



**REGINA  
PUBLIC  
SCHOOLS**

# **Regina School Division #4 of Saskatchewan Annual Report 2017-18**

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# Letter of Transmittal



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

Dear Minister Wyant:

The Board of Education of Regina School Division #4 of Saskatchewan is pleased to provide you and the residents of the school division with the 2017-18 annual report. This report presents an overview of the Regina School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

*Katherine Gagne*

Katherine Gagne  
Chairperson

## Introduction

This annual report presents an overview of the Regina School Division #4 of Saskatchewan (Regina Public Schools) activities and results for the fiscal year September 1, 2017 to August 31, 2018.

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

In addition to detailing the school division's activities and performance, this report outlines how Regina Public Schools is deploying the provincial Education Sector Strategic Plan in relation to its school division plan. Also included is a report from management endorsing the financial overview and audited financial statements.

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



## Governance

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

Regina Board of Education trustees were elected by the public ratepayers of the City of Regina or acclaimed on October 26, 2016. Board of Education members at August 31, 2018 are:

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

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

### ***Regina Board of Education Trustees***



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

## ***School Community Councils***

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

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

### **Regina Public Schools – SCC Membership**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Parents/Guardians	73%	73%	70%	70%	73%	72%
Community Members	4%	4%	4%	4%	2%	2%
Other*	23%	23%	26%	26%	25%	26%

\*Includes principals, teachers and student representatives

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

This year an SCC Forum with Trustees was held on the evening of March 13, 2018 at Campus Regina Public. There were more than 150 people in attendance, including SCC members, principals, Division Office staff and trustees. Four break-out groups were assigned by school and were led by superintendents of Student Achievement. Note-takers were also assigned to each group to gather discussion points. Among the issues discussed were:

- The role of the SCC, as legislated by the Government of Saskatchewan
- How does that role fit with SCC activities and school needs?
- SCC communications within one school community and with other SCCs
- How to share successes and challenges with other SCCs
- Fundraising and how to leverage opportunities

After the break-out sessions, the superintendents gave a quick report back to the audience. A summary report was compiled with the information gathered from the break-out sessions. The summary report was shared with all SCC chairs and principals, along with a link to an online survey inviting attendees to provide feedback on the forum.

Regina Public Schools is an important member of the Regina community. Relationships with school families are critical to the success of students. RPS continually seeks not only to maintain and enhance current partnerships, but also to develop new partnerships to enhance supports for students. Forums are held annually, hosted by the RPS, where School Community Council members are invited to participate in discussions regarding a number of topics. These functions provide an opportunity for higher levels of engagement for both parents and the community in general.



The annual Parent Forum was held on April 18, 2018, also at Campus Regina Public. This year's topic was Mental Health and Anxiety and Dr. Bruce Gordon was the guest speaker at this event. Dr. Gordon is a Registered Doctoral Psychologist serving at the Randall Kinship Centre and the Autism Centre with Child & Youth Services – Regina, which is part of the Saskatchewan Health Authority. The event was well attended with over 220 parents present. They were fortunate to hear Dr. Gordon share his wealth of knowledge and thoughts on this important topic. Special thanks are extended to everyone who assisted in organizing this successful event.

The staff in Regina Public Schools work every day to involve parents, guardians and community members in the school community.

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

- Families and the community play a critical role in supporting student success and achievement in literacy. Schools put emphasis on building partnerships with families and the community and work together to provide literacy experiences that are meaningful and respectful. Family literacy events are one of the many opportunities that bring the school and the community together. These events consist of providing fun and engaging literacy activities that help to support reading outside of the school.
- Many schools have engaged in work in response to the Truth and Reconciliation Calls for Action. These have included learning experiences such as The Blanket Exercise. The Blanket Exercise is an interactive learning experience that teaches the portions of Indigenous history that have rarely been taught. It was developed in response to the 1996 Report of the *Royal Commission on Aboriginal Peoples*, which states that education is key to reconciliation, understanding and knowing our collective histories between non-Indigenous Canadians and Indigenous peoples. The staff at 27 schools participated in the exercise during the school year. Staff facilitators of The Blanket Exercise are now presenting it to their SCCs and community members and groups.

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

Grants to SCCs are provided to support School Strategic Plans (formally Learning Improvement Plans). Grant funding is provided at a rate of \$1,936 for each SCC. Total funding expended by SCCs in 2017-18 was \$83,254. These grants were expended in support of Education Sector Strategic Plan focus areas.

# School Division Profile

## *About Us*

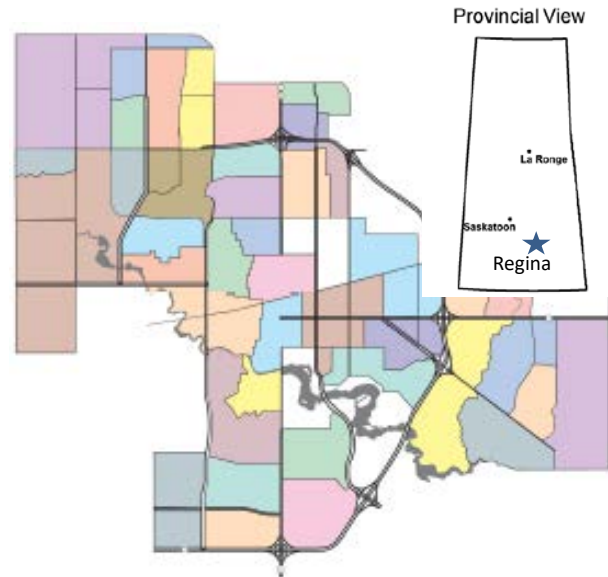
Regina Public Schools (RPS) is one of the largest school divisions, in terms of student population, in the province of Saskatchewan and is one of four urban school divisions.

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

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

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

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



**Regina School Division**  
(By School Attendance Boundary)

## *Division Vision Statement and Shared Values*

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

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



## Program Overview

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

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

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

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

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

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

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

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

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

The six core strategies are to:

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

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

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

A copy of the Regina Public Schools 2017-20 Strategic Plan is available at [www.rbe.sk.ca](http://www.rbe.sk.ca).

## ***Community Partnerships***

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

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

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

For example, the following are five programs/partnerships that have been developed to support students. The most recent partnership is our HUB to support Community Safety and Well-Being (January 2018). Goals of this partnership are:

- To create a collaborative working group for identifying and supporting students and families who are felt to be in a situation(s) that could cause immediate risk or harm
- To work through the lens of risk categories such as mental health, alcohol, criminal involvement, parenting and anti-social/negative behaviour
- To allow partners to do “Offers of Service” through multi-sector planning

A second program that continues to offer an integrated approach to reducing vulnerability among children and youth is The Regina intersectoral Partnership (TRiP). This multi-sector partnership provides programs, such as the *11UI* and *twelve&up*, that work with children and youth to engage them in supports/activities that otherwise would not be accessible. Through this involvement, we see a reduction in police involvement, violence, school absenteeism, disruptive behaviour and substance abuse.

A third program is aimed at early intervention through the Early Years Family Centres. There are currently three centres operating, one located in a Regina Public School facility at Dr. L.M. Hanna School, with the other two being located at Sacred Heart Community School and St. Matthew School. The Early Years Family Centres provide opportunities for parents and children, newborn to age six, to engage in supports for literacy development, health care and child development along with play programs. These centres help to promote readiness skills in our youngest learners.

Our fourth partnership is with United Way Regina. They supported seven Summer Success Literacy Camps (two weeks each) this past year. Three camps targeted Prekindergarten and Kindergarten students and four camps supported students in Grades 1 and 2. The camps targeted vulnerable students, allowing them additional literacy instruction to prevent “summer slide” in their June reading levels. United Way Regina is also supporting Regina Public Schools in their Attendance Matters campaign targeting our students and community by sharing messages around the importance of regular school attendance for academic achievement and graduation rates.

Regina Public Schools also partners with the Red Cross to provide information for youth around building healthy relationships and bullying prevention through Pink Day and youth facilitation and training workshops.

The official signing and launch of the Community Violence Threat Risk Assessment (VTRA) protocol occurred in April 2017. This protocol supports a critical collaborative planning framework among the partners to reduce violence and prevent traumatic events.

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

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

In August 2017, māmawēyatitân centre, a collaborative project with the City of Regina and Regina Public Library opened. It is home to our new Scott Collegiate and provides an environment of integrated services for the residents of this community.

# Strategic Direction and Reporting

## The Education Sector Strategic Plan

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

2017-18 was the fourth year of deployment for 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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

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

Regina Public Schools' priority strategy is to increase the number of students who increase grade-level proficiency in literacy and numeracy. Provincial and Division assessment information is used to identify learning needs and design instruction. Regina Public Schools offers assessments, instruction and an environment to make learning meaningful, engaging and appropriate for all students. Writing results for 2017-18 are baseline data on a provincial holistic rubric. Regina Public Schools continues to build capacity for providing classroom based intervention for reading, writing and mathematics.

### School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

To develop reading, writing and mathematics proficiency, Regina Public Schools:

- Incorporated provincial writing and mathematics rubrics
- Provided teachers with access to professional learning opportunities in writing and mathematics
- Built teacher and school administrator capacity in providing classroom based intervention for students needing additional support
- Provided *Saskatchewan Reads for Administrators* Professional Development with a focus on writing
- Provided professional development for new primary teachers and primary teachers new to role for assessing reading (Fountas and Pinnell, Benchmark Assessment, GB+ and LaRoue)
- Offered Summer Success Literacy camps for vulnerable Grade 1 and 2 students at four selected schools and for PreK and K students at three selected schools. Camps focused on reading intervention.
- Provided one-half day of professional development to Grade 8 English and French Immersion teachers. The session provided time to become familiar with the ESSP holistic math rubric and served to communicate expectations regarding ESSP data collection beginning June, 2019. An online division website hosts professional resources that support assessment and instruction for math. Educators in RPS access the website on an ongoing basis.
- Adjusted Grading Process was implemented in all schools for a small number of students for whom traditional Progress Reports do not work. Learning Resource Teachers and English as an Additional



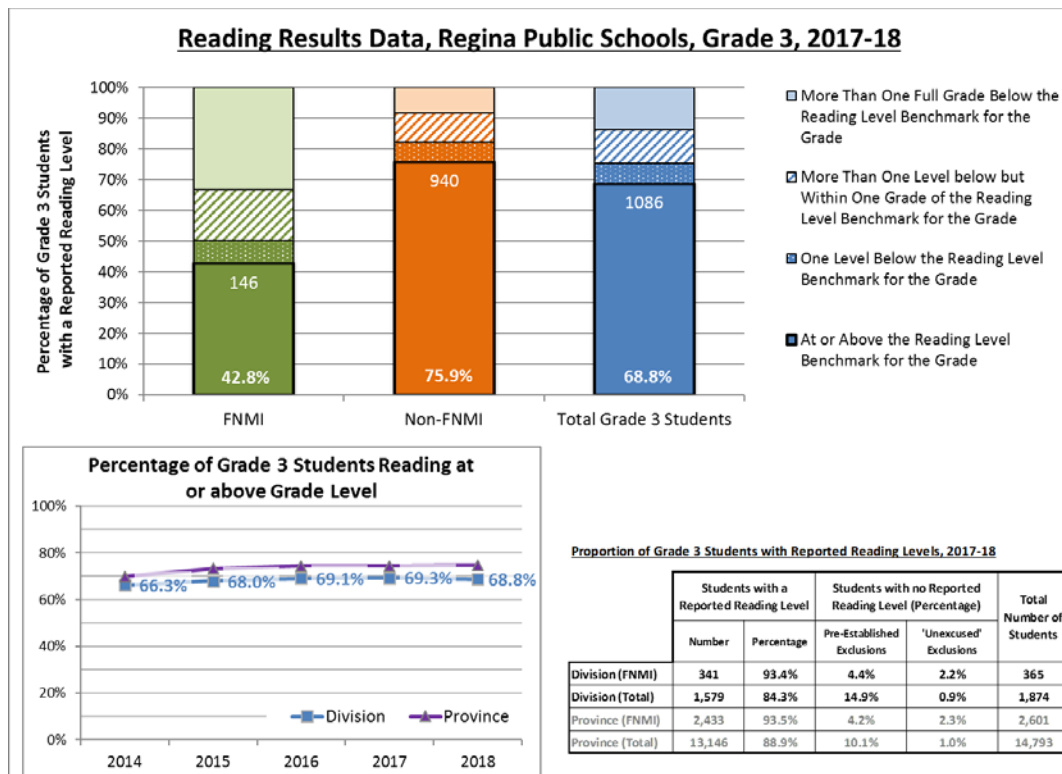
Language Teachers received a full day of Professional Development in June 2018 that focused on creating consistency throughout the division regarding the use of the process.

