



**Creighton School Division
No. 111**

2016-17 Annual Report

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School Division Contact Information



School Division Contact Information

Creighton School Division No.111
Service, Dedication, Commitment

325 Main Street, Creighton, SK S0P 0A0
Box 125, Creighton, SK, S0P 0B0

Phone: 306-688-5825

Fax: 306-688-3131

Website: www.creightonschooldivision.com

An electronic copy of this report is available at the division website

Letter of Transmittal



Honourable Bronwyn Eyre
Minister of Education

Dear Minister Eyre:

The Board of Education of Creighton School Division 111 is pleased to provide you and the residents of the school division with the 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ray Biberdorf". The signature is written in a cursive style with a long, sweeping underline.

Raymond Biberdorf

Introduction

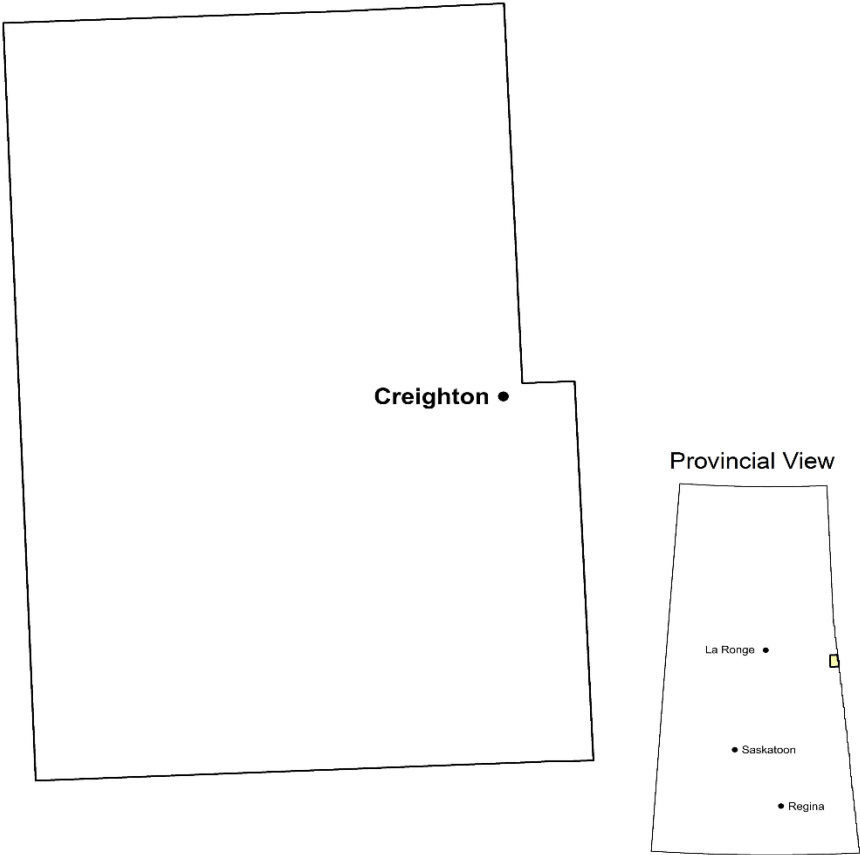
This annual report presents an overview of the Creighton School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017. This report provides a snapshot of Creighton School Division, its governance structures, students, staff, programs and facilities. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

School Division Profile

About Us

Creighton School Division #111 is a rural one-school division located in northeast Saskatchewan that encompasses the communities of Creighton and Denare Beach. Included in the Denare Beach community is a small reserve that includes members of the Peter Ballantyne Cree Nation (PBCN). The maps below show the geographic location of Creighton School Division.

**Creighton
SD No. 111
June 2017**



Division Philosophical Foundation

Division Mission Statement

Our mission is to work together to create a student-centered environment that fosters healthy living, lifelong learning and responsible citizenship.

Division Vision Statement

Our Vision is that each student who enters our doors shall leave with abundant respect for self and others and the capability to meet the challenges of tomorrow.

Division Core Values and Beliefs

Those things that its members value and believe guide every organization's actions and decisions. The Board of Education of the Creighton School Division #111 believes that:

- Each individual is unique, has significant intrinsic value, and has significant value for our community and society.
- It is vital that society provides education that addresses the personal, physical, spiritual, emotional and intellectual needs of each person.
- Students' current and future needs must be foremost in all decisions.
- Creative, proactive, visionary and accountable leadership provides the foundation for success.

Collaboration and teamwork are effective, productive and desirable. Positive relationships that empower students, parents, staff, administration, community members, partner organizations and other stakeholders are essential to meaningful education.

Program Overview

In order to provide the best education possible for all students, the Creighton School Division offers a wide range of programs in Creighton Community School. The provincially mandated core curricula, broad areas of learning and cross-curricular competencies are central to all our programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing.

Creighton Community School offers the following specialized programming:

- Alternative Programming for vulnerable students
- Community School Programming
- Core French Instruction
- Distance Education
- Technology Enhanced Instruction
- Community School Programming
- Music and Band Programming
- Practical Arts Programming

Although we are a small school division, the following specialized services and supports are offered to students and teachers on a part time basis:

- Educational Psychologist (0.1 FTE)
- Contracted Speech Language Pathologist (0.25 FTE)
- Contracted Occupational Therapist (0.1 FTE)
- Interagency Coordinator (0.4 FTE)

Governance

The Board of Education

Creighton School Division is governed by a five-person elected Board of Education. Four of the trustees are elected at large, and the fifth trustee is elected to represent Peter Ballantyne Cree Nation (PBCN). 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”.



The current Board was elected on October 26, 2016 to serve a four-year term. The members of the Creighton Board of Education at August 31, 2017 are:

Chairperson - Ray Biberdorf
Vice-Chairperson – Donna Ferguson
PBCN Representative - Hermeline Fagnan
Trustee – Terry Brown
Trustee – Dawna Rudd

A list of the remuneration paid to all board members in 2016-17 is provided in Appendix A.

School Community Councils

School Community Councils (SCCs) are required by legislation to cooperate with school staff to develop a school Learning Improvement Plan that is in accordance with the school division's response to the Education Sector Strategic Plan. However, since there is only one school in Creighton School Division it was decided that the division's response to the Education Sector Strategic Plan would also serve as Creighton Community School's Learning Improvement Plan. The past involvement of the School Community Council in the development of the division Continuous Improvement and Accountability Framework had been relatively limited, but with the implementation of a province wide ESSP, our School Community Council has become more knowledgeable and informed regarding provincial education priorities. In 2016-17, the School Administration brought the learning improvement plans to the SCC meetings to share with the members and ask for feedback, suggestions etc.

The Creighton Board of Education provides annual funding of \$3,000 to the School Community Council. The SCC uses this funding in a variety of ways, including supporting meeting expenses, or supporting guest speakers at school-level events for parents/caregivers. Some of the specific activities that the Creighton Community Council participated in 2016-17 include: provided a luncheon to the seniors in the community; organized a Santa Store of donated items for children to purchase gifts for their families; hosted a family dance; and organized a "Spring Community Night". The Creighton School Community Council participated in additional fundraising so that they could sponsor sport tournament breakfasts, tickets for kids and the high school Wellness Fair. In terms of professional development, members of the SCC had the opportunity to attend the annual Saskatchewan Association of Community Education in 2016-17; however due to scheduling conflicts were not able to attend.

The School Community Coordinator plays a strong leadership role in facilitating parent and community participation in SCC sponsored events. The School Community Coordinator brings together various community groups that partner on SCC events. For example, the RCMP, Fire Department and Youth Centre are a few of the partners for the Spring Community Night. Many of our parents are also involved with community groups, which leads to higher attendance at the events. The SCC members support the School Community Coordinator by volunteering at the events.

In the 2015-16 school year, we did have a representative from Peter Ballantyne Cree Nation; however due to health issues, the SCC member needed to step away from the group last school year. Therefore, we did not have a First Nations representative on the Council; however, we did seek guidance from our in-house Elder - Elder Margaret Head-Steppan. We will continue to work towards securing a First Nation representative for the upcoming school year.

The School Community Council is challenged to recruit and retain volunteers for the council and to work at the community events that they feel are extremely important to offer to our families. Over the years, it seems that there are fewer hands to help with the many activities

and events. It is challenging for some of our partnering agencies to attend, such as the RCMP, as they are often short-staffed in their office.

For the upcoming school year, we hope to strengthen our relationship with both Creighton and Denare Beach Recreation, so that we can work together to maximize our volunteer base, and budgets, so that our community benefits from the SCC activities. In addition, through a partnership with the Flin Flon Aboriginal Friendship Centre, we hope to secure a representative for the SCC.

School Division in the Community

Community Involvement

Research has shown that students achieve at higher levels in school when their families and other community members are involved in their learning. Creighton Community School has unique programs and initiatives to encourage community and family involvement. For example, Creighton Community School established a parents' room where the coffee is always on and families are always welcomed. The School Community Council uses this room for their monthly meetings and they hosted a number of special parent information sessions in 2016-17. The school website (www.creightonschool.com) provides information to parents including the School Calendar, the monthly School Newsletter, and any special events that take place during the school year.

Community Partnerships

Creighton School Division has established a range of formal and informal community partnerships to promote student learning and ensure that students' school experience is positive and successful. Each year, the school division partners with a variety of agencies. These include Kids First North, Flin Flon Friendship Center, Peter Ballantyne Cree Nation, Northern Sport Recreation and Culture, Royal Canadian Mounted Police, Village of Denare Beach, Town of Creighton, Indian Child and Family Services, Child and Family Services, Mamawetan Churchill River Health Region, Ministry of Justice, and the Flin Flon School Division. To facilitate the provision of wrap-around services provided by these multiple agencies, an interagency coordinator was hired for the 2016-17 school year. The funding for this position was obtained through the Community Initiatives Fund.

One of the goals for the school division is to strengthen some of the informal partnerships by engaging in discussions with a number of community agencies that will lead to improved services for children and their families.

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

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

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

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

OUTCOME:

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

PRIORITY:

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

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

By June 2017, 80% of students participating in provincial assessments will be at or above grade level in reading, writing and math.

By June 2017, the literacy levels of our First Nations, Metis and Inuit (FNMI) students in grades 1-3 will be at or above grade level as measured by the Fountas and Pinnell leveled reading assessment.

