 1,010,416	\$ 678,984	\$ 1,689,400	\$ 1,625,979
Interest	1,004,443	205,027	1,209,470	1,205,698
<b>Total</b>	<b>\$ 2,014,859</b>	<b>\$ 884,011</b>	<b>\$ 2,898,870</b>	<b>\$ 2,831,677</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2015</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2016</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 8,025	\$ -	\$ -	\$ 8,025
Proceeds from sale of school buildings	476,913	-	-	476,913
<b>Total capital projects deferred revenue</b>	<b>484,938</b>	<b>-</b>	<b>-</b>	<b>484,938</b>
<b>Other deferred revenue:</b>				
Tax levy in the City of Regina	9,329,683	9,706,731	9,329,683	9,706,731
Other (tuition fees and special programs)	684,969	696,293	468,608	912,654
<b>Total other deferred revenue</b>	<b>10,014,652</b>	<b>10,403,024</b>	<b>9,798,291</b>	<b>10,619,385</b>
<b>Total Deferred Revenue</b>	<b>\$ 10,499,590</b>	<b>\$ 10,403,024</b>	<b>\$ 9,798,291</b>	<b>\$ 11,104,323</b>

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## 12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Nutrition	Other Programs	2016	2015
<b>Revenues:</b>						
Operating Grants	\$ 2,651,304	\$ -	\$ 253,984	\$ 661,883	\$ 3,567,171	\$ 3,384,804
Capital Grants	-	-	-	-	-	98,200
Fees and Other Revenues	-	-	3,500	87,829	91,329	-
<b>Total Revenues</b>	<b>2,651,304</b>	<b>-</b>	<b>257,484</b>	<b>749,712</b>	<b>3,658,500</b>	<b>3,483,004</b>
<b>Expenses:</b>						
Salaries & Benefits	2,741,709	896,227	507,956	494,934	4,640,826	4,385,075
Instructional Aids	46,961	212,919	288,056	23,576	571,512	674,018
Supplies and Services	-	-	1,020	370,106	371,126	105,177
Non-Capital Equipment	-	-	-	-	-	10,578
Communications	-	-	-	4,108	4,108	1,064
Travel	-	1,370	-	1,654	3,024	6,148
Student Related Expenses	-	-	-	52,849	52,849	45,882
Amortization of Tangible Capital Assets	-	-	-	60,540	60,540	63,561
<b>Total Expenses</b>	<b>2,788,670</b>	<b>1,110,516</b>	<b>797,032</b>	<b>1,007,767</b>	<b>5,703,985</b>	<b>5,291,503</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (137,366)</b>	<b>\$ (1,110,516)</b>	<b>\$ (539,548)</b>	<b>\$ (258,055)</b>	<b>\$ (2,045,485)</b>	<b>\$ (1,808,499)</b>

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, Under 11 Initiatives and the University of Regina transitions project.

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### 13. EXTERNAL SERVICES

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

Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2016 and 2015:

Summary of External Services Revenues and Expenses	2016	2015
<b>Revenues:</b>		
Operating Grants	\$8,445,686	\$8,466,606
Fees and Other Revenues	-	7,129
<b>Total Revenues</b>	<b>8,445,686</b>	<b>8,473,735</b>
<b>Expenses:</b>		
Grant Transfers	2,044,378	2,187,206
Salaries & Benefits	5,736,649	5,639,309
Instructional Aids	28,753	24,311
Supplies and Services	623,910	636,669
Travel	26	-
Student Related Expenses	11,970	-
Amortization of Tangible Capital Assets	-	1,574
<b>Total Expenses</b>	<b>8,445,686</b>	<b>8,489,069</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ (15,334)</b>

External services in 2016 consisted of revenues and expenses for associated schools, which includes all salaries, benefits, and other school related costs paid by the school division to or on behalf of its associate schools. In 2015, external services also included net expenses for seminars of \$15,334.