- Shared with Grade 7 educators a live streamed classroom session (RBE Live) designed to encourage the use of effective writing instructional strategies.

## 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.

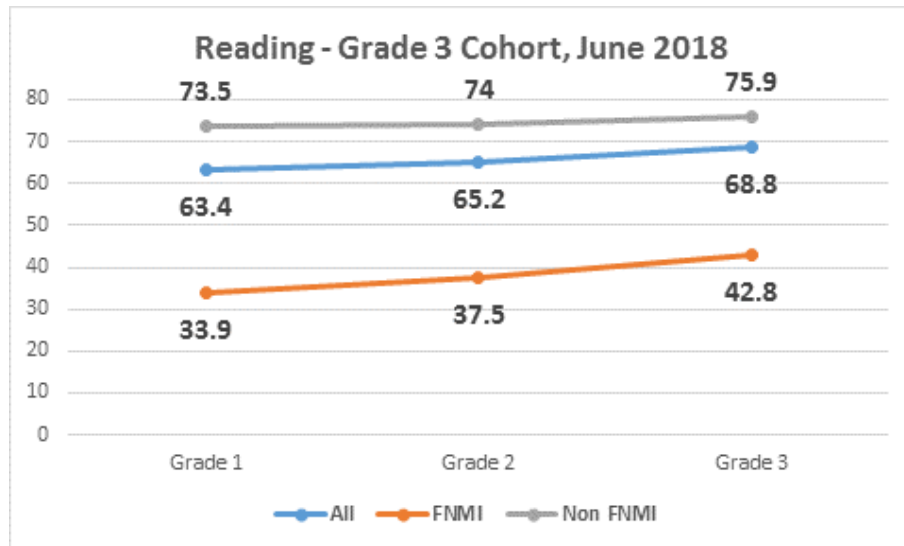


Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (Excluded or non-participant students were not included in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

Source: Ministry of Education, 2018

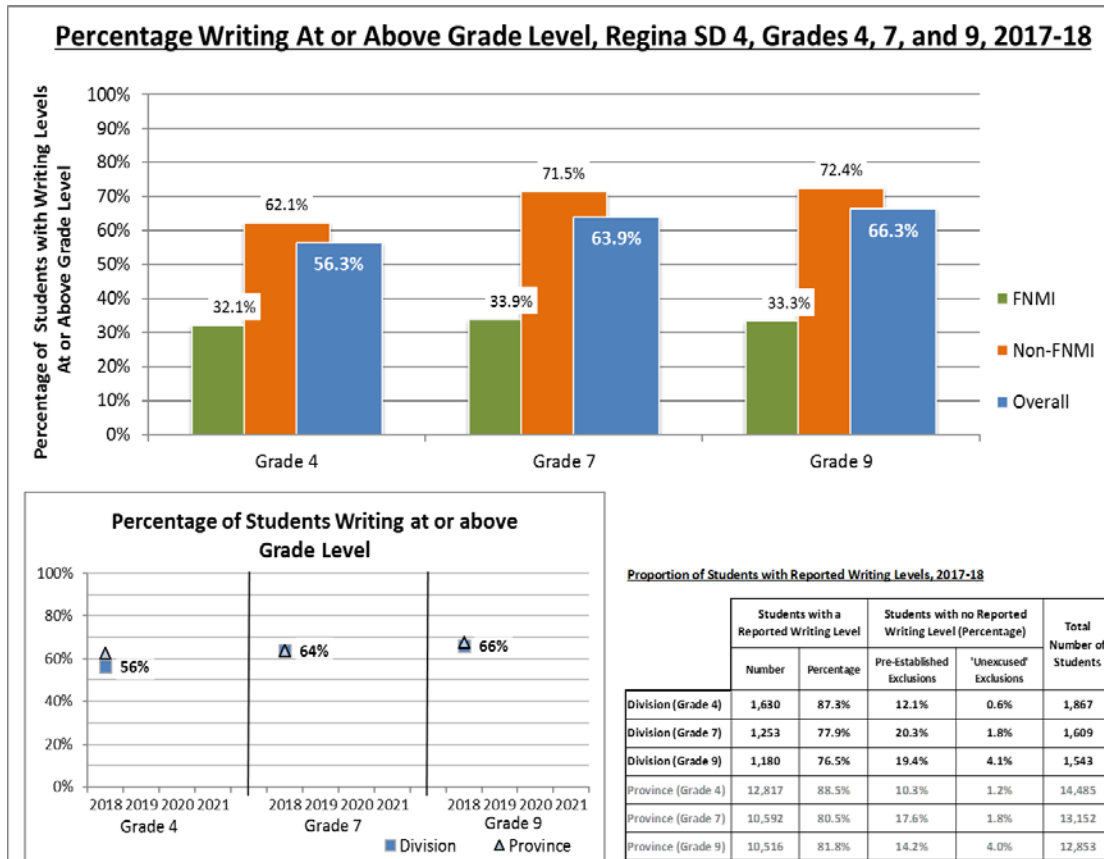
## Analysis of results

Regina Public Schools has maintained the percentage of students reading at or above grade level (69%). Although the year-over-year percentage of Grade 3 students reading at or above grade level has dropped slightly in 2017-18, the grade-level achievement of the underlying cohort shows improvement. This group of students shows continued growth from the end of Grade 1 to the end of Grade 3. The upward trend in achievement for all students and particularly for Indigenous students over the primary years is encouraging.



## Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.



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

Source: Ministry of Education, 2018

## Analysis of results

Regina Public Schools Writing results show steady growth as students' progress through Grades 4, 7 and 9 with 56% writing at or above grade level in Grade 4 up to 66% in Grade 9. While RPS 2017-18 results are somewhat lower than provincial, provincial data indicates a large percentage of students at Grades 4, 7 and 9 just one level below the expected ESSP rubric level for both FNMI and Non FNMI students. This is encouraging given this is baseline data.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the FTV Initiative.

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

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

### School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the division:

- Monitored achievement and attendance data for self declared students.
- Shared regular data reports of self-declared students with staff to analyze and identify attendance trends.
- Provided a full time advocate teacher to work with Scott Collegiate.
- Increased the number of cultural support persons to provide culturally relevant ways of knowing staff and students in two high schools.
- Provided technology through the Advocate Office for students to complete course requirements.

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

## Average Final Marks

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

### Average Final Marks in Selected Secondary-Level Courses, 2017-18

Subject	All Students		Non-FNMI		FNMI	
	Province	Regina Public	Province	Regina Public	Province	Regina Public
English Language Arts A 10 (Eng & Fr equiv)	74.2	72.7	77.3	75.6	62.1	59.6
English Language Arts B 10 (Eng & Fr equiv)	73.6	72.1	76.7	75.4	61.0	56.9
Science 10 (Eng & Fr equiv)	72.7	71.5	76.0	74.7	59.9	56.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	69.1	77.0	73.7	61.6	54.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	72.7	75.8	74.4	61.7	59.7
English Language Arts 20 (Eng & Fr equiv)	74.8	73.8	77.0	75.2	63.9	62.9
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	61.2	70.2	63.5	62.8	54.3
Math: Foundations 20 (Eng & Fr equiv)	74.7	73.8	76.4	75.1	65.3	60.9

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

Source: Ministry of Education, 2018

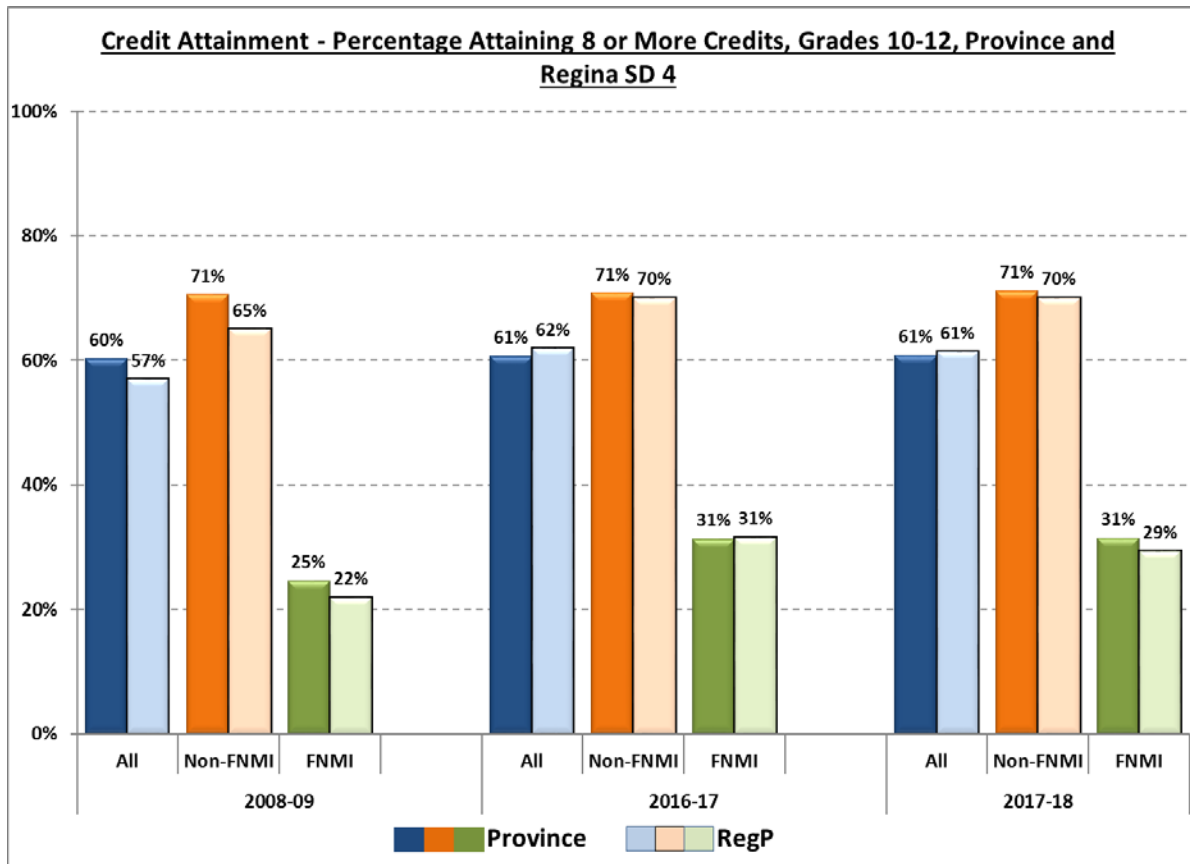
### Analysis of results

In 2017-18, across all courses identified, the average grades (by subject) for students in Regina Public Schools (RPS) range from 61.2% to 73.8%. In all areas, the division results for this measure are slightly below the provincial averages. The division remains proud of the results of FNMI students, yet still recognizes the gaps that exist in achievement levels between FNMI and non-FNMI students.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2018

