



# **Regina School Division #4 of Saskatchewan Annual Report 2018-19**

## Table of Contents

School Division Contact Information .....	1
Letter of Transmittal .....	2
Introduction .....	3
Governance .....	4
School Division Profile.....	7
Strategic Direction and Reporting .....	11
Demographics .....	34
Infrastructure and Transportation.....	38
Financial Overview .....	42
Appendix A – Payee List.....	44
Appendix B – Management Report and Audited Financial Statements.....	69

## School Division Contact Information

**Regina School Division #4 of Saskatchewan**

**1600 4th Avenue Regina, SK S4R 8C8**

Phone (306) 523-3000

Fax (306) 523-3031

E-mail: [info@rbe.sk.ca](mailto:info@rbe.sk.ca)

Website: <https://www.reginapublicschools.ca/>

## Letter of Transmittal



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

Dear Minister Wyant:

The Board of Education of Regina School Division #4 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Regina School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

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, 2018 to August 31, 2019. 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 understanding 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.



## Governance

### The Board of Education

Regina Public Schools is governed by an elected board of seven Trustees, each representing one of seven subdivisions in the City of Regina. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” Trustees are elected for four-year terms and are responsible for the policy direction that guides the school division.

Regina Board of Education Trustees were elected by the public ratepayers of the City of Regina or acclaimed on October 26, 2016. Board of Education members at August 31, 2019 are:

Subdivision 1: Dr. Jane Ekong

Subdivision 2: Aleana Young

Subdivision 3: Adam Hicks (Vice-Chair)

Subdivision 4: Cindy Anderson

Subdivision 5: Tanya Foster

Subdivision 6: Katherine Gagne (Board Chair)

Subdivision 7: Jay Kasperski

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



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

## School Community Councils

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

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

	Regina Public Schools – SCC Membership						
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Parents/Guardians	73%	73%	70%	70%	73%	72%	73%
Community Members	4%	4%	4%	4%	2%	2%	1%
Other*	23%	23%	26%	26%	25%	26%	26%

\*Includes principals, staff and student representatives

*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.

This year, a SCC Forum with Trustees was held on the evening of November 20<sup>th</sup>, 2018 at F.W. Johnson Collegiate. More than 140 people were in attendance, including SCC members, Principals, Vice-Principals, Division Office staff and Trustees. Katherine Gagne brought opening remarks and welcomed everyone to the forum. Greg Enion shared information on the Big Rocks and the Education Sector Strategic Plan and Dr. Debbie Pushor made a presentation on Parent Engagement. Four break-out sessions were formed prior to the forum and attendees registered and chose their preference of session. Sessions were led by Principals and Vice-Principals and note-takers were assigned to each group to gather discussion points. The four break-out sessions included:

- I'm New to the SCC! - A Roadmap on how to Navigate the SCC World
- Networking with your SCC through Social Media
- Parent Engagement = Student Success (Getting Parents Involved)
- Sharing the Fun in Fundraising

The information gathered from the break-out sessions was compiled into a Summary Report. The Summary Report was emailed to all SCC Chairs and Principals, along with a link to an online survey inviting attendees to provide feedback on the forum.

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

Council members are invited to participate in discussions regarding a number of topics. These functions provide an opportunity for higher levels of engagement for both parents and the community in general.

The annual Parent Forum was held on Tuesday, April 2<sup>nd</sup>, 2019, at Campus Regina Public. Regina Police Service Chief, Evan Bray, was the guest speaker. His presentation focused on Community Wellness and Community Safety. Approximately 50 participants attended this event to learn ways in which we can all work together for community improvements.

The staff in Regina Public Schools work every day to involve parents, guardians and community members in the school community. RPS provides opportunities to engage with parents and members of the community. For example:

- Families and the community play a critical role in supporting student success and safety. Schools put a great emphasis on building partnerships with families and the community to promote healthy lifestyle choices. On September 26, 2018 at Campus Regina Public, Sam Jingfors from *Safer Schools Together* presented to parents and staff regarding the ever-evolving technology challenges that students have in their daily lives. Attendees learned about the current social media world, ways to proactively identify student safety concerns, and were provided strategies for dealing with possible online situations. Approximately 200 people attended this information session.
- Schools continue to work with parents to engage them in a variety of ways to create meaningful opportunities that have a strong impact for our students. On Wednesday, May 15, 2019, at Miller Comprehensive High School, Regina Public Schools in partnership with the Regina Catholic School Division, hosted a Parent Engagement and Family-School Partnerships workshop featuring guest speaker Tony Dalton from Australia. Tony has 44 years of experience in education and has held various roles. He has made a lifelong commitment to parent engagement and family-school partnerships. There were approximately 50 participants at the event.

SCCs face the ongoing 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. All Regina Public schools have a SCC in varying levels of involvement.

Grants to SCCs are provided to support School Strategic Plans (formally Learning Improvement Plans). Grant funding is provided at a rate of \$1,936 for each SCC. Total funding expended by SCCs in 2018-19 was \$89,854. These grants were expended in support of Education Sector Strategic Plan focus areas.



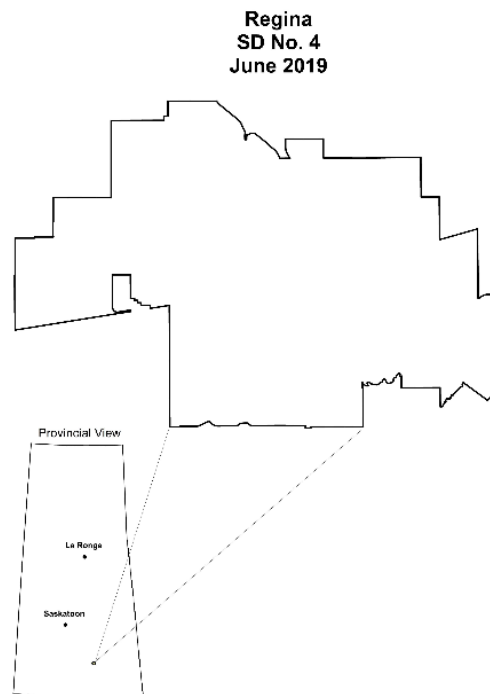
## School Division Profile

### About Us

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

RPS educates more than 23,000 students in 44 elementary schools, eight high schools and one adult campus. The division is affiliated with three associate schools offering religious-based programming.

RPS is governed by an elected board of seven trustees. Trustees are elected for four-year terms and are responsible for the policy direction that guides the school division. For a detailed map of Regina Public Schools' electoral subdivisions please visit <https://www.reginapublicschools.ca/board>. Each school is represented by a School Community Council that supports and engages the community in educational programming.



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

### Division Philosophical Foundation

The mission of Regina Public Schools provides clear direction for all activity in the school division. It is guided by the Shared Values and directed by the Strategic Plan. The RPS mission is ***“to instil the value of knowledge, the dignity of effort and the worth of the individual”***.

Regina Public Schools' Shared Values are the foundation of all interaction within the division. The 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.

## Community Partnerships

Regina Public Schools (RPS) 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 following intergovernmental partnerships continued in 2018-19:

- RPS continued to partner with the Ministry of Social Services, the Ministry of Corrections and Policing, and the Saskatchewan Health Authority to meet the social, physical and psychological needs of students. The collaborative approach assisted students who require intensive supports to meet their highest potential.
- RPS continued membership in the Regina Human Service Partnership. This partnership develops and implements integrated service delivery responses to children, youth and families and works to further human services integration.

The following are six programs and partnerships have been developed to support students.

- 1) The HUB to support the Community Safety and Well-Being partnership was developed with the following goals:
  - a. To create a collaborative working group for identifying and supporting students and families who may be in a situation that could cause immediate risk or harm;
  - b. To work through the lens of risk categories such as mental health, addictions, criminal involvement, parenting and anti-social/negative behaviour; and
  - c. To allow partners to do “Offers of Service” through multi-sector planning.
- 2) The Regina intersectoral Partnership (TRiP) continued to offer an integrated approach to reducing vulnerability among children and youth. This multi-sector partnership provides programs, such as the *11U1* and *twelve&up*, that work with children and youth to engage them in supports and activities that otherwise would not be accessible. Through this involvement, a reduction in police involvement, violence, school absenteeism, disruptive behaviour and substance abuse has occurred.
- 3) The Early Years Family Centres program continued in 2018-19 and is aimed at early intervention. Three centres operated in 2018-19 with one RPS location at Dr. L.M. Hanna School, and the remaining two locations at Regina Catholic Schools locations of Sacred Heart Community School and St. Matthew School. The Early Years Family Centres provide opportunities for parents and children, newborn to age six, to engage in supports for literacy development, health care and child development along with play programs. These centres help to promote readiness skills in our youngest learners.
- 4) The United Way supported eleven Summer Success Literacy Camps in eight locations this past year. Mosaic provided financial support to four of the eleven camps focusing on primary camps as well as the grade 3-5 camp. The camps targeted vulnerable students, allowing them additional literacy instruction to prevent “summer slide” in their June reading levels. United Way Regina also supported Regina Public Schools in the Attendance Matters campaign targeting our students and community by sharing messages about the importance of regular school attendance for academic achievement and graduation rates.

- 5) The Campaign for Grade-Level Reading partnership was initiated and seeks to disrupt generational poverty by mobilizing communities to promote early school success for those children currently on the high-risk side of the achievement gap. To date, efforts have helped to spark a movement for ensuring early school success, advancing grade-level reading and reducing chronic absence as important policy priorities.
- 6) RPS continued to partner with the Red Cross to provide information for youth about building healthy relationships and bullying prevention through Pink Day and youth facilitation and training workshops.

Other partnerships include:

- The Community Violence Threat Risk Assessment (VTRA) protocol, which was initiated in 2017, continued in 2018-19. The protocol supports critical collaborative planning among the partners to reduce violence and prevent traumatic events.
- RPS continued to partner with Regina Catholic Schools, Prairie Valley School Division, File Hills Qu'Appelle Tribal Council, post-secondary institutions, business and industry to support the Regina District Industry Education Council (RDIEC). The role of RDIEC is to provide career development opportunities for youth, educators and career practitioners.
- RPS continued to provide curriculum and programming at Campus Regina Public with an experiential approach. Many industry partners are involved in delivering this model, including SaskTel, Saskatchewan Health Authority, Regina Police Service, Regina and Region Home Builder's Association, Bobcat of Regina, Avante Garde Beauty Training Specialist, Fries Tallman Lumber, Capital Automotive Group, Lincoln Welding, U of R Early Childhood, and Regina Fire and Protective Services.
- RPS continued the collaborations initiated in 2017 when māmawēyatitān centre opened with the City of Regina and Regina Public Library. Scott Collegiate is part of an innovative and collaborative space at māmawēyatitān centre that provides integrated services for the residents of the community.

## **Program Overview**

The Saskatchewan Core Curriculum is taught through the required areas of study and an extensive range of other programs. RPS champions inclusive practices that help 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 courses 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 are interested in enrichment and additional academic challenges.

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

RPS provides services and programs for all students, whether they are advanced learners or require intensive supports. RPS provides early learning experiences to three- and four-year old children in 41 Prekindergarten/Preschool programs. With a focus on equitable opportunities and smooth transitions, RPS also offers programs for high school students to easily access specialized career, skills and higher-education focused instruction. Middle Years Practical and Applied Arts (PAA) programming is provided for Grades 6 through 8 students with students provided access to cross-curricular integrated middle-level PAA programs, hands-on project choices, and the required resources to support integrated PAA activities. Beginning in 2016-17, all Grade 8 students participated in middle-level PAA program modules offered at Campus Regina Public.

Campus Regina Public provides students in every high school with access to additional diverse academic, skilled trades, applied arts and post-secondary pathway programming. 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.

Martin Collegiate offers students an Academy program, which is a learning opportunity that will help to develop leaders of tomorrow through specific interest-based educational experiences. Innovative sport-focused programming at Martin Academy delivers core curriculum with sport-specific electives. The Martin Academy offers four-year programming in hockey, baseball, softball and premier performance.

The Balfour Arts Collective (BAC) was offered at Balfour Collegiate for its first year in 2018-19. BAC is an innovative program for students who have a desire to complete their high school diploma with a fine arts focus. Students further their skills in dance, drama, or visual art while receiving a well-rounded arts education.

All RPS schools offer extracurricular programs. At both the elementary and high school level, 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 provides overall direction for everything the division does and serves as a guide to ensure that all RPS planning processes are in alignment with each other. The Strategic Plan defines Regina Public Schools' mission, vision and guiding principles – provided earlier in this annual report. In addition to these foundational elements, the Strategic Plan includes strategic directions, board priorities and key strategies to achieve board priorities.

The Regina Public Schools Strategic Plan (2014-17) was updated in 2018 for an additional three-year period to align to the Education Sector Strategic Plan (ESSP). The Regina Public Schools Strategic Plan (2017-20) continues its commitment to student success through a Leadership for Learning framework and six core strategies. The six core strategies are to:

- Improve Indigenous student retention and achievement;
- Engage students, families, staff and community in education;
- Increase the number of Kindergarten students who enter Grade 1 ready to learn;
- Increase the number of students who achieve grade-level performance in literacy and numeracy;
- Increase graduation rates; and
- Demonstrate effective governance, leadership and accountability.

All six strategies will be the focus of school division planning and implementation activities through 2020. The division's expenditures will continue to be aligned to support the achievement of these goals, and the effectiveness of the strategies will be monitored and adjusted annually.

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, School Strategic Plans (formerly 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 2017-20 Strategic Plan is available at [https://www.reginapublicschools.ca/strategic\\_plan](https://www.reginapublicschools.ca/strategic_plan).



## Strategic Direction and Reporting

### The Education Sector Strategic Plan

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

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

### Enduring Strategies

The Enduring Strategies in the ESSP are:

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

### Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

## Reading, Writing, Math at Grade Level

**ESSP Outcome:**

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

**ESSP Improvement Targets:**

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

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

Regina Public Schools’ priority strategy is to increase the number of students who increase grade-level proficiency in literacy and numeracy. Provincial and Division assessment information is used to identify learning needs and design instruction. Regina Public Schools offers assessments, instruction and an environment to make learning meaningful, engaging and appropriate for all students. Mathematics results for 2018-19 are baseline data on a provincial holistic rubric. RPS continues to build capacity for classroom based intervention for reading, writing and mathematics.

**School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome**

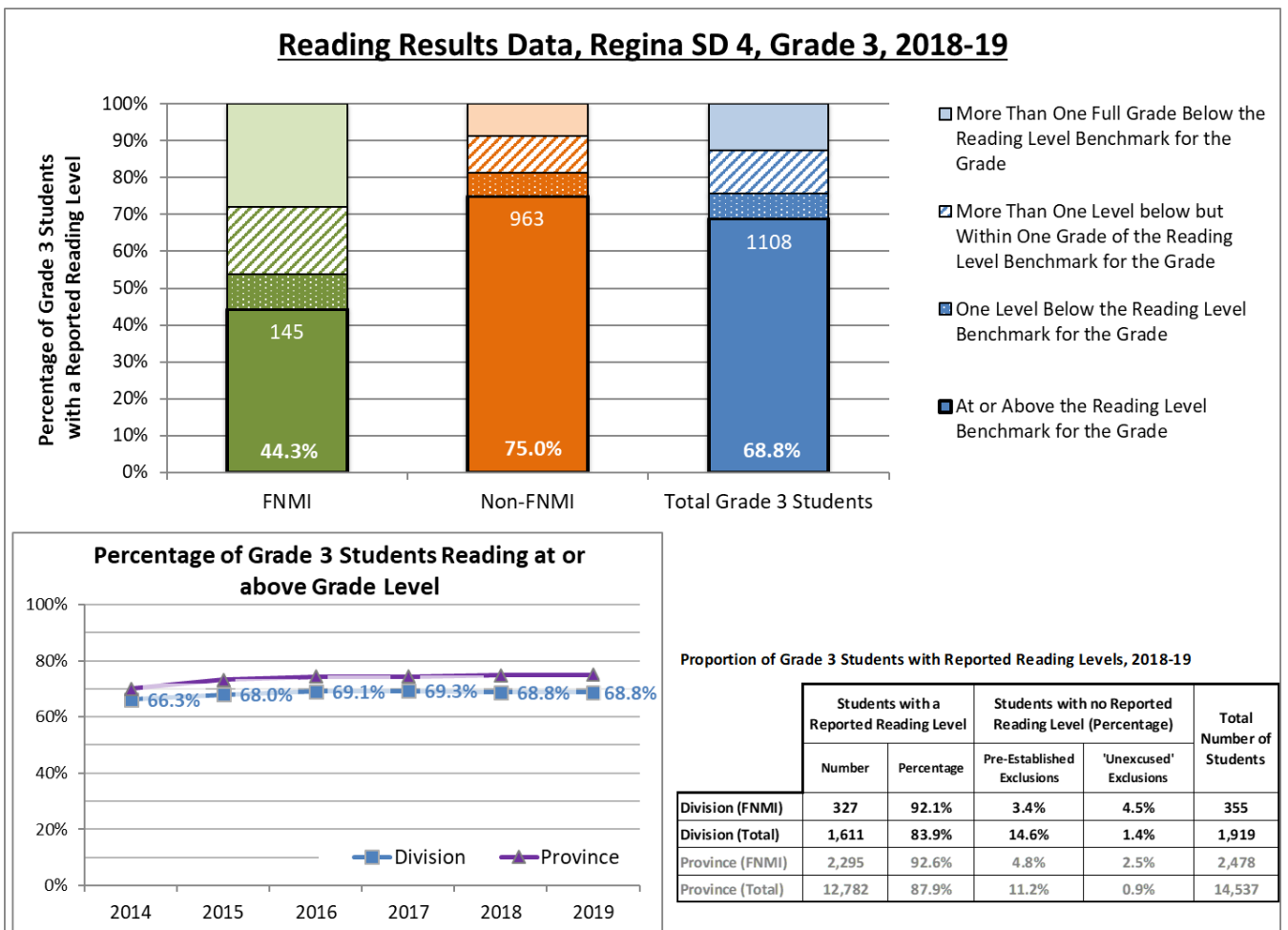
- To develop reading, writing, and mathematics proficiency, Regina Public Schools:
- Incorporated provincial writing and mathematics rubrics.
  - Provided teachers with professional learning and support materials in writing and mathematics.
  - Built teacher and school administrator capacity in providing classroom based intervention for students needing additional support.
  - Continued *Saskatchewan Reads for Administrators* Professional Development with a focus on writing.
  - Provided professional development for new primary teachers and primary teachers new to role for assessing reading (Fountas and Pinnell, Benchmark Assessment, and GB+).
  - Offered Summer Success Literacy Camps for vulnerable students at 8 schools.
  - Provided one-half day of professional development to Grade 2, 5, and 8 English and French Immersion teachers. The session provided information regarding the ESSP holistic math rubric and served to communicate expectations regarding ESSP data collection beginning June, 2019. Educators were also provided access to an online division website that hosts professional resources to support assessment and instruction for math.
  - Used an Adjusting Grading Process for a small number of students for whom traditional progress reports do not suffice.
  - Participated in the United Way Campaign for Grade Level Reading.
  - Leveraged technology to provide synchronous and asynchronous professional learning opportunities around assessing and teaching writing.
  - Expanded the use of Successmaker, an online tool to support reading and math interventions.
  - Provided professional learning to teachers around supporting EAL students.
  - Provided two half-time EAL Teachers to support refugee students with low literacy levels.

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

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

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been



reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

### **Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level**

Regina Public Schools maintained the percentage of grade 3 students reading at or above grade level (69%), slightly lower than the provincial results (75%). Division results for FNMI students (44%) are lower than division results for Non-FNMI students (75%). The division is encouraged that 7% of all grade 3 students and 9% of grade 3 FNMI students were reported as being just one level below the grade level reading benchmark, meaning these students were on the cusp of achieving reading at grade level. Regina Public Schools continues to strive toward increasing the number of grade 3 students reading at or above grade level.

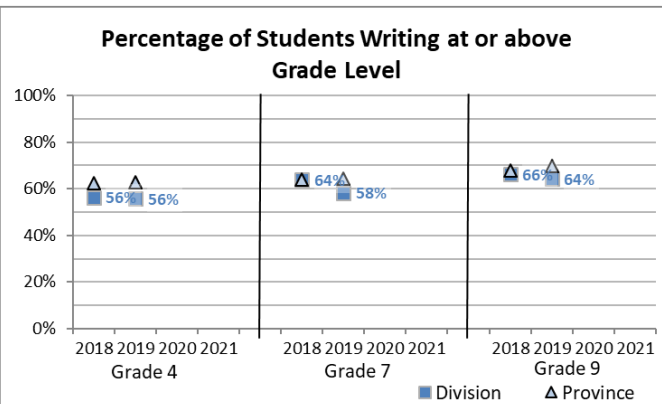
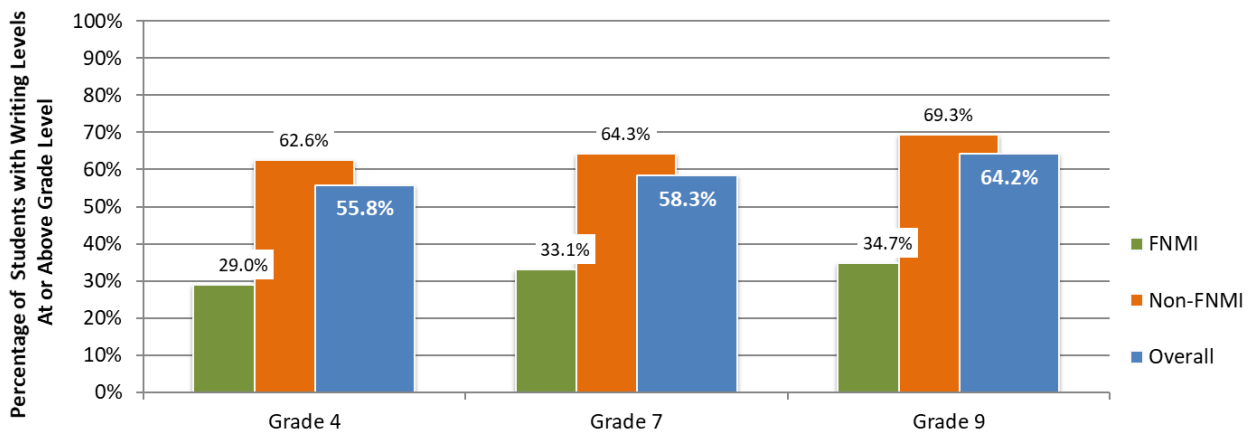


## Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

### Percentage Writing At or Above Grade Level, Regina SD 4, Grades 4, 7, and 9, 2018-19



Proportion of Students with Reported Writing Levels, 2018-19

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	1,574	83.9%	15.6%	0.5%	1,875
Division (Grade 7)	1,485	87.4%	10.9%	1.8%	1,700
Division (Grade 9)	1,302	83.0%	10.1%	6.9%	1,568
Province (Grade 4)	13,150	88.5%	10.4%	1.1%	14,860
Province (Grade 7)	12,332	90.3%	8.2%	1.5%	13,656
Province (Grade 9)	11,378	88.3%	7.6%	4.1%	12,883

Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

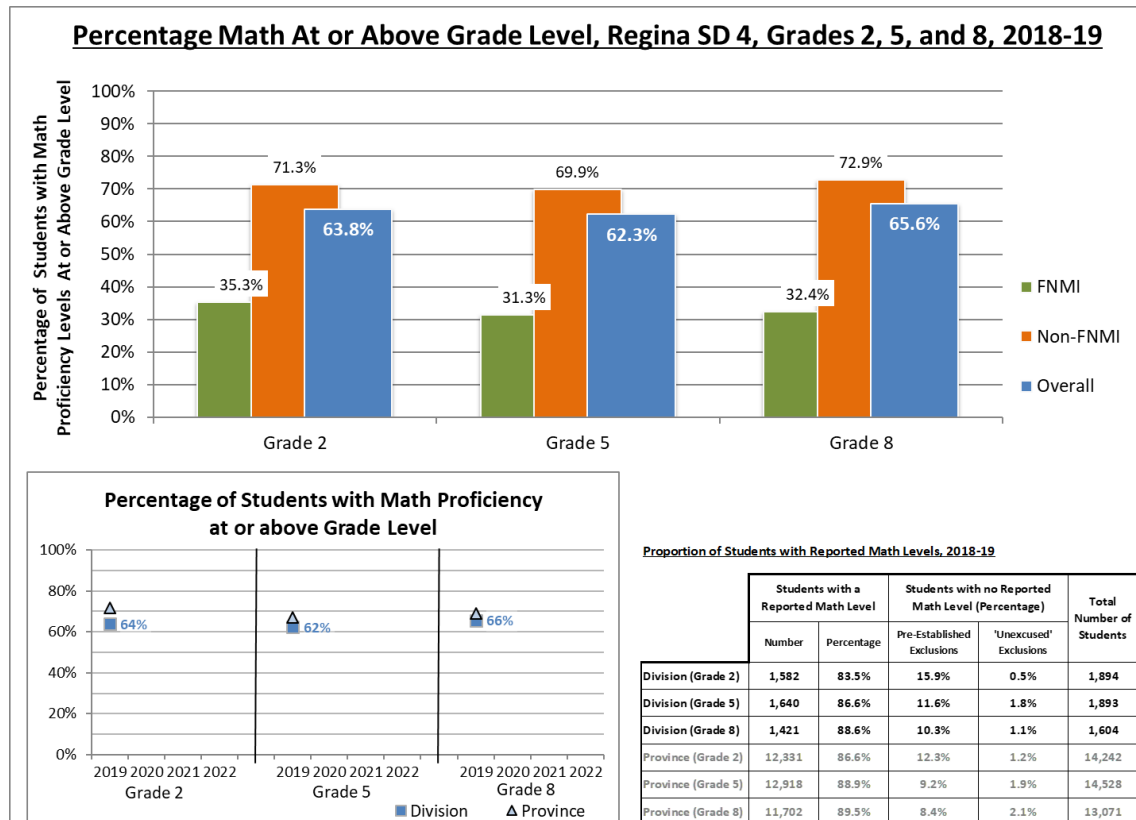
### Analysis of Results – Proportion of Students Writing At or Above Grade Level

Regina Public Schools results show steady growth as students progress through Grades 4, 7, and 9 with 56% of all students writing at or above grade level in Grade 4, 59% in Grade 7, and 64% in Grade 9. At each grade level, the division results for FMNI students are lower than results for Non-FMNI students. While 2018-2019 division results are lower than provincial results, Regina Public Schools is confident that its continued focus in the area of writing will increase the percentage of students writing at or above grade level, particularly FNMI students for whom an achievement gap was observable in the data.

### Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

### Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

Regina Public Schools' 2018-19 mathematics results show 64% of grade 2 students, 62% of grade 5 students, and 66% of grade 8 students at or above grade level in mathematics proficiency in the number sense strand as measured by the provincially-developed rubric. Results for all grade levels are below those of the province. Mathematics results for the division's FNMI students indicate an achievement gap that Regina Public Schools is committed to reducing. The division is confident that its continued efforts to increase mathematics proficiency levels of all students will be reflected in 2019-20 results.



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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

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

**School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

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

**School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the division:

- Monitored achievement and attendance data for self-declared students.
- Shared regular data reports of self-declared students with staff to analyze and identify attendance trends.
- Provided an Indigenous advocate teacher to work with Scott Collegiate and Balfour Collegiate.
- Increased the number of cultural support persons in two high schools.
- Provided technology through the Indigenous Education for students to complete course requirements.
- Provided cultural support in the form of a Knowledge Keeper to FTV school.
- Provided cultural support in the form of a Cultural Liaison to FTV school teams.

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

**Average Final Marks**

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

The following table 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, 2018-19**

Subject	All Students		Non-FNMI		FNMI	
	Province	Regina Public	Province	Regina Public	Province	Regina Public
English Language Arts A 10 (Eng & Fr equiv)	73.9	73.5	77.0	76.3	62.0	57.6
English Language Arts B 10 (Eng & Fr equiv)	73.2	73.5	76.5	76.6	60.8	57.8
Science 10 (Eng & Fr equiv)	72.6	71.0	76.0	74.8	59.8	51.4
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	68.3	77.2	72.4	60.7	54.7
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	72.0	75.6	73.4	61.1	57.2
English Language Arts 20 (Eng & Fr equiv)	75.6	74.1	77.7	76.0	65.2	62.4
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	61.8	70.2	63.1	63.1	58.9
Math: Foundations 20 (Eng & Fr equiv)	74.7	73.9	76.3	75.0	65.3	62.9

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

Source: Ministry of Education, 2019

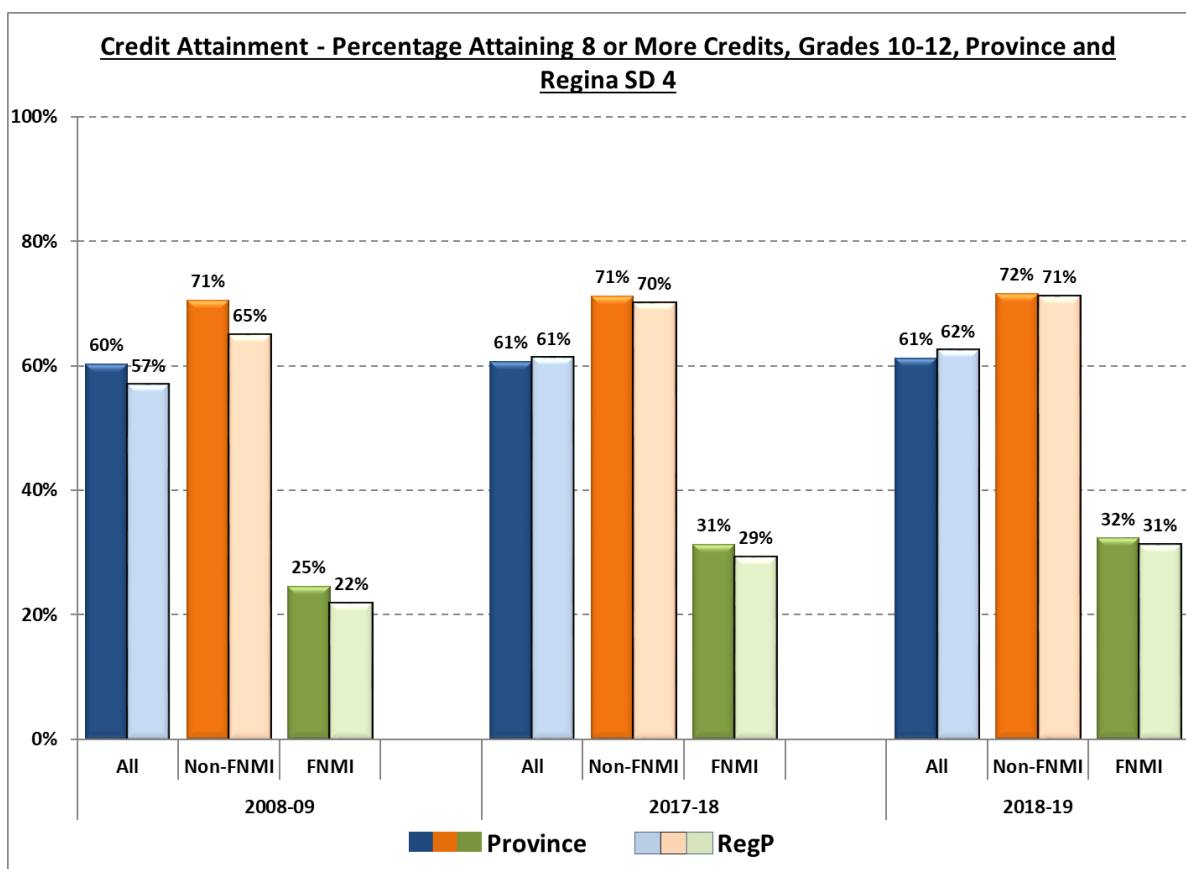
### Analysis of Results – Average Final Marks

In 2018-19, across all courses identified, the average final marks (by subject) for students in Regina Public Schools ranged from 62% to 74%. For most subjects, the division results for average final marks are roughly the same or slightly below the provincial results. However, average final marks for Regina Public Schools in two courses (Math Workplace and Apprenticeship 10 and 20) are roughly 5% lower than the provincial average. This is an area that may require further analysis. Additionally, although the division remains proud of the results of FNMI students and the supports that are in place to help students achieve better final grades, Regina Public Schools recognizes the gaps that exist in achievement levels between FNMI and non-FNMI students.

### Credit Attainment

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

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

Source: Ministry of Education, 2019

### **Analysis of Results – Credit Attainment**

Regina Public Schools continues to achieve a steady increase in credit attainment from the 2008-09 baseline results to 2018-19 results. In 2018-19, the division experienced 62% of all grade 10-12 students attaining 8 or more credits, up 1% from last year's results and 5% from 2008-09 results. 2018-19 results for FNMI students indicate an increase to 31%, up 2% from 2017-18 and up 9% from 2008-09. Regina Public Schools is particularly proud of the progress made by FNMI students in the area of credit attainment and remains committed to improving this area even more.



## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

Regina Public Schools' priority goals are to achieve an "on-time" graduation rate of 85% and an "extended-time" graduation rate of 90% by 2020.

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

The following are actions RPS took during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome:

- Participated in the Graduation Rate Symposium and the Provincial Learning Team working group which focused on improving data gathering, attendance monitoring, intervention and grad and post-grad planning.
- Ensured that every Regina Public Schools student in Grades 9 through 12 has developed a graduation and post-graduation plan using *My Blueprint* (an online education and career planning tool).
- 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 is a partner in TRiP (The Regina intersectoral Partnership) which supports community solutions to attendance and behavior concerns.
- Continued to implement an Attendance Intervention Protocol and Incentive Initiative to better identify and target students who were beginning to be absent habitually and those who are chronic non-attenders. Through a series of interventions and with the involvement of families, RPS provides consistent monitoring and support for students in addressing issues causing their absenteeism. As a complement to this focus, RPS also provides an incentive to encourage regular attendance.
- Continued to support the Indigenous Advocate positions so that all but one high school had this resource to engage and support families with school.
- Continuation of the Learning Re-Engagement Centre designed for Grade 10 students who struggle with attendance and academic success. In this smaller environment, students are re-engaged to school by providing motivating, interest based instruction differentiated to their academic abilities and needs.
- Continued to offer Advanced Placement course offerings in every high school to provide enrichment and improved engagement.
- Continued supporting and monitoring 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.

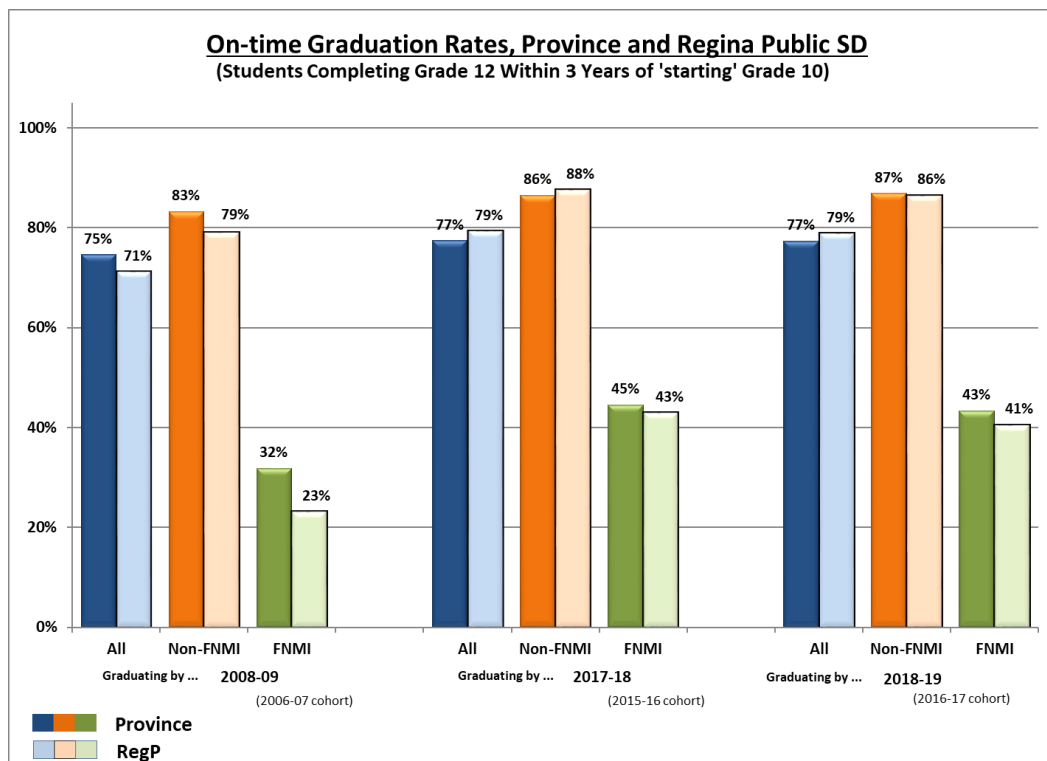
- Continued focus on credit recovery, high school advisory, attendance interventions and Indigenous Advocates to work in unison to help schools achieve their Triple Eight goals.
- Continued to support and enhance the high school advisory program ensuring every student has at least one significant adult to support them through high school.
- Developed additional intervention practices and provided additional resources to improve student retention rates and to locate former students no longer enrolled to invite those students back to school.
- Implemented Pre-Adult Campus and Flex programs providing more opportunities to earn credits and graduate.

### Measures for Graduation Rates

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

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

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



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

Source: Ministry of Education, 2019

### **Analysis of Results – On-time Graduation Rates (within 3 years)**

Regina Public Schools' on-time graduation rates have improved significantly since 2008, buoyed by a concerted effort to improve results for all students.

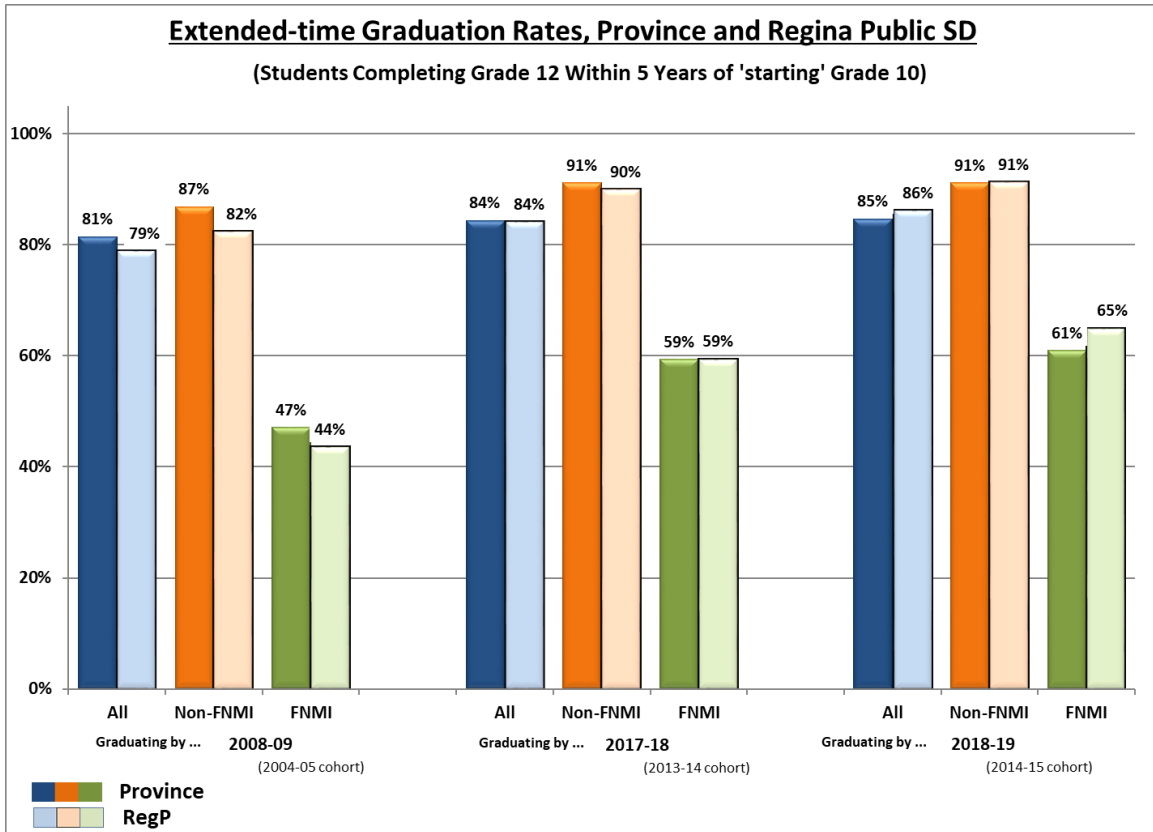
Over the past decade, division results have improved from 71% to 79% for all students, which is slightly above the provincial rate of 77%. Division results for FNMI students have also increased since 2008 from 23% to 41% in 2018-19, just 2% below the provincial rate of 43%.

Again, as with other measures in this report, Regina Public Schools' results are especially noteworthy given its size, diversity, and growing population. The division looks forward to continued improvement in on-time graduation rates for all students and is committed to bridging the gap in rates between FNMI students and Non-FNMI students.

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

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

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



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

Source: Ministry of Education, 2019

## Analysis of Results – Extended-time Graduation Rates (within 5 years)

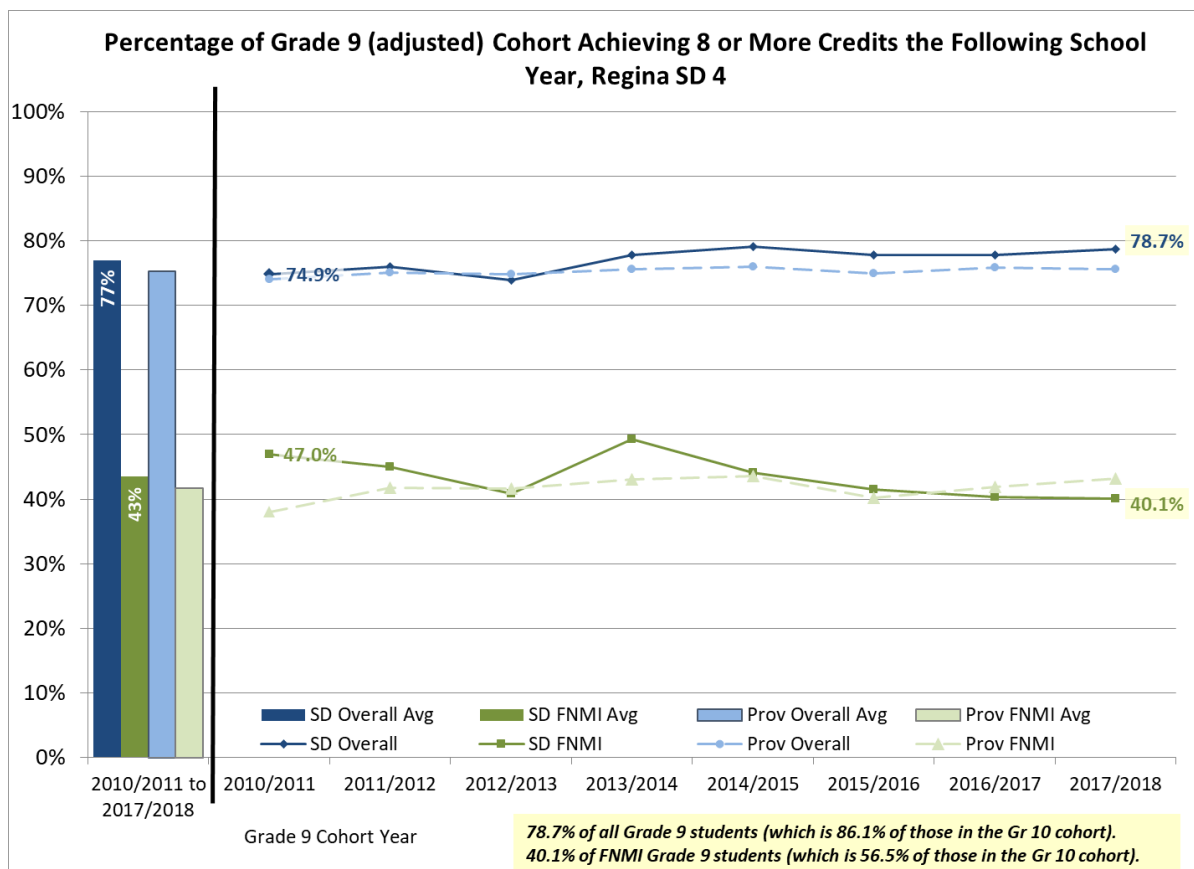
Regina Public Schools' extended-time graduation rates for FNMI students increased significantly from last year improving from 59% to 65%, well above the provincial results of 61%. The division is proud that it offers a variety of supports and opportunities to help FNMI students graduate within 5 years of beginning Grade 10. Division results for all students' extended-time graduation rate of 86% is roughly at par with the provincial rate

of 85%. Significant improvements to Regina Public Schools' extended-time graduation rates can be seen by comparing 2018-19 results to those from 2008-09. For example, during the past decade division results for FNMI students have improved from 44% to 65%. Regina Public Schools looks forward to continued success in this area.

### Grade 9 to 10 Transition

The transition from Grade 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 and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating on-time.

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



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

Source: Ministry of Education, 2019

## Analysis of Results – Grade 9 to 10 Transition

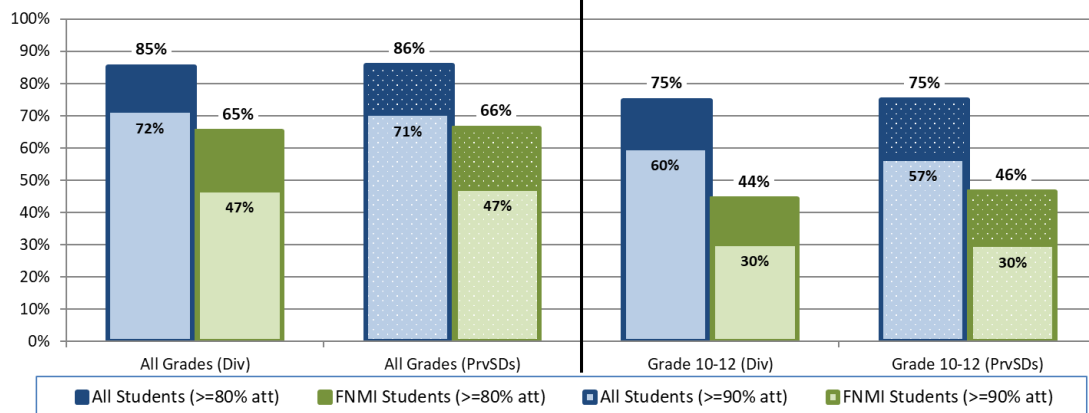
Regina Public Schools has seen an increase in credit attainment for grade 9 cohort groups in their grade 10 year over time. Since 2010, overall grade 9 students' credit attainment has increased by 4 percentage points, up to 79% from 75%. The division results for all students is 3 percentage points above the provincial overall average of 76%. Results for FNMI students have fluctuated since 2010-11. A total of 40% of FNMI students in the 2017-18 grade 9 cohort earned 8 or more credits in 2018-19. The division's eight-year averages for all students was 77% and the FNMI subpopulation was 43%. These results are slightly higher than the provincial eight-year averages. These results are positive as Regina Public Schools is a large school division that is growing in population and diversity requiring substantial work to not only maintain results but to improve them as well. Regina Public Schools believes grade 9 to 10 transition results are directly correlated to an increased focus on credit recovery and attendance at the high school level.