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

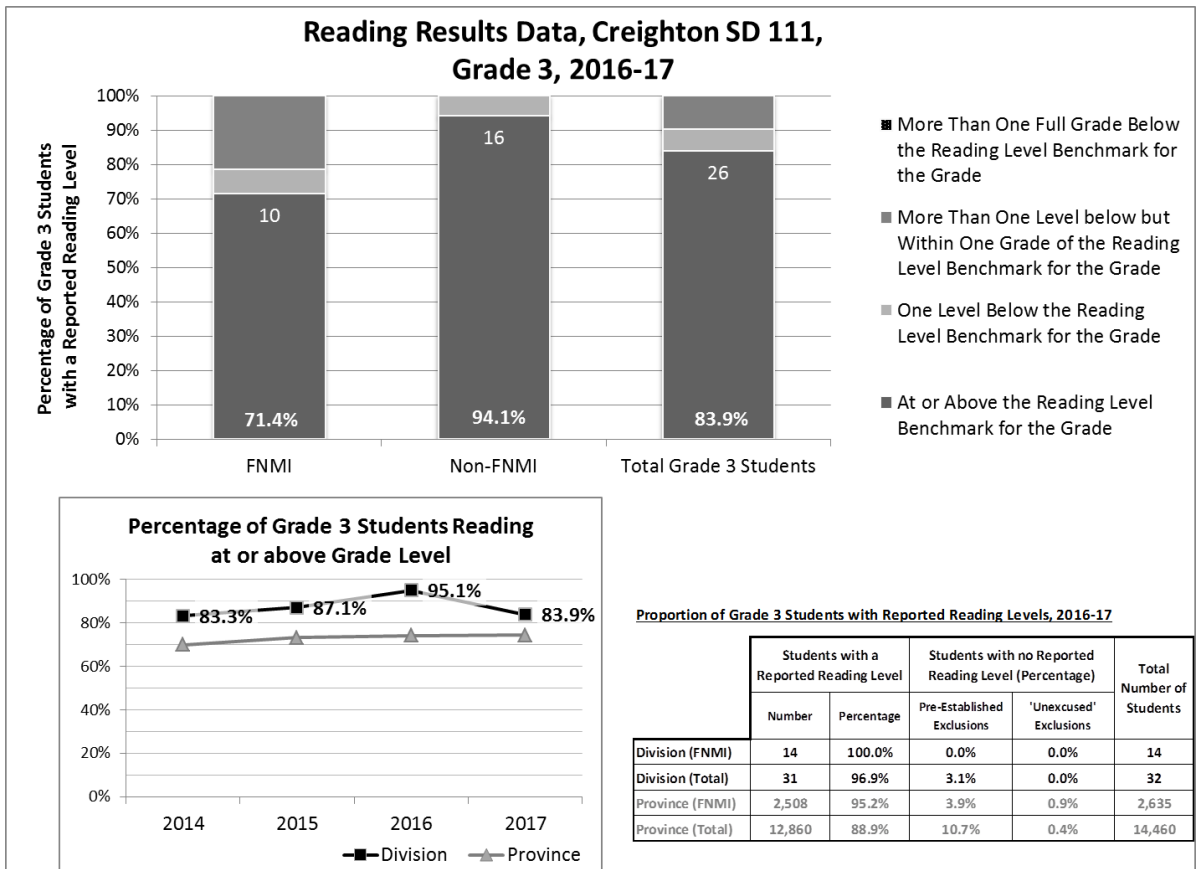
- Used the benchmark assessment program Fountas and Pinnell three times this year to track students reading achievement for grades 1-3 and to use the results to guide intervention supports.
- Used the Canadian Achievement Test (CAT4) to track student-reading achievement for grades 4-6 to inform teaching practices.
- Provided professional development for teachers in Trait Crate and Daily 5 programs.
- Provided clinician and trained support staff to improve student enunciation, expressive language, and vocabulary development.
- Used the Expanding Expressive Language program as a tool to improve and assess student writing in grades 1-6.
- Used the Assessment for Learning data for assessment of narrative and expository writing in grades 4-6.
- Used of the Saskatchewan Common Math Assessments for grades 1-6 and CAT4 data in grades 4-6 to help develop common math assessment practices and chart student progress.
- Provided part time support for students struggling with reading and math.
- Provided part time support teachers for planning, delivering and assessing reading, writing and math adaptations.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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



Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2017

Analysis of results

The graph above shows that 83.9% of Creighton School Division students were reading at or above the provincial benchmark level in 2016-17. This was a decrease of 11.2 percentage points from last year, which is the result of three or four fewer students reading at grade level compared to last year. However, our results continue to be above the provincial results in each of the past four years.

There is also an indication that there is a gap between results for our First Nation, Metis and Inuit (FNMI) students and our non-FNMI students. Our FNMI students' results show that 71.4% are at or above the Grade 3 reading level benchmark, compared to 94.1% for non-FNMI students.

It is also important to note that almost all of our grade 3 students are included in the data. 100% of the First Nation, Metis and Inuit students and 96.9% of the non-FNMI students had reading levels reported. These strong results are a result of a diligent group of educators and support staff working in collaboration while we continue to work to help all students reach the reading benchmark level.

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

OUTCOME:

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

PRIORITY:

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

<p>School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Goal 1: By June 2017 our FNM students in Grades 4-12 will demonstrate student engagement levels similar to all students in our school.</p> <p>Goal 2: By June 2017 the literacy levels of our FNM students in Grades 1-3 will be at or above grade level.</p> <p>Goal 3: By June 2017, the attendance of FNM students in Creighton School Division will at the 91% level in K-6, and at the 91% level in 7-12, as reported to the Ministry of Education.</p> <p>Goal 4: By June 2017, the average number of credits earned per grade 10-12 and the graduation rate for FNM students will improve to be closer to the level as our non-FNM students.</p>
<p>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority</p>	<p>Goal 1: The following strategies were implemented to increase student engagement at the school:</p> <ul style="list-style-type: none"> • Hired and supported school Elder, in partnership with the Flin Flon Friendship Centre, to provide counselling services to FNM students from grades K-12 • Hired and supported a youth mentor, in partnership with the Flin Flon Friendship Centre, to provide both academic and social supports to students in grades 1-6. • Hired a "language mentor" to provide a grades 1-3 Cree Language program. • Celebrated FNM student successes through various school and community events. • Grade 9 and 10 students attended a First Nations culture conference. • Used the regular work experience program to allow FNM students to participate in a Transition to Work employment program. • Use Our School data on student engagement (Interest and Motivation, Positive Relationships, Sense of Belonging, Valuing School Outcomes) to discuss school improvement ideas. <p>Goal 2: The following strategies were implemented to increase literacy levels at the school:</p>

- Pre-Kindergarten and Kindergarten students were screened at the beginning of the school year with the Early Years Evaluation tool to determine what supports needed to be put into place for students scoring below developmentally appropriate expectations.
- Parent information sessions were held with parents to provide them with the knowledge and resources to support their children's development.
- All grades 2-3 students were screened three times and Grade 1 students twice for literacy levels, and those below grade level received one-on-one or small group reading interventions.

Goal 3: The following strategies were taken to improve levels of school attendance for our FNM students through:

- Close monitoring of our FNM student attendance.
- Communication with the home regarding attendance issues as required. Communication strategies included phone calls, social media contacts and home visits with school administration, school community coordinator, or the school counsellor to reinforce the connection between attendance and success at school.
- Implementation of a career exploration/work experience program to provide transition from school into the world of work to encourage older FNM students to stay in school.
- Provided additional transportation for students at 5:00 each day to allow students to participate in a variety of extra-curricular programming activities.
- Hired a Cree Language mentor to assist in the teaching of the grades 1-3 Cree Language program. Communication with students in their first language helped the FNM students to feel more valued and that school is a place they belong (my school reflects me).
- Provided before, during and after school snack programs for all students.
- Provided career-counseling services for FNM students.

Goal 4: The following strategies were taken to improve levels of Grade 10-12 Credit Attainment and Grade 12 Graduation Rate for FNM students:

- Close monitoring of student course progress and the development of support plans for students as required.
- Explored possible credit recovery procedures.
- Continued to provide asynchronous courses for those FNM students as needed.
- Developed and instituted modified course options.
- Researched alternate pathways to graduation to help meet diverse student needs.
- Provided professional development on increasing student intellectual engagement through instructional strategies, and lesson planning.
- Provided targeted professional development focused on supporting FNM student-learning needs.
- Used Our School data as a source of information to improve educational outcomes for FNM students.

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

Average Final Marks

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

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

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

Subject	All Students		Non-FNMI		FNMI	
	Province	Creighton	Province	Creighton	Province	Creighton
English Language Arts A 10 (Eng & Fr equiv)	73.3	71.9	76.4	79.8	61.0	nr
English Language Arts B 10 (Eng & Fr equiv)	73.0	70.2	76.0	72.0	61.0	nr
Science 10 (Eng & Fr equiv)	72.3	56.0	75.6	59.4	59.5	nr
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	74.3	76.2	76.1	61.5	nr
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	68.0	74.9	67.7	61.9	nr
English Language Arts 20 (Eng & Fr equiv)	74.7	76.2	76.7	78.0	64.9	nr
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	nr	70.2	nr	61.4	nr
Math: Foundations 20 (Eng & Fr equiv)	73.8	74.7	75.6	78.6	63.7	nr

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2017

Analysis of results

The average final marks that were reported for students in Creighton School Division show that of the selected subjects areas three subjects were above and four subjects were below the provincial average.