### Analysis of results

Regina Public Schools is seeing a trend of steady increase from 2008-09 (baseline) to 2017-18 for “all” students going from 57% to 61% (which equals the provincial rate for this measure) and for non-FNMI students going from 65% to 70%. Most importantly, the RPS is proud of the seven percentage point increase for FNMI students during that same period, continuing to move this



subpopulation of students towards parity with provincial results. This trend is also supporting an improved grad rate for FNMI students. That said, RPS recognizes the gap in credit attainment levels between FNMI and non-FNMI students and continues to work to reduce that gap.

## Graduation Rates

### **OUTCOME:**

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

### **PRIORITY:**

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

### **School division goals aligned with the Graduation Rates outcome**

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

### **School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome**

School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome:

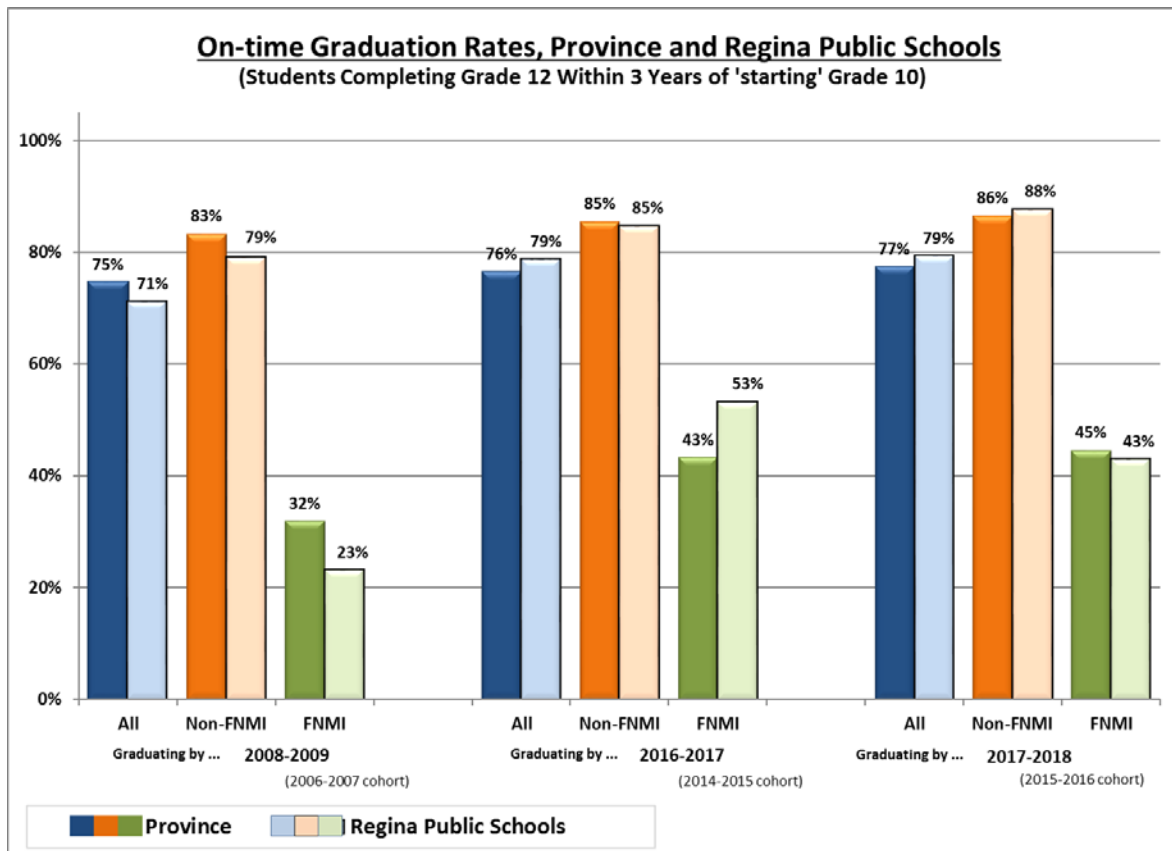
- Participated in the Grad Rate Symposium and Provincial Learning Team working group focused on improving data gathering, attendance monitoring, intervention and grad and post-grad planning.
- Ensured that every Regina Public Schools student in Grades 9 through 12 has developed a graduation and post graduation plan using *My Blueprint* (an online education and career planning tool).
- Continued the development and expansion of a local interagency structure to facilitate the necessary relationships, resource sharing, and programming to support students demonstrating chronic absenteeism. RPS is a partner in TRiP (The Regina intersectoral Partnership) which supports community solutions to attendance and behavior concerns.
- Continued to implement an Attendance Intervention Protocol and Incentive Initiative to better identify and target students who were beginning to be absent habitually and those who are chronic non-attenders. Through a series of interventions and with the involvement of families, RPS provides consistent monitoring and support for students in addressing issues causing their absenteeism. As a complement to this focus, RPS also provides an incentive to encourage regular attendance. Implemented an Attendance Matters promotional campaign.

- Continued to support our Aboriginal Advocate positions so that all but one high school now have this resource to engage and support families with school.
- Completed implementation of the Learning Re-Engagement Centre designed for Grade 10 students who struggle with attendance and academic success. In this smaller environment, students are re-engaged to school by providing highly motivating, interest based instruction differentiated to their academic abilities and needs.
- Continued to expand Advanced Placement course offerings in every high school to provide enrichment and improved engagement.
- Continued supporting and imbedding a “Triple Eight” strategy to encourage and support all students who are capable of attaining eight credits in each of the Grades 10, 11 and 12 years. All Regina Public high schools had a goal supporting the division’s Triple Eight Strategy.
- Continued focus on credit recovery, high school advisory, attendance interventions and Aboriginal Advocates to work in unison to help schools achieve their Triple Eight goals.
- Ensured, through analysis and consultation, that all high school staff had expertise and training in the subjects they were teaching.
- Implemented a student engagement framework with guidelines for creating classroom environments conducive to engaging practices for student learning.
- Continued to support and enhance our high school advisory program ensuring every student has at least one significant adult to support them through high school.
- Developed division-wide high school assessment and evaluation protocols and guidelines for implementation in the 2018-2019 school year.
- Developed additional intervention practices and provided additional resources and support to improve student retention rates and address the students’ lost list providing opportunities to re-invite students back to school.
- Created the Balfour Arts Collective, unique programming for students wishing to pursue an engaging high school experience with a focus on dance, drama and visual art, for implementation in the 2018-2019 school year. This complements similar opportunities offered through Martin Sports Academy and Campus Regina Public trades programming.

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

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

The following 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.

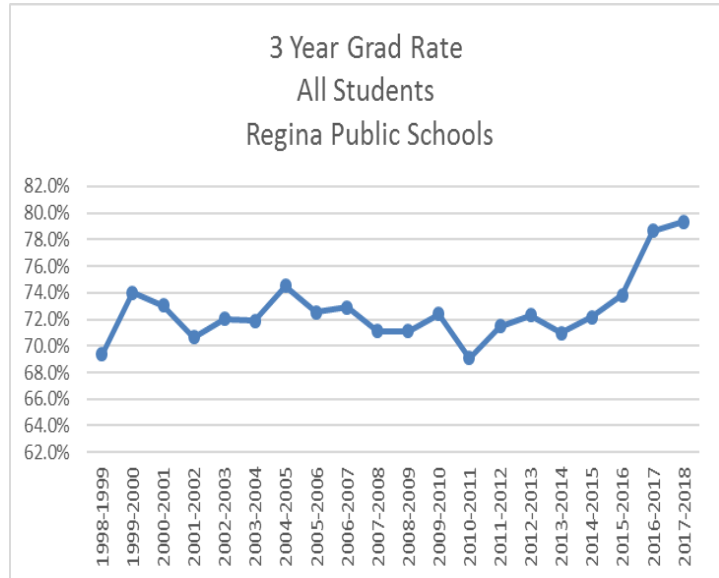


Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are 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.

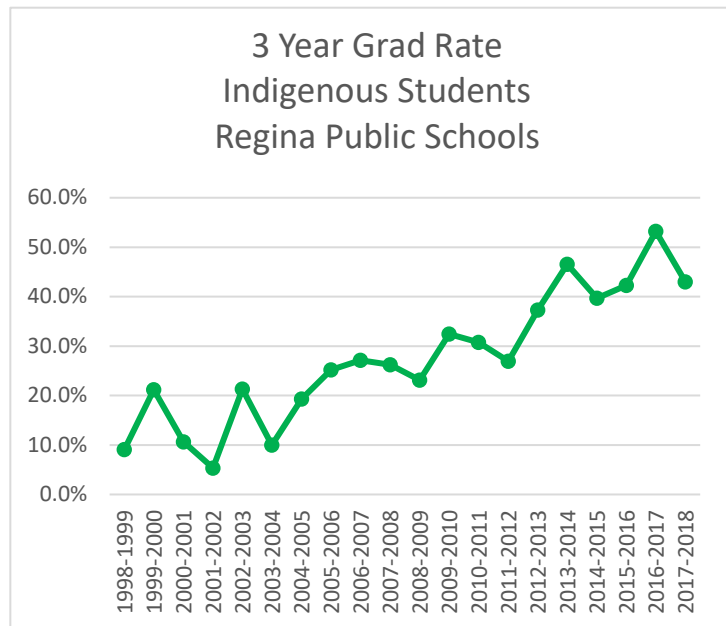
Source: Ministry of Education, 2018

## Analysis of results

For the second year in row, Regina Public Schools' on-time graduation rate of 79% for all students has stayed above the provincial average and is up significantly from past years. This is especially noteworthy as Regina Public Schools is the second largest school division and that our population and diversity continue to grow (see Demographics section). There has been an increase again this year with our non-FNMI students, but our FNMI results show a decrease from last year. The decrease in FNMI graduation rates translates to roughly 30 fewer FNMI students graduating on time than in 2016/2017.