### Attendance

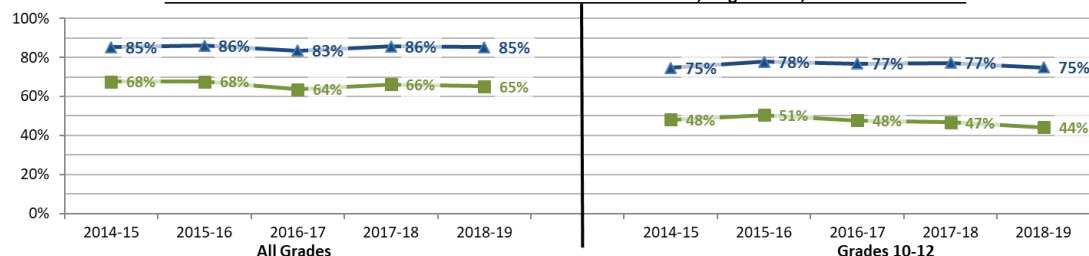
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

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

**Percentage of Students With at Least 80% (and 90%) Attendance, Regina SD 4 and Provincial School Divisions, 2018-19**



**Student Attendance - Pct of Students with at least 80% Attendance, Regina SD 4, 2014-15 to 2018-19**



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2019

### Analysis of Results – Attendance

Regina Public Schools continued to make a concerted effort to improve attendance rates of all students. Attendance strategies at the elementary and high school levels have led the way in achieving attendance rates essentially at par with provincial results, with the division results for all students in grades 10-12 with at least 90% attendance greater than the provincial results. The division experienced minor decreases in attendance rates of students in grades 10-12 from 2017-18 (77% to 75% for all students in grades 10-12 and 47% to 44% for FNMI students in grades 10-12). Distance between attendance results for FNMI students and Non-FNMI students exists at both the division and provincial levels. Regina Public Schools' attendance results are impressive considering the relative size of the division with a growing student population and increase in diversity. The division remains committed to increasing attendance rates of all students in all grades with special attention being paid toward FNMI students. Regina Public Schools is excited to expand on actions being taken as part of the division's attendance strategy.



## Early Years

### **ESSP Outcome:**

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

### **ESSP Improvement Targets:**

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

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

Regina Public Schools' priority strategy for the early years aligns with the Education Sector Strategic Plan Early Years Outcome and is guided by Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework. The strategy outcome is to increase the number of Kindergarten students who enter Grade 1 ready to learn. The strategy includes defining school readiness and ensuring it reflects the holistic nature and voice of First Nations and Métis education and learners. RPS actions included professional development, identifying and removing barriers for attending Prekindergarten and Kindergarten programs, reflecting upon how to better provide equitable and culturally responsive learning opportunities in support of First Nations and Métis education, identifying common expectations and practices suitable for early learners, and continued use of family-based and interagency approaches to address vulnerability and honoring the voice of First Nations and Métis educational partners.

### **School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome**

Regina Public Schools took numerous actions during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome.

#### **General Actions:**

- Reviewed and analyzed division and school data (i.e. Help Me Tell My Story, Early Years Evaluation, Prekindergarten and Kindergarten Annual Reports, and Professional Development Reports) in support of identifying potential immediate, short-term, and long-term readiness actions.
- Revised school strategic planning documents in support of readiness priority and reflective of teacher and administrator feedback and input.
- Continued to embed readiness connections to administrator professional development focused on numeracy.
- Engaged in discussion with Ministry of Education staff regarding Early Years Evaluation data.
- Continued division and school involvement in Joint-Use Schools Working Group as well as Regional and Site-Based Early Learning Committees.
- Continued support, collaboration, professional learning opportunities and committee representation with various educational partners designed to support smooth transitions and connections between all partners and stakeholders.
- Continued to support Summer Success in collaboration with United Way Regina, expanding Prekindergarten and Kindergarten support to three school communities.
- Continued to collaborate and engage Prekindergarten and Kindergarten families through Seesaw Family Days and school-wide family events.



	<p>Prekindergarten</p> <ul style="list-style-type: none"> <li>• Offered regular meetings and professional learning supports for Prekindergarten that included start-up and year end meetings, training and support for teachers/associates/assistants new to the role (i.e. Mentorship, Instruction and Assessment Practice, Resources, Readiness, Help Me Tell My Story, Seesaw, Gradebook, and Learning Language and Loving It); teacher directed Communities of Practice including, Responding to Children’s Interest for those yet to complete this training, Professional Learning Community for all (i.e. Responsive Teaching and Assessment in Early Learning Programs and Brain Architecture), and a Resource Advisory Committee (Fun and Fundamental Math for Young Children).</li> <li>• Continued use of Help Me Tell My Story in schools having Prekindergarten programs.</li> <li>• Fully implemented Early Learning Intensive Support Pilot across 18 Prekindergarten Programs in 9 schools.</li> <li>• Implemented <i>Children Communicating, Connecting and in Community</i> Pilot across 2 programs in 1 school.</li> </ul> <p>Kindergarten</p> <ul style="list-style-type: none"> <li>• Offered professional learning supports for Kindergarten that include training and support for teachers/assistants new to the role (i.e. Mentorship, Instruction and Assessment Practice, Resources, Readiness, Early Years Evaluation, Seesaw, Gradebook, Learning Language and Loving It, and La Roue for French Immersion); division and teacher directed Communities of Practice including Effective Literacy in Kindergarten Modules for those yet to complete this training, Professional Learning Community for all (i.e. Staggered Start and Home Visit options and Brain Architecture), and a Resource Advisory Committee (Fun and Fundamental Math for Young Children).</li> <li>• Continued use of Early Years Evaluation with Kindergarten to identify vulnerable children and provide ongoing supports.</li> <li>• Implemented Kindergarten Learning Environment and Academic Program (LEAP) across 2 programs in 2 schools.</li> </ul>
--	---

**Measures for Early Years**

**Early Years Evaluation**

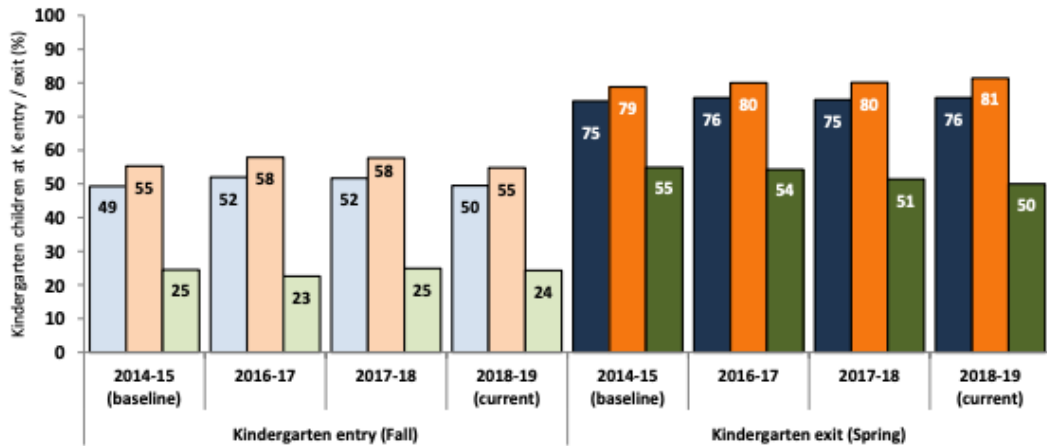
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

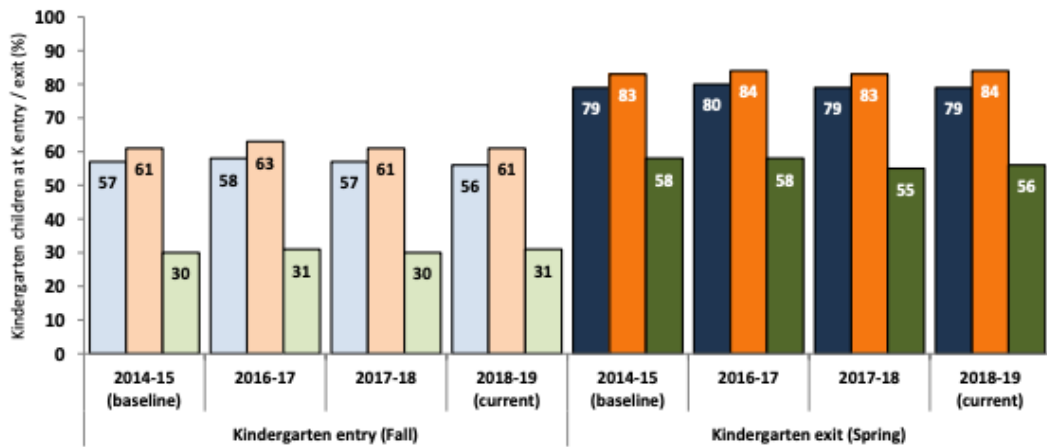
The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time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

**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years**

**Regina Public SD 4**



**Saskatchewan (all divisions)**



**Chart Legend:**



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

### Analysis of Results – Early Years Evaluation

Regina Public Schools EYE results indicate in 2018-19 that 76% of Kindergarten students left Kindergarten ready to learn. These results indicate a 1% increase from June 2018, but are 3% below the results for the the province. Results for Regina Public Schools FNMI students were 50% and are lower than results from Non-FNMI students, which were 81%, mirroring a challenge also seen at the provincial level. The division is quite proud that the percentage of FNMI students identified as being “ready to learn” doubled from the fall assessment to the spring assessment, an indication that the division provides quality Kindergarten programming and instruction and is committed to reducing achievement gaps.



## Demographics

### Students

As one of the largest urban school divisions, Regina Public Schools (RPS) serves more than 23,000 students and operates 44 elementary and eight high schools. Eight elementary schools and two high schools offer French Immersion programs to 2,620 students.

RPS operates Prekindergarten programs that provide early learning experiences to over 600 three and four year-old children.

Below are the K-12 enrolments from 2014-15 to 2018-19 by grade level. PreK is also listed.

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	1,745	1,811	1,840	1,986	1,908
1	1,788	1,808	1,876	1,862	2,022
2	1,700	1,811	1,837	1,905	1,881
3	1,614	1,710	1,831	1,858	1,911
4	1,516	1,656	1,751	1,843	1,849
5	1,543	1,564	1,679	1,770	1,853
6	1,504	1,559	1,585	1,681	1,771
7	1,374	1,519	1,614	1,600	1,701
8	1,543	1,411	1,567	1,603	1,576
9	1,459	1,506	1,391	1,558	1,572
10	1,670	1,609	1,704	1,577	1,683
11	1,572	1,601	1,541	1,558	1,456
12	2,132	2,126	2,160	2,116	2,149
<b>Total</b>	<b>21,160</b>	<b>21,691</b>	<b>22,376</b>	<b>22,917</b>	<b>23,332</b>

<b>PreK</b>	689	714	766	650	618
-------------	-----	-----	-----	-----	-----

#### Notes:

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

Source: Ministry of Education, 2018

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 2018-19 school year, RPS provided support to 2,941 English as an Additional Language (EAL) students. This number continued to increase over the course of the year.

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

Below are the enrolments from 2014-15 to 2018-19 of self-identified FNMI students, French Immersion students, and English as an Additional Language students.

<b>Subpopulation Enrolments</b>	<b>Grades</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Self-Identified FNMI</b>	<b>K to 3</b>	1,331	1,419	1,328	1,390	1,377
	<b>4 to 6</b>	809	940	959	1,001	1,065
	<b>7 to 9</b>	798	837	854	869	879
	<b>10 to 12</b>	1,123	1,133	1,125	1,125	1,145
	<b>Total</b>	<b>4,061</b>	<b>4,329</b>	<b>4,266</b>	<b>4,385</b>	<b>4,466</b>
<b>French Immersion</b>	<b>K to 3</b>	969	1,036	1,056	1,144	1,235
	<b>4 to 6</b>	522	556	583	620	615
	<b>7 to 9</b>	365	417	437	453	475
	<b>10 to 12</b>	229	301	319	282	295
	<b>Total</b>	<b>2,085</b>	<b>2,310</b>	<b>2,395</b>	<b>2,499</b>	<b>2,620</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	646	718	777	853	980
	<b>4 to 6</b>	645	684	726	666	802
	<b>7 to 9</b>	478	477	502	526	571
	<b>10 to 12</b>	608	622	664	652	588
	<b>Total</b>	<b>2,377</b>	<b>2,501</b>	<b>2,669</b>	<b>2,697</b>	<b>2,941</b>

Notes:

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

Source: Ministry of Education, 2018

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

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

## Staff

Regina Public Schools employs approximately 2,295 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers or professional educators in supervisory positions, RPS also employs ancillary professionals, such as occupational therapists, speech-language pathologists and psychologists. Additionally, support personnel, including special education assistants, administrative assistants, trades people, facility technicians, teacher associates, resource centre assistants and technicians, and nutrition coordinators, are just a few of the types of positions held by RPS employees. At the school division administrative level, RPS also employs a number of administrator, business and information technology professionals.

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

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	1389.4
<b>Principals, vice-principals</b>	87.5
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b>	587.3
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	39.7
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	177.7
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	1.3
<b>League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education and superintendents</b>	12.3
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2295.3</b>

### Notes:

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

Source: Regina Public Schools, 2019

## 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; and the Supervisor of Communications.

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.



## Infrastructure and Transportation

The Regina Public School Division has 44 elementary schools, 8 high schools, an Adult Campus and the Campus Regina Public (Victoria Campus). RPS is also affiliated with three religious-based affiliate schools.

School	Grades	Location
Albert	PreK-8	1340 Robinson St.
Arcola	PreK-8	2315 Abbott Rd.
Argyle	K-8	2941 Lakeview Ave.
Balfour	9-12	1245 College Ave.
Henry Braun	K-8	710 Graham Rd.
Judge Bryant	PreK-8	2828 Dewdney Ave. E.
Ruth M. Buck	K-8	6330 7th Ave. N.
Campbell	9-12	102 Massey Rd.
Centennial	PreK-8	6903 Dalgliesh Dr.
M.J. Coldwell	PreK-8	103 Fairview Rd.
Connaught	PreK-8	3515 13th Ave.
Coronation Park	PreK-8	3105 4th Ave. N.
The Crescents	K-8	2401 Retallack St.
Douglas Park	PreK-8	635 Douglas Ave. E.
Dr. George Ferguson	PreK-8	117 Brotherton Ave.
W.H. Ford	PreK-8	480 Rink Ave.
Glen Elm	PreK-8	1225 9th Ave. E.
Grant Road	PreK-8	2501 Grant Rd.
Dr. L.M. Hanna	PreK-8	55 Davin Cres.
Harbour Landing	K-8	4419 James Hill Rd.
W.S. Hawrylak	K-8	2530 Assiniboine Ave. E.
Wilfred Hunt	K-8	101 Mayfield Rd.
Imperial	PreK-8	200 Broad St.
Henry Janzen	K-8	222 Rink Ave.
F.W. Johnson	9-12	400 Fines Dr.
Kitchener	PreK-8	(840 Athol St.
Winston Knoll	9-12	5255 Rochdale Blvd.
Lakeview	K-8	3100 20th Ave.
George Lee	K-8	180 Wells St.
Jack MacKenzie	K-8	3838 Buckingham Dr. E.
MacNeill	K-8	6215 Whelan Dr.
Martin	9-12	1100 McIntosh St.
Massey	K-8	131 Massey Rd.
McDermid	PreK-8	139 Toronto St.
Gladys McDonald	K-8	335 Garnet St. N.



McLurg	PreK-8	125 Paynter Cres.
Marion McVeety	PreK-8	38 Turgeon Cres.
Ethel Milliken	K-8	4510 Queen St.
Elsie Mironuck	PreK-8	18 Wakefield Cres.
Ruth Pawson	K-8	40 Weekes Cres.
Dr. A.E. Perry	K-8	93 Lincoln Dr.
Plainsview	PreK-8	7741 Mapleford Blvd.
W.F. Ready	K-8	2710 Helmsing St.
Rosemont	PreK-8	841 Horace St.
Scott	9-12	3355 6th Ave.
Seven Stones	PreK-8	1101 Princess St.
Sheldon-Williams	9-12	2601 Coronation St.
Thom	9-12	265 Argyle St. N.
Thomson	PreK-8	2033 Toronto St.
Walker	PreK-8	5637 7th Ave.
Wascana Plains	K-8	5125 East Green Brooks Way
Wilfrid Walker	K-8	2102 Wagman Dr. E.
Campus Regina Public and Victoria Campus	9-12	1069 14th Ave. E.
Allan Blakeney Adult Campus		4210 4th Ave.
Harvest City Christian Academy	K-12	2202 8th Ave. N.
Regina Christian School	K-12	2505 23rd Ave.
Regina Huda School	K-12	40 Sheppard St.

## Infrastructure 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 44 elementary schools, eight high schools, Campus Regina Public (including Victoria Campus), the Allan Blakeney Adult Campus and a Division Office.

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

Preventative maintenance and school renewal funding is provided for a number of repairs and enhancements to existing facilities.

The following Infrastructure projects (exceeding \$200,000) were undertaken in the 2018-19 school year.

<b>Infrastructure Projects</b>			
<b>School</b>	<b>Project</b>	<b>Details</b>	<b>2018-19 Cost</b>
Balfour Collegiate	Foundation	Foundation stabilization.	\$339,000
Balfour Collegiate	Refurbish	Science classroom refurbishment.	\$205,000
Campbell Collegiate	Roof	Partial roof replacement.	\$496,000
Campus Regina Public	Roof	Partial roof replacement	\$544,000
Campus Regina Public	Utilities	Electrical upgrades to the building from a new transformer.	\$309,000
Massey School	Site Work	Site grading improvements.	\$352,000
The Crescents	Equipment	Boiler replacement.	\$248,000
Thom Collegiate	Site Work	Site grading improvements.	\$307,000
Wilfrid Hunt School	Site Work	Site grading improvements.	\$278,000
<b>Total</b>			<b>\$3,078,000</b>

The following major capital projects are in the Division's capital plan and await Ministry approval:

<b>Project</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-18</b>	<b>2018-19</b>
Argyle (Athabasca) **	Design Stage (Pending)	Design Stage (Pending)	Design Stage (Pending)	Design Stage Approved
New School - Harbour Landing				Submitted Project
Imperial/McDermid **	Facility Study Completed and Approved	Design Stage Site selected (Pending)	Design Stage Site selected (Pending)	(Pending)
Glen Elm (Haultain)	Facility Study Completed and Approved	Design Stage (Pending)	Design Stage (Pending)	(Pending)
Southeast High School **	Facility Study	Study Completed	Study approval (Pending)	(Pending)

\*\* submitted as joint-school projects with Regina Catholic Schools

## Transportation

Regina Public Schools is an urban school division offering education to public ratepayers residing within the borders of the City of Regina. Regina Public Schools Transportation Services strives to provide safe, efficient, cost-effective transportation to eligible students in Regina Public Schools.

Beginning in the 2017-18 school year, Regina Public Schools provided transportation to students in Kindergarten to Grade 8 who resided within newly formed transportation zones.

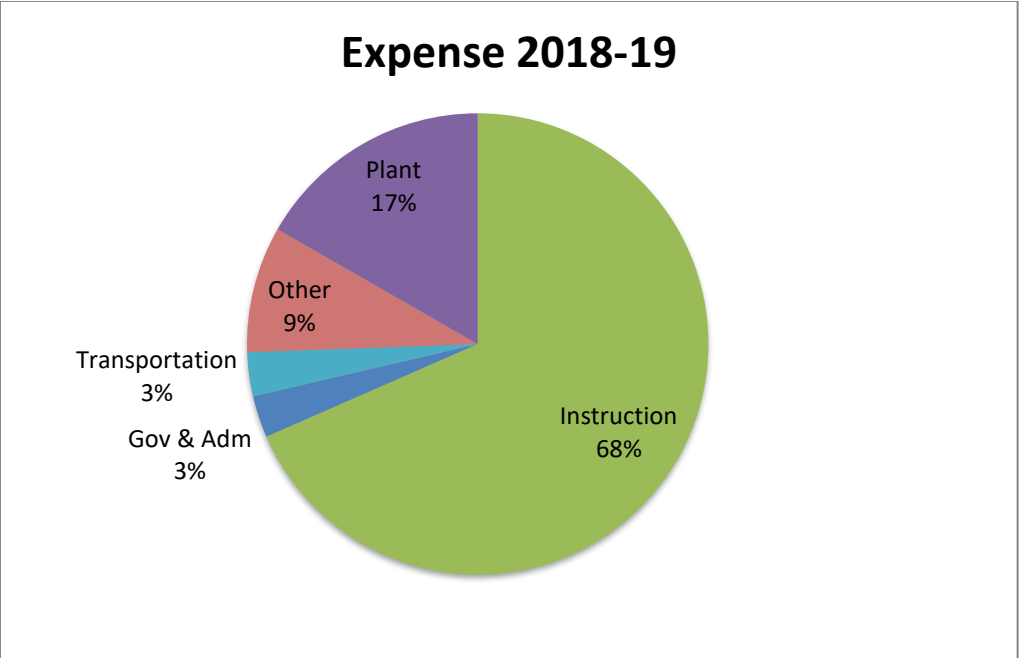
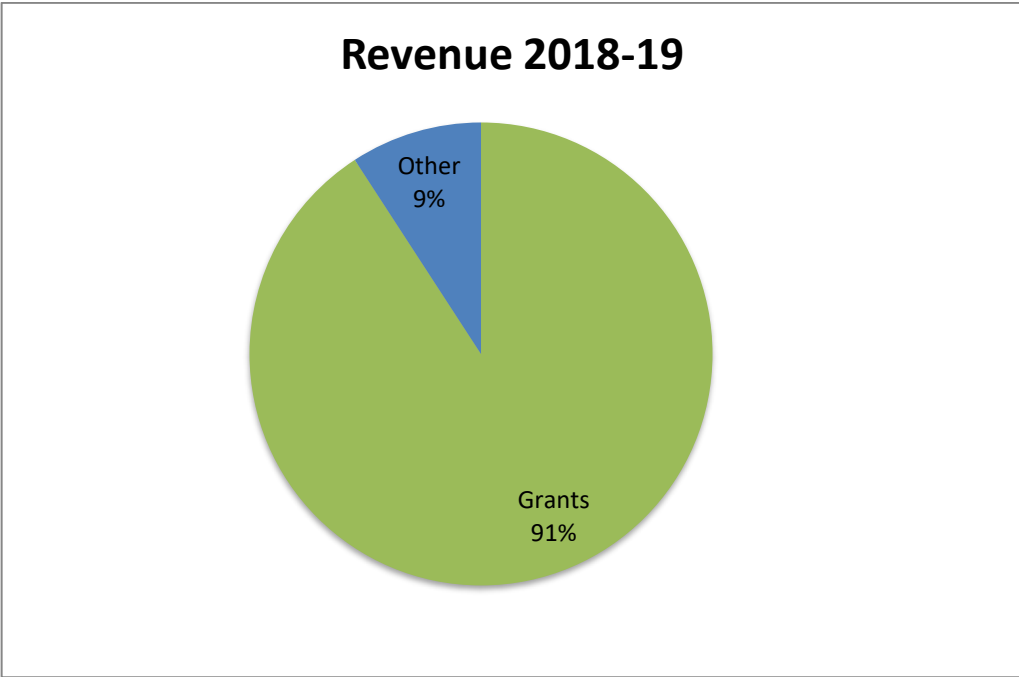
These transportation zones were different from the previous transportation boundaries and more closely reflected the transportation funding that is provided to the school division by the Government of Saskatchewan.