Above Provincial Average

Math: Workplace and Apprenticeship 10
English Language Arts 20
Math: Foundations 20

Below Provincial Average

English Language Arts A 10
English Language Arts B 10
Science 10
Math: Foundations and Pre-calculus 10

The overall variance between Creighton School Division and provincial average final marks in the selected secondary courses was less than 3% (both above and below) with the exception of two courses. Math: Foundations and Pre-calculus was 4.9% below the provincial average and Science 10 was 16.3% below the

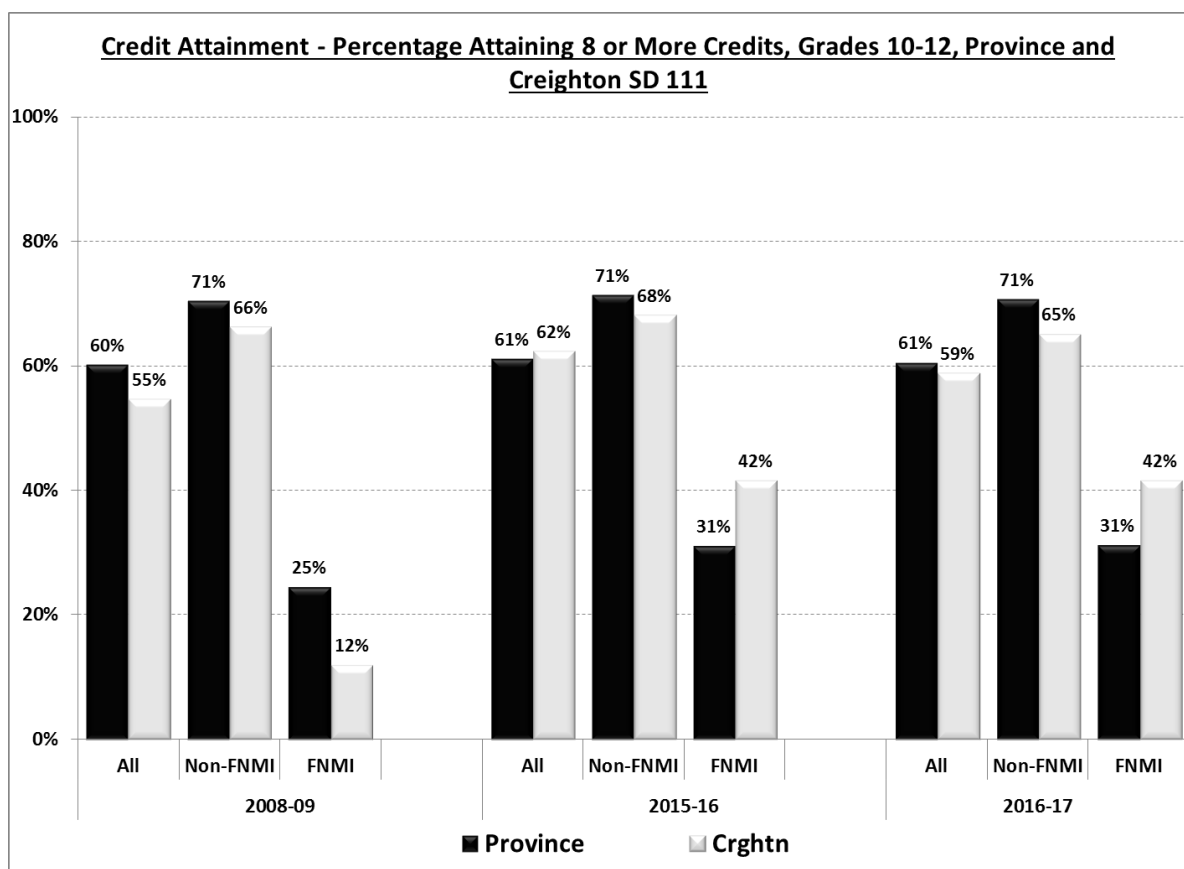
provincial average. Some further investigation into the causes and trends in these areas will need some attention.

The data for our FNMI students was not reported because we had fewer than 10 FNMI students enrolled in those selected courses.

Credit Attainment

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

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



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

Source: Ministry of Education, 2017

Analysis of results

The graph above shows there was a decrease in the percentage of students attaining 8 or more credits in Grades 10-12 in both the overall (-3 percentage points) and non-FNMI (-3 percentage points) subpopulation compared to last year. The percentage of FNMI students' attaining 8 or more credits in high school remained the same (42%) as last year.

While there has been progress made from the baseline year of 2008-09, this past year's decline is concerning. There is also the concern that our non-FNMI students continue to be below the provincial average in each year displayed.

The FNMI student data shows that the results for FNMI students increased from a percentage that was less than half the provincial average in 2008-09, to 11% above the provincial average in both 2015-16 and 2016-17. However, it is very concerning that the percentage of our FNMI students earning 8 credits or more yearly is still well below their non-FNMI classmates.

One of the strategies that the school has implemented is to encourage students to strive for more than 8 credits in Grades 10 and 11. In 2016-17, 73.3% of Grade 10s and 72.4% of Grade 11s attained 8 or more credits per year, as compared to 32.3% of Grade 12s (not displayed above). This strategy may be a cause for lower results in this measure as students may have built up extra credits that allows them to take fewer than 8 credits in their Grade 12 year.

Graduation Rates

Outcome:

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

Priority:

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

School Division goals aligned with the Graduation Rates outcome and priority

By June 30, 2020, the Creighton School Division the three-year graduation rate will be 85%.

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

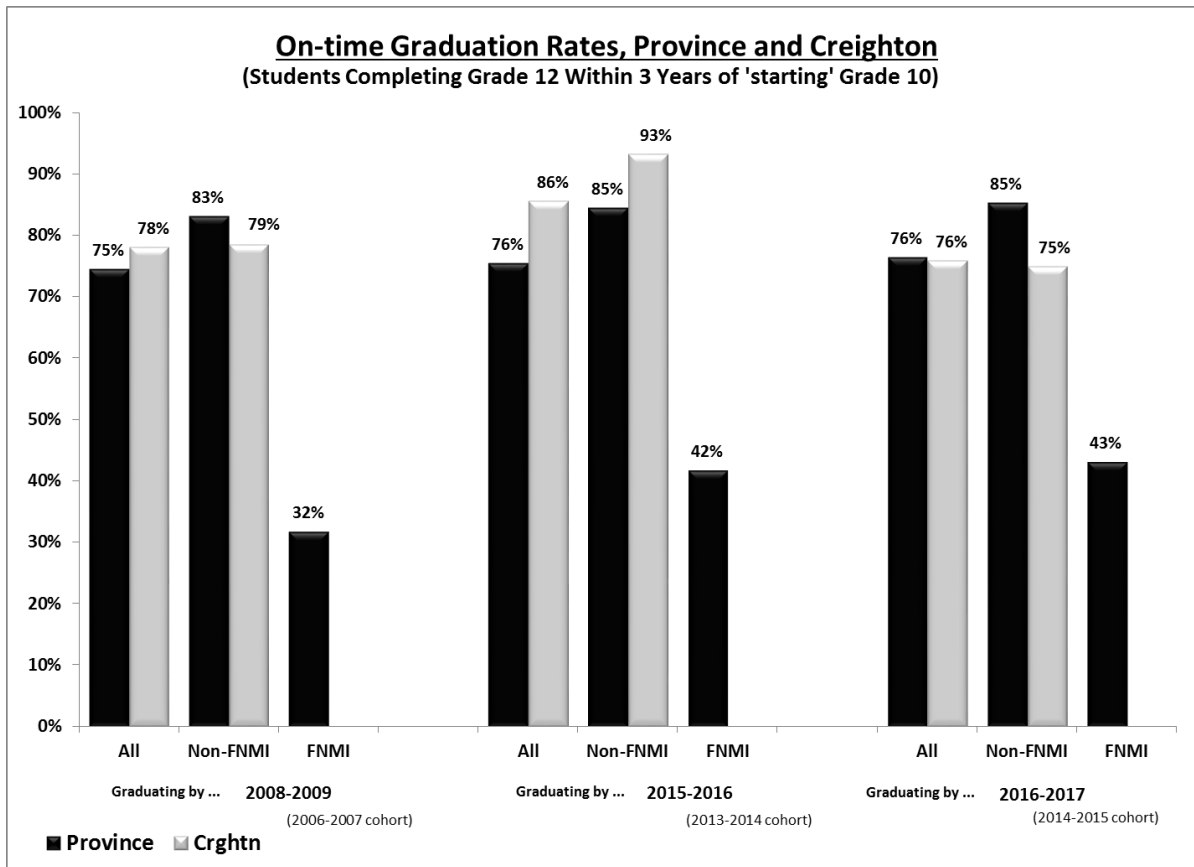
- Monitored attendance data to determine attendance patterns
- Tracked credit attainment for on time graduation, four year and five year graduation rates
- Provided individual interventions that were required to assist students struggling with attendance and/or credit attainment
- Provided asynchronous online courses in partnership with Sun West School Division
- Built stronger relationships with Peter Ballantyne Cree Nation through increased partnerships, cultural events and celebrations
- Continued an Elder in the School Program that provides regular weekly services
- Provided students with career information, focus on occupations and the opportunity to participate in a career fair

Measures for Graduation Rates

Grade 12 Graduation Rate: On-Time

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

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2017

Analysis of results

The graph above shows that the On-Time Graduation Rate for Creighton was at the provincial rate of 76% for the 2016-17 school year. This was a decrease of 10 percentage points from the 2015-16 school year and 2 percentage points below the 2008-09 baseline year. This decrease is concerning, especially with the extra efforts and focus that have been placed on this outcome. One of the reasons the year- to-year fluctuation is the small size of our graduation cohort, when one or two students will have a large effect on the overall graduation rate. With 25 students in the most recent cohort, each student represents 4% of the graduation rate.