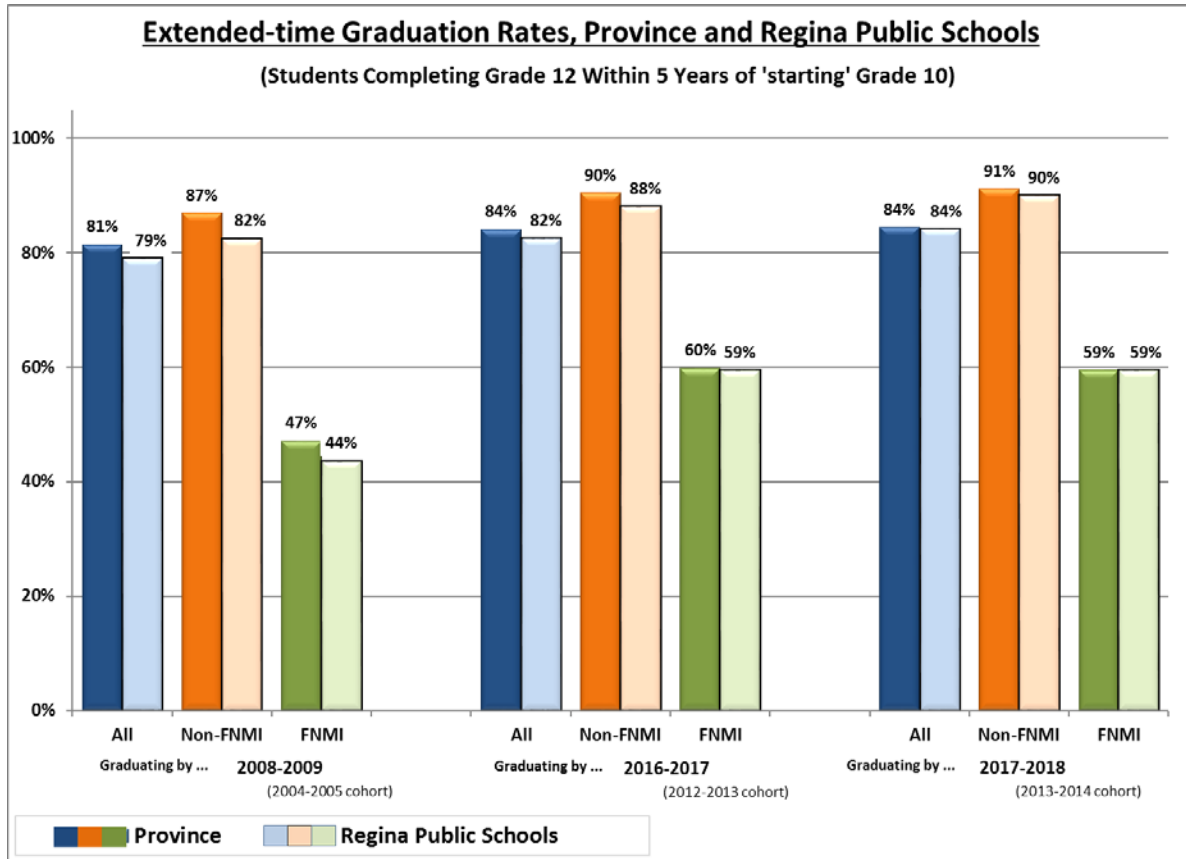
Reducing the gap with our FNMI students continues to be an important Regina Public School division goal and a continued area of focus. Although our FNMI results have decreased, we must continue to note that due to the lower population of students, we could see greater rises and falls in the data. We have included two additional graphs to the right which show our trend lines over a 20-year period. You can see that both graphs have a positive trend line and it is encouraging that our strategic plan is producing positive results.



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

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

The following 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.



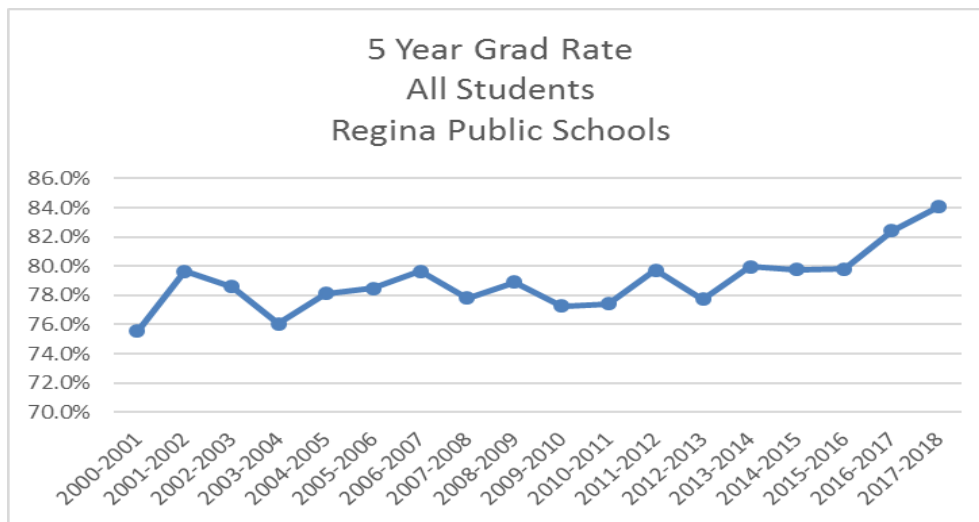
Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small 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, 2018

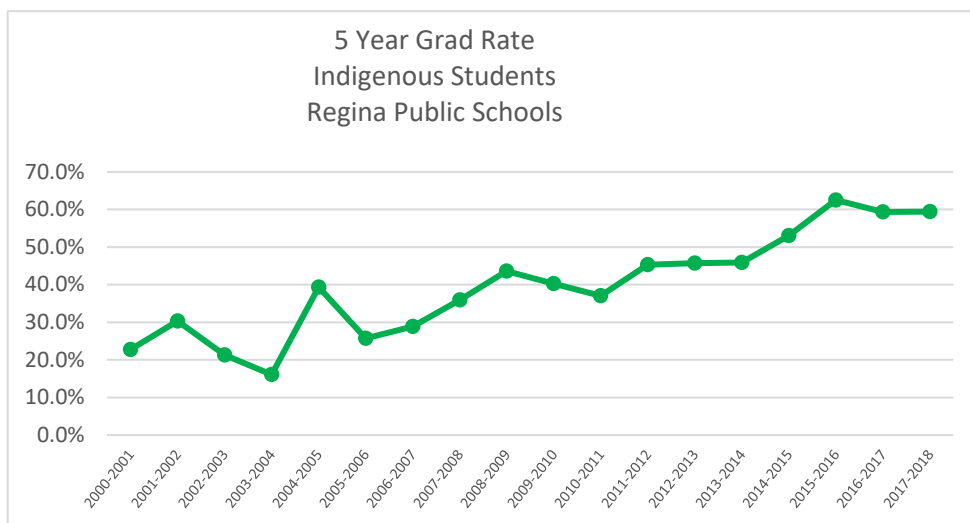
## Analysis of results

Regina Public Schools' extended-time graduation rate for all students is up 2% from last year and is now on par with the provincial average. Once again, this is especially noteworthy as Regina Public Schools is the second largest school division and that our population and diversity continue to grow (see Demographics section).

Since 2008-09, Regina Public Schools has not seen a significant overall increase, with 84% of all students graduating in extended-time (up from 82% in 2016-17) and non-FNMI students at 90%



(up from 88%). However, RPS has seen significant gains in the overall trend line (see below) for FNMI students over the 18-year period that we have been monitoring this measure. There continues to be a variance between both the on-time and extended-time graduation rates for FNMI students and non-FNMI students in Regina Public Schools. Reducing this gap continues to be an important RPS goal and an area of focus for further gains.

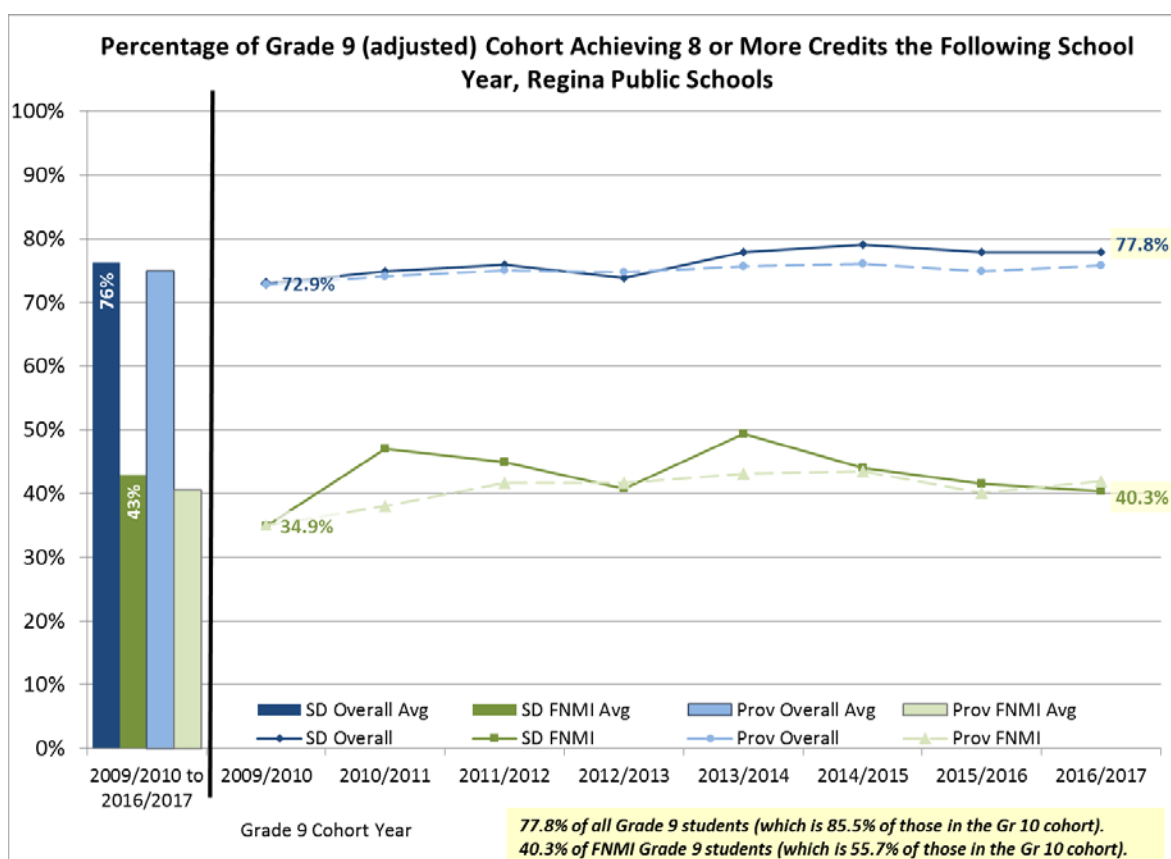




## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2018

## Analysis of results

Regina Public Schools has seen an increase in credit attainment for these cohorts over time. Since 2009, all RPS students' credit attainment has increased by over five percentage points, up to 77.8% from 72.9%, while FNMI students have seen a similar increase with some yearly fluctuation up to 40.3% from 34.9% eight years earlier. In both subpopulations, RPS has shown increases that are slightly above the provincial results for these subpopulations. Overall transition rates continue to rise. The eight-year averages (displayed on the left of the graphic) both overall and for FNMI students exceed the provincial averages by a small margin. This is significant success as RPS is a large division that is growing in population and diversity requiring substantial work to not only maintain rates but improve them as well. RPS believes credit attainment results are directly correlated with an increased focus on credit recovery and attendance in all RPS high schools.