Regina Public Schools owns 56 school buses and contracts out the operation and maintenance of these buses. In addition, the Division also contracts out 36 additional buses. In order to provide services for its intensive supports students, the Division also contracts for light vehicle services to seven providers.

In response to Ministry of Education requests for the two school divisions in the City of Regina to consider joint bussing opportunities, both Regina Public Schools and Regina Catholic Schools entered into a Memorandum of Understanding (MOU). This MOU allows the school divisions to consider joint bussing where the opportunity will allow for reduced bussing and as a result cost savings. Under this MOU the two school divisions implemented an initial joint bussing opportunity at the joint school in the Greens on Gardiner in south-east Regina for the 2018-19 school year involving students from Wascana Plains School and St. Elizabeth School.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

### Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2018 to August 31, 2019

	2019	2019	2018	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
<b>REVENUES</b>						
Property Taxation	-	29,632	32,437,777	29,632	100%	1
Grants	217,593,912	222,324,579	180,773,301	4,730,667	2%	
Tuition and Related Fees	1,150,000	1,084,032	1,189,283	(65,968)	-6%	2
School Generated Funds	4,120,000	4,883,557	4,645,186	763,557	19%	3
Complementary Services	3,335,761	4,172,718	3,434,775	836,957	25%	4
External Services	10,446,504	10,230,502	9,654,792	(216,002)	-2%	
Other	1,247,000	2,059,867	1,974,147	812,867	65%	5
<b>Total Revenues</b>	<b>237,893,177</b>	<b>244,784,887</b>	<b>234,109,261</b>	<b>6,891,710</b>	<b>3%</b>	
<b>EXPENSES</b>						
Governance	561,947	544,808	483,523	(17,139)	-3%	
Administration	6,510,310	6,681,930	6,351,461	171,620	3%	
Instruction	172,333,020	169,256,557	165,691,568	(3,076,463)	-2%	
Plant	38,785,731	41,345,355	39,451,644	2,559,624	7%	6
Transportation	7,444,534	7,632,308	7,605,496	187,774	3%	
Tuition and Related Fees	609,000	664,670	499,937	55,670	9%	7
School Generated Funds	3,696,998	4,157,534	3,973,741	460,536	12%	8
Complementary Services	5,257,374	5,774,280	5,545,647	516,906	10%	9
External Services	10,446,504	10,230,502	9,654,792	(216,002)	-2%	
Other Expenses	1,017,198	1,070,016	1,138,458	52,818	5%	10
<b>Total Expenses</b>	<b>246,662,616</b>	<b>247,357,960</b>	<b>240,396,267</b>	<b>695,344</b>	<b>0%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(8,769,439)</b>	<b>(2,573,073)</b>	<b>(6,287,006)</b>			

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

Note	Explanation
1	Urban Reserve Tax payments not budgeted.
2	The number of students paying tuition fees lower than expected.
3	Student fee collections, grants, donations and partnership revenues higher than expected.
4	Grants received for Early Learning Intensive Supports program budgeted for in Operating Grants and Deaf and Hard of Hearing program grants not included in budget.
5	Interest revenue higher than estimated due to higher interest rates and cash flows, higher facility rental collections than anticipated and capital gains on disposal of school buses not budgeted.
6	Reflects planned use of PMR reserve and two self-funded portables for Ecole Connaught School (Ministry approved).
7	Costs associated with tuition fee arrangements higher than expected.
8	Higher than expected School Generated Funds revenue resulted in higher than anticipated expenses.
9	Early Learning Intensive Supports program costs budgeted in Instruction area and Deaf and Hard of Hearing program costs not budgeted.
10	Bank service charges and interest on capital leases higher than anticipated.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration **	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Cindy	29,342	-	-	926	-	1,133	31,401
Ekong, Jane	29,587	-	-	-	-	1,145	30,732
Foster, Tanya	29,342	-	-	1,040	-	1,133	31,515
Gagne, Katherine*	34,090	-	-	1,652	-	1,345	37,087
Hicks, Adam	29,983	-	-	381	-	1,161	31,525
Kasperski, Jay	29,587	-	-	286	-	1,145	31,018
Young, Aleana	29,587	-	-	-	-	1,145	30,732

\* Board Chair

\*\* One-third of the total remuneration paid was designated as having been paid in respect of general expenses for the period September to December only.

### Personal Services

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

Name	Amount
ACERON, GLEN	50,175
ACHEMICHUK, DANITA	91,036
ACKERMAN, JASON	88,666
ADAM, BRENT	89,448
ADAMACK, PEGGY	95,946
ADAMS, CINDY	96,649
ADAMS, KELLY	91,193
ADAMS, KYLA	101,938
ADELMAN, SCOTT	89,887
ADEMA, ELINOR	70,831
AGARAND, ANGELA	91,021
AGECOUTAY-SWEET, NATALIE	90,339
AGOPSOWICZ, TIFFANY	87,933
AIGINITIS, MARIA	85,947
AINSLEY, RENEE	87,132
AITKEN, JUSTIN	73,404
ALEXANDER, BROOKE	72,333
ALEXANDER, DARREN	82,811

Name	Amount
ALEXANDER, HOLLY	76,369
ALEXANDER, JENNIFER	86,697
ALLAN, JUNE	89,593
ALLEN, LISA	122,534
AMBROSIA, JEFFREY	96,305
AMON, PATRICK	73,069
ANDERS, SHERI-LYNN	85,896
ANDERSON COBB, KIMBERLY	90,076
ANDERSON, AARON	98,780
ANDERSON, DELAINE	95,498
ANDERSON, KAREN	91,786
ANDERSON, KATHERINE	90,176
ANDERSON, MARIA	92,663
ANDERSON, NICOLE	72,062
ANDERSON, ROCHELLE	91,371
ANDERSON, ROXANNE	114,928
ANDERSON, TRISTEN	89,259
ANTONINI, CORY	110,005

Name	Amount
ANTONOWITSCH, SELEENA	64,882
ANTROBUS, LEANNE	73,026
APPERLEY, DEANNA	93,854
APPLEBY, JAMES	91,994
ARANEDA, ANDRES	83,855
ARCARI, MELISSA	79,445
ARCHAMBAULT, MARIE-PIER	73,190
ARCHAMBAULT, MONICA	89,043
ARCHIBALD, RYAN	50,818
ARDELAN, DARA	86,183
ARGUE, LANA	93,893
ARMBRUSTER, LEIGHTON	65,590
ARMSTRONG, HOLLY	90,793
ARMSTRONG, JAMIE	89,038
ASH-MOLLEKEN, DANIELLE	58,189
ASSELIN, MARCEL	94,812
ATCHISON, JES	91,999
ATTWATER, CHRISTOPHER	95,208
ATTWATER, SHAE-LYNNE	90,110
AUDET, KRISTINE	82,878
AVRAM, LISA	92,073
BABCOCK, SCOTT	85,426
BACHELU, DENIS	88,803
BACHIU, BRENT	122,326
BACHIU, KATHLEEN	85,896
BACK, COLIN	87,565
BACK, JILL	92,647
BAETE, MONIQUE	65,884
BAHIA, KAM	82,682
BAILEY, KELSEY	86,093
BAIRD, DEIDRE	94,812
BALAS, DON	101,682
BALDO, ERIKA	76,865
BALDWIN, CORY	69,705
BALDWIN, TERESITA	178,445
BALKWILL, ANGELA	128,157
BANSLEY, SCOTT	98,238
BARAGAR, ROBERT	100,328
BARBER, NEIL	94,046
BARNES, NICHOLAS	74,999

Name	Amount
BARON-WILLIAMS, BONNIE	95,208
BARRETT, SARAH	87,753
BARTH, JAMIE	82,637
BARTLETT, ALLEN	52,686
BASHUTSKI, MICHAEL	94,798
BASI, HARBINDER	81,522
BAUMGARTNER, AARON	117,791
BAUMGARTNER, SARAH	99,944
BAXTER, LEE	51,217
BAXTER, RICHARD	62,380
BEATTIE, JENNIFER	92,108
BEATTIE, SHERRI	121,731
BEAUREGARD, JEANNE	95,606
BECKMANN, LEE	78,771
BEDARD, FRANCE	93,229
BEDNARCIK, KAYLA	81,825
BEDORE, HAYLIE	59,939
BEKKER, JOSHUA	92,591
BELICK, LAURIE	71,541
BELIVEAU, KENDRA	90,661
BELL, SARAH	63,211
BELLAMY, TARALEE	69,777
BELLE, JAMES	72,983
BELLEGARDE, SANDRA	99,084
BELLISLE, WILLOW	55,497
BELVEDERE, CHELSEA	71,529
BENESH, AMANDA	62,218
BENBERT SIMAN, WINTER	85,711
BENJAMIN, ERIC	81,369
BENOIT, LORI	90,076
BENSON, BRETT	87,826
BENSON, ELIZABETH	91,770
BENTLEY, RONALD	102,489
BENTZ, ANGELA	87,550
BERG, KAYLAN	68,652
BERGEN, CARIN	107,426
BERGER, KIRSTIE	67,619
BERGEY KAIP, KIMBERLY	88,524
BERRIAULT, HEATHER	88,398
BERRNS, KAREN	116,246

Name	Amount
BERUBE, DANIEL	51,369
BETSON, ERIN	113,804
BIDULKA, ZVEZDANA	50,181
BIRCH, ANDREA	88,093
BIRD, LEATHA	90,752
BIRD-FRATER, DEBBIE	88,457
BIRGAN DEACON, YASEMIN	74,882
BISHOFF, ERIN	86,239
BLACK, JEREMY	99,470
BLACK, KATHERINE	112,803
BLACK, PEARL	50,160
BLACKWELL, KRISTEN	74,906
BLAIR DUECK, LAURIE	95,041
BLAIR, DOUG	82,034
BLAKE, TINA	89,909
BLAKLEY, BRENT	90,005
BLENKIN, PAMELA	72,377
BLENKIN, ROBERT	55,252
BLISH, NYONE	50,237
BLONDEAU, LUCAS	71,013
BODNAR, COURTNEY	88,071
BODNARCHUK, RYAN	58,398
BOEHME, LORI	90,931
BOIRE, CRYSTAL	70,930
BOLDT, DARREN	189,499
BOLEN, CHRISTINE	91,289
BOLIANATZ, ROBERTA	88,433
BONIN, MATHEW	73,555
BONNEAU, VICTORIA	91,726
BONNOR, CHAS	72,733
BOOTH, TABITHA	100,867
BORLAND, SIENNA	66,198
BORTIS, KALI	81,665
BORYS, JANELLE	65,204
BOSLEY, BLAYNE	89,513
BOULANGER, ALLISON	96,064
BOURLON, VANESSA	85,433
BOUTILIER, STEPHEN	96,553
BOWES, MONIQUE	109,582
BOYARSKI, PEGGY	55,583

Name	Amount
BOYCHUK, ORISHA	63,377
BOYD, NEEJA	74,392
BRACE, AMANDA	66,745
BRACE, GRAHAM	75,672
BRACE, KAYLEY	57,714
BRADLEY, JESSE	107,731
BRADLEY, STACEY	106,059
BRADY, LISA	62,040
BRAITHWAITE, STACEY	99,084
BRANDER, BEVERLEY	54,440
BRANDT, ANDREW	60,158
BRANDT, CONSTANCE	55,807
BRANDT, SYDNEY	55,516
BRAUN, GARRY	91,060
BRAUN, LUKE	91,277
BRAY, CRYSTAL	58,718
BRETNELL, CARLIE	88,896
BREWER, JOLIE	75,083
BREZINSKI, DORI-LYN	56,764
BREZINSKI, GWENDOLYN	119,840
BREZINSKI, KELLY	109,489
BRIDGEMAN, JANNAE	94,812
BRIDGEMAN, SCOTT	87,757
BRITTON, SHAWNA	87,431
BROCK, ADAM	60,025
BROCK, SIDNI	69,433
BRODZIAK, SHELLEY	102,506
BROUET, MICHAEL	85,896
BROWN, AMANDA	95,206
BROWN, CINDY	87,407
BROWN, KIM	53,867
BROWN, KIMBERLY	103,161
BROWN, KYLE	66,455
BROWN, SASHA	83,195
BROWN, SHANNON	92,234
BRU, DANIELLE	58,882
BRYANTON, DAVID	167,191
BRYCE, MICHELE	92,749
BUCHAN, SARAH	80,912
BUCHKO, DALE	51,097



Name	Amount
BUHLER, TYSON	56,415
BUISSON, NANCY	134,741
BURGESS, GARY	56,008
BURKHOLDER, THERESSA	50,813
BURKOWSKY, LARRY	52,053
BURNETT, DEBRA	212,087
BURNETT, MELISSA	88,804
BURNS, BEVERLY	92,948
BURNS, KEVIN	86,000
BURTON, LORI	95,861
BURZMINSKI, DALTON	62,813
BUSSIERE, DARRYL	109,647
BYLSMA, RENAE	86,267
BYRD, CALEIGH	76,880
BZDEL, MARK	82,914
CACHENE, JORI	94,092
CAISSIE, DESTINY	64,849
CAMPBELL, KASSANDRA	82,161
CAMPBELL, MARGO	99,728
CAMPEAU, ISABELLE	98,152
CANLAS, JOEL	50,347
CANN, MARCY	85,583
CAPPO, JEFFERY	59,648
CARDINAL, SHANA	81,796
CARIGNAN, DARLA	90,632
CARLSON, GISELE	95,208
CARLSON, RONALEEN	96,307
CARON, DONNA	50,160
CARON, KYLE	67,621
CARR, JOCELYN	83,742
CARSWELL, BRITTANY	68,402
CARTERI, LINDA	62,991
CARTERI, SOPHIE	69,901
CASPER, JACQUELINE	60,076
CASELL, DAWNE	95,689
CASSWELL, CAROL	71,406
CASTLE, CLAIRE	71,840
CASTLE, LORRIE	50,664
CASWELL, RYAN	83,746
CAUL, CAROLYN	95,055

Name	Amount
CAZAKOFF, MELODY	92,353
CHABOT-GREENWOOD, JOANNE	87,551
CHALIFOUR, ANDREA	95,165
CHAMBERLIN, MEGAN	59,687
CHAMBERS, KELLY	64,101
CHAMMARTIN, MICHEL	85,455
CHAN, ROANNA	69,362
CHAPMAN, LESLIE	87,719
CHASE, JACQUELINE	98,151
CHASTEL, PATRICK	51,259
CHATANI, KRISTEN	58,723
CHEREPUSCHAK, ROBERT	90,632
CHERKAS, LAKEN	73,542
CHERNOFF, LINDSAY	67,127
CHILD, NEIL	95,208
CHISHOLM, ANGELA	91,283
CHRISTIANSEN, JODI	84,717
CHRISTIE BEACH, CAROL	87,814
CHRISTOFFEL, KATHLEEN	109,413
CHRISTOPHERSON, JOEL	91,209
CHRISTOPHERSON, KELLEY	89,719
CHURCH, JASON	78,692
CLAKE, KENNETH	113,494
CLAKE, MEGAN	86,227
CLAMPITT, DAVID	72,771
CLARK, DALE	96,552
CLARK, ERICA	51,538
CLARK, JANEEN	94,812
CLARKE, JARED	68,051
CLAYARDS, HEIDI	104,729
CLAYTON, ASHLEY	75,807
CLEMENT, ALEXANDRE	54,905
CLEMENT, CASSIE	76,660
CLEMENTS, CRYSTAL	88,131
CLEVELAND, TRACI	90,613
CLIFFORD, KEVIN	52,057
CLIFTON, EVAN	86,922
COFFIN, TIA	92,938
COLEMAN, GLENNA	62,667

Name	Amount
COLEMAN, JASON	137,835
COLEMAN, JENNIFER	95,003
COLEMAN, KRISTIN	84,605
COLERIDGE, NICOLE	85,919
COLLADO, AMY	66,255
COLLIER, NAOMI	84,058
COMPAIN, MARGARET	61,741
CONSTABLE, LEAH	85,269
CONTRERAS, JUAN	57,965
CONWAY, VICKI	87,814
COOK, DEANNA	90,580
COOK, LACEY	65,151
CORNWALL, JULIE	90,652
COSTANZA, CHRISTINA	51,421
COUNIOS, EVANGELIA	90,076
COUPAL, SHIRLEY	89,762
COUSE, KELLY	89,671
CRAIG, LINDSEY	66,041
CRAIGEN, TRACEY	50,418
CRAWFORD, KATELYN	68,883
CRAWFORD, LAURIE	76,445
CRAWFORD, TRINA	86,451
CRICHLow, SHIANNE	99,882
CROSS, AMY	72,115
CROSS, JAMIE	87,766
CROSSMAN, MANDY	84,319
CRUSE, BRITTNEE	71,442
CRUSE, KELLY	55,263
CRUSE, RYAN	87,341
CSADA, RYAN	51,004
CULLINS, TRACY	85,854
CUMMINGS, KEENAN	63,420
CUNNINGHAM, NICOLE	79,857
CUNNINGHAM, TAHNIS	58,166
CURRIE, SHARLA	75,776
CURTIS, ANDRA	86,859
CUSHWAY, ALISON	85,896
CUSHWAY, RUSSELL	87,590
CUTTING, CAMBRI	92,561
CUTTING, PAUL	75,317

Name	Amount
CYR, KEN	73,069
CYR, VANEA	106,755
DACEY, MICHAEL	67,936
DACOSTA, MEAGHEN	69,222
DAELICK, LORI	114,867
DAHL, DOUGLAS	90,648
DAHLGREN, WAYNE	103,127
DAKA, ALLISON	91,570
DANIELS, DUANE	132,746
DANYLUK, CARMEN	74,126
D'ARCY, TANYA	77,434
DAVIDSON, LISA	86,968
DAVIDSON, TROY	80,857
DAVIES, JENNIE	101,987
DAVIES, KATHERINE	102,191
DAVIS, ANNELIESE	56,749
DAVIS, KELSEY	53,034
DAVIS, SHANNON	70,582
DAVIS-YAU, STEPHANIE	79,119
DAWUDA, ALHASSAN	66,248
DE LA CRUZ, DENNIS	58,771
DE LA CRUZ, GEORGE	50,198
DEAN, BRADY	67,321
DEAN, VIVIAN	90,665
DECK, KELLY	51,470
DECKER, JENNIFER	69,228
DEIS, KELLY	87,436
DELORME, RUTH	87,407
DERENISKY, SANDRA	103,030
DERINGER, DONARAE	87,627
DERKATCH, MINDY	94,918
DERKITT, LYNN	52,014
DERMODY, KAREN	85,896
DEROSIER, WILLIAM	127,784
DERZAPH, WILLIAM	60,200
DESJARLAIS, BROADRICK	87,315
DESJARLAIS, DANIELLE	86,969
DESJARLAIS, JASON	88,414
DESJARLAIS, JENNIFER	87,843
DESNOYERS, MADISON	65,761

Name	Amount
DIALLO, MAMADOU	64,861
DIETZ, MARILYN	87,573
DIGBY, GAIL	86,602
DINSMORE, DEANNE	87,769
DOBSON, MEGAN	52,423
DOHLEN, JANICE	108,528
DOLMAGE, HEATHER	68,037
DONOHUE, CORRIE	88,211
DONOVAN, ANNA-MARIE	93,922
DONOVEL, CHRISTINA	87,299
DORE, CLAIRE	91,845
DORLAND, JEAN	85,511
DOUGLAS, THOMAS	55,609
DOZLAW, DEVON	62,933
DRACKETT, SHAUNA	90,999
DREHER, KAYCEE	71,919
DRENNAN, JOSHUA	67,089
DROZDA DAUNHEIMER, JOCELYN	60,289
DRYBURGH, TARA	91,398
DUCK, MICHAEL	73,710
DUELL, NICOLE	86,672
DUFFIELD, BLAINE	85,896
DUKE, TAMMY	114,568
DUMBA, JEFF	85,896
DUMELIE, DANIELLE	79,758
DUMONT, KYLE	90,531
DUMONT, TENILLE	72,132
DURAN, ALEXANDRA	85,739
DUSARAN, FERNANDO	51,630
DUSYK, CEANE	85,896
DYCK, DAVID	71,720
DYCK, MICHAEL	90,632
DYNNA, MICHAEL	52,955
EARIS, SONIA	86,482
EASTON, JACQUELYN	61,253
EASTWOOD, MARY	93,231
EDEY, GWENDOLYN	90,076
EDMONDS, MURRAY	67,032
EDOO, ANNA	77,785

Name	Amount
EGETO, MEGAN	90,583
EISWIRTH, JUSTIN	72,113
ELBERG, TANYA	89,919
ELDER, LANCE	112,409
ELL, KARLA	62,888
ELLES, MANDI REIGH	70,263
ELLIS, LAURIE	100,496
ELLIS, TRACEY	101,098
EMBURY, MARILYN	102,879
EMPEY, GAIL	90,076
EMPRINGHAM, AMY	94,890
ENDICOTT, JEFFERY	71,973
ENDSIN, STEFAN	62,312
ENGEL, KIM	98,814
ENGEN, CHRISTOPHER	98,125
ENION, ASHLEY	82,377
ENION, CHARLENE	84,828
ENION, GREGORY	229,418
ERFLE, RUEBI	87,265
ERHARDT, LESLIE	94,341
EVANS, KELLI	95,015
EWERT-MOLESKY, LARA	90,919
EXNER, DANETTE	107,689
EXNER, KRISTIN	84,828
EYRE, STEPHANIE	75,034
FALCONER, NICOLE	82,821
FARLEY, STEPHANIE	93,967
FAVEL, SANDRA	91,994
FAYANT, LYNETTE	85,331
FAYANT, SHANNON	119,669
FAZAKAS, MARILYN	61,716
FEDORUS, SHANNON	102,097
FEHR, MATTHEW	86,491
FEHR-ROSE, RAELEEN	83,202
FELL, REBECCA	64,694
FELLNER, SKYLER	59,889
FELSTROM, NANCY	96,402
FERWERDA, MICHELLE	78,225
FICK, MIRANDA	87,753
FICOR, JOCELYN	81,752

Name	Amount
FIEGE, BECKY	89,499
FIEGE, KIRK	71,953
FIELD, MIRANDA	88,132
FILYK, REGAN	73,696
FINDLAY, HEATHER	113,493
FINSTAD, PAUL	51,574
FIORANTE, LISA	85,582
FISCHL, JESSICA	55,395
FISHER, CASSANDRA	67,082
FISHER, RICHANDA	65,590
FLADAGER, JAY	115,995
FLADAGER, KIRA	109,489
FLAMAN, TAMMY	75,772
FLAMAN-DRUMM, LORI	88,305
FLENGERIS, MARIA	86,274
FLETCHER, AMBER	90,076
FLETCHER, SHANNEN	56,629
FLOOD, RYAN	89,763
FLOREK, CARLIE	70,500
FLOYD, DEVON	66,925
FLOYD, SARAH	78,184
FLYNN, PIUS	50,852
FOELL, JENNIFER	64,704
FORBES, DARREN	90,076
FORD, HENRY	85,896
FOREMAN, ANDREW	84,229
FOREMAN, DALLAS	81,817
FORNWALD, DENNIE	82,705
FORREST, SALEMA	89,218
FORSTER, HILARY	66,022
FORSYTH, KYLEE	86,429
FOSTER, KENT	85,896
FOSTER, SHERRON	92,799
FOUGERE, KRISTEN	68,889
FOURNIER, ROSANNE	74,425
FOWLER, LESLIE	84,830
FOX-SCHAFFER, SAGE	86,277
FRAESE, SHARON	62,088
FRANCISCO, MARIA	64,909
FRANK, BRAYDEN	59,005