Following are the details of revenues and expenses by associate school:

Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2016	2015
<b>Revenues:</b>					
Operating Grants	\$ 3,098,366	\$2,366,839	\$2,980,481	\$ 8,445,686	\$ 8,466,606
<b>Total Revenues</b>	<b>3,098,366</b>	<b>2,366,839</b>	<b>2,980,481</b>	<b>8,445,686</b>	<b>8,466,606</b>
<b>Expenses:</b>					
Grant Transfers	639,257	624,206	780,915	2,044,378	2,187,206
Salaries & Benefits	2,209,567	1,560,587	1,966,495	5,736,649	5,639,309
Instructional Aids	1,379	13,162	14,212	28,753	24,311
Supplies and Services	242,252	165,914	215,744	623,910	615,780
Travel	-	-	26	26	-
Student Related Expenses	5,911	2,970	3,089	11,970	-
<b>Total Expenses</b>	<b>3,098,366</b>	<b>2,366,839</b>	<b>2,980,481</b>	<b>8,445,686</b>	<b>8,466,606</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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#### 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.

Details of accumulated surplus are as follows:

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
	(Restated Note 20)			
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 162,931,797	\$ 83,973,056	\$ 8,352,213	\$ 238,552,640
Less: Debt owing on Tangible Capital Assets	(30,847,237)	-	(1,689,400)	(29,157,837)
	<b>132,084,560</b>	<b>83,973,056</b>	<b>6,662,813</b>	<b>209,394,803</b>
<b>PMR maintenance project allocations (1)</b>	<b>2,913,630</b>	<b>3,426,095</b>	<b>1,987,514</b>	<b>4,352,211</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditure	5,998,504	1,570,617	2,163,377	5,405,744
Board share of sale of schools	1,142,080	-	-	1,142,080
	<b>7,140,584</b>	<b>1,570,617</b>	<b>2,163,377</b>	<b>6,547,824</b>
<b>Other:</b>				
Election Reserve	180,000	50,000	-	230,000
General Reserve	3,792,006	-	-	3,792,006
Renewal Reserve	2,873,992	-	800,000	2,073,992
School Fund Reserve	2,340,610	1,783,592	1,879,915	2,244,287
Encumbrance Reserve	1,033,193	2,427,621	1,033,193	2,427,621
Facility Upgrades Reserve	5,403,664	365,000	2,203,344	3,565,320
IT Upgrades Reserve	1,457,527	274,324	150,709	1,581,142
Instructional Innovation Reserve	3,138,398	605,915	261,633	3,482,680
Other Reserve	180,094	120,000	50,000	250,094
	<b>20,399,484</b>	<b>5,626,452</b>	<b>6,378,794</b>	<b>19,647,142</b>
<b>Unrestricted Surplus</b>	<b>24,434,742</b>	<b>-</b>	<b>2,762,826</b>	<b>21,671,916</b>
<b>Total Accumulated Surplus</b>	<b>\$ 186,973,000</b>	<b>\$ 94,596,220</b>	<b>\$ 19,955,324</b>	<b>\$ 261,613,896</b>

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

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

- The Capital projects reserves are for future capital planned projects.
- 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 future operating costs.
- 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.
- The Encumbrance reserve represents all outstanding purchase orders at August 31.
- The Facility Upgrade 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 and proposed business continuity needs.
- 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.

## **15. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 16, 2015 and the Minister of Education on August 20, 2015.

## **16. 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. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

### **Related Party Transactions**

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

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Details of related party transactions and balances for 2016 and 2015 are as follows:  
 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.

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

	2016	2015
<b>Revenues:</b>		
Ministry of Education	\$ 216,664,127	\$ 152,184,746
Other Provincial Grants	125,146	125,850
Saskatchewan Government Insurance	467,986	595,307
	<b>\$ 217,257,259</b>	<b>\$ 152,905,903</b>
<b>Expenses:</b>		
Good Spirit School Division - Public Section Trust	\$ 158,243	\$ 99,192
SaskEnergy	1,419,159	1,518,605
SaskPower	2,514,525	2,483,592
SaskTel	540,286	705,304
Sask Workers' Compensation Board	528,324	330,005
Sun West School Division	8,500	33,000
Regina Catholic School Division	28,001	133
Regina Qu'Appelle Health Region	66,142	135,886
	<b>\$ 5,263,180</b>	<b>\$ 5,305,717</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 6,106,272	\$ 5,623,170
Saskatchewan Government Insurance	125,146	-
	<b>\$ 6,231,418</b>	<b>\$ 5,623,170</b>
<b>Prepaid Expenses:</b>		
Sask Workers' Compensation Board	\$ 174,566	\$ 112,334
	<b>\$ 174,566</b>	<b>\$ 112,334</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Regina Catholic School Division	\$ 28,938	\$ -
Regina Qu'Appelle Health Region	60,905	-
SaskEnergy	108,355	-
SaskPower	218,961	202,849
SaskTel	42,393	23,022
	<b>\$ 459,552</b>	<b>\$ 225,871</b>

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## 17. 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.