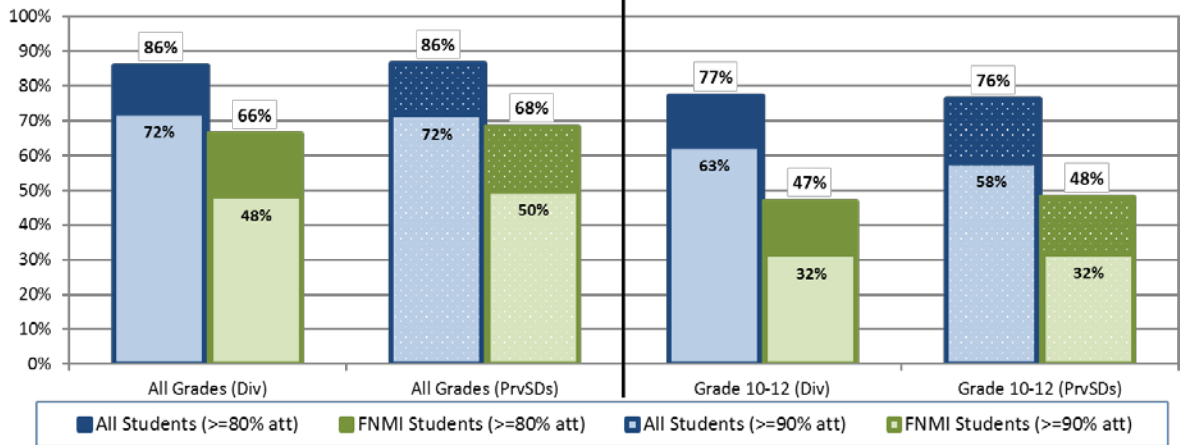
### Attendance

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

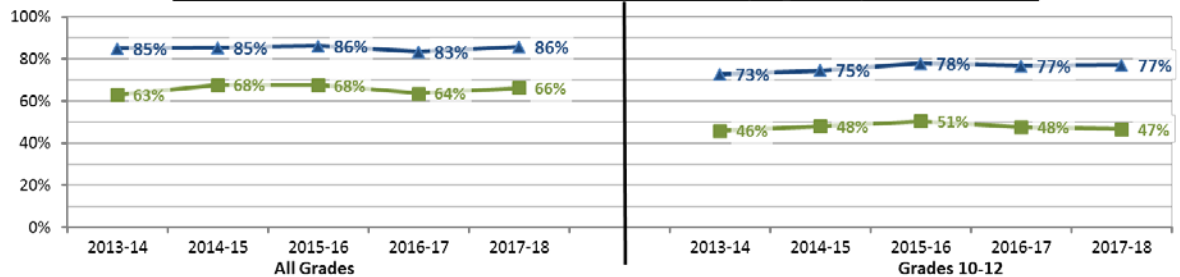
The bar graph on the following page displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and Grades 10-12, along with provincial results for each category. The line graph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



**Percentage of Students With at Least 80% (and 90%) Attendance, Regina SD 4 and Provincial School Divisions, 2017-18**



**Student Attendance - Pct of Students with at least 80% Attendance, Regina SD 4, 2013-14 to 2017-18**



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

Source: Ministry of Education, 2018

**Analysis of results**

Regina Public Schools put forward a concerted effort to improve attendance rates in our high schools four years ago. The results of our work came in the form of an Attendance Strategy that was implemented in each of our high schools. We immediately noticed an increase in our overall attendance rates and the graph above would substantiate the gains that we have achieved. All students are above the provincial average for both students with 80% and higher, and 90% and higher attendance. Our FNMI results are essentially on par with the provincial average. This is especially noteworthy as Regina Public Schools is the second largest school division and that our population and diversity continue to grow (see Demographics section). As a result of the increases we have seen at the high school level, we are now implementing a similar plan in our elementary schools and anticipate seeing similar results moving forward.

## Early Years

### **ESSP Outcome:**

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

### **ESSP Improvement Targets:**

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

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

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

School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early years outcome:

### **School division actions taken during the 2017-18 school year to achieve the targets and outcomes of the Early Years outcome**

- Engaged in discussion with Ministry of Education staff as part of Biennial Review and Biannual Meetings.
- Reviewed and analyzed division and school data (i.e. Help Me Tell My Story, Early Years Evaluation, and Prekindergarten and Kindergarten Annual Reports) in support of identifying potential immediate, short-term, and long-term readiness actions.
- Engaged principals in a focused conversation carousel focused on successes, challenges and next steps regarding readiness.
- Developed school strategic planning documents in support of readiness priority and reflective of teacher and administrator feedback and input.
- Embedded readiness connections to administrator professional development focused on writing.
- Offered regular meetings and professional learning supports for Prekindergarten that included training and support for teachers/assistants new to the role (i.e. Mentorship, Instruction and Assessment Practice, Readiness, Seesaw, Gradebook, and Learning Language and Loving It); as well Responding to Children's Interest for those yet to attend, and Professional Learning Community for all (i.e. Family Engagement and Empowerment, Prekindergarten Essentials).
- Offered professional learning supports for Kindergarten that include training and support for teachers new to the role (i.e. Mentorship, Instruction and Assessment Practice,

Readiness, Early Years Evaluation, Learning Language and Loving It, and La Roue for French Immersion); Communities of Practice (i.e. Effective Literacy in Kindergarten Modules) for those yet to complete, and Professional Learning Community for all (i.e. Transition to Full-Day Kindergarten).

- Continued use of Early Years Evaluation with Kindergarten to identify vulnerable children and provide ongoing supports.
- Continued use of Help Me Tell My Story in schools having Prekindergarten programs.
- Continued division and school involvement in Joint-Use Schools Working Group as well as Regional and Site-Based Early Learning Committees.
- Continued support, collaboration, professional learning opportunities and committee representation with Early Learning Family Centers and other educational partners designed to support smooth transitions and connections between all partners and stakeholders.
- Continued to support Summer Success in collaboration with United Way Regina, including expansion of programming to include Prekindergarten and Kindergarten support at three locations.
- Relocated one of three Prekindergarten programs from Albert Community School to Marion McVeety School.
- Transitioned from Kindergarten programming from half day every day, to full day every other day.
- Discontinued Discovery and Communication Preschool.
- Designed the Kindergarten LEAP (Learning Environment and Academic Program) for implementation in 2018-19.
- Collaborated with Ministry of Education in planning and initial implementation of the Early Learning Intensive Support Pilot and planning of the Children Communicating, Connecting, and in the Community.
- Continued to collaborate and engage Prekindergarten and Kindergarten families through Seesaw Family Days and school-wide family events.



### Early Years Evaluation

Regina Public Schools administered the Early Years Evaluation to students in 2017-18. A report is provided to each Kindergarten parent/caregiver in a face-to-face meeting in November.

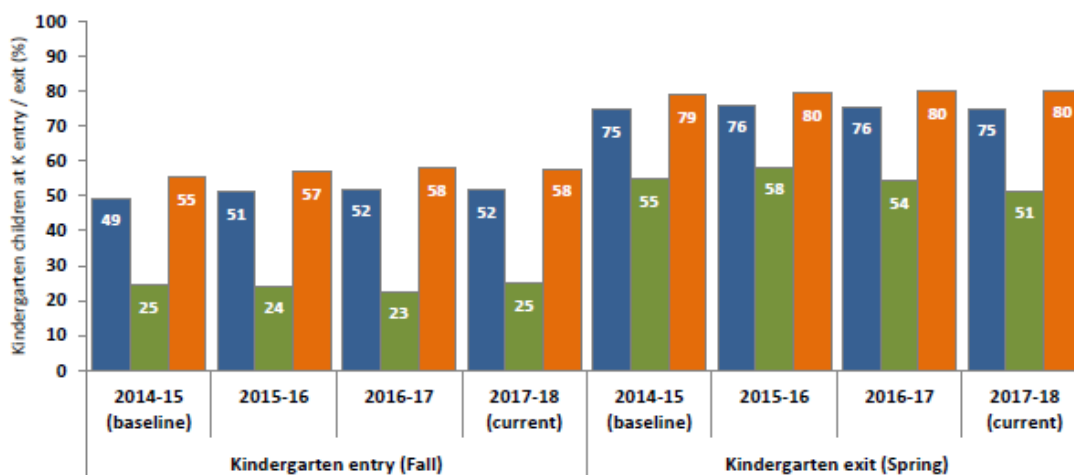
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children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

The graphs on the following page 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.

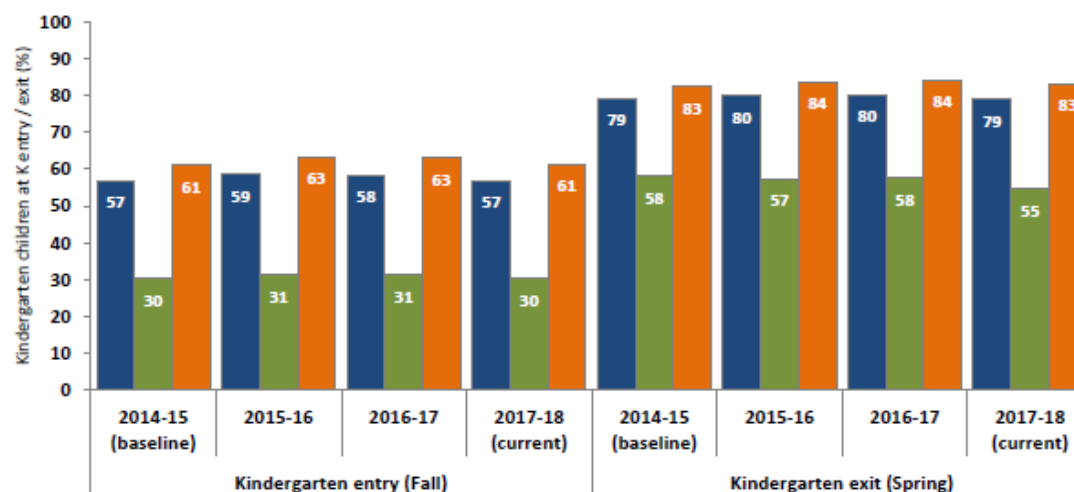


**Readiness for school: children screened at Tier I (%) on Early Years Evaluation –  
Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline)  
through to 2017-18 (current)**

**Regina Public SD 4**



**Saskatchewan (all divisions)**



All Tier I children at K entry / exit (%)	FNMI Tier I children at K entry / exit (%)	Non-FNMI Tier I children at K entry / exit (%)
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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 reassessed 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, 2018

### Analysis of results

Regina Public Schools EYE results indicates that for 2017-18, 75% of Kindergarten students left Kindergarten ready to learn. These results indicate a 1% decrease from June 2017 and remain 4% below the provincial results. Results for Indigenous students are lower than for Non-Indigenous students. Both division and provincial data shows a decrease in Indigenous results (the province showing a 4% decrease and Regina Public Schools showing a 3% decrease). Efforts continue to increase the number of Kindergarten students identified as “ready to learn.”