Name	Amount
FRANK, CHRISTINE	56,053
FRANKLIN, TERRALEE	79,082
FRASER, MIRANDA	67,598
FRASER, PAYDEN	62,354
FREDERICKSON, TERRI	90,076
FREDERIKSEN, BRENDA	87,659
FREDLUND, VICTORIA	58,659
FREI, LISA	132,058
FREI, TAYLOR	64,926
FREY, CARMEN	63,711
FRIES, BRIAN	70,663
FRIESEN, CATHLINE	86,112
FRIGON, JAMES	92,020
FRIGON, LORI	74,727
FROH, LINDA	90,076
FROH, TARA	84,198
FROM, HILLARY	63,265
FRY, RENATTA	90,723
FUCHS, SARAH	63,474
FUNKE, HENRY	93,921
FURMAN, DANIEL	75,487
GABOURY, JEREMY	88,449
GABRIEL, BENJAMIN	62,437
GAERTNER, LILA	59,108
GAIR, BRENDA	54,936
GALBRAITH, KRISTY	88,255
GALE, ERIN	87,505
GANES, MARK	55,221
GANSHIRT, DAWN	60,934
GARDINER, JENNIFER	97,406
GARDINER, SCOTT	86,522
GARNER, LARISSA	84,496
GARRATT, LINDA-LEA	91,402
GARRATT, TARA	101,002
GASPARIC-BLOCK, KRISTINA	50,938
GATES, KRISTA	95,257
GATES, NICOLE	82,236
GATIN, BRIAN	99,630
GATZKE, LAURIE	170,321
GAUDET, APRIL	76,651

Name	Amount
GAUTHIER, REBECCA	68,262
GAUTHIER, SHAWN	51,087
GAVEL, MILISSA	60,909
GEDDES, ERIN	103,226
GEHL, ELIZABETH	62,754
GEISS, LINDSAY	83,154
GELINAS, KAYLA	68,014
GELLNER, LYNDA	92,875
GELOWITZ, DARCY	91,203
GELSINGER, BRENT	69,609
GEMMELL, MEGAN	67,961
GEORGACACOS, LINDSAY	86,957
GEORGE, BRITTANY	65,714
GEORGE, JONATHAN	72,916
GERLACH, MELISSA	87,132
GERMAIN, NORMAN	53,046
GERMAN, ALYSEN	73,648
GERRAND, ANDREW	71,064
GERRIOR, MICHAEL	78,038
GERRIOR, STEPHANIE	74,295
GERSPACHER, JOCELYN	86,828
GETZ, ALLISON	64,528
GIAMBATTISTA, ANNA	56,470
GIAMBATTISTA, KRISTI	84,830
GIBSON, LACY	85,896
GIESBRECHT, MATTHEW	69,722
GILROY, MARJORIE-ANNE	101,079
GILROY, RULENE	103,264
GILROY, WARREN	70,220
GINETZ, KARRIE	76,354
GIRODAT, DALE	122,574
GIROUX, STEFANIE	82,824
GLASS, NANCY	55,422
GLASSER, JENELLE	74,775
GLASSER, SHERYL	90,963
GLASSPELL, GEOFFREY	95,081
GLASSPELL, MELISSA	70,065
GLOVER, JUSTINE	90,813
GOBY, BENJAMIN	98,336
GODWIN, NICOLE	66,658

Name	Amount
GOODE, ERICA	78,579
GOODMAN, TRAVIS	67,642
GORDON, SHERI	69,570
GOSKI, NANETTE	88,969
GOTTSELIG, HEATHER	94,473
GOUIN, STEPHANIE	69,248
GOULET, KARLA	66,769
GRAD, LESLIE	53,308
GRAF, DAYNA	90,045
GRAJCZYK, KATRINA	53,048
GRANAT, MADELINE	70,965
GRAND, AMANDA	71,291
GRAYSTON, JASON	72,461
GREEN, DAELYNN	73,018
GREENE, CHRISTINE	72,485
GREENSLADE, JEFFREY	94,580
GREFF, STEPHANIE	66,994
GREGOIRE, TARYN	64,073
GRILL, ALEXANDRA	63,549
GRODECKI, KATHRYN	91,965
GRODECKI, MICHELLE	85,896
GROVER, CHRIS	60,127
GUDEREIT, SHARON	84,389
GUEST, KATHLEEN	73,119
GUEST, TARA	81,058
GULLACHER, PAUL	90,076
GULLICKSON, KELSEY	69,425
GWILLIAM, PATRICIA	69,457
HAACKE, BRIAN	90,076
HAAS, JUSTINE	68,348
HACK, BREANNE	68,946
HACK, KARIN	85,896
HACKEL, DANIELLE	83,456
HACKEL, JORDAN	55,904
HADICAN, STEVEN	90,076
HAGGARD, MELISSA	61,730
HAGMAN, AMANDA	78,365
HAIG, DEANNA	92,813
HALBERT, GARY	142,001
HALBERT, ROBIN	86,842

Name	Amount
HALL, ELDON	85,896
HALL, JODY	89,807
HALL, RYAN	85,269
HALLADAY, TRACEY	82,770
HALVORSON, JANNA	66,248
HAMEL-SROCHENSKI, CAREY	91,068
HAMILL, KRISTY	88,263
HAMILTON, CHRIS	52,931
HAMMETT, REBECCA	86,062
HAMON, ANDREA	85,737
HAMON, CALLAN	63,097
HANIAK, SAMANTHA	73,374
HANLINE, DANIEL	85,896
HANNILA, LIISA	79,489
HANOVER, CAMERON	51,250
HANSLIP, DONNA	93,193
HARDEN, CHRISTINA	84,839
HARDER, KYLIE	56,252
HARDING, GREGORY	110,905
HARLOS, ERIN	85,582
HARRIS, KAREY	112,930
HARRIS, KATHRYN	118,788
HARRIS, STUART	98,780
HARRISON, JUSTIN	85,896
HARRISON, KATHRYN	91,314
HARRISON, TANIA	87,076
HART, DYLAN	67,002
HARTMAN, CHRISTOPHER	85,940
HARTNESS, LORETTA	57,764
HASTINGS, BEVERLY	90,400
HAU, STACIE	75,157
HAUS, RHONDA	115,770
HAY, CAROL	64,645
HAYDEN, ANGELIC	60,460
HAYDUK, HILARY	83,895
HAYES, ELLEN	86,257
HAYKO, KIMBERLEY	51,111
HAYNES, ROSA	75,854
HEDIN, HEATHER	84,899
HEIDEL, GORDON	54,775

Name	Amount
HEINEN, LAUNEL	81,379
HEINRICHS, BRAD	58,675
HENDERSON, DAWNA	70,977
HENDERSON, JANELLE	88,429
HENDREN, KATHERINE	85,400
HENDRY, ADRIANNE	89,758
HENRION, MEGAN	61,135
HENSON, MARGOT	85,907
HERBISON, MORGAN	82,011
HERMAN, DEAN	89,061
HERON, BRANDEE	63,179
HERON, DUSTIN	89,856
HERRIDGE, LOIS	168,657
HESSELINK, PAULA	168,950
HEUCK, GEORG	92,356
HEYMEN, PETER	51,369
HIBBERT, TERI-LIN	90,363
HICKEY, JORDAN	74,321
HICKIE, JESSICA	61,333
HIEBERT, JANICE	85,557
HILLBOM, CAROLYN	85,896
HINCKS, JO-ANN	61,090
HINKS, CHARLENE	95,365
HIPPERSON, ANNA	69,528
HLUSHKO, TREVOR	68,730
HODGINS, LORI	85,965
HODGINS, RYAN	85,268
HODGSON, KIMBERLY	88,792
HODSMAN, JESSICA	91,903
HOEFT, NESHICA	68,820
HOFFMAN, ANDREA	58,036
HOLBROW, DARRYN	90,741
HOLCOMB, CHRISTOPHER	63,538
HOLINATY, CARISSA	86,068
HOLLINGER, SHARMAYN	89,621
HOLLINGER, TAYLOR	90,316
HOLOTA, CARMEN	111,143
HOLOWKA, TEILA	68,695
HOLSTEIN, LEANNE	88,660
HOLYWELL, SHELLEY	89,919

Name	Amount
HOMINUKE, JAMES	79,959
HONE BEST, JENNIFER	84,796
HORDERN, KJERSTEN	90,215
HORTON, GLENN	73,069
HORVATH, HOLLY	75,735
HOUK, TRACY	114,953
HOULDEN, BARRY	91,564
HOUSTON, ROBERT	85,896
HOVE, CARMEN	72,806
HOWARD, APRIL	92,115
HOWARD, KAREN	56,217
HOWAT, KARLA	114,848
HOWATT, TYLER	76,071
HOWELL, MAUREEN	88,552
HOWIE, LORI	85,813
HOWSE, JASON	90,963
HOWSE, LYNN	93,675
HOWSE-MEISTER, DALE	66,226
HUBBARD, MARNIE	93,195
HUBBARD, TRACY	90,076
HUBENIG, JEFF	120,830
HUBER, JENNIFER J.	93,922
HUBER, JENNIFER K.	94,580
HUBER, SHARI	91,289
HUGHES, CHLOE	73,655
HUGHES, WILLIAM	70,897
HUNT, ROBIN	57,000
HUNTER, CATRINA	81,678
HUNTER, MORGAN	72,551
HUNTER, RENAE	72,715
HURFORD, KENT	50,943
HURLBERT, NINA	92,623
HURRELL, RITA	59,988
HUSBAND, MARK	87,430
HUTT, TAYLOR	61,623
HUTTON, ANGELA	104,344
IBBOTT NEISZNER, HILLARY	112,427
INGENTHRON, LACEY	78,030
INGOLA, JORDAN	70,486
IRONSTAND, BENJAMIN	56,095

Name	Amount
ISTACE, DANIELLE	93,212
JACKSON JENSEN, KRISTOPHER	51,486
JACKSON, KAREN	91,345
JACKSON, KIRSTEN	78,718
JACKSON, LINDSAY	98,690
JAN, KRISTOPHER	95,865
JANSSEN, JASON	93,597
JANZEN, LARA	72,915
JAY, MICHELLE	64,295
JEANNOT, ARMAND	86,522
JENSEN, COLIN	110,772
JESSOP, MARISSA	63,317
JO, JAMES	95,834
JOHNS, BRITTANY	77,125
JOHNS, DYLAN	90,632
JOHNSON BECHARD, MYVANWY	91,656
JOHNSON, ALYSSA	81,194
JOHNSON, CATHY	56,942
JOHNSON, DONALD	55,459
JOHNSON, JACQUELINE	65,790
JOHNSON, PARRY	99,643
JOHNSON, SCOTT	90,076
JOHNSON, TRACY	95,246
JONES, LISA	78,935
JONES, MARK	52,397
JONES, MIKE	73,410
JONES, TYLER	89,959
JONES-LEIBEL, KIMBERLY	93,047
JORDENS, SHARON	91,289
JOSEPHSON, CORBY	85,896
JOSEPHSON, RYAN	106,662
JOST, SANDRA	87,430
JUDGE, LAURIE	86,766
KADLER, TAMMY	62,088
KALUZA-HUGHES, CHRISTINA	100,941
KAMBOZ, INDERJIT	94,447
KANELLOPOULOS-PERENT, FOTINI	90,240
KANKINDI, ALICE	60,692

Name	Amount
KANNENBERG, BRETT	66,777
KARDYNAL, RYAN	89,296
KASPRICK, JASON	127,147
KEEFE, SARAH	90,076
KEIL, TRUDY	95,208
KEIR, KELLY	90,475
KELLYMAN, JENNIFER	85,268
KEMP, BROOKE	58,002
KERR, INGRID	85,097
KERSTER, DARIAN	67,998
KESHANE, SARAH	91,848
KEYES, CHRISTOPHER	120,389
KILBACK, SHEA	55,585
KIMBLEY, ALISON	76,852
KING, NANCY	98,565
KINNEY, SUSAN	92,599
KIOSSES, CHRISTOS	55,203
KISSICK, DARRYL	59,953
KIVELA, DEBORAH	85,896
KJELDSSEN, DAVIN	95,599
KLASSEN, TRACEY	73,136
KLASSEN, TRUDY	83,028
KLEIN, JOELLA	92,027
KLEPPE, STEFANI	68,993
KLOTZEL, PHILIP	90,831
KLUMPP, KIMBERLEY	98,179
KNOBLAUCH-SCHOEPP, SHERRY	114,959
KNOLL, AIMEE	87,973
KNOLL, MICHAEL	90,190
KNUDSEN, MARISSA	69,478
KOBER, KARLA	69,190
KOCH, MICHAEL	93,482
KODAS, MARY	95,966
KONDRATIUK, JILLIAN	71,137
KOPEC, SYNDEE	89,762
KORCZAK, PAMELA	93,243
KOROLUK, ROBYN	85,896
KORPAN, GREGORY	77,412
KOSKIE, AMANDA	63,474

Name	Amount
KOT, JANIS	90,076
KOTYLAK, LAURA	86,813
KOUADIO, CHRISTELLE	65,088
KOWALYSHYN, LISA	97,577
KOZACK, BARBARA	50,328
KOZACK, TODD	88,420
KRAMER, ERIN	78,373
KRAMER, JENNIFER	89,008
KRASSMAN, TRISTA	84,394
KRENBRINK, TRACY	96,299
KRETSCHMER, MARDI-JANE	90,076
KROGSGAARD, BERNARD	71,549
KROGSGAARD, TORI	80,841
KRUG, KARI	76,161
KUKURA, LORI	122,097
KULLMAN, ELAINE	92,686
KUNTZ, ASHLEY	51,253
KUNTZ, KELSEY	85,896
KUNTZ, NANCY	77,591
KURK, JESSICA	57,246
KUSTER, PAYTON	57,959
KUZ, LAURA-LEE	90,632
KYDD, SARAH	84,399
LABAR-AHMED, LAUREL	95,208
LABAS, JILL	84,474
LABUIK, TARA	81,819
LAFONTAINE, LANA	93,213
LAGUE, ELLEN	85,718
LAMB, MICHAEL	90,466
LAMPORT, ERIN	91,953
LANDGRAF, LISA	94,773
LANE, JENNIFER	91,117
LANG, BRITTANY	50,164
LANG, RHONDEAN	93,917
LANGILL, JARA	90,076
LANGMAIER, ANDY	61,398
LANIGAN, MIRIAM	67,713
LAPCHUK, SASHA	94,182
LAPCHUK, WANDA	99,665
LAPLANTE, TERESA	89,053



Name	Amount
LAROCQUE, MEREDITH	67,656
LAUZON, AMANDA	68,792
LAWRENCE, DARCY	93,990
LAWRENCE, KIM	95,208
LAYCOCK, KATHLEEN	62,182
LAZAROU, THEODOROS	109,218
LAZAROU, WENDY	92,748
LAZORKO, JAYME-LEE	84,065
LAZURKO, DINA	71,280
LAZURKO, TARA	63,382
LE DREW, DANAE	54,889
LEACH, JENNIFER	88,729
LEARNED GARRITTY, AMBER	64,107
LEBLANC, BERNADETTE	128,568
LEBLANC, CHANTAL	75,022
LECH, KAMILLE	107,521
LECLAIR, RACHELLE	55,590
LEE, DONALD	94,966
LEE, GEORGINA	75,622
LEE, NIGEN	84,707
LEE, RORI	98,968
LEIB, JORDYN	55,474
LEIB, SHANNON	86,188
LEIBEL, BROOKLYN	55,474
LEIBEL, LORENA	113,414
LEIER, KENDRA	59,423
LEIER, MICHAEL	99,944
LEIPPI, STACY	72,301
LEITNER, JOANNE	99,084
LEITNER, PERRY	98,724
LEKIVETZ, JENNIFER	88,564
LEMIEUX, SYDNEY	67,712
LEMMONS, JASON	73,069
LENICZEK, KAREN	87,058
LENIHAN, KELSIE	92,661
LENZEN, ASHLEY	81,616
LEPAGE, ROGER	90,076
LERMINIAUX, LUC	82,099
LESHCHYSHYN, RAELENE	65,821
LESLIE, DENISE	90,076

Name	Amount
LEUNG, LYDIA	77,110
LEUNG, ROXANNE	92,028
LEUPOLD, JUANITA	92,578
LEURER, KIMBERLY	77,508
LEVASSEUR, JENNIFER	68,811
LEVERS, TRENT	90,076
LEVESQUE, BRIANNA	58,230
LEVESQUE, MARIO	109,539
LEWIS, CHARLENE	85,628
LEWIS, HEATHER	90,076
LEWKO, KELLI	80,140
LEWRY, CALANDRA	100,469
LICHTMAN, ALEESHA	59,943
LICHTMAN, SANDRA	80,357
LILLEJORD, AUTUMN	78,137
LIPINSKI, BRUCE	168,950
LITTLE, JAMES	76,206
LITTLE, MELANIE	113,500
LITZENBERGER, BLAIR	118,678
LLOYD, DARREN	95,208
LOBB, BRIAN	94,956
LOCK, MELISSA	91,707
LOCKERT, JASON	72,034
LOEPPKY, CHERYL	85,896
LONGMAN, SARAH	142,001
LONGTIN, KYLA	68,764
LONIE, KELSEY	64,350
LOOYSEN, JEFFREY	77,110
LORENZ, MARCEL	92,716
LOSIE, JENNIFER	95,358
LOTHIAN, CURTIS	90,702
LOUCKS, KRISTI	61,768
LOUTTIT, KIRSTEN	57,354
LOWEY-CHIMILAR, TANNIS	117,393
LOZINSKI, DELEE	87,659
LUBA, JANICE	108,368
LUBENKO, LUBA	71,137
LUCYK, TESSA	61,013
LUEKE, TOVE	59,176
LYNCH, COLLEEN	91,627

Name	Amount
LYNNES, JORDAN	62,006
LYONS-MOUYIOS, JENNIFER	85,699
MABUNDU, ANNE-MARIE	60,733
MACAULAY, SUSAN	94,894
MACAULAY, WILLIAM BARRY	95,208
MACDONALD, KAREN	94,858
MACDONALD, MITCHELL	67,239
MACDONALD, TRACY	92,144
MACHIN, KEVIN	90,076
MACHMER, LAURIE	79,792
MACHNAIK, LISA	85,896
MACKAY, DONNA	97,214
MACPHAIL, THERESA	60,460
MACPHERSON, BETSY	85,896
MACPHERSON, KATHERINE	90,122
MADHUR, DAYA	77,799
MADIRATTA, JESSICA	82,659
MAEKELBURGER, JESSICA	72,764
MAERTENS, DARREN	50,840
MAERTENS, MATTHEW	65,227
MAFFENBEIER, DARRELL	81,850
MAGOTIAUX, TANYA	86,274
MAH, MELISSA	86,132
MAIER, MARIAN	96,106
MAIER, STEPHANIE	56,657
MAIERHOFFER, JOSEPH	148,099
MAILHOT, JONI	70,257
MAKRIS-NAGEL, MARIA	85,896
MALLET, MICHAEL	94,094
MALLORY, ANGELA	90,485
MANASTYRSKI, KAYLEIGH	72,407
MANN, LISA	78,028
MANNING, TUSAUNA	93,892
MANUEL SOUTH, SHELLY	91,550
MANZ, JIM	88,952
MARCTALER, JASON	90,076
MARCTALER, SHAUNE	90,122
MARIO, TERRY	110,688
MARKESTEYN, MICHAEL	92,570
MARKWART, KIMBERLEY	111,262

Name	Amount
MARSDEN, CHRISTOPHER	54,746
MARSHALL, CHAD	87,018
MARTIN, AMY	57,101
MARTINEZ, ELMER	50,552
MARTINSON, SHERMAN	85,456
MASTEL, TRACY	95,208
MATECHUK, CARLEY	56,455
MATHESON, KRISTY	88,419
MATHIES, JENNIFER	85,618
MATIC, RACHELLE	95,208
MAURER, ASHLEY	84,109
MAXIE-POITRAS, TANJA	90,963
MAXWELL, JEFFREY	90,632
MAYER, JULIE	63,053
MAYER, SARA	64,665
MAZHAR, RASHIDA	78,604
MARTHUR, AMANDA	76,134
MCCASHIN, KYLA	52,541
MCCAW, KRISTA	95,208
MCCAW, MATTHEW	104,729
MCCHESNEY, ELANN	90,133
MCCLELLAND, LYANE	90,801
MCCONKEY, TAYLOR	65,866
MCCORMICK, JOLENE	87,851
MCCRISTAL, HAILEY	73,966
MCDIVITT KRISTA	79,909
MCDONALD, ALLYSON	88,028
MCDONALD, AMY	72,743
MCDONALD, DAVID	76,611
MCDONALD, JOAN	90,076
MCDONALD, LEANNE	51,865
MCFADDEN, TIMOTHY	90,076
MCFADYEN, CINDY	98,770
MCFETRIDGE, BRIANNE	88,096
MCGEOUGH, BRITTANY	90,988
MCGEOUGH, LAURIE	85,582
MCGILLIVRAY, CATHY	107,832
MCGILLIVRAY, COLLEEN	84,678
MCGURRAN, JOSEPH	84,931
MCINTOSH, VANESSA	79,757

Name	Amount
MCIVER, KAREN	80,923
MCKAY, BARRY	51,097
MCKAY, KERRI	90,415
MCKAY, MEGAN	66,688
MCKEE, IVY	90,145
MCKENZIE, CHRISTINA	83,120
MCKENZIE, JANINE	72,760
MCKENZIE, KOLA	93,559
MCKENZIE-COX, MAXINE	95,082
MCKEOWN, DARCY	119,763
MCKILLOP, IAN	117,314
MCKILLOP, MICHELLE	85,896
MCKILLOP, SCOTT	94,812
MCKIM, LAUREN	75,200
MCKINNA, ALISSA	90,076
MCLAIN, BRADLEY	52,719
MCLAREN, IAN	92,669
MCLAREN, LAINE	57,952
MCLEOD, DARLA	53,678
MCLEOD, ERIN	94,092
MCMANN, BRET	72,422
MCMARTIN, JODI	88,744
MCMILLAN, TEAGAN	55,586
MCMILLEN, KRISTA	86,831
MCMILLEN, SHAYNE	103,587
MCMULLEN, ALYSSA	75,084
MCMURDO, KIMBERLEE	87,510
MCMURTRY, BONNIE	86,134
MCNABB, NATALIE	94,038
MCNABB, PATRICK	70,483
MCNAIR, TRICIA	90,076
MCNEVIN, MEIRA	93,928
MCNUTT, KRISTEN	60,524
MCPHERSON, DALLAS	71,222
MCPHERSON, KRYSTAL	117,868
MCREDMOND, BAHIIYIH	53,389
MCRORIE, CATHARINE	92,628
MCTAGGART, SCOTT	64,573
MCWILLIAMS, ALLEN	86,121
MEDL, DEREK	96,157