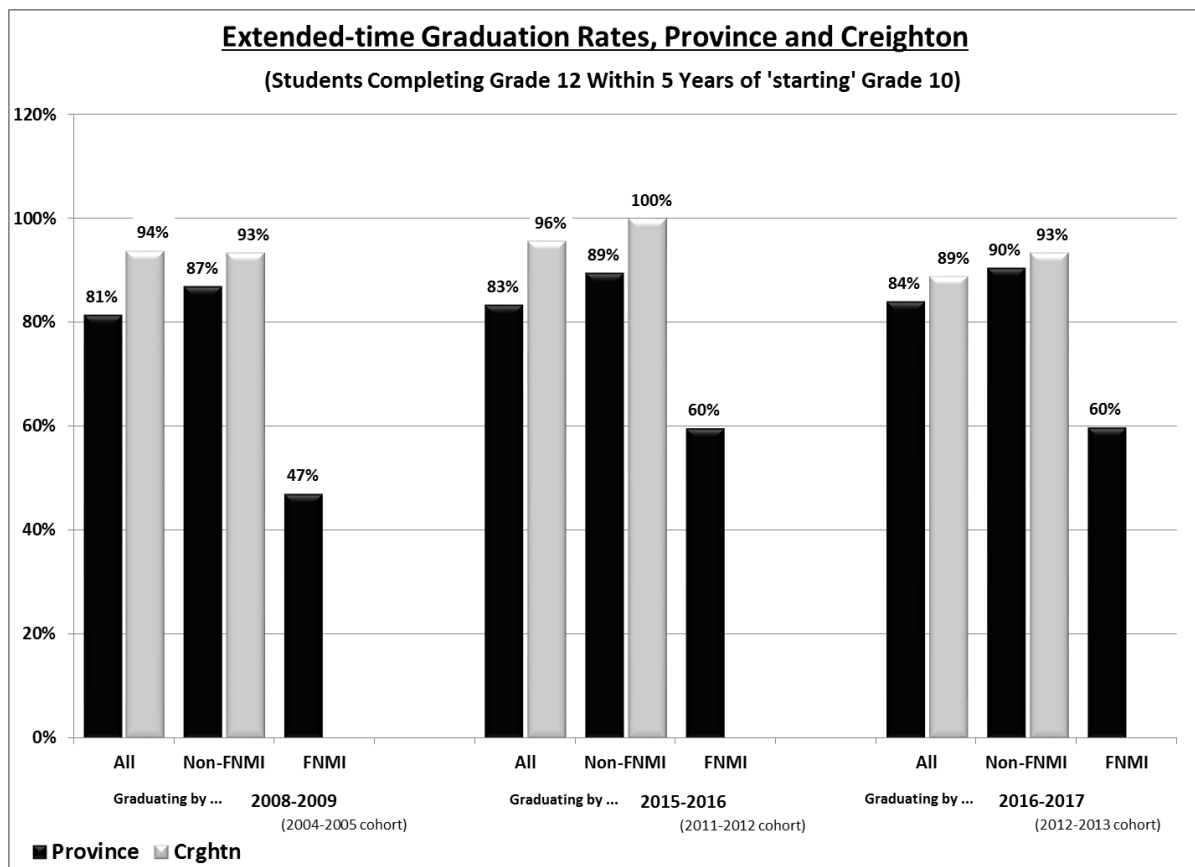
Our non-FNMI On-Time Graduation Rate also decreased. The 2016-17 school year shows an 18 percentage points decrease from the 2015-16 school year.

Our FNMI results were not identified due to the smaller number students in that cohort. The provincial data does show a one percentage point increase in the FNMI graduation rate this past year. However, the FNMI on-time graduation rate remains considerably below the non-FNMI student rate provincially.

Grade 12 Graduation Rate: Extended-Time

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

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



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

Source: Ministry of Education, 2017

Analysis of results

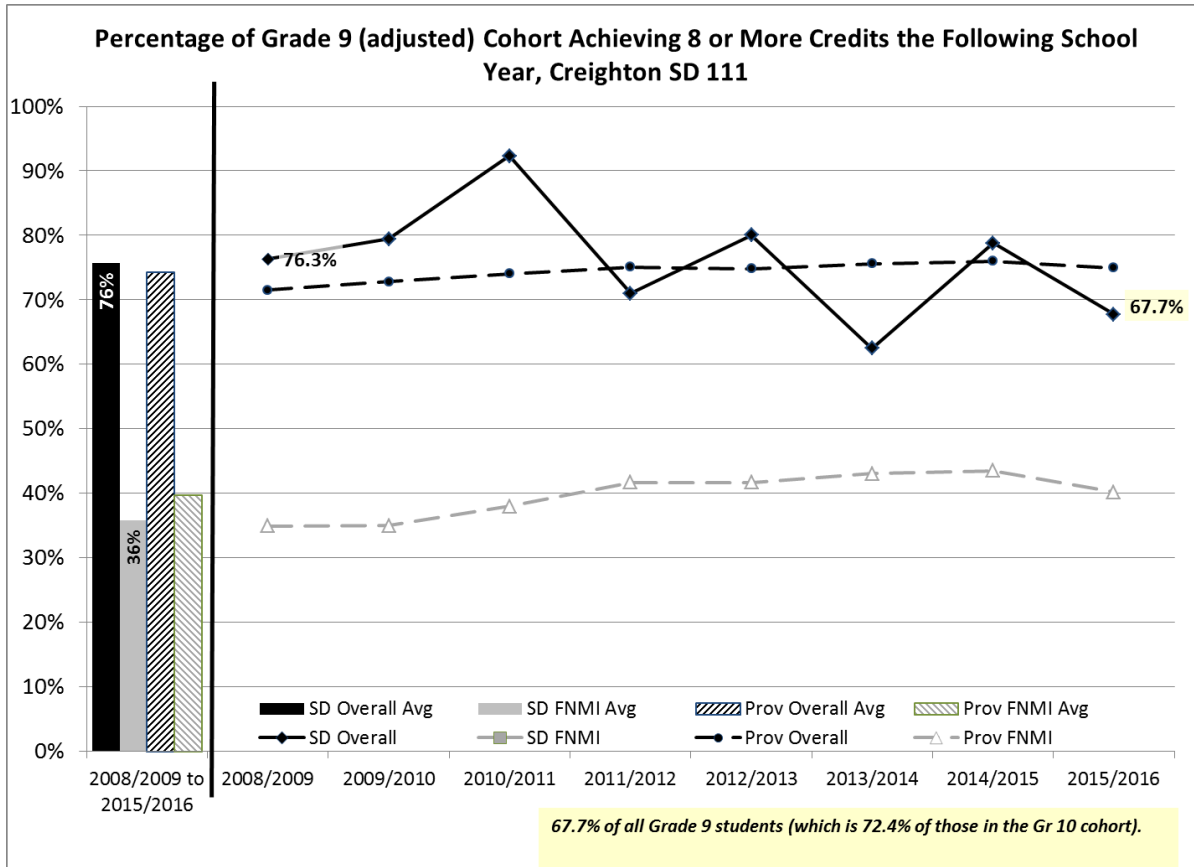
The extended-time graduation rates for the Creighton School Division are above the provincial average. For 2016-17, 93% of the non-FNMI students that entered grade 10 in 2012-13 graduated within five years. The number of First Nations, Metis and Inuit students was too low to report data for those students; however, our overall graduation rate for all students was at 89%, which is ahead of the provincial results of 84% overall. The 2016-17 extended-time graduation rates were lower than the previous year's with a decrease of 7 percentage points.

Again, one of the issues of looking at data for smaller numbers of students is that one or two students can have a big impact on overall results (18 students in the most recent cohort for this measure).

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2017

Analysis of results

There is considerable variation in the Creighton School Division results for the Grade 9 cohorts over the eight years of data collection from 2008/09 to 2015/16. In five years, the school division results were above the provincial average results and below the provincial results for three years. The overall summary for all students over the eight years shows the division has averaged 76% of the Grade 9 students achieving 8 or more credits in their first year in Grade 10. This was slightly above the provincial average for the same time period. However, the results for our First Nations, Métis and Inuit students were below the provincial average. 36% of our Grade 9 FNMI students achieving a minimum of 8 credits the following year indicates that their results are well below the overall results for the school division and about 4% lower than the results for the provincial FNMI subpopulation. Future efforts will continue to be focused on addressing this area of need.

Sector-Wide Efficiencies

Outcome:

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

School division goals aligned with the Sector-Wide Efficiencies outcome

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

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

- Reduction in the position of Director of Education from 0.9 to 0.7 starting on August 1, 2016.
- Reduction of 0.5 FTE in Educational Assistants starting in the 2016-17 school year.
- Increased efficiencies in the ordering and inventory of school supplies and learning resources
- Upgrade of external lighting with the replacement of all external school building lighting to more efficient LED lights
- Total Savings for the 2016-17 school year was \$80,925

Early Years

Outcome:

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

School division goals aligned with the Early Years outcome

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

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

- Administered the EYE-TA to all Kindergarten and Pre-Kindergarten Students and provided training to staff in the administration of the assessment
- Facilitated partnerships with families through events and information on home supported interventions.
- Provided a Pre-Kindergarten and Kindergarten nutrition program.
- Provided hearing and vision screening to all Pre-Kindergarten to Grade 2 students with appropriate follow-up support for parents.
- Supported families with the coordination of variety of support agencies.
- Created an extra Kindergarten class to support student needs.

Measures for Early Years

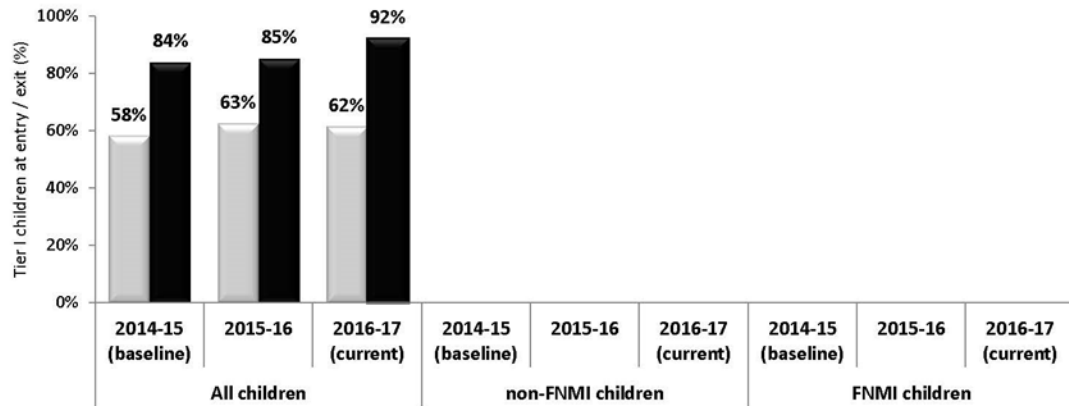
Early Years Evaluation

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

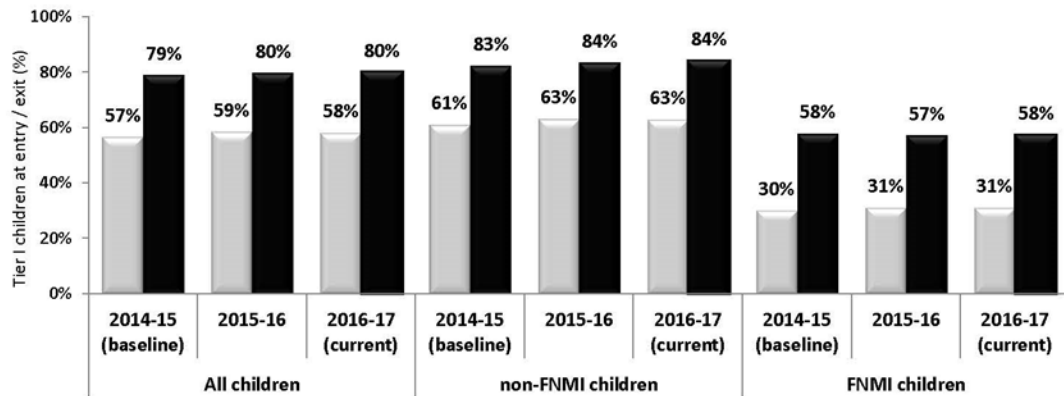
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

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

Creighton SD¹



Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

¹ Results for self-declared First Nations, Métis & Inuit (FNMI) children & non-declared children (non-FNMI) are not shown for Creighton SD – too few (or no) children in at least one comparison group.