# Demographics

## Students

As one of the largest urban school divisions, Regina Public Schools (RPS) serves more than 23,000 students and operates 44 elementary and eight high schools. Eight elementary schools and two high schools offer French Immersion programs to 2,499 students.

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

In recent years, Regina has seen a remarkable increase in the number of new Canadians whose first language is not English. At the beginning of the 2017-18 school year, Regina Public Schools provided support to 2,697 EAL students. This number continued to increase over the course of the year.

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

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

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

Grade	2015-16	2016-17	2017-18
<b>Kindergarten</b>	1,811	1,840	1,986
<b>1</b>	1,808	1,876	1,862
<b>2</b>	1,811	1,837	1,905
<b>3</b>	1,710	1,831	1,858
<b>4</b>	1,656	1,751	1,843
<b>5</b>	1,564	1,679	1,770
<b>6</b>	1,559	1,585	1,681
<b>7</b>	1,519	1,614	1,600
<b>8</b>	1,411	1,567	1,603
<b>9</b>	1,506	1,391	1,558
<b>10</b>	1,609	1,704	1,577
<b>11</b>	1,601	1,541	1,558
<b>12</b>	2,126	2,160	2,116
<b>Total</b>	<b>21,691</b>	<b>22,376</b>	<b>22,917</b>

<b>PreK</b>	714	766	650
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18
<b>Self-Identified FNMI</b>	<b>K to 3</b>	1,419	1,328	1,390
	<b>4 to 6</b>	940	959	1,001
	<b>7 to 9</b>	837	854	869
	<b>10 to 12</b>	1,133	1,125	1,125
	<b>Total</b>	<b>4,329</b>	<b>4,266</b>	<b>4,385</b>
<b>French Immersion</b>	<b>K to 3</b>	1,036	1,056	1,144
	<b>4 to 6</b>	556	583	620
	<b>7 to 9</b>	417	437	453
	<b>10 to 12</b>	301	319	282
	<b>Total</b>	<b>2,310</b>	<b>2,395</b>	<b>2,499</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	718	777	853
	<b>4 to 6</b>	684	726	666
	<b>7 to 9</b>	477	502	526
	<b>10 to 12</b>	622	664	652
	<b>Total</b>	<b>2,501</b>	<b>2,669</b>	<b>2,697</b>

### Notes:

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

Source: Ministry of Education, 2017

## **Staff**

Regina Public Schools employs approximately 2,238 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers or professional educators in supervisory positions, RPS also employs ancillary professionals, such as occupational therapists, speech-language pathologists and psychologists. Additionally, support personnel, including special education assistants, administrative assistants, trades people, facility technicians, teacher associates, resource centre assistants and technicians, and nutrition coordinators, are just a few of the types of positions held by RPS employees. At the school division administrative level, RPS also employs a number of administrator, business and information technology professionals.

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

### **School Division Staff – 2017-18**

Job Category	FTEs
Classroom teachers	1,366
Principals, vice-principals	82
Other educational staff – (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	565
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, administrative assistants, clerks	34
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	175
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	3
League of Educational Administrators, Directors and Superintendents (LEADS)– e.g., director of education, superintendents	13
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2,238</b>
Notes: <ul style="list-style-type: none"><li>• The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.</li></ul> Source: RPS Human Resources Aug, 2018	

## ***Senior Management Team***

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

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

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

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



## School Division Infrastructure and Transportation

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

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

In September and October 2017, Regina Public Schools, with the assistance of the Ministry of Education, opened six new schools. Three joint-use schools with Regina Catholic Schools opened. They are École Harbour Landing School, Plainsview School and École Wascana Plains. During this period, École Connaught Community School also reopened with a new building on its original location on 13th Avenue in Cathedral. The Adult Campus also relocated to a renovated 4th Avenue building, the former Wascana School and was renamed the Allan Blakeney Adult Campus.

Collaborative work resulted in the opening of māmawēyatitān centre shared facility (a partnership between Regina Public Schools, The City of Regina, Regina Public Library, the Government of Saskatchewan and community and service providers) in the fall of 2017. Scott Collegiate was reopened in this new facility that will be focused on youth and families within the vibrant North Central Regina neighbourhood.

Parents, students, staff and entire school communities worked diligently to help make successful, smooth transitions to new schools for students and staff.

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

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

### RPS Capital Development Projects

Projects awaiting Ministry approval to proceed to next stage:

Project	2012-13	2013-14	2014-17	2017-18
New School (Harbour Landing)				Submitted Project
Imperial/McDermid**	Facility Study Completed & Approved	Design Stage Site selected (Pending)	Design Stage Site selected (Pending)	(Pending)
Argyle( Athabasca )**	Design Stage (Pending)	Design Stage (Pending)	Design Stage (Pending)	(Pending)
Glen Elm(Haultain)	Facility Study Completed & Approved	Design Stage (Pending)	Design Stage (Pending)	
Southeast High School**	Facility Study	Study Completed	Study approval (Pending)	(Pending)

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



## School List

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

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

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





## ***Infrastructure Projects***

The following Infrastructure projects (exceeding \$200,000) were undertaken in the 2017-18 school year.

School	Project	Details	2017-18 Cost
Allan Blakeney Adult Campus	Refurbish	Program Relocation	\$216,129
Balfour Collegiate	Retrofit	Science Lab systems (building)	\$348,573
Balfour Collegiate	Refurbish	Auditorium	\$218,639
Burnett Centre	Roof	Partial Roof Replacement	\$277,724
Elsie Mironuck School	Roof	Partial Roof Replacement	\$314,578
Scott Collegiate*	New School	Construction	\$1,326,236
Sheldon-Williams Collegiate	Roof	Partial Roof Replacement	\$378,843
Thomson School	Refurbish	Link to Gymnasium	\$248,425
<b>Total</b>			<b>\$ 3,329,147</b>

\* Part of the cost of this project was paid during the 2016-17 budget year.

## ***Student Transportation***

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

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

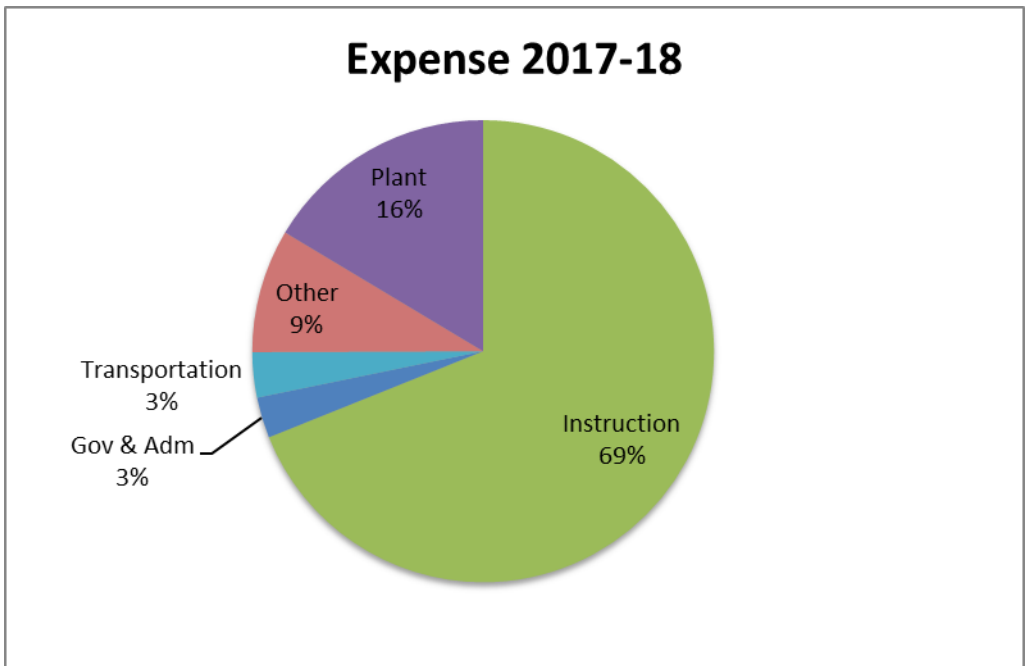
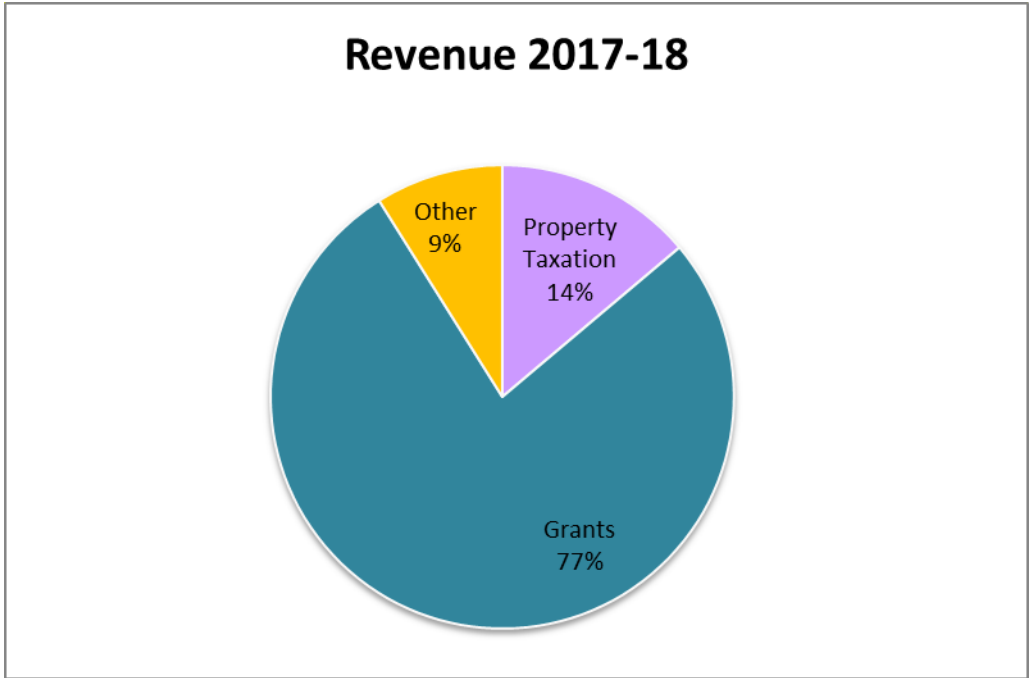
These transportation zones were different from the previous transportation boundaries and more closely reflected the transportation funding that is provided to the school division by the Government of Saskatchewan.

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

Regina Public Schools owns its school buses; however, it contracts out the operation and maintenance of the school buses. In addition, taxi cabs and other light vehicle providers are contracted to provide transportation services. In 2017-18, the school division continued to work with the Regina Catholic School Division regarding joint busing and the preparation for a pilot project to begin in the 2018-19 school year.