## 18. 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 Mâdawêyatîtan Centre in the amount of \$7.96 million to be paid over the next year.
- construction contract for the École Connaught Community School rebuild in the amount of \$8.18 million to be paid over the next year.
- construction contracts for relocatable classrooms in the amount of \$298,000 to be paid over the next year.
- operating and capital lease obligations of the school division are as follows:

	Operating Leases					Capital Leases for Buses
	Building Leases	Vehicle Leases	Computer Leases	Copier Leases	Total Operating	
<b>Future minimum lease payments:</b>						
2017	\$ 665,988	\$ 90,732	\$ 201,848	\$ 631,000	\$ 1,589,568	\$ 884,011
2018	30,480	58,332	-	631,000	719,812	1,142,196
2019	-	43,210	-	578,417	621,627	1,288,123
2020	-	-	-	-	-	1,842,405
2021	-	-	-	-	-	425,546
<b>Interest and executory costs</b>	696,468	192,274	201,848	1,840,417	2,931,007	5,582,281
	-	-	-	-	-	(451,767)
<b>Total Lease Obligations</b>	<b>\$696,468</b>	<b>\$192,274</b>	<b>\$201,848</b>	<b>\$ 1,840,417</b>	<b>\$ 2,931,007</b>	<b>\$ 5,130,514</b>

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**19. COMPARATIVE INFORMATION**

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

**20. CORRECTION OF AN ERROR IN PRIOR PERIODS**

In 2016, the school division identified an error in how it accounted for the construction costs for the Mâdawêyatitân Centre and the contributions made by the City of Regina and the Regina Public Library to the construction of this facility.

The Mâdawêyatitân Centre is a new facility being constructed in Regina that will include the new Scott Collegiate rebuild, a child care facility, city recreational complex, public library branch and community policing centre. Prior to 2016, the school division accounted for 100% of the facility construction costs in its tangible capital assets, and reported the City of Regina (City) and the Regina Public Library (Library) contributions to the project as grant revenue. However, in 2016 the school division has determined that since the facility is jointly owned by the City, Library and school division, only the school division's 72.85% proportional share of the construction costs should have been included in the school division's tangible capital assets, and that the contributions from the City and Library should have been accounted for as reimbursement for their share of costs rather than as revenue. The result of the error was an overstatement of tangible capital assets, an understatement of accounts payable, an overstatement of revenue, and an overstatement of the accumulated surplus.

The 2015 prior period comparative amounts in the consolidated financial statements have been restated from those previously reported to correct for this error.



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The correction of this error has impacted the school division's prior period comparative amounts as follows:

		2015 as previously reported	Increase (decrease)	2015 as restated
<b>Adjustments to Consolidated Statement of Financial Position:</b>				
Accounts Payable and Accrued Liabilities	(1)	\$ 16,444,285	\$ 497,008	\$ 16,941,293
Tangible Capital Assets	(2)	165,461,440	(2,529,643)	162,931,797
Accumulated Surplus	(3)	189,999,651	(3,026,651)	186,973,000
<b>Adjustments to Consolidated Statement of Operations and Accumulated Surplus from Operations:</b>				
Revenues - Grants	(3)	143,711,286	(2,496,651)	141,214,635
Operating Surplus for the Year	(3)	15,219,418	(2,496,651)	12,722,767
Accumulated Surplus from Operations, Beginning of Year	(3)	174,780,223	(530,000)	174,250,223
Accumulated Surplus from Operations, End of Year	(3)	189,999,651	(3,026,651)	186,973,000
<b>Adjustments to Consolidated Statement of Changes in Net Financial Assets:</b>				
Net Financial Assets, Beginning of Year	(4)	22,796,468	(52,364)	22,744,104
Operating Surplus for the Year	(3)	15,219,418	(2,496,651)	12,722,767
Acquisition of Tangible Capital Assets	(2)	(23,584,392)	2,052,007	(21,532,385)
Net Financial Assets, End of Year	(4)	20,460,368	(497,008)	19,963,360
<b>Adjustments to Consolidated Statement of Cash Flows:</b>				
<b>Operating Activities</b>				
Operating Surplus for the Year	(3)	15,219,418	(2,496,651)	12,722,767
Net Change in Non-Cash Operating Activities	(1)	(4,215,549)	444,644	(3,770,905)
<b>Capital Activities</b>				
Cash Used to Acquire Tangible Capital Assets	(2)	(19,484,852)	2,052,007	(17,432,845)