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

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

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

Source: Ministry of Education, Early Years Branch, 2017

Analysis of results

Creighton School Division's early learning data displayed on the Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) show that 92% of our Kindergarten students are achieving appropriate levels of developmental tasks when they exited Kindergarten in June. This result is a growth of 7 percentage points from the 2015-16 Creighton SD data and is 12% above the provincial average.

When students entered our Kindergarten in the fall, 62% of the children were at the expected final benchmark level. There was a 30% growth through the year, which is a result of a strong kindergarten program and appropriate supports that were in place to assist the children.

Due to the low numbers of FNMI children in the program, the Creighton SD results are not shown for this outcome.

Demographics

Students

The following table provides the enrollment data for the Creighton School Division over the past three school years. The 2016-17 enrollment shows a decrease of 17 students from the previous year, while our First Nation and Metis student population remained consistent through the identified years.

Creighton SD 111								
Grade				Subpopulation Enrolments	Grades			
	2014-15	2015-16	2016-17			2014-15	2015-16	2016-17
Kindergarten	24	32	19	Self-Identified FNMI	K to 3	33	22	31
1	35	28	40		4 to 6	28	32	30
2	41	33	28		7 to 9	21	22	26
3	33	44	34		10 to 12	20	23	15
4	41	29	43		Total	102	99	102
5	30	45	29					
6	37	26	44					
7	27	34	29					
8	29	27	35					
9	36	32	28					
10	41	35	30					
11	33	35	29					
12	23	38	33					
Total	430	438	421					
PreK	28	25	29					

NOTES:

1. Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
2. Enrolments include all residency types, all ages, home based and homebound students, with the exception of EAL enrolments that exclude non-Saskatchewan residents, students 22 years and older and home based students.
3. PreK enrolments are the 3- and 4-year-old enrolments on the SDS that includes those children who occupy the Ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
4. A student's FNMI identity is established through self-identification.

SOURCE: Ministry of Education, 2016

Staff

Job Category	FTEs
Classroom teachers	29.0
Principals, vice-principals	1.6
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	18.0
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	6.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	4.5
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	0.0
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	0.7
Total Full-Time Equivalent (FTE) Staff	59.8

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Senior Management Team

The senior management team for 2016-17 consisted of the Director of Education, Blaine Veitch, and Secretary-Treasurer, Sheola Jansen, who reported directly to the Board of Education.

School Division Infrastructure and Transportation

School List

School	Grades	Location
Creighton Community School	PreK – 12	Creighton

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2016-17 Cost
Creighton Community School	HVAC	Purchased Honeywell HVAC Life Cycle Management System – Year 3 of 5	10,613.13
Creighton Community School	Flooring	Replaced flooring in the four main entrances to the school	19,300.60
Creighton Community School	Painting	Painting of classrooms and hallways	6,328.81
Creighton Community School	Band/Music Room	Conversion of classrooms into Band/Music Room	\$1,953.28
Total			\$38,195.85

Transportation

Much of Creighton School Division is rural, so a significant number of students are transported to school from Denare Beach. A few Creighton town students are transported as well, when the distance between school and home is too great to walk.

The School Division has contracted with First Student Canada to provide transportation for students.

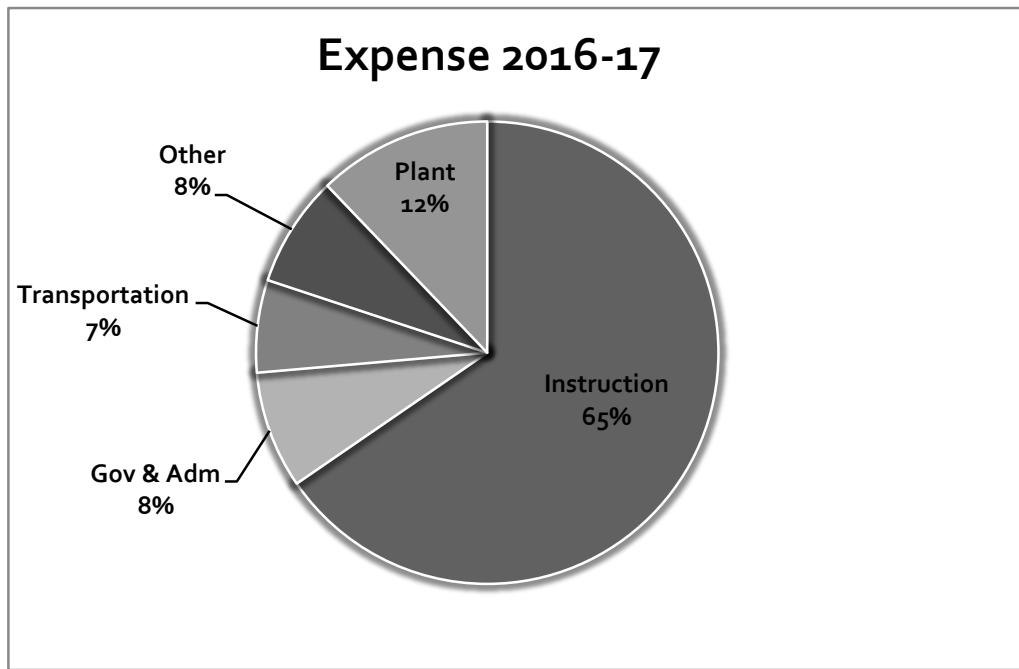
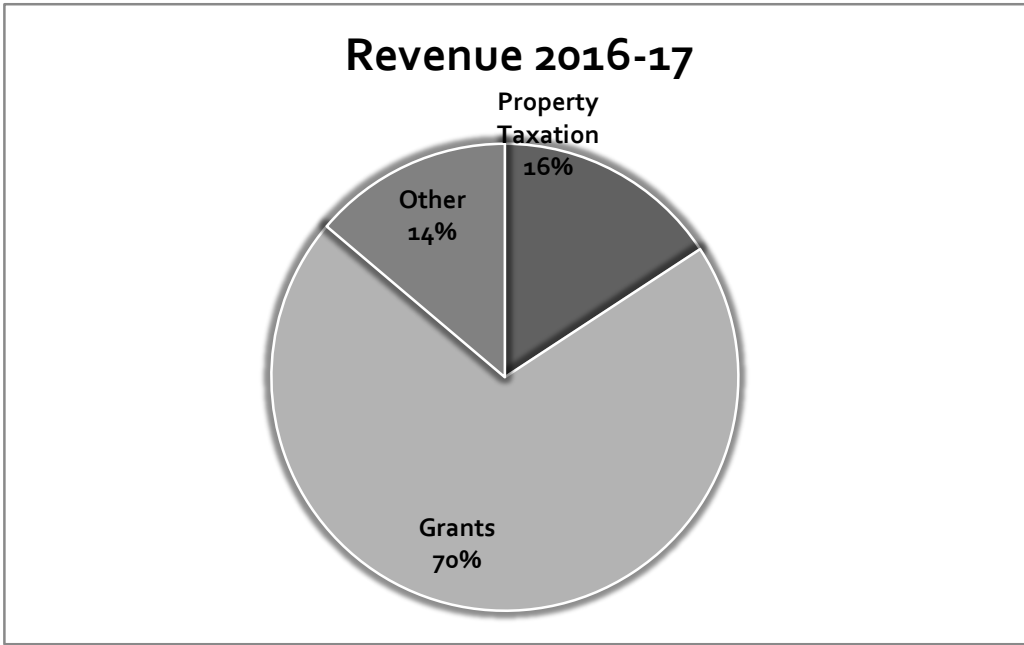
Student Transportation 2016-17

Transportation Statistics	
Students transported	186
In-town students transported (included in above)	10
Transportation routes	6
Number of buses	5
Kilometres travelled daily	500 km
Capacity utilized on buses	87.5%
Average one-way ride time	34 min
Longest one-way ride time (French Immersion)	70 min

Creighton School Division contracts out the daily transportation of students to school each day. Denare Beach is a nearby community that is 18 km from Creighton and some division students attend French Immersion in nearby Flin Flon, Manitoba. Creighton owns a mini-bus and a van that in total travels about 45,000 km a year transporting students to a variety of sporting and school events. Special needs transportation is also a contracted service and some costs are shared with the Flin Flon School Division.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	990,750	1,066,759	963,169	76,009	8%	1
Grants	4,747,906	4,766,373	4,883,218	18,467	0%	
Tuition and Related Fees	586,993	566,000	585,275	(20,993)	-4%	
School Generated Funds	95,000	120,577	106,599	25,577	27%	2
Complementary Services	131,784	131,784	131,784	-	0%	
External Services	-	-	-	-		
Other	148,940	116,950	174,160	(31,990)	-21%	3
Total Revenues	6,701,373	6,768,443	6,844,205	67,070	1%	
EXPENSES						
Governance	117,800	165,003	135,454	47,203	40%	4
Administration	389,823	371,579	446,164	(18,244)	-5%	
Instruction	4,418,113	4,282,640	4,420,685	(135,473)	-3%	
Plant	816,315	795,739	777,052	(20,576)	-3%	
Transportation	451,355	423,200	445,782	(28,155)	-6%	5
Tuition and Related Fees	273,024	218,416	242,091	(54,608)	-20%	6
School Generated Funds	95,000	119,243	67,946	24,243	26%	7
Complementary Services	138,761	143,100	138,432	4,339	3%	
External Services	-	-	-	-		
Other Expenses	1,182	27,444	4,496	26,262	2222%	8
Total Expenses	6,701,373	6,546,364	6,678,102	(155,009)	-2%	
Surplus (Deficit) for the Year	-	222,079	166,103			