# Financial Overview

## Revenue and Expenses



## Budget to Actual Expenditures and Variances

### Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2017 to August 31, 2018

	2018	2018	2017	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	32,788,757	32,437,777	93,822,473	(350,980)	-1%	
Grants	181,582,185	180,773,301	172,684,501	(808,884)	0%	
Tuition and Related Fees	1,450,000	1,189,283	1,334,680	(260,717)	-18%	1
School Generated Funds	4,120,000	4,645,186	4,480,248	525,186	13%	2
Complementary Services	3,410,790	3,434,775	3,308,084	23,985	1%	
External Services	9,069,000	9,654,792	9,090,924	585,792	6%	3
Other	947,000	1,974,147	1,111,798	1,027,147	108%	4
<b>Total Revenues</b>	<b>233,367,732</b>	<b>234,109,261</b>	<b>285,832,708</b>	<b>741,529</b>	<b>0%</b>	
<b>EXPENSES</b>						
Governance	539,833	483,523	821,140	(56,310)	-10%	5
Administration	6,503,198	6,351,461	6,709,954	(151,737)	-2%	
Instruction	165,859,151	165,691,568	165,352,386	(167,583)	0%	
Plant	39,242,176	39,451,644	37,157,500	209,468	1%	
Transportation	7,418,440	7,605,496	10,168,594	187,056	3%	
Tuition and Related Fees	464,500	499,937	447,607	35,437	8%	6
School Generated Funds	3,748,328	3,973,741	3,803,470	225,413	6%	7
Complementary Services	5,581,362	5,545,647	5,511,819	(35,715)	-1%	
External Services	9,069,000	9,654,792	9,374,086	585,792	6%	8
Other Expenses	1,121,700	1,138,458	1,224,667	16,758	1%	
<b>Total Expenses</b>	<b>239,547,688</b>	<b>240,396,267</b>	<b>240,571,223</b>	<b>848,579</b>	<b>0%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,179,956)</b>	<b>(6,287,006)</b>	<b>45,261,485</b>			

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

Note	Explanation
1	The number of students paying tuition fees lower than expected.
2	Student fee collections, grants, donations and partnership revenues higher than expected.
3	Associate School program revenues higher than expected due to enrolment increases.
4	Interest revenue higher than estimated due to higher than anticipated rates and better cash flows and unexpected SSBA rebate on insurance premiums received.
5	SSBA membership fees lower than anticipated and school community council expenses less than expected.
6	Tuition fee payments higher than projected.
7	Higher than expected School Generated Funds revenue resulted in higher than anticipated expenses.
8	Higher than expected Associate School program revenues offset by increased expenditures.

## Appendix A: Payee List – 2017-18

### *Board of Education Remuneration*

Name	Remuneration ***	Travel		Professional Development**		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Anderson, Cindy	26,042	-	-	623	-	687	27,352
Ekong, Jane	26,042	-	-	375	-	687	27,104
Foster, Tanya	26,042	-	-	-	-	687	26,729
Gagne, Katherine*	30,111	-	-	1,599	-	821	32,531
Hicks, Adam	26,042	-	-	475	-	687	27,204
Kasperski, Jay	26,042	-	-	127	-	687	26,856
Young, Aleana	26,042	-	-	-	-	687	26,729

\* Board Chair

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

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

### *Personal Services*

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

Name	Amount
ACHEMICHUK, DANITA	90,291
ACKERMAN, JASON	88,666
ADAM, BRENT	89,920
ADAM, JUNE	90,076
ADAMACK, PEGGY	98,389
ADAMS, CINDY	98,048
ADAMS, KELLY	94,812
ADAMS, KYLA	102,195
ADAMS, SARAH	71,723
ADELMAN, SCOTT	89,763
ADEMA, ELINOR	69,111
AGARAND, ANGELA	89,763
AGECOUTAY-SWEET, NATALIE	92,434
AGOPSOWICZ, TIFFANY	86,022
AIGINITIS, MARIA	85,896
AINSLEY, RENEE	88,866
AITKEN, JUSTIN	60,948

Name	Amount
ALBERT, DUSTIN	51,445
ALEXANDER, BROOKE	73,800
ALEXANDER, DARREN	79,080
ALEXANDER, HOLLY	73,269
ALEXANDER, JENNIFER	86,001
ALLAN, JUNE	87,824
ALLEN, LISA	121,436
AMBROSIA, JEFFREY	96,452
AMON, PATRICK	73,118
ANDERS, SHERI-LYNN	83,694
ANDERSEN, KIMBERLY	90,152
ANDERSON COBB, KIMBERLY	88,990
ANDERSON, AARON	86,084
ANDERSON, DELAINE	96,767
ANDERSON, KAREN	92,002
ANDERSON, KATHERINE	90,076
ANDERSON, MARIA	90,428

Name	Amount
ANDERSON, NICOLE	67,435
ANDERSON, ROCHELLE	93,635
ANDERSON, ROXANNE	122,804
ANDERSON, TRISTEN	86,230
ANTONINI, CORY	111,025
ANTROBUS, LEANNE	72,971
APPERLEY, DEANNA	93,353
APPLEBY, JAMES	91,009
ARANEDA, ANDRES	81,219
ARCARI, MELISSA	79,237
ARCHAMBAULT, MONICA	87,777
ARDELAN, DARA	88,381
ARGUE, LANA	95,511
ARGUIN, BREE	76,716
ARMBRUSTER, LEIGHTON	62,635
ARMSTRONG, HOLLY	90,771
ASSELIN, MARCEL	94,812
ATCHISON, JES	90,099
ATTWATER, CHRISTOPHER	95,208
ATTWATER, SHAE-LYNNE	66,558
AUDET, KRISTINE	79,569
AVRAM, LISA	91,261
BABCOCK, SCOTT	85,583
BACHELU, DENIS	87,910
BACHIU, BRENT	124,141
BACHIU, KATHLEEN	85,896
BACK, COLIN	67,186
BACK, JILL	87,068
BAILEY, KELSEY	87,256
BAIRD, DEIDRE	94,186
BALAS, DON	101,141
BALDO, ERIKA	70,620
BALDWIN, CORY	67,331
BALDWIN, TERESITA	168,950
BALKWILL, ANGELA	117,086
BALLANTYNE, SUSAN	91,365
BANSLEY, SCOTT	100,144
BARAGAR, ROBERT	90,076
BARAN, JACQUELINE	53,014
BARANGA REINFELDS, SLAVITA	79,602
BARBER, JANEEN	88,724
BARBER, NEIL	92,122
BARNES, NICHOLAS	70,964
BARON-WILLIAMS, BONNIE	104,314
BARRETT, SARAH	86,598
BARTH, JAMIE	78,591
BARTLETT, ALLEN	53,210

Name	Amount
BASEDEN, MARGARET	56,267
BASHUTSKI, MICHAEL	89,565
BASI, HARBINDER	75,229
BAUMGARTNER, AARON	117,791
BAUMGARTNER, SARAH	86,667
BAWDEN, KAYLENE	54,641
BAXTER, LEE	51,016
BAXTER, RICHARD	62,178
BAYDA, MELINDA	86,259
BEATTIE, JENNIFER	92,923
BEATTIE, SHERRI	120,016
BEAUREGARD, JEANNE	95,491
BEAUREGARD, TRENNA	57,057
BECKMANN, LEE	74,125
BEDARD, MARIE-CLAIRE	94,221
BEDNARCIK, KAYLA	74,743
BEKKER, JOSHUA	91,182
BELICK, LAURIE	61,395
BELIVEAU, KENDRA	85,476
BELL, SARAH	86,526
BELLAMY, TARALEE	67,115
BELLE, JAMES	69,915
BELLEGARDE, SANDRA	99,084
BENGGERT SIMAN, WINTER	82,621
BENJAMIN, ERIC	76,560
BENJAMIN, ERIN	51,664
BENOIT, LORI	90,076
BENSON, BRETT	85,760
BENSON, ELIZABETH	91,776
BENTLEY, RONALD	102,448
BENTZ, ANGELA	87,524
BERG, KAYLAN	67,944
BERGEN, CARIN	94,095
BERGER, KIRSTIE	56,929
BERGEY KAIP, KIMBERLY	89,607
BERRIAULT, HEATHER	88,381
BERRIAULT, MARI-ANNE	58,617
BERRNS, KAREN	116,107
BERUBE, DANIEL	52,232
BETSON, ERIN	115,903
BILOKURY, KAYLA	56,359
BIRCH, ANDREA	88,168
BIRD, LEATHA	91,255
BIRD-FRATER, DEBBIE	90,909
BIRGAN DEACON, YASEMIN	71,790
BISHOFF, ERIN	86,251
BLACK, JEREMY	87,584
BLACK, KATHERINE	101,954

Name	Amount
BLACKWELL, KRISTEN	72,276
BLAIR, DOUG	79,379
BLAIR, LAURIE	94,638
BLAISDELL, WHITNEY	68,212
BLAKE, TINA	88,889
BLAKLEY, BRENT	90,632
BLASCHKE, MEIRA	89,325
BLENKIN, PAMELA	69,249
BLONDEAU, LUCAS	59,894
BODNAR, COURTNEY	59,772
BOEHME, LORI	92,398
BOIRE, CRYSTAL	75,382
BOLDT, DARREN	185,278
BOLEN, CHRISTINE	91,212
BOLEN, SHEILA	50,023
BOLIANATZ, ROBERTA	88,115
BOLTON, KENNETH	74,259
BONIN, MATHEW	70,586
BONNEAU, VICTORIA	90,774
BONNOR, CHAS	69,104
BOOTH, TABITHA	101,066
BORLAND, SIENNA	62,749
BORTIS, KALI	68,695
BORYS, JANELLE	61,760
BOSLEY, BLAYNE	89,192
BOULANGER, ALLISON	84,717
BOUTILIER, STEPHEN	90,336
BOWES, MONIQUE	110,233
BOYARSKI, PEGGY	54,340
BRACE, AMANDA	63,461
BRADLEY, JESSE	108,882
BRADLEY, STACEY	103,269
BRADY, LISA	60,956
BRAITHWAITE, STACEY	98,458
BRANDT, CONSTANCE	56,229
BRANDT, JARED	69,303
BRANDT, SYDNEY	64,662
BRAUN, GARRY	90,854
BRAUN, LUKE	83,629
BRENTNELL, CARLIE	89,426
BREWER, JOLIE	73,308
BREZINSKI, GWENDOLYN	120,051
BREZINSKI, KELLY	109,489
BRIDGEMAN, JANNAE	95,736
BRIDGEMAN, SCOTT	85,267
BRIERE, JENNIFER	72,876
BRITTON, SHAWNA	80,306
BRODZIAK, SHELLEY	102,506