- (1) Increase accounts payable for contributions received from the City and Library in excess of their share of project costs.
- (2) Reduce tangible capital assets for the City and Library shares of assets under construction related to the project.
- (3) Reduce opening accumulated surplus, revenue, operating surplus and ending accumulated surplus for contributions made by the City and Library for their share of project costs, previously recorded as grant revenue.
- (4) Reduce net financial assets at the beginning and end of the year for the increase in accounts payable related to contributions received from the City and Library in excess of their share of project costs.

## 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

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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 the school division, the school division receives the benefit of payments made by the Government of Saskatchewan. Therefore, during 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. 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:

	2016	2015
Operating Teacher Salaries	\$ 109,709,298	\$ 105,126,441
Complementary Teacher Salaries	1,826,905	1,687,516
External Teacher Salaries	5,218,360	5,036,384
<b>Total Teacher Salaries</b>	<b>\$ 116,754,563</b>	<b>\$ 111,850,341</b>
<b>Professional Development Allocation @ 0.59%</b>	<b>\$ 688,852</b>	<b>\$ 659,917</b>

## 23. 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.

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

	August 31, 2016					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 6,106,272	\$ -	\$ 1,380,245	\$ -	\$ 4,726,027	\$ -
City of Regina Capital Receivable	1,427,438	-	-	-	-	1,427,438
Other Receivables	2,317,911	985,890	1,277,321	33,936	3,572	17,192
<b>Gross Receivables</b>	<b>9,851,621</b>	<b>985,890</b>	<b>2,657,566</b>	<b>33,936</b>	<b>4,729,599</b>	<b>1,444,630</b>
Allowance for Doubtful Accounts	-	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 9,851,621</b>	<b>\$ 985,890</b>	<b>\$ 2,657,566</b>	<b>\$ 33,936</b>	<b>\$ 4,729,599</b>	<b>\$ 1,444,630</b>

### ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division 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, 2016			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 19,827,103	\$ 548,089	\$ 1,285,502	\$ 201,400
Long-term debt (includes interest)	1,007,429	1,891,440	14,772,563	20,983,701
<b>Total</b>	<b>\$ 20,834,532</b>	<b>\$ 2,439,529</b>	<b>\$ 16,058,065</b>	<b>\$ 21,185,101</b>

### iii) Market Risk

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

#### Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$20 million 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 at August 31, 2016 (2015- \$NIL).

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency

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- 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.

## **24. PARTNERSHIP**

The school division is constructing the North Central Shared Facility which will be known as the Mámawêyatitân 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 (recovery) of annual operating surplus (deficit) is shared between the partners according to their respective usage of the services.

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, 2016. These amounts represent 100% of the partnership's financial position and activities.

	2016	2015
Capital Assets	\$ 28,981,363	\$ 9,670,044
<b>Total Assets</b>	<b>\$ 28,981,363</b>	<b>\$ 9,670,044</b>

The above capital amounts have been proportionately allocated in the school division's consolidated financial statements at the school division's partnership share of 72.85% (2015 – 72.85%). 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:

	2016	2015
Capital Assets	\$ 20,584,560	\$ 6,876,553





**1600 4<sup>th</sup> Avenue Regina, SK S4R 8C8**  
Phone (306) 523-3000 Fax (306) 523-3031  
E-mail: [info@rbe.sk.ca](mailto:info@rbe.sk.ca) Website: [www.rbe.sk.ca](http://www.rbe.sk.ca)