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

Note	Explanation
1	Property taxes more than anticipated
2	More fundraising occurred this year. The offset to this increase can be found in School Generated Funds expense
3	Funding from outside grants less than anticipated
4	Donation made to Creighton School Student Scholarship Foundation
5	Transportation savings realized by contract with Flin Flon School Division
6	Fewer students attending Flin Flon School Division for French Immersion programing
7	See Note 2
8	Allowance for uncollectable taxes not anticipated

Appendix A – Payee List

Board Remuneration

Name	Dates Served	Remuneration	Travel		Other	Total
			In Province	Out of Province		
Andrusiak, Tracy	Sept-Oct 2016	1,200	-	-	500	1,700
Biberdorf, Ray*	Sept 2016-Aug 2017	8,700	5,075	-	-	13,775
Brown, Terry	Nov 2016-Aug 2017	6,000	-	-	-	6,000
Clark, Janet**	Sept-Oct 2016	1,500	1,175	-	500	3,175
Fagnan, Hermeline	Sept 2016-Aug 2017	7,200	2,602	-	-	9,802
Ferguson, Donna	Nov 2016-Aug 2017	6,000	2,214	-	-	8,244
Rudd, Dawna	Nov 2016-Aug 2017	6,000	598	-	-	6,598
Werbicki, Rhonda	Sept-Oct 2016	1,200	-	-	500	1,700

* Board Chairperson from November 2016 to August 2017

**Board Chairperson from September to October 2016

Personal Services

Listed are individuals who received payments of \$50,000 or more. Payments include salaries, wages, honoraria and other compensation.

Name	Amount
Atkinson, Connie	95,312
Behrman, Kerrilynn	77,885
Biberdorf, Ryan	94,008
Brown, Laura-Lee	93,893
Buettner, Lisa	95,470
Cable, Vincent	109,713
Clark, Ian	75,642

Davis, Jo-ann	51,197
Drapak, Kathryn	93,658
Ealey, Tiffany	53,607
Ferguson, Maureen	91,220
Fox, Maureen	97,109
Gibbs, Erin	90,820
Gray, Ryan	92,280
Hammond, Krista	96,636
Hill, Mildred	91,974
Hovland, Tracy	90,788
Joa-Hall, Catherine	81,880
Jansen, Sheola	98,067
Johnsgaard, Jennifer	86,341
Mackay, Kevin	63,511
Madarash, Shauna	79,856
Madarash, Val	91,276
McCorrison, Alisha	66,321
Mckenzie, Patrick	90,496
Neill, Mallory	66,677
Nickerson, Anita	88,922
Pawlachuk, Jodi	90,782
Pearson, Janel	117,651
Phillips, Susan	54,957
Pietsch, Tracy	51,175
Straile, Jason	74,003
Streitle, Martin	76,728
Trumbley, Ryan	94,970
Veitch, Chelsey	71,154
Veitch, Blaine	118,914
Walker, Laurel	95,382
Walker, Rodney	92,888
Woods, Jamie	51,097

Supplier Payments

Name	Total
Creighton School Student Scholarship Foundation	50,000
First Canada ULC	367,728
Flin Flon School Division	146,422
North of 53 Consumers CO-OP	82,802
Sask Power	73,222
Saskatchewan School Boards Association	91,593

Other Expenditures

Name	Total
Municipal Employees' Pension Plan	187,073
Receiver General for Canada	1,210,931
Saskatchewan Teachers' Federation	401,133

Appendix B – Management Report and Audited Financial Statements




Audited Financial Statements



Of the Creighton School Division No. 111

School Division No. 6722000

For the Period Ending: August 31, 2017



Chief Financial Officer



Auditor

Kendall & Pandya
Chartered Professional Accountants

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



KENDALL & PANDYA

Chartered Professional Accountants

Partners: David Kendall, FCPA, FCA*
Manisha Pandya, CPA, CA*
* Operating as professional corporations

INDEPENDENT AUDITOR'S REPORT

To the Directors of Creighton School Division No. 111

Report on the Financial Statements

We have audited the accompanying financial statements of Creighton School Division No. 111, which comprise the financial position as at August 31, 2017, and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

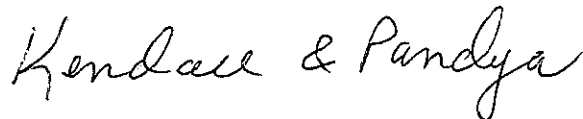
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Creighton School Division No. 111 as at August 31, 2017 and its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Flin Flon, Manitoba
November 21, 2017



CHARTERED PROFESSIONAL ACCOUNTANTS

Management's Responsibility for the Financial Statements

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

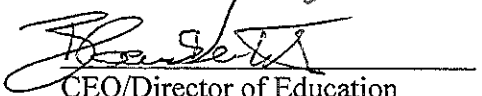
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

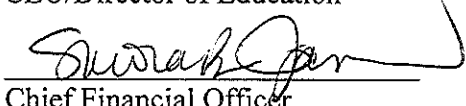
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

On behalf of the Creighton School Division No. (111):


Board Chair


CEO/Director of Education


Chief Financial Officer

November 21, 2017

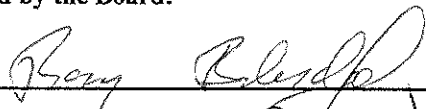
Creighton School Division No. 111
Statement of Financial Position
as at August 31, 2017


	2017	2016
	\$	\$
Financial Assets		
Cash and Cash Equivalents	2,794,243	2,366,894
Accounts Receivable (Note 8)	343,908	302,559
Portfolio Investments (Note 4)	77,888	80,436
Total Financial Assets	3,216,039	2,749,889
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	18,276	23,052
Long-Term Debt (Note 10)	77,888	80,436
Liability for Employee Future Benefits (Note 6)	423,100	392,300
Deferred Revenue (Note 11)	304,383	266,461
Total Liabilities	823,647	762,249
Net Financial Assets	2,392,392	1,987,640
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	3,692,906	3,861,510
Inventory of Supplies for Consumption	35,013	49,335
Prepaid Expenses	16,319	16,066
Total Non-Financial Assets	3,744,238	3,926,911
Accumulated Surplus (Note 13)	6,136,630	5,914,551

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

Creighton School Division No. 111
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 14)	\$	\$
REVENUES			
Property Taxation	990,750	1,066,759	963,169
Grants	4,747,906	4,766,373	4,883,218
Tuition and Related Fees	586,993	566,000	585,275
School Generated Funds	95,000	120,577	106,599
Complementary Services (Note 12)	131,784	131,784	131,784
Other	148,940	116,950	174,160
Total Revenues (Schedule A)	6,701,373	6,768,443	6,844,205
EXPENSES			
Governance	117,800	165,003	135,454
Administration	389,823	371,579	446,164
Instruction	4,418,113	4,282,640	4,420,685
Plant	816,315	795,739	777,052
Transportation	451,355	423,200	445,782
Tuition and Related Fees	273,024	218,416	242,091
School Generated Funds	95,000	119,243	67,946
Complementary Services (Note 12)	138,761	143,100	138,432
Other Expenses	1,182	27,444	4,496
Total Expenses (Schedule B)	6,701,373	6,546,364	6,678,102
Operating Surplus for the Year	-	222,079	166,103
Accumulated Surplus from Operations, Beginning of Year	5,914,551	5,914,551	5,748,448
Accumulated Surplus from Operations, End of Year	5,914,551	6,136,630	5,914,551

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

Creighton School Division No. 111
Statement of Changes in Net Financial Assets
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	1,987,640	1,987,640	1,840,620
Changes During the Year			
Operating Surplus for the Year	-	222,079	166,103
Acquisition of Tangible Capital Assets (Schedule C)	(123,126)	(98,580)	(250,021)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	12,700	100
Net Loss on Disposal of Capital Assets (Schedule C)	-	13,841	170
Amortization of Tangible Capital Assets (Schedule C)	224,635	240,643	234,058
Net Acquisition of Inventory of Supplies	-	14,322	(4,895)
Net Change in Other Non-Financial Assets	-	(253)	1,505
Change in Net Financial Assets	101,509	404,752	147,020
Net Financial Assets, End of Year	2,089,149	2,392,392	1,987,640

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

Creighton School Division No. 111
Statement of Cash Flows
for the year ended August 31, 2017

	2017	2016
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	222,079	166,103
Add Non-Cash Items Included in Surplus (Schedule D)	254,484	234,228
Net Change in Non-Cash Operating Activities (Schedule E)	36,666	81,318
Cash Provided by Operating Activities	513,229	481,649
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(98,580)	(250,021)
Proceeds on Disposal of Tangible Capital Assets	12,700	100
Cash (Used) by Capital Activities	(85,880)	(249,921)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	-	(684)
Proceeds on Disposal of Portfolio Investments	2,549	6,000
Cash Provided by Investing Activities	2,549	5,316
FINANCING ACTIVITIES		
Proceeds from Issuance of Short-Term Loans	-	684
Repayment of Long-Term Debt	(2,549)	(6,000)
Cash (Used) by Financing Activities	(2,549)	(5,316)
INCREASE IN CASH AND CASH EQUIVALENTS	427,349	231,728
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,366,894	2,135,166
CASH AND CASH EQUIVALENTS, END OF YEAR	2,794,243	2,366,894