Name	Amount
MEENAN, DARLA	91,294
MEIER, SHERYL	95,208
MELNECHENKO, BRANDAN	91,375
MELNYK, HEATHER	89,387
MEREDITH, KENNETH	125,429
MEREDITH, SHARON	90,076
MERK, CHRISTOPHER	59,930
MERK, JENNIFER	68,288
MERKLEY, RAELYNNE	95,463
MEYER, KELLEY	93,944
MEYERS, BRITTNEY	59,023
MEYERS, LANA	89,553
MIEZIANKO, DEAN	122,041
MILLAR, LEE	87,994
MILLAR, TYRONE	87,980
MILLER, BLAINE	74,818
MILLER, CHERA	91,444
MILLER, MIRANDA	78,456
MILLIGAN, LORI	74,450
MINOR, JOANNA	88,001
MINTER, JENNIFER	95,208
MISSAL, AMY	61,666
MISSENS, LEAH	85,765
MITCHELL, BARRY	50,928
MITCHELL, IAN	107,816
MITCHELL, LINDA	98,780
MITCHELL, RENEE	78,104
MITCHELL, TANA	99,431
MOFFATT, JESSICA	107,712
MOHR, WANDA	52,369
MOLLER, DWIGHT	63,318
MONTAGUE, NICOLLE	88,182
MONTAGUE, RENEE	81,182
MONTGRAND, WINSTON	83,484
MOONEY, PATRICK	119,421
MOORE, PATRICK	90,076
MORAN, ROBERT	70,663
MORGAN, MARSHALL	70,422
MORHART, JEFFREY	52,229
MOROZ, AMY	85,896

Name	Amount
MORPHY, ANDREA	95,051
MORRIS, COLLEEN	86,765
MORROW, ELISE	53,536
MORROW, NICOLE	78,866
MORTENSEN, ALEXANDRA	71,908
MORTLEY, PHILIP	53,171
MOSER, JESSICA	88,365
MOSEWICH, COURTNEY	50,915
MOSIONDZ, LANDON	70,220
MOSKAL, LYNDSAY	85,867
MOSSMAN, MEGAN	64,331
MOTLIK, SCOTT	84,374
MUCHA, SANDRA	92,113
MUIR, RENEE	53,053
MULHOLLAND, IAN	84,836
MULLER, JASON	73,163
MUNRO, JASON	101,464
MUNROE, CRAIG	54,303
MUNSON, KRISTA	109,235
MURRAY, ASHLEY	79,853
MURRAY, CONNIE	105,890
MUSLEH, JUDY	85,582
MYRAH, ASHLEY	68,438
NADARAJAH, NOLAN	54,659
NADOROZNICK, SAMIRA	85,199
NAGEL, KARI	91,153
NAGEL, WILLIAM	86,194
NAMETH, TRICIA	69,884
NEAULT, JUSTIN	55,800
NEETZ, CLAUDINE	95,734
NEITHERCUT, LORNE	90,076
NELSON, ALANA	92,608
NELSON, CHANTELLE	73,870
NELSON-GOETZ, DIXIE	120,499
NENSON, BRIAN	89,807
NENSON-CATLEY, LISA	115,411
NESBITT, BRITTANY	72,053
NESLAND, JESSICA	69,519
NEUFELD, BARRY	90,076
NEUFELD, COLIN	64,662

Name	Amount
NEUFELD, TAMMY	73,312
NEUFELD-RUETZ, JANINE	97,711
NEULS, SETH	120,970
NEUSTAETER, DANNY	75,724
NEWMAN, ALISON	92,618
NEWMAN, ROBERT	93,585
NICHOLSON, CARA	91,738
NISTOR, STARLA	117,221
NIXDORF, ANGELIKA	72,142
NIXON, DWILA	95,208
NIXON, JORDAN	68,236
NOLET-NERENBERG, CHANTAL	89,739
NORDIN, PHIL	93,704
NORMAN, CURTIS	91,327
NORMAN, JASON	113,512
NOYES, ELLEN	88,381
NYE, BEVAN	69,468
OCHITWA, NYSA	81,868
O'DONNELL, CHANTELLE	90,608
O'HALLORAN, JODI	91,231
OLESON, JENNIFER	101,119
OLLIVER, BRENDA	85,896
OLSON, WENDY	91,255
OLYNICK, STARLA	94,033
OLYNYK, DARCY	92,637
OLYNYK, ORIE	84,682
ONIEU, CARLEEN	93,767
ORBAN, KELLY	61,750
ORBAN, LUANA	50,328
ORTHNER, CYNTHIA	90,076
ORTMAN, KYLA	79,514
OSBORNE, LEXY	61,111
OSTAPOVITCH, BRENDA	90,082
OSTAPOVITCH, LORETTA	90,076
OTTE, KRISTY-LEE	54,014
OTTENBREIT-BORN, WYBIUS	95,874
OVERBY, SHANE	116,349
OVERHOLT, MELISSA	87,520
PALMER, LAUREN	63,536
PALUCK, SARINA	71,669

Name	Amount
PANCHUK, CHARLA	70,653
PANKEWICH, CORINNE	81,726
PANKO, KELSEY	126,949
PANKO, MICHAEL	114,001
PANKO, SAFFRON	69,662
PAOLI, LORETTA	95,420
PAPP, MICHELLE	90,076
PARISIEN, KEVIN	90,161
PARISIEN, STEVEN	85,896
PARISONE, KASIANI	52,165
PARK, DANIELLE	85,677
PARK, DENNY	70,594
PARKER, CANDACE	87,802
PARKER, CHAD	95,792
PARLEY, JUDY	104,729
PARR, ALLISON	87,952
PARR, JESSICA	85,502
PASKIMEN, RUSSELL	75,336
PASKIW, DANNY	94,631
PATRON, JOANNE	89,624
PATTERSON, CHRISTINA	75,819
PATTERSON, DEANNA	69,530
PATTERSON, JANINE	76,918
PATTERSON, JANNE	94,029
PATTERSON, TAMMY	89,919
PAYOT, CHANTELE	88,885
PEACE, RICHARD	89,763
PEARCE, BLAINE	86,498
PEARCE, LOIS	92,923
PECHEY, KAMA	90,935
PEDSCALNY, KAREN	91,994
PELLETIER, DEANNA	85,896
PELLETIER, FRANCOISE	104,536
PELLETIER, JUSTIN	69,337
PELLETIER, SANDRA	77,787
PELLING, ANDREW	108,899
PENNETT, DANE	82,994
PENNINGTON, THERESA	95,046
PENNY, MARK	87,814
PEREPELUK, KIM	95,568

Name	Amount
PERKINS, RAYLEE	73,261
PERREAULT, EMILY	62,267
PERRY, JEFFREY	94,486
PERSSON, KARLA	87,046
PETERS, AILEEN	58,955
PETERS, BRITTANY	82,955
PETERS, DARREN	96,856
PETERS, DEVON	64,845
PETERS, MICHELLE	81,517
PETERS, SCOTT	90,516
PETERS, TAYLOR	84,942
PETERSON, BETHANY	60,827
PETERSON, KRISTINA	68,725
PETERSON, MEGAN	74,029
PETRULIAS, SPELIOS	51,272
PHAM, VANESSA	61,509
PHILLIPS, ROBERT	114,607
PICARD, KARALYN	73,428
PICARD, REBEKAH	77,003
PIERACCI, CARLA	89,143
PILUK, SARAH	72,247
PIOK, HAYLEIGH	62,800
PLANT, BROOKE	67,750
PLETZ, WENDY	50,184
POETKER, ALEXANDRA	66,003
POITRAS, MARISSA	60,984
POKOYOWAY, TYLER	90,557
POLL, STEPHEN	97,191
POLLOCK, KELLY	76,161
POMINVILLE, LESLIE	90,074
PON, TERRANCE	95,208
POPADYNETZ, COLEEN	59,733
PORRAS, VALESKA	67,297
POTTER, KRISTINA	93,680
POTVIN, ALEXANDRA	68,373
POTVIN, JOSEPH ANDRE	67,634
POWELL, ERIN	86,891
POWELL, LISA	95,225
POWERS, NICOLE	57,184
PRADINUK, IRIS	76,786

Name	Amount
PREECE, CAROL	89,978
PRICE, KRISTA	87,636
PRIETO, MARCO	50,290
PRINGLE, KRYSTAL	74,482
PRITCHARD, GARY	85,896
PROSOFKY, PETER	93,921
PROUD, KAREN	85,896
PROULX, CRYSTAL	82,410
PROULX, GILBERT	92,512
PULOCK, CHANTELE	61,676
PURTILL, EDWARD	89,758
PURYK, NICOLE	79,120
PUSZKAR, SEANNA	62,802
PUTZ, NICOLE	79,058
PYLE, BRADFORD	85,896
QUEST, REID	60,297
QUINE, TARA	80,018
QUINNEY, SHAUN	88,703
RACETTE, DEREK	88,669
RACETTE, TRICIA	90,045
RADFELDER, KARLI	61,666
RAHMAN, MOFIZUR	55,516
RAMAGE, SOPHIE	90,991
RAMOS-MCKENZIE, ELSA	58,464
RANDALL, MELISSA	58,606
RANDALL, SARA	95,052
RANFORD, AMY	77,153
RASMUSSEN, ALEXANDER	93,433
RATT, TAMMY	79,945
RAYNER, DALE	91,879
READY, JULIE	60,025
REAVLEY, SHARON	108,005
REDANT, YVONNE	85,896
REDEKOPP-MCKEOWN, JUANITA	142,001
REED, CHRISTOPHER	91,900
REED, EVE	58,697
REED, MORGAN	168,950
REED, SHELLY	108,653
REEVE, NICOLE	86,484

Name	Amount
REIMAN, VICTORIA	88,986
REIN, RHONDA	77,146
REMPEL FURRY, TRACY	91,295
REMPEL, SACHA	69,798
RENWICK, COREY	89,650
RENWICK, JONATHON	81,149
REOCH, KELLEY	87,910
REPSKI, DENEÉ	85,896
RESCHNY, ALICIA	90,231
REJET, JEANNETTE	112,459
REYES, MARIA	59,673
RICE, BRYAN	81,540
RICE, CINDY	86,371
RICE, THOMAS	100,101
RICHARDS, JOHNSLYNE	87,475
RICHARDSON, GRAHAM	68,044
RICHARDSON, MARNIE	83,246
RICHE, DALE	64,993
RIDDELL, CARA	86,421
RIDGWAY, COLLEEN	90,866
RIFFEL, CHRISTOPHER	90,076
RILLING, MEGAN	59,961
RILLING, MICHAEL	94,742
RILLING, RODNEY	123,262
RILLING, SHARON	85,896
RINCKER, STEPHANIE	63,472
RIOU, JAIME	85,828
RIPPLINGER, AMY	86,386
RISSLING, MICHAEL	98,391
ROACH, JACLYN	58,706
ROBERTSON, JANE	96,839
ROBINSON, FRASER	78,849
ROBINSON, JENNIFER	87,046
ROEHER, NICOLE	67,248
ROEMER, TRACEY	90,076
ROGAL, JUNE	53,937
ROGERS, CYNTHIA	91,805
ROGERS, KRISTI	78,088
ROGERS, RYLAN	55,090
ROGERS, STEPHANIE	79,008

Name	Amount
ROHER, AMY	73,226
ROLAND SEMENCHUCK, MICHELE	108,861
ROPE, MARIAH	64,839
ROSBROOK, KYLE	55,386
ROSCHUK, RENEE	66,499
ROSENGREN-HULTGREN, KERRILYN	84,722
ROSENKRANZ, KAITLYN	79,886
ROSNAU, SCOTT	104,729
ROSS, JODIE	88,190
ROSS, JOHN	91,667
ROSS, SHAWN	56,558
ROY, JACQUELINE	94,527
RUGG, ROCHELLE	102,612
RUGGIERI, KARLA	71,921
RUSCONI, CLIFFORD	97,918
SAGEER, SAMINA	71,228
SAKATCH, JACQUELINE	92,928
SALI, KENDRA	53,698
SANCHUCK, SHANNON	92,114
SANDBERG, THOMAS	90,076
SANDOMIRSKY, JESSICA	85,896
SANDOMIRSKY, MICHELLE	62,142
SAUL, WANDA	109,489
SAWCHYN, MACKENZIE	96,564
SCARFE, JEANNE	100,013
SCHACK, WILLIAM	91,472
SCHAFFER, CHRISTIE	94,336
SCHAPANSKY, NATALIE	87,587
SCHENHER, SANDRA	89,358
SCHERLE, ASHLEY	74,563
SCHIENBEIN, MICHAEL	66,016
SCHINDELKA, JOEL	94,812
SCHLENKER, ADAM	67,677
SCHMALENBERG, MICHAEL	63,656
SCHMIDT, ALEXANDRA	60,825
SCHMIDT, ERIN	58,146
SCHMIDT, VONNIE	67,557
SCHMIRLER, KIMBERLY	53,803

Name	Amount
SCHNEIDER, JONATHAN	87,252
SCHNELL, CELESTE	76,876
SCHROEDER, KIM	85,896
SCHUCHARDT, SARAH	68,806
SCHULTZ, AMY	90,076
SCHUSTER TURNER, EMORY	64,019
SCHUTTE, ASHLYN	65,554
SCHWANN, LISA	93,853
SCHWARTZ, CARLENE	84,695
SCHWARTZ, GARRETT	51,181
SCHWARTZ, JAMIE	90,646
SCHWINDT, SHANE	86,634
SCOTT, ANGELA	82,978
SCOTT, JODI	85,896
SCOTT, TRICIA	89,925
SEBASTIAN, CHANTEL	91,742
SEBASTIAN, DANIELLE	86,177
SEBASTIAN, GLENN	50,489
SEIFERLING, AMY	61,666
SEIFERLING, KAREN	56,017
SEIFERT, CANDICE	92,561
SEIFERT, CURTIS	118,586
SEITZ, JAN	90,076
SELBY, LAURA	90,257
SELIMOS, SOULA	88,563
SENFT, ASHLEY	77,398
SENTES, JOLENE	87,345
SENTES, SHELLEY	89,541
SEWELL, JENNIFER	97,945
SEXON, OCHELLE-ANN	69,609
SEYMOUR, DAINA	91,737
SHABATOSKI, CHRISTOPHER	92,067
SHABATOSKI, KARA	87,710
SHAKESPEARE, SANDRA	91,283
SHAMEL, JASON	64,723
SHANNON, JOSIE	69,244
SHARMA, SABINA	74,893
SHAVER, SARAH	62,960
SHAW, ERIN	93,180
SHEPHERD, LAURA	59,658

Name	Amount
SHING, PADDRA	63,436
SHIPLACK, MARIN	79,327
SHIRE, MATTHEW	73,069
SHORDEE, MELISSA	71,665
SHUBA, SUZANNE	74,142
SHUKIN, BRENDA	53,118
SILVERTHORN, SHANNON	87,824
SILVIUS, MICHAEL	81,511
SIMONS, RENELLE	84,481
SIMPSON, ANDREW	78,051
SIMPSON, RYAN	52,472
SINCLAIR, BRADLEY	88,511
SINGH, AMY	89,835
SINHMAR, DALJEET	82,795
SISON, ANELYN	73,725
SITTER, AMIE	87,304
SIVERTSON, KRISTI	72,736
SKINNER, DARREN	68,898
SKLAR, ADRIENNE	89,920
SKOGBERG, LORI	96,057
SKRYPNYK, KEELEY	95,743
SLOBODIAN, MICHAEL	68,817
SMITH, CHALYN	82,188
SMITH, DAVID	58,648
SMITH, FIONA	93,804
SMITH, JODIE	95,754
SMITH, LAURIE	86,421
SMITH, MARIE	93,689
SMITH, MELODIE	89,448
SMITH, MICHELLE	69,029
SMITH, RYAN	94,596
SMITH, SHAUNA	95,208
SMITH, STEPHANIE	85,739
SMITH, TARA	83,058
SMITH, TROY	72,153
SOJONKY, ARLENE	91,289
SOMER, TRACY	85,353
SOMERS, LAWRENCE	118,521
SOMERS, TRACEY	85,048
SOMMERFELD, JODIE	86,624

Name	Amount
SORRELL, TONI	57,854
SOTROPA, BRENDA	85,896
SOTROPA, KARAE	60,105
SOUTAR, SANDRA	89,624
SPASOFF, TAMARA	102,926
SPEERS, CARI	86,730
SPOCK, PAMELA	104,454
SPRUNGALA, ALISA	72,480
STALLARD, PAUL	75,569
STANGEL, SHAWNA	102,275
STANICKY, REBECCA	76,305
STANIFORTH, JASMINE	74,626
STAUDT, DONNA	56,219
STAWARZ, DEANNE	91,123
STECIUK, RICKY	165,432
STENNES, LINDSAY	81,447
STEPHAN, RENEE	160,409
STEPHEN, LEONA	86,620
STEPHENS, MELISSA	56,621
STEPHENSON, JANET	69,137
STERLING, RONALD	82,220
STETNER, LINDSAY	83,549
STEVELY, RENNAE	84,393
STEVENSON, BRENDA	85,544
STEVENSON, BRIAN	85,951
STEVENSON, RHONDA	87,218
STEVENSON, VICTOR	94,894
STEWART, DARRYL	98,091
STILBORN, JORDAN	71,154
STINSON, CRAIG	83,131
STINSON, DANIELLE	99,729
STINSON, SHANDRA	64,093
STIRLING, HEATHER	95,261
STOCK, SHAWN	64,549
STOFFEL, ANTHONY	63,604
STOUSE, CHARMAINE	89,303
STOYKO, SHAYLYN	55,190
STREIFEL, LYNELL	88,525
STROEDER, ELIZABETH	85,925
STRUTHERS, ETHEL	95,051



Name	Amount
STRYKIWSKY, VANESSA	53,950
STUDLIN, KAREN	84,982
STUMPH, MICHAEL	73,582
STUSEK, SHERYL	86,282
SUBEDI, BINOD	51,993
SUN, YINGJIE	50,986
SUNDEEN, JEREMY	95,654
SURESH, LISA	50,100
SURKAN, SANDRA	88,208
SURKAN, SARAH	75,834
SUTHERLAND, CARRIE	54,883
SUTHERLAND, JILLIAN	114,791
SVEINSON KUNTZ, SHERRAN	101,794
SVEINSON, DARYL	51,406
SWANN, ROBIN	70,751
SWEDBURG, KALEN	80,192
SWEENEY, TIMOTHY	87,509
SWITZER, ANGELA	97,459
SYKES JONASSON, LISA	85,919
TAMAYO, EDWIN	52,452
TANNER, JENNA	87,859
TARR, PAMELA	90,076
TAYLER, REBECCA	89,131
TAYLOR, ANDREA	87,729
TAYLOR, CONSTANCE	65,533
TAYLOR, GREGORY	55,803
TAYLOR, JANINE	95,653
TAYLOR, JENAYA	67,909
TAYLOR, MICHAEL	94,812
TAYLOR, SAMANTHA	87,239
TAYLOR-NEALE, DIANE	90,076
TAYPOTAT, JACQUELINE	84,389
TAZZIOLI, TANYA	55,047
TEMPLE, IAN	86,495
TERHORST, JODI	51,706
TERLESKY, DAVID	73,704
TERRY, COREY	111,437
TERRY, DENISE	88,988
TESSIER, KIMBERLY	87,454
THACKER, ELIZABETH	78,860

Name	Amount
THAKKER, SEJAL	99,944
THIESSEN, MICHELLE	55,323
THOLL, ALMA	74,142
THOMAS, ERIN	75,317
THOMAS, JONATHAN	85,896
THOMAS, MARK	65,529
THOMPSON, KATE	122,463
THOMSON, COURTNEY	94,162
THOMSON, EMILY	58,533
THULL, KAREN	100,470
THUNBERG, KRISTINA	67,462
TIMMONS, CARLA	55,734
TODOROVICH, CATLYN	58,576
TOEWS, CORINNE	93,151
TOEWS-URBAN, ALEXANDRIA	75,977
TOMCHUK, MICHAEL	113,821
TONIELLO, CYNTHIA	98,304
TOPOROWSKI, ALANA	59,593
TOPP, ROSEANNE	90,076
TOSHACK PAYNE, MICHELLE	67,597
TRAIL, CANDACE	95,948
TRAIL, IAN	101,903
TRANBERG, JESSICA	70,306
TREMBLAY, BRIAN	50,457
TREMBLAY, LEIGH	65,972
TRITHART, KAREN	87,189
TRUONG, CATHY	102,936
TSAKAS, MARIA	89,762
TUNISON, JILLIAN	85,582
TURBUCK, ANDREW	89,337
TURBUCK, JESSICA	53,317
TURNBULL, TRACEY	86,934
TURNER, ARIANN	52,682
TURNER, DEREK	72,733
TURNER, PAMELA	85,896
TURNER, PETER	93,605
TURNER, SHELLY	89,532
TYMIAK, PHILLIS	98,178
ULRIKSEN, ANDREA	90,866
UNRUH, GABRIELLA	85,896

Name	Amount
UR REHMAN, UZMA	71,221
URBAN, GRANT	103,860
UY, ALLAN	51,211
VALLEY, JANET	85,727
VAN BUEKENHOUT, DANIEL	136,543
VAN DUSEN, ERIK	139,530
VAN DUSEN, HEIDI	87,494
VAN IDERSTINE, DARCIA	52,546
VAN LUVEN, SHEA	81,114
VANCISE, CAITLYN	90,086
VANCISE, ROBERT	88,872
VANDERHOOFT, TIMOTHY	93,336
VANGHEL, TRENNNA	60,772
VARGO, TRACEY	96,729
VEIKLE, GAIL	99,658
VERVILLE, SIMONE	117,236
VIBE, TESSA	67,311
VICKARYOUS, JAMES	86,737
VIERLING, JACQUELINE	91,118
VIHER, PAULA	66,050
VILLENEUVE, DAWN	84,406
VINDEVOGHEL, LINDSAY	87,628
VOGEL, ARIANA	67,452
VOLK, TAYLOR	66,680
VOLLMAN, LEE	51,176
VOLLMAN, RAEGAN	85,896
VONAU, JOANNE	105,666
VUONG, SARAH	90,481
WADE-CUMMINGS, RICHARD	69,034
WADE-CUMMINGS, RILEY	67,661
WAGNER, JANELLE	104,834
WALDRON, MELANIE	89,069
WALL, CATHERINE	63,282
WALL, LEANNE	68,296
WALL, MICHELLE	60,557
WALLACE MARKESTEYN, LISA	91,084
WALLACE, MICHELLE	84,828
WALL-COUGHLAN, SARAH	91,359
WALTER, MICHAEL	211,156
WALTON, ERIN	90,230

Name	Amount
WANDY, SARAH	73,898
WANG-RESCHKE, APRIL	103,272
WARD, JILLIAN	76,043
WARNECKE, CHRISTOPHER	85,896
WARNER, AARON	72,121
WARNYCA STRECKER, KAREN	93,049
WARREN, BRIAN	87,258
WARREN, DEVIN	94,505
WARREN, HEIDI	78,787
WARREN, PATRICIA	103,788
WASYLIW, TIMOTHY	65,335
WATERS, TARA	87,613
WATKIS, JUAN-MARIE	90,494
WATTS, WENDY	99,944
WAUGH, MONIQUE	91,289
WEBB, ROBERT	64,321
WEBER, CHRISTOPHER	92,817
WEBER, JESSICA	57,116
WEBER, JOANNE	102,386
WEES, DEANNA	85,896
WEICHEL, GARRY	60,031
WEICHEL, LISA	96,576
WEINRAUCH, JENNIFER	93,608
WEIR, GABRIELLE	93,301
WEIR, JANESEA	72,399
WEISBROD, MEGAN	89,532
WEISGARBER, MICHAEL	94,812
WELLS, ANNE	73,464
WENDELL MCINTYRE, KYLA	71,171
WENGER, PAMELA	92,752
WENINGER, BRIAN	86,421
WENZEL, JILL	96,650
WESDYK, CORINA	66,066
WESLEY, ROBERTA	89,065
WESTBROOK, CHRISTIE	54,552
WHALEY, LISA	85,896
WHARRAN, TRACY	88,182
WHITE, CASSIA	85,936
WHITE, CRAIG	54,846
WHITE, MICHAEL	104,101