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

Creighton School Division No. 111
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Property Taxation Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	990,750	1,037,413	932,130
Total Property Tax Revenue	<u>990,750</u>	<u>1,037,413</u>	<u>932,130</u>
Grants in Lieu of Taxes			
Federal Government	-	10,142	7,953
Provincial Government	-	6,940	9,035
Total Grants in Lieu of Taxes	<u>-</u>	<u>17,082</u>	<u>16,988</u>
Other Tax Revenues			
House Trailer Fees	-	7,905	7,418
Total Other Tax Revenues	<u>-</u>	<u>7,905</u>	<u>7,418</u>
Additions to Levy			
Penalties	-	7,433	7,268
Other	-	-	30
Total Additions to Levy	<u>-</u>	<u>7,433</u>	<u>7,298</u>
Deletions from Levy			
Cancellations	-	(3,074)	(665)
Total Deletions from Levy	<u>-</u>	<u>(3,074)</u>	<u>(665)</u>
Total Property Taxation Revenue	<u>990,750</u>	<u>1,066,759</u>	<u>963,169</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	4,651,974	4,622,645	4,683,938
Other Ministry Grants	-	46,498	103,348
Total Ministry Grants	<u>4,651,974</u>	<u>4,669,143</u>	<u>4,787,286</u>
Other Provincial Grants	-	10,031	20,000
Total Operating Grants	<u>4,651,974</u>	<u>4,679,174</u>	<u>4,807,286</u>
Capital Grants			
Ministry of Education Capital Grants	75,932	87,199	75,932
Other Capital Grants	20,000	-	-
Total Capital Grants	<u>95,932</u>	<u>87,199</u>	<u>75,932</u>
Total Grants	<u>4,747,906</u>	<u>4,766,373</u>	<u>4,883,218</u>

Creighton School Division No. 111
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	498,944	495,147	515,648
Total Tuition Fees	<u>498,944</u>	<u>495,147</u>	<u>515,648</u>
Transportation Fees	88,049	70,853	69,627
Total Operating Tuition and Related Fees	<u>586,993</u>	<u>566,000</u>	<u>585,275</u>
Total Tuition and Related Fees Revenue	<u>586,993</u>	<u>566,000</u>	<u>585,275</u>
School Generated Funds Revenue			
Curricular			
Student Fees	-	9,326	35,893
Total Curricular Fees	<u>-</u>	<u>9,326</u>	<u>35,893</u>
Non-Curricular Fees			
Fundraising	95,000	111,251	70,706
Total Non-Curricular Fees	<u>95,000</u>	<u>111,251</u>	<u>70,706</u>
Total School Generated Funds Revenue	<u>95,000</u>	<u>120,577</u>	<u>106,599</u>
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	131,784	131,784	131,784
Total Operating Grants	<u>131,784</u>	<u>131,784</u>	<u>131,784</u>
Total Complementary Services Revenue	<u>131,784</u>	<u>131,784</u>	<u>131,784</u>
Other Revenue			
Miscellaneous Revenue	133,100	103,096	160,061
Investments	15,840	13,854	14,099
Total Other Revenue	<u>148,940</u>	<u>116,950</u>	<u>174,160</u>
TOTAL REVENUE FOR THE YEAR	<u>6,701,373</u>	<u>6,768,443</u>	<u>6,844,205</u>

Creighton School Division No. 111
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	57,300	52,649	55,685
Professional Development - Board Members	17,000	2,083	15,408
Advisory Committees	3,000	3,000	3,000
Elections	1,000	2,063	-
Other Governance Expenses	39,500	105,208	61,361
Total Governance Expense	117,800	165,003	135,454
Administration Expense			
Salaries	255,317	247,177	326,060
Benefits	55,686	65,855	57,272
Supplies & Services	38,800	31,985	31,328
Non-Capital Furniture & Equipment	1,750	1,271	757
Communications	6,800	6,131	6,866
Travel	29,970	17,261	23,114
Professional Development	1,500	945	-
Amortization of Tangible Capital Assets	-	954	767
Total Administration Expense	389,823	371,579	446,164
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,707,667	2,673,356	2,728,510
Instructional (Teacher Contract) Benefits	129,473	119,051	141,723
Program Support (Non-Teacher Contract) Salaries	849,511	857,108	854,206
Program Support (Non-Teacher Contract) Benefits	197,273	195,601	185,867
Instructional Aids	162,950	151,948	161,907
Supplies & Services	99,984	79,981	104,348
Non-Capital Furniture & Equipment	58,500	25,431	41,473
Communications	15,600	13,760	13,705
Travel	14,355	3,948	4,035
Professional Development	41,500	21,550	35,857
Student Related Expense	71,300	48,611	63,928
Amortization of Tangible Capital Assets	70,000	92,295	85,126
Total Instruction Expense	4,418,113	4,282,640	4,420,685

Creighton School Division No. 111
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	266,368	279,143	269,639
Benefits	61,067	59,655	58,679
Non-Capital Furniture & Equipment	2,500	3,517	2,980
Building Operating Expenses	337,065	310,507	305,639
Communications	500	575	573
Travel	815	813	813
Amortization of Tangible Capital Assets	148,000	141,529	138,729
Total Plant Operation & Maintenance Expense	816,315	795,739	777,052
Student Transportation Expense			
Supplies & Services	68,450	55,919	84,963
Non-Capital Furniture & Equipment	7,200	5,181	3,408
Contracted Transportation	369,070	356,234	347,976
Amortization of Tangible Capital Assets	6,635	5,866	9,435
Total Student Transportation Expense	451,355	423,200	445,782
Tuition and Related Fees Expense			
Tuition Fees	273,024	218,416	242,091
Total Tuition and Related Fees Expense	273,024	218,416	242,091
School Generated Funds Expense			
Academic Supplies & Services	11,000	8,004	9,650
School Fund Expenses	84,000	111,239	58,296
Total School Generated Funds Expense	95,000	119,243	67,946

Creighton School Division No. 111
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	99,882	101,756	99,122
Program Support (Non-Teacher Contract) Salaries & Benefits	37,429	38,844	38,010
Plant Operation & Maintenance Salaries & Benefits	950	900	800
Instructional Aids	500	1,600	500
Total Complementary Services Expense	138,761	143,100	138,432
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	1,182	1,213	1,084
Total Interest and Bank Charges	1,182	1,213	1,084
Loss on Disposal of Tangible Capital Assets	-	13,841	170
Provision for Uncollectable Accounts	-	12,390	3,242
Total Other Expense	1,182	27,444	4,496
TOTAL EXPENSES FOR THE YEAR	6,701,373	6,546,364	6,678,102

Creighton School Division No. 111
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2017

	Land		Buildings		School Buses		Other Vehicles		Furniture and Equipment		Computer Hardware and Audio Visual Equipment		Computer Software	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost														
Opening Balance as of September 1	101,084	501,705	6,802,526	111,093	167,610	61,818	1,799,482	363,783	45,589	9,954,690	9,705,119			
Additions/Purchases	-	-	-	-	-	48,096	28,629	21,855	-	98,580	250,021			
Disposals	-	-	-	-	(79,621)	(33,818)	(5,500)	-	-	(118,939)	(450)			
Closing Balance as of August 31	101,084	501,705	6,802,526	111,093	87,989	76,096	1,822,611	385,638	45,589	9,934,331	9,954,690			
Tangible Capital Assets - Amortization														
Opening Balance as of September 1	-	466,389	3,727,190	51,261	53,080	39,418	1,482,791	270,414	2,637	6,093,180	5,859,302			
Amortization of the Period	-	3,226	129,948	5,554	5,866	2,800	47,264	40,115	5,870	240,643	234,058			
Disposals	-	-	-	-	(53,080)	(33,818)	(5,500)	-	-	(92,398)	(180)			
Closing Balance as of August 31	N/A	469,615	3,857,138	56,815	5,866	8,400	1,524,555	310,529	8,507	6,241,425	6,093,180			
Net Book Value														
Opening Balance as of September 1	101,084	35,316	3,075,336	59,832	114,530	22,400	316,691	93,369	42,952	3,861,510	3,845,817			
Closing Balance as of August 31	101,084	32,090	2,945,388	54,278	82,123	67,696	298,056	75,109	37,082	3,692,906	3,861,510			
Change in Net Book Value	-	(3,226)	(129,948)	(5,554)	(32,407)	45,296	(18,635)	(18,260)	(5,870)	(168,604)	15,693			
Disposals														
Historical Cost	-	-	-	-	79,621	33,818	5,500	-	-	118,939	450			
Accumulated Amortization	-	-	-	-	53,080	33,818	5,500	-	-	92,398	180			
Net Cost	-	-	-	-	26,541	-	-	-	-	26,541	270			
Price of Sale	-	-	-	-	6,200	5,500	1,000	-	-	12,700	100			
Gain (Loss) on Disposal	-	-	-	-	(20,341)	5,500	1,000	-	-	(13,841)	(170)			

Creighton School Division No. 111
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2017

	2017	2016
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	240,643	234,058
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	13,841	170
Total Non-Cash Items Included in Surplus	254,484	234,228

Creighton School Division No. 111
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2017

	2017	2016
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(41,349)	64,305
(Decrease) in Accounts Payable and Accrued Liabilities	(4,776)	(25,402)
Increase in Liability for Employee Future Benefits	30,800	28,500
Increase in Deferred Revenue	37,922	17,305
Decrease (Increase) in Inventory of Supplies for Consumption	14,322	(4,895)
Decrease (Increase) in Prepaid Expenses	(253)	1,505
Total Net Change in Non-Cash Operating Activities	36,666	81,318

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the Creighton School Division No. 111" and operates as "the Creighton School Division No. 111". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

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

c) Trust Funds

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 16 of the financial statements.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

d) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 423,100 (2016 - \$ 392,300) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 1,066,759 (2016 - \$ 963,169) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$ 61,351 (2016 - \$ 48,961) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$ 240,643 (2016 - \$ 234,058) because the actual useful lives of the capital assets may differ from their estimated economic lives.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

e) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

Financial instruments are assigned to one of the two measurement categories: fair value, or cost or amortized cost.

i) Fair Value

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Any associated transaction costs are expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations and accumulated surplus from operations.

Fair value is determined by quoted prices (unadjusted) in active markets for identical assets or liabilities.

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the statement of operations and accumulated surplus from operations.

ii) Cost or Amortized Cost

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

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

f) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable includes taxes receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

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

g) Non-Financial Assets

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

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

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums and Workers' Compensation premiums.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

h) Liabilities

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

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

Long-Term Debt is comprised of the Schawa Scholarship Fund of which \$ 4,000 is paid out annually until the fund is depleted.