Name	Amount
WHITFIELD, THOMAS	93,145
WHITING, MARK	160,106
WHITTLE, MEHLEY	77,450
WIEBE, BRITTANY	66,296
WIENS, JACQUELINE	91,530
WIEST, CAMERON	58,617
WILHELMS, ERICA	69,928
WILKES, ROBERT	77,160
WILKINSON, CRYSTAL	85,896
WILKINSON, ROBERT	92,383
WILKINSON, TRAVIS	90,176
WILLIAMS, ADAM	83,271
WILLIAMS, DEBORAH	97,900
WILLIAMS, JILLIAN	92,193
WILLIAMS, TYLER	91,449
WILSON, BARBARA	88,457
WILSON, KIMBERLEY	83,304
WILSON, LYNDSIE	64,457
WILSON, MARK	95,043
WILYMAN, TONY	96,487
WING, ROBERT	66,343
WIRLL, HOPE	72,233
WISNIEWSKI, JEFFREY	92,371
WISZNIAK, LINNEA	92,413
WITTAL, ERIN	94,344
WLOCK, JANA	87,662
WOLF, KELSEY	58,339
WOLFMUELLER, RANDI	87,022
WOOD, RYAN	100,432
WOOD, TERESA	91,315
WOODARD, MARLIS	85,268
WOODWARD, KATHLEEN	72,075
WORKMAN, RACHELLE	84,644
WOTHERSPOON, STEPHANIE	90,243
WRIGHT, CHRISTOPHER	55,474

Name	Amount
WRIGHT, WILLIAM	88,597
WYATT, JENNIFER	88,756
XHAFERI, JOCELYN	85,881
XIE, YAOZHUO	50,598
YANOSHEWSKI, THERESA	87,567
YANTZ-BARTON, ELEISHA	83,744
YAQOOB, AYSHA	58,617
YARNTON, DEVIN	67,158
YARNTON, LUCAS	68,367
YASINOWSKI, CARRIE	90,093
YEA, STACEY	90,082
YEE, KAITLEN	75,014
YEMBA, TARA	95,219
YESKE, KEVIN	88,381
YESKE, TRUDY	60,236
YIM, SHELLEY	87,224
YOUCK, ANDREA	88,526
YOUCK, SABRINA	53,417
YOUCK, TRACY	85,896
YOUNG, DAVID	94,447
YOUNG, STACEE	85,896
YUHASZ, DANIELLE	90,084
ZABLOCKI, DEBORAH	50,934
ZACHARIAS, MARK	92,738
ZACHARIAS, TERRY	54,327
ZANNI, SHANNON	93,102
ZAROWNY, BARON	81,616
ZELLER, TERRY	90,866
ZEMPLAK, SOPHIA	54,300
ZIEGLER, KELLY	85,867
ZIMBALUK, DARLA	86,089
ZIMMER, KIM	87,557
ZINI, JULIA	73,961
ZSOHAR, LAURA	58,638
ZWARICH, TAYLER	75,537

### **Transfers**

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

Name	Amount
HARVEST CITY CHRISTIAN ACADEMY	470,832
RANCH EHRLO SOCIETY	493,411
REGINA CHRISTIAN SCHOOL ASSOC	439,260

Name	Amount
REGINA HUDA SCHOOL	1,542,283
REGINA HIGH SCHOOL ATHLETIC ASSOC	99,933
SCEP CENTRE	104,349

### **Supplier Payments**

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

Name	Amount
1 WASCANA DRIVING SCHOOL	350,065
1080 ARCHITECTURE, PLANNING & INTERIORS LTD	98,565
ACCESS COMMUNICATIONS	51,087
ACTION SEWER & DRAIN	338,561
AGILEWALLS INC	118,026
ALLIANCE ENERGY LTD	89,392
ALL-PRO ENVIRONMENTAL	85,811
APEX PLUMBING & HEATING	305,559
ATLAS-APEX ROOFING (SASKATCHEWAN) INC.	1,395,226
B A ROBINSON CO LTD	140,610
BOBCAT OF REGINA LTD	81,938
BROWN, NADINE	53,322
BUNZL CANADA	160,901
BUSINESS FURNISHINGS	60,168
C P DISTRIBUTORS LTD	147,443
CALTEC FLOORING LTD	83,821
CANADIAN LINEN & UNIFORM SERVICES	240,850
CAPITAL CABS 2000	585,941
CENTURY WEST CONSTRUCTION	180,114
CHARTER TELECOM INC	606,002
CHRISTIE MECHANICAL LTD	237,976
CITY OF REGINA	830,751

Name	Amount
CLEANBRITE CANADA LTD	309,516
CO-OP TAXI LINES	416,209
CURTIS CONSTRUCTION LTD	181,566
CYPRESS SALES PARTNERSHIP	75,785
D&D SIGN AND GRAPHIC	71,261
DELCO AUTOMATION INC	94,232
DELL CANADA INC	200,422
DUACO CONSTRUCTION	65,763
DURA CONSTRUCTION LTD	163,752
EDCO PLUMBING & HEATING LTD	144,213
EDEN LANDSCAPING	52,778
EECOL ELECTRIC (SASK) LTD	68,707
ENGELHEIM CHARTER	54,364
EVOLUTION AUDIO VISUAL LTD	55,775
FEDERATED CO-OPERATIVES LTD	449,058
FINISHES PLUS ENT 1992	616,923
FLOOR SHOW, THE	77,363
FLYING EAGLE CONVEYANCE	181,994
FLYNN CANADA LTD	598,857
FRIESENS	50,422
FULL THROTTLE FURNACE & DUCT CLEANING INC.	248,892
G HANWELL CHARTERED PROFESSIONAL ACCOUNTANT	57,123
GAMEDAY SPORT SERVICES INC	209,243

Name	Amount
GLACIER GLASS SERVICE LTD	299,583
GLOBE ELITE ELECTRICAL	53,944
GOOD SPIRIT SCHOOL DIVISION 204	62,996
GORDON FOOD SERVICE	200,488
HARBUILT CONSTRUCTION LTD	107,798
HARVARD WESTERN INSURANCE	86,460
HBI OFFICE PLUS INC	346,010
HOME DEPOT, THE	58,275
HVAC SALES (1997) LTD	205,749
HVAC SERVICE	67,996
IMPACT SECURITY GROUP INC	179,633
INDEPENDENT CONSTRUCTION MANAGEMENT INC	107,714
INLAND AUDIO VISUAL LTD	99,659
INTELLIMEDIA INC	64,779
J C KENYON ENGINEERING INC	301,707
JOHN NIGHTINGALE	168,443
JORDAN ASBESTOS REMOVAL LTD	178,989
KEV GROUP	104,327
KONICA MINOLTA BUSINESS	762,503
KRESS ELECTRIC LTD	368,007
LANCASHIRE DISTRIBUTION	91,458
LAYMAN'S DRIVING SERVICES LTD	112,523
LORAAS DISPOSAL SERVICES	97,383
MARSH CANADA LIMITED	638,255
MEYERS NORRIS PENNY	53,391
MODUS STRUCTURES INC	1,284,105
MOMENTUM HVAC SERVICES	292,182
MORNEAU SHEPELL LTD	55,709
ORACLE CORPORATION CANADA INC	159,993
PEARSON EDUCATION CANADA	206,325
POW CITY MECHANICAL PARTNERSHIP	78,227
POWERLAND COMPUTERS	94,135
POWERSCHOOL CANADA ULC	549,606

Name	Amount
PRAIRIE MOBILE COMMUNICATIONS	92,124
PRATTS WHOLESALE FOOD SERVICE LTD	135,672
QUOREX CONSTRUCTION	925,716
RAMSTEAD, KEVIN	65,149
RAPID LAWN LANDSCAPE SOLUTIONS LTD.	247,447
REAL CANADIAN SUPERSTORE	56,972
REAL CANADIAN WHOLESALE CLUB	208,934
REGINA ROMAN CATHOLIC SCHOOL DIV #81	664,843
RESTOREX DISASTER RESTORATION	159,693
RIEGER GENERAL CONTRACTING	174,937
RIGHT WAY DRIVING SERVICES	112,786
RITENBURG & ASSOCIATES LTD	66,877
RUSSELL HENDRIX FOODSERVICE EQUIPMENT	59,468
SASKATCHEWAN WORKERS' COMPENSATION	502,062
SASKENERGY	1,530,907
SASKPOWER	3,277,979
SASKTEL CMR	505,092
SCHOLASTIC BOOK FAIRS CANADA INC	130,026
SCHOOL SPECIALTY CANADA	50,735
SECURITY RESOURCE GROUP INC	94,913
SEPW ARCHITECTURE INC	117,676
SHAW INDUSTRIES	71,270
SHORTBUSS TRANSPORTATION INC	348,760
SPORTFACTOR	69,216
ST JOHN'S MUSIC LTD	117,630
SUPREME BASICS	649,816
SWISH-KEMSOL	75,082
SYSCO SERCA FOOD SERVICES OF REGINA	81,399

Name	Amount
TECHNATURE INC.	79,948
TRADE WEST EQUIPMENT LTD	270,195
TRI WEST PAVING	67,427
VAN DE'S ACCESSIBLE TRANSIT INC	55,606
VERITIV CANADA INC	181,670
VIPOND INC	96,355
VOGAN'S DRIVER TRAINING	88,046
WALKER PROJECTS	66,170
WAL-MART	76,819
WALTERS INDUSTRIAL MECHANICAL LTD	375,333

Name	Amount
WARNER INDUSTRIES	1,787,778
WARNER TRANSPORTATION SERVICES LTD	2,760,572
WESCLEAN EQUIPMENT AND CLEANING SUPPLIES	51,176
WEST UNIFIED COMMUNICATIONS	51,266
WESTERN ELECTRICAL MANAGEMENT LTD	1,273,877
WHERE 2 TRANSPORTATION	633,177
WSP CANADA INC	62,932

### ***Other Expenditures***

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

Name	Amount
CO-OPERATORS, THE	324,823
CUPE LOCAL	514,370
MANULIFE FINANCIAL	1,605,385
REGINA CIVIC EMPLOYEES PENSION PLAN	6,411,900
REGINA PUBLIC SCHOOL TEACHERS' ASSOCIATION	253,216

Name	Amount
SASK TEACHERS' FEDERATION	3,282,885
SASK TEACHERS' RETIREMENT PLAN	13,575,799
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	195,064
TEACHERS' SUPERANNUATION	269,199

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

---

---

## Consolidated Audited Financial Statements

---

---

Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2019

---

Chief Financial Officer - Debra Burnett

---

Auditor - MNP LLP

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

---

---



## 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 financial statements.

The Board of Education is comprised 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 26, 2019

# Independent Auditor's Report

---

To the Chairman and Trustees of The Board of Education of Regina School Division No. 4:

## Opinion

We have audited the consolidated financial statements of Regina School Division No. 4, which comprise the consolidated statement of financial position as at August 31, 2019, 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 notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Regina School Division No. 4 as at August 31, 2019, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Regina School Division No. 4 in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the consolidated financial statements, management is responsible for assessing the Regina School Division No. 4's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Regina School Division No. 4 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Regina School Division No. 4's financial reporting process.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Regina School Division No. 4's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## Independent Auditor's Report Continued

---

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Regina School Division No. 4's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Regina School Division No. 4 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Regina School Division No. 4 to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Regina, Saskatchewan

November 26, 2019

*MNP LLP*

Chartered Professional Accountants

**Regina School Division No. 4**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2019**



	2019	2018
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	76,262,491	73,371,219
Accounts Receivable (Note 7)	4,539,845	3,461,106
Inventories for Sale	554,491	87,749
Portfolio Investments (Note 3)	725,255	724,993
<b>Total Financial Assets</b>	<b>82,082,082</b>	<b>77,645,067</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	12,908,549	12,238,796
Long-Term Debt (Note 9)	22,986,682	24,567,165
Liability for Employee Future Benefits (Note 5)	10,825,300	11,044,100
Deferred Revenue (Note 10)	1,544,744	1,372,958
<b>Total Liabilities</b>	<b>48,265,275</b>	<b>49,223,019</b>
<b>Net Financial Assets</b>	<b>33,816,807</b>	<b>28,422,048</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	262,464,557	270,523,532
Inventory of Supplies for Consumption	142,470	197,534
Prepaid Expenses	1,591,468	1,445,261
<b>Total Non-Financial Assets</b>	<b>264,198,495</b>	<b>272,166,327</b>
<b>Accumulated Surplus (Note 13)</b>	<b>298,015,302</b>	<b>300,588,375</b>

Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (Note 17)

*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, 2019**

	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		
<b>REVENUES</b>			
Property Taxes and Other Related	-	29,632	32,437,777
Grants	217,593,912	222,324,579	180,773,301
Tuition and Related Fees	1,150,000	1,084,032	1,189,283
School Generated Funds	4,120,000	4,883,557	4,645,186
Complementary Services (Note 11)	3,335,761	4,172,718	3,434,775
External Services (Note 12)	10,446,504	10,230,502	9,654,792
Other	1,247,000	2,059,867	1,974,147
<b>Total Revenues (Schedule A)</b>	<b>237,893,177</b>	<b>244,784,887</b>	<b>234,109,261</b>
<b>EXPENSES</b>			
Governance	561,947	544,808	483,523
Administration	6,510,310	6,681,930	6,351,461
Instruction	172,333,020	169,256,557	165,691,568
Plant	38,785,731	41,345,355	39,451,644
Transportation	7,444,534	7,632,308	7,605,496
Tuition and Related Fees	609,000	664,670	499,937
School Generated Funds	3,696,998	4,157,534	3,973,741
Complementary Services (Note 11)	5,257,374	5,774,280	5,545,647
External Services (Note 12)	10,446,504	10,230,502	9,654,792
Other	1,017,198	1,070,016	1,138,458
<b>Total Expenses (Schedule B)</b>	<b>246,662,616</b>	<b>247,357,960</b>	<b>240,396,267</b>
<b>Operating (Deficit) for the Year</b>	<b>(8,769,439)</b>	<b>(2,573,073)</b>	<b>(6,287,006)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>300,588,375</b>	<b>300,588,375</b>	<b>306,875,381</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>291,818,936</b>	<b>298,015,302</b>	<b>300,588,375</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, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>28,422,048</b>	<b>28,422,048</b>	<b>28,558,775</b>
<b>Changes During the Year</b>			
Operating (Deficit) for the Year	(8,769,439)	(2,573,073)	(6,287,006)
Acquisition of Tangible Capital Assets (Schedule C)	(2,232,083)	(4,406,326)	(5,919,010)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	212,000	768,000
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(118,588)	(53,118)
Transfer of Capital Assets to Inventory for Resale	-	466,742	-
Amortization of Tangible Capital Assets (Schedule C)	12,211,365	11,905,147	11,735,635
Net Acquisition of Inventory of Supplies	-	55,064	88,231
Net Change in Other Non-Financial Assets	-	(146,207)	(469,459)
<b>Change in Net Financial Assets</b>	<b>1,209,843</b>	<b>5,394,759</b>	<b>(136,727)</b>
<b>Net Financial Assets, End of Year</b>	<b>29,631,891</b>	<b>33,816,807</b>	<b>28,422,048</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, 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) for the Year	(2,573,073)	(6,287,006)
Add Non-Cash Items Included in Deficit (Schedule D)	11,226,502	11,682,517
Net Change in Non-Cash Operating Activities (Schedule E)	(1,013,885)	2,809,419
<b>Cash Provided by Operating Activities</b>	<b>7,639,544</b>	<b>8,204,930</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,846,269)	(5,919,010)
Transfer to Inventory for Resale	466,742	-
Proceeds on Disposal of Tangible Capital Assets	212,000	768,000
<b>Cash (Used) by Capital Activities</b>	<b>(3,167,527)</b>	<b>(5,151,010)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(589,231)	(724,993)
Proceeds on Disposal of Portfolio Investments	588,969	725,000
<b>Cash (Used) Provided by Investing Activities</b>	<b>(262)</b>	<b>7</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,580,483)	(2,835,548)
<b>Cash (Used) by Financing Activities</b>	<b>(1,580,483)</b>	<b>(2,835,548)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>2,891,272</b>	<b>218,379</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>73,371,219</b>	<b>73,152,840</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>76,262,491</b>	<b>73,371,219</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, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	-	-	30,392,684
Revenue from Supplemental Levies	-	-	385,264
<b>Total Property Tax Revenue</b>	-	-	<b>30,777,948</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	-	583,532
Provincial Government	-	-	1,638,624
<b>Total Grants in Lieu of Taxes</b>	-	-	<b>2,222,156</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Urban	-	29,632	(15,258)
<b>Total Other Tax Revenues</b>	-	<b>29,632</b>	<b>(15,258)</b>
<b>Deletions from Levy</b>			
Other Deletions	-	-	(547,069)
<b>Total Deletions from Levy</b>	-	-	<b>(547,069)</b>
<b>Total Property Taxes and Other Related Revenue</b>	-	<b>29,632</b>	<b>32,437,777</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	210,823,188	210,672,113	174,172,804
Other Ministry Grants	1,109,901	1,449,229	1,591,592
<b>Total Ministry Grants</b>	<b>211,933,089</b>	<b>212,121,342</b>	<b>175,764,396</b>
Other Provincial Grants	770,900	838,777	779,700
Grants from Others	122,870	154,144	145,073
<b>Total Operating Grants</b>	<b>212,826,859</b>	<b>213,114,263</b>	<b>176,689,169</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	4,767,053	9,210,316	4,084,132
<b>Total Capital Grants</b>	<b>4,767,053</b>	<b>9,210,316</b>	<b>4,084,132</b>
<b>Total Grants</b>	<b>217,593,912</b>	<b>222,324,579</b>	<b>180,773,301</b>



**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	450,000	455,527	441,110
Individuals and Other	700,000	628,505	748,173
<b>Total Operating Tuition and Related Fees</b>	<b>1,150,000</b>	<b>1,084,032</b>	<b>1,189,283</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,150,000</b>	<b>1,084,032</b>	<b>1,189,283</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	700,000	783,086	762,308
<b>Total Curricular Fees</b>	<b>700,000</b>	<b>783,086</b>	<b>762,308</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	200,000	239,473	226,434
Commercial Sales - Non-GST	400,000	537,307	527,166
Fundraising	950,000	888,068	920,116
Grants and Partnerships	370,000	526,062	460,585
Students Fees	800,000	1,848,699	1,356,744
Other	700,000	60,862	391,833
<b>Total Non-Curricular Fees</b>	<b>3,420,000</b>	<b>4,100,471</b>	<b>3,882,878</b>
<b>Total School Generated Funds Revenue</b>	<b>4,120,000</b>	<b>4,883,557</b>	<b>4,645,186</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,518,222	2,624,055	2,578,020
Other Ministry Grants	585,925	1,100,586	723,192
Other Provincial Grants	231,614	126,992	-
Other Grants	-	236,602	66,626
<b>Total Operating Grants</b>	<b>3,335,761</b>	<b>4,088,235</b>	<b>3,367,838</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	84,483	66,937
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>84,483</b>	<b>66,937</b>
<b>Total Complementary Services Revenue</b>	<b>3,335,761</b>	<b>4,172,718</b>	<b>3,434,775</b>

**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	10,446,504	10,230,502	9,654,792
<b>Total Operating Grants</b>	<b>10,446,504</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Total External Services Revenue</b>	<b>10,446,504</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	125,000	287,814	674,906
Sales & Rentals	222,000	312,304	269,033
Investments	900,000	1,341,161	977,090
Gain on Disposal of Capital Assets	-	118,588	53,118
<b>Total Other Revenue</b>	<b>1,247,000</b>	<b>2,059,867</b>	<b>1,974,147</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>237,893,177</b>	<b>244,784,887</b>	<b>234,109,261</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	197,685	219,727	191,301
Professional Development - Board Members	14,000	4,286	3,200
Grants to School Community Councils	102,172	90,032	83,254
Professional Development - Advisory Committees	-	-	161
Elections	21,400	25,094	20,643
Other Governance Expenses	225,300	204,279	183,574
Amortization of Tangible Capital Assets	1,390	1,390	1,390
<b>Total Governance Expense</b>	<b>561,947</b>	<b>544,808</b>	<b>483,523</b>
<b>Administration Expense</b>			
Salaries	4,927,589	4,741,766	4,788,999
Benefits	633,453	927,484	577,257
Supplies & Services	620,700	647,763	632,661
Non-Capital Furniture & Equipment	9,000	6,116	7,332
Building Operating Expenses	44,000	98,645	98,850
Communications	78,000	54,800	50,838
Travel	15,900	14,235	16,434
Professional Development	47,200	56,210	41,719
Amortization of Tangible Capital Assets	134,468	134,911	137,371
<b>Total Administration Expense</b>	<b>6,510,310</b>	<b>6,681,930</b>	<b>6,351,461</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	121,875,918	121,741,484	120,100,147
Instructional (Teacher Contract) Benefits	7,096,123	7,146,955	6,870,071
Program Support (Non-Teacher Contract) Salaries	24,722,585	24,835,605	24,063,981
Program Support (Non-Teacher Contract) Benefits	4,346,092	4,275,351	4,210,929
Instructional Aids	3,263,106	2,557,974	2,323,118
Supplies & Services	3,014,250	2,687,510	2,105,251
Non-Capital Furniture & Equipment	2,261,004	941,735	1,107,218
Communications	422,930	459,125	456,904
Travel	253,252	198,468	180,482
Professional Development	831,085	791,094	739,505
Student Related Expense	268,107	164,090	319,247
Amortization of Tangible Capital Assets	3,978,568	3,457,166	3,214,715
<b>Total Instruction Expense</b>	<b>172,333,020</b>	<b>169,256,557</b>	<b>165,691,568</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$	\$	\$
<b>Plant Expense</b>			
Salaries	10,703,775	9,848,793	10,120,203
Benefits	2,722,713	2,693,939	2,707,562
Supplies & Services	3,000	2,493	6,583
Non-Capital Furniture & Equipment	51,000	16,200	16,595
Building Operating Expenses	18,246,843	21,260,126	18,906,676
Communications	50,000	57,164	53,370
Travel	159,508	159,548	183,959
Professional Development	50,000	29,816	32,982
Amortization of Tangible Capital Assets	6,798,892	7,277,276	7,423,714
<b>Total Plant Expense</b>	<b>38,785,731</b>	<b>41,345,355</b>	<b>39,451,644</b>
<b>Transportation Expense</b>			
Salaries	194,573	74,012	210,292
Benefits	35,790	15,894	42,136
Supplies & Services	513,000	554,634	512,476
Non-Capital Furniture & Equipment	484,500	609,753	625,208
Building Operating Expenses	399,000	426,703	411,383
Communications	7,600	12,122	11,130
Professional Development	3,000	-	204
Contracted Transportation	4,647,433	5,097,867	5,061,229
Amortization of Tangible Capital Assets	1,159,638	841,323	731,438
<b>Total Transportation Expense</b>	<b>7,444,534</b>	<b>7,632,308</b>	<b>7,605,496</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	569,000	510,759	411,185
Transportation Fees	40,000	153,911	88,752
<b>Total Tuition and Related Fees Expense</b>	<b>609,000</b>	<b>664,670</b>	<b>499,937</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	200,000	618,021	519,595
Cost of Sales	500,000	708,367	623,910
Non-Capital Furniture & Equipment	100,000	14,454	13,129
School Fund Expenses	2,800,000	2,679,277	2,656,059
Amortization of Tangible Capital Assets	96,998	137,415	161,048
<b>Total School Generated Funds Expense</b>	<b>3,696,998</b>	<b>4,157,534</b>	<b>3,973,741</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	1,943,132	2,091,101	2,136,960
Program Support (Non-Teacher Contract) Salaries & Benefits	2,813,247	3,157,280	2,756,234
Instructional Aids	321,050	320,213	468,924
Supplies & Services	-	3,621	9,247
Non-Capital Furniture & Equipment	-	33,036	443
Building Operating Expenses	33,800	30,480	30,480
Communications	1,000	1,590	4,783
Travel	5,620	5,747	4,837
Professional Development (Non-Salary Costs)	40,114	40,134	3,847
Student Related Expenses	58,000	35,412	63,933
Amortization of Tangible Capital Assets	41,411	55,666	65,959
<b>Total Complementary Services Expense</b>	<b>5,257,374</b>	<b>5,774,280</b>	<b>5,545,647</b>
<b>External Service Expense</b>			
Grant Transfers	3,074,256	2,437,483	2,068,053
Instructional (Teacher Contract) Salaries & Benefits	6,622,548	6,848,929	6,657,583
Program Support (Non-Teacher Contract) Salaries & Benefits	-	140,558	146,744
Instructional Aids	-	49,499	50,990
Supplies & Services	749,700	745,444	707,758
Travel	-	22	359
Professional Development (Non-Salary Costs)	-	8,567	9,060
Student Related Expenses	-	-	14,245
<b>Total External Services Expense</b>	<b>10,446,504</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	50,000	68,019	63,023
Interest on Capital Loans	869,581	873,453	918,908
Interest on Other Long-Term Debt	97,617	128,544	156,527
<b>Total Interest and Bank Charges</b>	<b>1,017,198</b>	<b>1,070,016</b>	<b>1,138,458</b>
<b>Total Other Expense</b>	<b>1,017,198</b>	<b>1,070,016</b>	<b>1,138,458</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>246,662,616</b>	<b>247,357,960</b>	<b>240,396,267</b>

**Regina School Division No. 4**

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets**

for the year ended August 31, 2019

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets	2019	2018
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	8,958,997	471,448	327,353,580	20,695,096	9,060,471	610,166	19,877,718	9,557,069	1,444,102	56,681	398,085,328	396,024,940
Additions/Purchases	-	-	166,020	-	-	-	1,374,325	554,870	246,923	2,064,188	4,406,326	5,919,010
Disposals	-	-	-	-	(471,434)	-	(720,570)	(1,313,601)	(64,648)	-	(2,570,253)	(3,858,622)
Transfers to (from)	-	-	-	-	(2,266,037)	-	-	-	-	-	(2,266,037)	-
<b>Closing Balance as of August 31</b>	<b>8,958,997</b>	<b>471,448</b>	<b>327,519,600</b>	<b>20,695,096</b>	<b>6,323,000</b>	<b>610,166</b>	<b>20,531,473</b>	<b>8,798,338</b>	<b>1,626,377</b>	<b>2,120,869</b>	<b>397,655,364</b>	<b>398,085,328</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	259,293	103,637,375	5,570,482	4,742,095	594,250	7,464,696	4,405,580	888,025	-	127,561,796	118,969,901
Amortization of the Period	-	23,572	6,150,142	859,603	753,908	(12,817)	2,045,803	1,759,663	325,273	-	11,905,147	11,735,635
Disposals	-	-	-	-	(378,022)	-	(720,570)	(1,313,601)	(64,648)	-	(2,476,841)	(3,143,740)
Transfers to (from)	-	-	-	-	(1,799,295)	-	-	-	-	-	(1,799,295)	-
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>282,865</b>	<b>109,787,517</b>	<b>6,430,085</b>	<b>3,318,686</b>	<b>581,433</b>	<b>8,789,929</b>	<b>4,851,642</b>	<b>1,148,650</b>	<b>N/A</b>	<b>135,190,807</b>	<b>127,561,796</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	8,958,997	212,155	223,716,205	15,124,614	4,318,376	15,916	12,413,022	5,151,489	556,077	56,681	270,523,532	277,055,039
Closing Balance as of August 31	8,958,997	188,583	217,732,083	14,265,011	3,004,314	28,733	11,741,544	3,946,696	477,727	2,120,869	262,464,557	270,523,532
<b>Change in Net Book Value</b>	<b>-</b>	<b>(23,572)</b>	<b>(5,984,122)</b>	<b>(859,603)</b>	<b>(1,314,062)</b>	<b>12,817</b>	<b>(671,478)</b>	<b>(1,204,793)</b>	<b>(78,350)</b>	<b>2,064,188</b>	<b>(8,058,975)</b>	<b>(6,531,507)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	471,434	-	720,570	1,313,601	64,648	-	2,570,253	3,858,622
Accumulated Amortization	-	-	-	-	378,022	-	720,570	1,313,601	64,648	-	2,476,841	3,143,740
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,412</b>	<b>714,882</b>
Price of Sale	-	-	-	-	212,000	-	-	-	-	-	212,000	768,000
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,588</b>	<b>53,118</b>

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$2,690,493 (2018 - \$3,131,137) in School Buses. Amortization of \$440,644 (2018 - \$452,963) has been recorded on these assets.

**Regina School Division No. 4**  
**Schedule D: Consolidated Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	11,905,147	11,735,635
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Deficit	(560,057)	-
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(118,588)	(53,118)
<b>Total Non-Cash Items Included in Deficit</b>	<b>11,226,502</b>	<b>11,682,517</b>

**Regina School Division No. 4**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(1,078,739)	12,302,399
(Increase) in Inventories for Sale	(466,742)	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	669,753	(4,448,219)
(Decrease) Increase in Liability for Employee Future Benefits	(218,800)	60,000
Increase (Decrease) in Deferred Revenue	171,786	(4,723,533)
Decrease in Inventory of Supplies for Consumption	55,064	88,231
(Increase) in Prepaid Expenses	(146,207)	(469,459)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(1,013,885)</b>	<b>2,809,419</b>

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

**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 exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

The school division reporting entity is comprised of the school division’s share of partnerships.

**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.

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

These consolidated financial statements contain the following partnerships:

- m̄amaw̄yatit̄an Centre co-ownership of building (consolidated 72.85%) (2018-consolidated 72.85%)



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

- māmawêyatitân Centre common operating costs (consolidated 69.70 %) (2018-consolidated 69.70%), adjusted for security costs which are allocated based on daily use.

**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 \$10,825,300 (2018 - \$11,044,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related amortization of \$ 11,905,147 (2018 - \$11,735,635) 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 school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long-term debt.

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

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. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the consolidated financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

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

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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

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

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include Saskatchewan School Board Association membership fees, lease costs, software user fees, Workers' Compensation premiums 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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

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

**Long-Term Debt** 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.

#### **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. 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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

**ii) Property Taxation**

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

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation 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 as revenue when it is earned.

**v) Other (Non-Government Transfer) Contributions**

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably 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 are deferred until the resources are used

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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.

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2019	2018
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs, 2.10% to 3.19%, mature Jul/20 to May/24	\$ 725,255	\$ 724,993
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 725,255</b>	<b>\$ 724,993</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 219,727	\$ 323,691	\$ -	\$ 1,390	\$ 544,808	\$ 483,523
Administration	5,669,250	877,769	-	134,911	6,681,930	6,351,461
Instruction	157,999,395	7,799,996	-	3,457,166	169,256,557	165,691,568
Plant	12,542,732	21,525,347	-	7,277,276	41,345,355	39,451,644
Transportation	89,906	6,701,079	-	841,323	7,632,308	7,605,496
Tuition and Related Fees	-	664,670	-	-	664,670	499,937
School Generated Funds	-	4,020,119	-	137,415	4,157,534	3,973,741
Complementary Services	5,248,381	470,233	-	55,666	5,774,280	5,545,647
External Services	6,989,487	3,241,015	-	-	10,230,502	9,654,792
Other	-	68,019	1,001,997	-	1,070,016	1,138,458
<b>TOTAL</b>	<b>\$ 188,758,878</b>	<b>\$ 45,691,938</b>	<b>\$ 1,001,997</b>	<b>\$ 11,905,147</b>	<b>\$ 247,357,960</b>	<b>\$ 240,396,267</b>

### 5. 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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2019	2018
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 8,814,500</b>	<b>\$ 11,008,700</b>
Current period service cost	289,200	306,600
Interest cost	263,600	296,800
Benefit payments	(636,500)	(567,200)
Actuarial losses (gains)	1,054,300	(2,230,400)
Plan amendments	(10,200)	-
<b>Accrued Benefit Obligation - end of year</b>	<b>9,774,900</b>	<b>8,814,500</b>
Unamortized Net Actuarial Gains	1,050,400	2,229,600
<b>Liability for Employee Future Benefits</b>	<b>\$ 10,825,300</b>	<b>\$ 11,044,100</b>

Employee Future Benefits Expense	2019	2018
Current period service cost	\$ 289,200	\$ 306,600
Amortization of net actuarial (gain) loss	(124,900)	23,800
Plan amendments	(10,200)	-
<b>Benefit cost</b>	<b>154,100</b>	<b>330,400</b>
Interest cost	263,600	296,800
<b>Total Employee Future Benefits Expense</b>	<b>\$ 417,700</b>	<b>\$ 627,200</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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

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

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,850	8	1,858	1,840
Member contribution rate (percentage of salary)	9.50% / 11.70 %	6.05% / 7.85 %	6.05% / 11.70 %	6.05% / 13.50%
Member contributions for the year	\$ 13,381,231	\$ 30,692	\$ 13,411,923	\$ 15,462,296

**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.

Plan changes were implemented on January 1, 2016 to address overtime, the unfunded liability and to bring the Plan into a position of financial sustainability. These Plan changes were implemented on a prospective basis with transition rules developed. Contribution rates also changed with employers paying a higher rate than members.

In addition, in 2016, the Board of the Plan adopted a Margin Policy as an additional risk management tool. The Margin Policy uses out of cycle actuarial valuations and a predetermined methodology for establishing actuarial margins to reduce contribution volatility.

As a result of adopting the Margin Policy, the Board of the Plan has filed actuarial valuations as of December 31, 2017 and December 31, 2018 that permit the current contribution levels to be maintained through 2021.

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, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these consolidated financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

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



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

	<b>2019</b>	<b>2018</b>
Number of active School Division members	732	693
Member contribution rate (percentage of salary)	8.80%/13.10%	8.80%/13.10%
School Division contribution rate (percentage of salary)	9.80%/14.60%	9.80%/14.60%
Member contributions	\$ 2,809,137	\$ 2,321,569
School Division contributions	\$ 3,128,174	\$ 2,584,066
Actuarial valuation date	31-Dec-18	31-Dec-17
Long-term assumptions used:		
Plan Assets (in thousands)	\$ 1,464,734	\$ 1,487,443
Plan Liabilities (in thousands)	\$ 1,669,227	\$ 1,701,179
Plan (Deficit) (in thousands)	\$ (204,493)	\$ (213,736)

## 7. 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:

	<b>2019</b>			<b>2018</b>		
	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	2,233,029	-	2,233,029	597,471	-	597,471
Other Receivables	879,378	-	879,378	1,436,197	-	1,436,197
<b>Total Accounts Receivable</b>	<b>\$ 4,539,845</b>	<b>\$ -</b>	<b>\$ 4,539,845</b>	<b>\$ 3,461,106</b>	<b>\$ -</b>	<b>\$ 3,461,106</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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Accrued Salaries and Benefits	\$ 5,266,688	\$ 5,976,806
Supplier Payments	1,674,607	2,878,489
Other accrued liabilities	5,967,254	3,383,501
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 12,908,549</b>	<b>\$ 12,238,796</b>

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2019	2018
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	\$ 11,634,826	\$ 12,336,567
RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan November 2033	6,007,974	6,303,034
RBC Financial Group, capital school building construction, 3.99%, principal and interest payments of \$22,602 payable monthly, due date of loan November 2034	3,094,856	3,239,460
	<b>20,737,656</b>	<b>21,879,061</b>
Capital Leases: Bank of Nova Scotia, purchase of school buses, 3.36%, principal and interest payments of \$440,337 including taxes, payable yearly, due date of leases August 2020	1,737,620	2,091,063
Bank of Nova Scotia, purchase of school buses, 3.19%, principal and interest payments of \$104,784 including taxes, payable year, due date of leases August 2021	511,406	597,041
	<b>2,249,026</b>	<b>2,688,104</b>
<b>Total Long-Term Debt</b>	<b>\$ 22,986,682</b>	<b>\$ 24,567,165</b>

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

<b>Future principal repayments over the next 5 years are estimated as follows:</b>			
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>Total</b>
2020	\$ 1,188,753	\$ 1,825,979	\$ 3,014,732
2021	1,238,071	423,047	1,661,118
2022	1,289,442	-	1,289,442
2023	1,342,953	-	1,342,953
2024	1,398,691	-	1,398,691
Thereafter	14,279,746	-	14,279,746
<b>Total</b>	<b>\$ 20,737,656</b>	<b>\$ 2,249,026</b>	<b>\$ 22,986,682</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2019</b>	<b>2018</b>
Principal	\$ 1,141,406	\$ 439,077	\$ 1,580,483	\$ 2,835,548
Interest	873,453	128,544	1,001,997	1,075,435
<b>Total</b>	<b>\$ 2,014,859</b>	<b>\$ 567,621</b>	<b>\$ 2,582,480</b>	<b>\$ 3,910,983</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2018</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2019</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>Non-Capital deferred revenue:</b>				
Other (tuition fees and special programs)	888,020	741,238	569,452	1,059,806
<b>Total non-capital deferred revenue</b>	<b>888,020</b>	<b>741,238</b>	<b>569,452</b>	<b>1,059,806</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,372,958</b>	<b>\$ 741,238</b>	<b>\$ 569,452</b>	<b>\$ 1,544,744</b>

## 11. 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:

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Nutrition	Youth in Custody	Deaf and Hard of Hearing	Early Learning Intensive Support Project	Other Programs	2019	2018
<b>Revenues:</b>								
Operating Grants	\$2,624,055	\$ 126,992	\$ 246,686	\$ 145,000	\$ 450,000	\$ 495,502	\$ 4,088,235	\$ 3,367,838
Fees and Other Revenues	-	-	-	-	-	84,483	84,483	66,937
<b>Total Revenues</b>	<b>2,624,055</b>	<b>126,992</b>	<b>246,686</b>	<b>145,000</b>	<b>450,000</b>	<b>579,985</b>	<b>4,172,718</b>	<b>3,434,775</b>
<b>Expenses:</b>								
Salaries & Benefits	2,835,972	-	242,668	83,200	392,010	1,694,531	5,248,381	4,893,194
Instructional Aids	46,084	244,726	-	9,165	6,954	13,284	320,213	468,924
Supplies and Services	-	-	-	-	-	3,621	3,621	9,247
Non-Capital Equipment	1,031	362	-	13,081	17,075	1,487	33,036	443
Building Operating Expenses	-	-	30,480	-	-	-	30,480	30,480
Communications	-	-	1,590	-	-	-	1,590	4,783
Travel	-	-	713	-	-	5,034	5,747	4,837
Professional Development (Non-Salary Costs)	-	-	-	-	-	40,134	40,134	3,847
Student Related Expenses	-	-	-	-	-	35,412	35,412	63,933
Amortization of Tangible Capital Assets	-	-	-	-	-	55,666	55,666	65,959
<b>Total Expenses</b>	<b>2,883,087</b>	<b>245,088</b>	<b>275,451</b>	<b>105,446</b>	<b>416,039</b>	<b>1,849,169</b>	<b>5,774,280</b>	<b>5,545,647</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$ (259,032)</b>	<b>\$ (118,096)</b>	<b>\$ (28,765)</b>	<b>\$ 39,554</b>	<b>\$ 33,961</b>	<b>\$(1,269,184)</b>	<b>\$(1,601,562)</b>	<b>\$(2,110,872)</b>

## 12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	2019	2018
<b>Revenues:</b>			
Operating Grants	\$ 10,230,502	\$10,230,502	\$ 9,654,792
<b>Total Revenues</b>	<b>10,230,502</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Expenses:</b>			
Grant Transfers	2,437,483	2,437,483	2,068,053
Salaries & Benefits	6,989,487	6,989,487	6,804,327
Instructional Aids	49,499	49,499	50,990
Supplies and Services	745,444	745,444	707,758
Travel	22	22	359
Professional Development	8,567	8,567	9,060
Student Related Expenses	-	-	14,245
<b>Total Expenses</b>	<b>10,230,502</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

Following are the details 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	2019	2018
<b>Revenues:</b>					
Operating Grants	\$ 3,345,368	\$ 2,305,013	\$ 4,580,121	<b>\$10,230,502</b>	<b>\$ 9,654,792</b>
<b>Total Revenues</b>	<b>3,345,368</b>	<b>2,305,013</b>	<b>4,580,121</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Expenses:</b>					
Grant Transfers	392,757	496,712	1,548,014	<b>2,437,483</b>	<b>2,068,053</b>
Salaries & Benefits	2,677,523	1,631,250	2,680,714	<b>6,989,487</b>	<b>6,804,327</b>
Instructional Aids	10,217	12,757	26,525	<b>49,499</b>	<b>50,990</b>
Supplies and Services	261,092	163,744	320,608	<b>745,444</b>	<b>707,758</b>
Travel	-	-	22	<b>22</b>	<b>359</b>
Professional Development	3,779	550	4,238	<b>8,567</b>	<b>9,060</b>
Student Related Expenses	-	-	-	-	<b>14,245</b>
<b>Total Expenses</b>	<b>3,345,368</b>	<b>2,305,013</b>	<b>4,580,121</b>	<b>10,230,502</b>	<b>9,654,792</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 270,523,532	\$ 4,406,326	\$ 12,465,301	\$ 262,464,557
Less: Debt owing on Tangible Capital Assets	(24,567,165)	-	(1,580,483)	(22,986,682)
	<b>245,956,367</b>	<b>4,406,326</b>	<b>10,884,818</b>	<b>239,477,875</b>
<b>PMR maintenance project allocations (1)</b>	<b>6,863,562</b>	<b>5,494,946</b>	<b>5,578,008</b>	<b>6,780,500</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Designated for tangible capital asset expenditures	6,874,373	409,400	2,327,545	4,956,228
Board share of sale of schools	1,142,080	-	-	1,142,080
	<b>8,016,453</b>	<b>409,400</b>	<b>2,327,545</b>	<b>6,098,308</b>
<b>Other:</b>				
Election Reserve	100,000	50,000	-	150,000
General Reserve	6,198,377	-	-	6,198,377
Renewal Reserve	748,498	-	-	748,498
School Fund Reserve	2,979,407	2,318,900	2,479,407	2,818,900
Encumbrance Reserve	1,022,800	669,620	1,022,800	669,620
Facility Upgrades Reserve	4,466,656	1,525,000	-	5,991,656
IT Upgrades Reserve	3,038,896	2,013,220	-	5,052,116
Instructional Innovation Reserve	1,146,994	183,989	132,803	1,198,180
Other reserves	250,094	490,000	46,664	693,430
	<b>19,951,722</b>	<b>7,250,729</b>	<b>3,681,674</b>	<b>23,520,777</b>
<b>Unrestricted Surplus</b>	<b>19,800,271</b>	<b>2,337,571</b>	<b>-</b>	<b>22,137,842</b>
<b>Total Accumulated Surplus</b>	<b>\$ 300,588,375</b>	<b>\$ 19,898,972</b>	<b>\$ 22,472,045</b>	<b>\$ 298,015,302</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.

#### 14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 19, 2018 and the Minister of Education on August 22, 2018.

#### 15. PARTNERSHIP

The school division constructed the North Central Shared Facility which is known as the māmawêyatitân 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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

deliver programs and services for the public. Any distribution of common operating costs is shared between the partners according to the partnership agreement.

The following is a schedule of relevant financial information as stated within the consolidated financial statements for the partnership for the year ended August 31, 2019. These amounts represent 100% of the partnership's financial position and activities.

	<b>2019</b>	<b>2018</b>
Capital Assets	\$ 38,259,511	\$ 38,259,511
Expenses	\$ 879,774	\$ 830,074

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 72.85% (2018 – 72.85%) for capital assets and 69.7% (2018 – 69.7%) for common operating costs. After adjusting the accounting policies to be consistent with those of the school division and eliminating transactions between the partnership and the school division, the following amounts have been included in the school division's consolidated financial statements:

	<b>2019</b>	<b>2018</b>
Capital Assets	\$ 29,493,816	\$ 29,493,816
Expenses	\$ 611,381	\$ 568,308

## 16. CONTINGENT LIABILITIES

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.

## 17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Construction contract for the Connaught Community School modular addition in the amount of \$632,016 to be paid over the next year.
- Construction contract for Balfour Collegiate underpinning in the amount of \$504,993 to be paid over the next year.
- Construction contract for the The Crescent School boiler replacement in the amount of \$154,070 to be paid over the next year.
- Construction contract for the Martin Collegiate fire alarm upgrades in the amount of \$173,770 to be paid over the next year.
- Construction contracts for site grading projects in the amount of \$214,456 to be paid over the next year.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

- Construction contracts for roof replacement projects in the amount of \$227,183 to be paid over the next year.
- Construction contracts for crawl space projects in the amount of \$1,410,200 to be paid over the next year.

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

	Operating Leases				Capital Leases	
	Building Leases	Copier Leases	Vehicle Leases	Total Operating	Buses	Total Capital
<b>Future minimum lease payments:</b>						
2020	\$ 30,480	\$ 644,472	\$ 52,479	\$ 727,431	\$ 1,842,404	\$ 1,842,404
2021	30,480	644,472	52,536	727,488	423,047	423,047
2022	30,480	644,472	52,536	727,488	-	-
2023	30,480	590,766	52,536	673,782	-	-
2024	30,480	-	4,378	34,858	-	-
<b>Total future minimum lease payments</b>	152,400	2,524,182	214,465	2,891,047	2,265,451	2,265,451
<b>Interest and executory costs</b>	-	-	-	-	(16,425)	(16,425)
<b>Total Lease Obligations</b>	<b>\$ 152,400</b>	<b>\$ 2,524,182</b>	<b>\$ 214,465</b>	<b>\$ 2,891,047</b>	<b>\$ 2,249,026</b>	<b>\$ 2,249,026</b>

## 18. RISK MANAGEMENT

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

### i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include 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.

The aging of grants and other accounts receivable as at August 31, 2019 was:



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

August 31, 2019					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 2,233,029	\$ -	\$ -	\$ 2,233,029	\$ -
Other Receivables	2,006,311	484,048	38,549	5,777	1,477,937
<b>Net Receivables</b>	<b>\$ 4,239,340</b>	<b>\$ 484,048</b>	<b>\$ 38,549</b>	<b>\$ 2,238,806</b>	<b>\$ 1,477,937</b>

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

### ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division 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, 2019					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 12,908,549	\$ 9,792,056	\$ 1,053,111	\$ 2,063,382	\$ -
Long-term debt	22,986,682	594,376	2,420,356	5,692,204	14,279,746
<b>Total</b>	<b>\$ 35,895,231</b>	<b>\$ 10,386,432</b>	<b>\$ 3,473,467</b>	<b>\$ 7,755,586</b>	<b>\$ 14,279,746</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 \$20,000,000 with interest payable monthly at a rate of prime less 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

The school division minimizes these risks by:

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

---

- 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.

## **19. 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:

	<b>2019</b>	<b>2018</b>
Operating Teacher Salaries	\$ 115,163,659	\$ 112,900,470
Complementary Teacher Salaries	1,912,101	2,037,914
External Teacher Salaries	6,276,984	6,098,923
<b>Total Teacher Salaries</b>	<b>\$ 123,352,744</b>	<b>\$ 121,037,307</b>
<b>Professional Development Allocation @ 0.59%</b>	<b>\$ 727,781</b>	<b>\$ 714,120</b>