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

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

i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

j) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

iii) Fees and Services

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

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

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

k) Statement of Remeasurement Gains and Losses

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

l) Adoption of Public Sector Accounting Standards

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

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

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$ 250,000 that bears interest at Bank prime rate with RBC. This line of credit is authorized by a borrowing resolution by the board of education and is secured by a general security agreement. This line of credit was approved by the Minister of Education on January 12, 2011. The balance drawn on the line of credit at August 31, 2017 was \$ nil (August 31, 2016 - \$ nil).

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017		2016	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Portfolio investments in the fair value category:				
RBC Money Market Funds, no maturity interest 0.79%	\$ 77,888	\$ 77,888	\$ 80,436	\$ 80,436
Total portfolio investments reported at fair value	77,888	77,888	80,436	80,436
Total portfolio investments		\$ 77,888		\$ 80,436

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 52,649	\$ 112,354	\$ -	\$ 165,003	\$ 135,454
Administration	313,032	57,593	954	371,579	446,164
Instruction	3,845,116	345,229	92,295	4,282,640	4,420,685
Plant	338,798	315,412	141,529	795,739	777,052
Transportation	-	417,334	5,866	423,200	445,782
Tuition and Related Fees	-	218,416	-	218,416	242,091
School Generated Funds	-	119,243	-	119,243	67,946
Complementary Services	141,500	1,600	-	143,100	138,432
Other	-	27,444	-	27,444	4,496
TOTAL	\$ 4,691,095	\$ 1,614,625	\$ 240,644	\$ 6,546,364	\$ 6,678,102

6. EMPLOYEE FUTURE BENEFITS

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

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2017

Details of the employee future benefits are as follows:

	2017	2016
Actuarial extrapolation date	Aug. 31, 2017	Aug. 31, 2016
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate	2.50% for Teachers	3.20%
(excluding merit and promotion)	3.00% for Non-Teachers	3.20%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2017	2016
Accrued Benefit Obligation - beginning of year	\$ 350,400	\$ 310,000
Current period service cost	53,400	50,300
Interest cost	8,200	8,700
Benefit payments	(27,700)	(26,800)
Actuarial (gains) / losses	(21,900)	8,200
Accrued Benefit Obligation - end of year	362,400	350,400
Unamortized Net Actuarial Gains	60,700	41,900
Liability for Employee Future Benefits	\$ 423,100	\$ 392,300

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 53,400	\$ 50,300
Amortization of net actuarial (gain)	(3,100)	(3,700)
Benefit cost	50,300	46,600
Interest cost	8,200	8,700
Total Employee Future Benefits Expense	\$ 58,500	\$ 55,300

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

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

	2017		2016
	STRP	TOTAL	TOTAL
Number of active School Division members	52	52	48
Member contribution rate (percentage of salary)	11.3% / 13.5%	7.0% / 13.5%	7.0% / 13.5%
Member contributions for the year	\$ 365,551	\$ 365,551	\$ 316,559

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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

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Details of the MEPP are as follows:

	2017	2016
Number of active School Division members	28	30
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 93,537	\$ 94,218
School Division contributions for the year	\$ 93,537	\$ 94,218
Actuarial (extrapolation) valuation date	(31-Dec-16)	31-Dec-15
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

8. ACCOUNTS RECEIVABLE

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

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 177,090	\$ 61,351	\$ 115,739	\$ 136,840	\$ 48,961	\$ 87,879
Other Receivables	228,169	-	228,169	214,680	-	214,680
Total Accounts Receivable	\$ 405,259	\$ 61,351	\$ 343,908	\$ 351,520	\$ 48,961	\$ 302,559

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

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Supplier Payments	\$ 18,276	\$ 23,052
Total Accounts Payable and Accrued Liabilities	\$ 18,276	\$ 23,052

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10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2017	2016
Other Long-Term Debt Scholarship Liability-Schawa	\$ 77,888	\$ 80,436
Total Long-Term Debt	\$ 77,888	\$ 80,436

Future principal repayments over the next 5 years are estimated as follows:		
	Other LT Debt	Total
2018	\$ 4,000	\$ 4,000
2019	4,000	4,000
2020	4,000	4,000
2021	4,000	4,000
2022	4,000	4,000
Thereafter	57,888	57,888
Total	\$ 77,888	\$ 77,888

Principal and interest payments on the long-term debt are as follows:			
	Other LT Debt	2017	2016
Principal	\$ 2,549	\$ 2,549	\$ 6,000
Total	\$ 2,549	\$ 2,549	\$ 6,000

Scholarship payments are made to the educational institution in which the recipient awarded will be attending, if the recipient does not attend or postpones attendance for a year the scholarship funds are not disbursed until that time. Only one recipient's funds were disbursed in 2017. The 2016 disbursements include a 2015 recipient award.

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11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2016	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2017
Capital projects:				
Federal capital tuition	\$ 78,238	\$ 14,956	\$ -	\$ 93,194
Total capital projects deferred revenue	78,238	14,956	-	93,194
Other deferred revenue:				
Town of Creighton - Taxes Collected	188,223	211,189	188,223	211,189
Total other deferred revenue	188,223	211,189	188,223	211,189
Total Deferred Revenue	\$ 266,461	\$ 226,145	\$ 188,223	\$ 304,383

12. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2017	2016
Revenues:			
Operating Grants	\$ 131,784	\$ 131,784	\$ 131,784
Total Revenues	131,784	131,784	131,784
Expenses:			
Salaries & Benefits	140,600	140,600	137,132
Instructional Aids	1,600	1,600	500
Building Operating Expenses	900	900	800
Total Expenses	143,100	143,100	138,432
(Deficiency) of Revenues over Expenses	\$ (11,316)	\$ (11,316)	\$ (6,648)

The purpose and nature of the Pre-K program is to provide early learning opportunities for at risk 3 and 4 year old children.

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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 such as school generated funds, capital reserves and unrestricted funds. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 3,861,510	\$ 190,978	\$ 359,582	\$ 3,692,906
	3,861,510	190,978	359,582	3,692,906
S.286 pre-April 2009 capital reserves (1)	164,880	-	-	164,880
PMR maintenance project allocations (2)	23,433	87,199	38,141	72,491
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	226,347	-	-	226,347
	226,347	-	-	226,347
Other:				
School generated funds	60,401	1,333	-	61,734
	60,401	1,333	-	61,734
Unrestricted Surplus	1,577,980	340,292	-	1,918,272
Total Accumulated Surplus	\$ 5,914,551	\$ 619,802	\$ 397,723	\$ 6,136,630

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the Minister of Education.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

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

Capital Projects – Facility upkeep and replacement of capital equipment.

Other – School generated funds – Capture fundraising initiatives carried on by the school.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 22, 2016 and the Minister of Education on August 8, 2016.

15. RELATED PARTIES

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

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Related Party Transactions

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

	2017	2016
Revenues:		
Ministry of Education	\$ 4,888,126	\$ 4,995,002
Northern Village of Denare Beach	186,800	185,708
Northern Town of Creighton	847,704	740,167
Northern Municipal Trust Account	40,703	37,294
Northern Sport Culture & Recreation	-	20,000
Community Initiatives Fund	44,960	25,000
Mamawetan Health Authority	3,000	1,500
SGI	18,405	15,180
Sask WCB	8,113	8,113
Northern Lights School Division	20,000	20,000
	\$ 6,057,811	\$ 6,047,963
Expenses:		
Grants to Local School Boards	\$ 3,000	\$ 3,000
Northern Town of Creighton	34,220	33,648
Saskatchewan School Boards Association	20,320	20,320
	\$ 57,540	\$ 56,968
Accounts Receivable:		
Northern Village of Denare Beach	\$ 80,173	\$ 80,173
Northern Municipal Trust Account	56,667	56,667
Community Initiatives Fund	22,460	5,000
Northern Lights School Division	10,031	-
	\$ 169,331	\$ 141,840
Prepaid Expenses:		
Sask WCB	\$ 7,336	\$ 6,947
	\$ 7,336	\$ 6,947
Deferred Revenue:		
Northern Town of Creighton	\$ 211,189	\$ 188,223
	\$ 211,189	\$ 188,223

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

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16. TRUSTS

The school division, as the trustee, administers trust funds for Creighton School Division Student Scholarship Foundation Inc. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	<u>Total</u> <u>2017</u>	<u>Total</u> <u>2016</u>
Cash and short-term investments	\$ 433	\$ 483
Portfolio investments	108,437	102,157
Total Assets	108,870	102,640
Revenues		
Contributions and donations	-	1,000
Interest on investments	11,781	(3,709)
	<u>11,781</u>	<u>(2,709)</u>
Expenses		
Materials and supplies	5,551	7,599
	<u>5,551</u>	<u>7,599</u>
Excess (Deficiency) of Revenues over Expenses	6,230	(10,308)
Trust Fund Balance, Beginning of Year	102,640	112,948
Trust Fund Balance, End of Year	\$ 108,870	\$ 102,640

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Honeywell Maintenance agreement in the amount of \$ 21,843 over 2 years

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Operating lease obligations of the school division are as follows:

	Operating Leases			
	Shop Rental	Copier Leases	MTCE Agreement	Total Operating
Future minimum lease payments:				
2018	\$ 34,220	\$ 15,509	\$ 10,760	\$ 60,489
2019	22,813	14,881	11,083	48,777
2020	-	7,967	-	7,967
2021	-	7,132	-	7,132
2022	-	6,198	-	6,198
Total Lease Obligations	\$ 57,033	\$ 51,687	\$ 21,843	\$ 130,563

18. ACCOUNTING CHANGES

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

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

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

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

19. COMPARATIVE INFORMATION

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

20. RISK MANAGEMENT

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

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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 other accounts receivable as at August 31, 2017 was:

	August 31, 2017					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 211,480	\$ 211,480	\$ -	\$ -	\$ -	\$ -
Gross Receivables	211,480	211,480	-	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 211,480	\$ 211,480	\$ -	\$ -	\$ -	\$ -

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, budget practices, monitoring and forecasts.

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

	August 31, 2017				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 18,276	\$ 18,276	\$ -	\$ -	\$ -
Long-term debt	77,888	-	4,000	16,000	57,888
Total	\$ 96,164	\$ 18,276	\$ 4,000	\$ 16,000	\$ 57,888

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iii) Market Risk

The school division is exposed to market risks with respect to interest 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 \$ 250,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility at August 31, 2017.

The school division minimizes these risks by:

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