Name	Amount
BROUET, MICHAEL	85,896
BROWN, AMANDA	96,201
BROWN, CINDY	85,896
BROWN, KIMBERLY	101,843
BROWN, KYLE	62,100
BROWN, MIRANDA	59,610
BROWN, SHANNON	92,600
BRUBACHER-HINES, JOCELYN	74,482
BRUCE, RYAN	101,098
BRYANTON, DAVID	163,672
BRYCE, MICHELE	94,723
BRYSON, MICHAEL	66,087
BUCHKO, DALE	50,024
BUISSON, NANCY	121,710
BUISSON, RENE	102,751
BURKHOLDER, SHYLOA	62,867
BURKOWSKY, LARRY	51,616
BURNETT, DEBRA	212,087
BURNETT, MELISSA	86,097
BURNS, BEVERLY	92,320
BURNS, JULIA	68,639
BURNS, KEVIN	87,361
BURTON, LORI	95,044
BURZMINSKI, DALTON	58,152
BUSSIERE, DARRYL	102,745
BUSSIERE, JILLIAN	112,190
BUTZ, MEGAN	70,706
BYLSMA, RENAE	87,928
BYRD, CALEIGH	70,307
BZDEL, MARK	78,516
CAISSIE, DESTINY	56,621
CAMERON, TAYLER	71,775
CAMPBELL, KASSANDRA	78,099
CAMPBELL, MARGO	99,944
CAMPEAU, ISABELLE	98,154
CANLAS, JOEL	52,532
CANN, MARCY	85,584
CAPPO, JEFFERY	56,437
CARDINAL, SHANA	78,340
CARIGNAN, DARLA	90,632
CARLSON, GISELE	96,033
CARLSON, RONALEEN	95,555
CARSWELL, BRITTANY	66,622
CARTERI, SOPHIE	65,026
CASELL, DAWNE	96,726
CASSWELL, CAROL	71,406
CASTLE, CLAIRE	67,933
CASWELL, RYAN	74,143

Name	Amount
CAUL, CAROLYN	96,215
CAZAKOFF, MELODY	91,608
CHABOT-GREENWOOD, JOANNE	87,517
CHALIFOUR, ANDREA	96,075
CHAMMARTIN, MICHEL	77,485
CHAN, ROANNA	64,013
CHAPMAN, LESLIE	82,281
CHASE, JACQUELINE	98,950
CHASE, MELISSA	58,838
CHASTEL, PATRICK	64,554
CHEREPUSCHAK, ROBERT	90,163
CHERNOFF, CURTIS	101,924
CHILD, NEIL	94,582
CHIN, CHELSEA	65,848
CHISHOLM, ANGELA	92,887
CHITTICK, CHELSEA	78,344
CHRISTIANSEN, JODI	80,718
CHRISTIE BEACH, CAROL	87,717
CHRISTOFFEL, KATHLEEN	99,179
CHRISTOPHERSON, JOEL	91,051
CHRISTOPHERSON, KELLEY	93,357
CHURCH, JASON	75,787
CLAKE, KENNETH	113,883
CLAKE, MEGAN	53,760
CLAMPITT, DAVID	70,094
CLARK, DALE	96,666
CLARK, JANEEN	94,187
CLARKE, JARED	65,031
CLARKE, RUSSELL	114,073
CLAYARDS, HEIDI	104,729
CLAYTON, ASHLEY	72,049
CLEMENT, CASSIE	73,991
CLEMENTS, CRYSTAL	91,844
CLEVELAND, TRACI	89,256
CLIFFORD, KEVIN	53,176
CLIFTON, EVAN	82,696
COFFIN, TIA	86,886
COLEMAN, GLENNA	59,484
COLEMAN, JASON	126,420
COLEMAN, JENNIFER	95,497
COLEMAN, KRISTIN	79,240
COLERIDGE, NICOLE	85,896
COLLADO, AMY	61,759
COLLIER, NAOMI	80,109
CONSTABLE, LEAH	85,271
CONTRERAS, JUAN	57,670
CONWAY, VICKI	87,717

Name	Amount
COOK, DEANNA	91,225
COON, KAYTIE	69,150
CORBIN, MONICA	55,124
CORBIN, PATRICK	115,512
CORNWALL, JULIE	91,013
COUNIOS, EVANGELIA	90,076
COUPAL, SHIRLEY	89,953
COUSE, KELLY	90,184
CRAIG, LINDSEY	62,780
CRAIK, LINDA	94,132
CRAWFORD, COLTON	64,187
CRAWFORD, KATELYN	70,030
CRAWFORD, LAURIE	84,690
CRAWFORD, TRINA	90,324
CRICHLLOW, SHIANNE	99,937
CRITTENDEN, LORRI	98,900
CROMPTON, HOLLY	54,391
CROSS, AMY	68,942
CROSS, JAMIE	89,146
CROSSMAN, MANDY	80,101
CRUMLY-WELLINGTON, MICHELLE	70,494
CRUSE, RYAN	77,223
CSADA, RYAN	55,021
CULBENGAN, ERNESTO	52,616
CULLINS, TRACY	86,854
CUMMINGS, KEENAN	63,464
CUNNINGHAM, NICOLE	76,353
CURRIE, SHARLA	72,132
CURTIS, ANDRA	73,350
CUSHWAY, ALISON	85,896
CUSHWAY, RUSSELL	87,887
CUTTING, CAMBRI	93,098
CUTTING, PAUL	75,317
CYR, KEN	72,953
CYR, VANEA	93,561
DACEY, MICHAEL	68,489
DACOSTA, MEAGHEN	66,281
DAELICK, LORI	116,285
DAHL, DOUGLAS	92,873
DAHLGREN, WAYNE	100,154
DALE, KAILEY	68,898
DANIELS, DUANE	126,513
DANYLUK, CARMEN	69,751
DASCHUK, ANGELA	78,398
DAVIDSON, LISA	77,556
DAVIDSON, TROY	72,397
DAVIES, JENNIE	99,062



Name	Amount
DAVIES, KATHERINE	90,240
DAVIS, SHANNON	51,134
DAWUDA, ALHASSAN	64,293
DE LA CRUZ, DENNIS	58,774
DE LA CRUZ, GEORGE	50,169
DEAN, BRADY	60,053
DEAN, VIVIAN	90,894
DECELLES, AMY	67,095
DECK, KELLY	54,371
DEGELMAN, CHANNING	68,465
DEIS, KELLY	87,579
DELORME, ALANA	71,883
DELORME, RUTH	87,350
DENEIKO, CARLIE	56,613
DERENISKY, SANDRA	102,443
DERINGER, DONARAE	88,849
DERKATCH, MINDY	95,133
DERMODY, KAREN	87,217
DEROSIER, WILLIAM	127,717
DERZAPH, PATRICIA	60,466
DESJARLAIS, BROADRICK	85,896
DESJARLAIS, DANIELLE	86,660
DESJARLAIS, JASON	88,311
DESJARLAIS, JENNIFER	88,028
DESNOYERS, MADISON	60,373
DESROSIERS, SHEENA	87,727
DIETZ, MARILYN	87,247
DIEWOLD, NICHOLE	78,050
DIGBY, GAIL	86,526
DIMEN, BRADLEY	92,310
DINSMORE, DEANNE	83,137
DOHLEN, JANICE	57,880
DOLMAGE, HEATHER	67,250
DONOHUE, CORRIE	87,538
DONOVAN, ANNA-MARIE	94,036
DONOVAN, CHRISTINA	87,308
DOOBAY, ERIN	85,653
DORE, CLAIRE	91,960
DORLAND, JEAN	80,895
DOUGLAS, THOMAS	63,088
DOWLER, SHERRI	101,627
DRACKETT, SHAUNA	92,650
DREHER, KAYCEE	69,555
DRIVER, DANIELLE	74,823
DRYBURGH, TARA	89,822
DUBE, SERGE	88,355
DUCK, MICHAEL	70,772
DUELL, NICOLE	85,289

Name	Amount
DUFFIELD, BLAINE	85,896
DUKE, TAMMY	108,316
DUMBA, JEFF	85,896
DUMELIE, DANIELLE	76,346
DUMONT, KYLE	86,239
DUNDAS, KRISTI	59,326
DURAN, ALEXANDRA	85,896
DUSARAN, FERNANDO	51,937
DUSYK, CEANE	86,777
DYCK, DAVID	80,399
DYCK, MARILYN	85,686
DYCK, MICHAEL	90,632
EARIS, SONIA	88,731
EASTON, JACQUELYN	57,914
EASTWOOD, MARY	94,276
EDEY, GWENDOLYN	89,763
EDMONDS, MURRAY	64,749
EDOO, ANNA	80,502
EGETO, MEGAN	77,051
EHRMANTRAUT, RAPHAEL	90,076
EISWIRTH, JUSTIN	69,029
ELBERG, TANYA	89,920
ELDER, LANCE	112,978
ELL, KARLA	62,734
ELLES, MANDI	67,257
ELLIS, LAURIE	98,974
ELLIS, TRACEY	101,098
EMBURY, MARILYN	102,231
EMPEY, GAIL	90,076
ENDICOTT, JEFFERY	69,141
ENDSIN, STEFAN	80,853
ENGEL, KIM	100,389
ENGEN, CHRISTOPHER	94,922
ENION, ASHLEY	76,109
ENION, CHARLENE	84,711
ENION, GREGORY	229,229
ERFLE, RUEBI	88,070
ERHARDT, LESLIE	90,076
EVANS, KELLI	92,993
EWERT-MOLESKY, LARA	90,168
EXELBY, HEATHER	82,241
EXNER, DANETTE	109,760
EXNER, KELTIE	85,776
EXNER, KRISTIN	85,583
FARLEY, STEPHANIE	93,007
FAVEL, SANDRA	91,453
FAYANT, LYNETTE	85,615
FAYANT, SHANNON	115,726

Name	Amount
FAZAKAS, MARILYN	61,669
FEDORUS, SHANNON	105,300
FEHR, MATTHEW	86,514
FEHR-ROSE, RAELEEN	79,454
FELL, REBECCA	61,335
FELLNER, JADE	58,417
FELLNER, STEPHANIE	71,259
FELSTROM, NANCY	96,762
FERNANDEZ, RAMON	52,995
FERWERDA, MICHELLE	74,161
FIEGE, KIRK	69,505
FIELD, MIRANDA	81,966
FILYK, REGAN	79,619
FINDLAY, HEATHER	113,574
FINSTAD, PAUL	52,005
FIORANTE, LISA	82,189
FIORANTE, PAULA	86,136
FISCHL, JESSICA	73,133
FISHER, CASSANDRA	62,798
FISHER, RICHANDA	61,666
FLADAGER, JAY	115,995
FLADAGER, KIRA	109,489
FLAMAN, TAMMY	72,414
FLAMAN-DRUMM, LORI	88,449
FLATEN-ORR, BARBARA	57,125
FLENGERIS, MARIA	86,520
FLETCHER, AMBER	91,175
FLETCHER, SHANNEN	55,519
FLOOD, RYAN	90,076
FLOYD, DEVON	61,191
FLOYD, SARAH	51,896
FOELL, JENNIFER	61,726
FORBES, DARREN	90,076
FORD, HENRY	87,854
FOREMAN, ANDREW	81,755
FOREMAN, DALLAS	79,068
FORREST, SALEMA	81,680
FORSTER, HILARY	63,656
FORSYTH, KYLEE	82,220
FORTIER-FRECON, NAOMI	94,999
FOSTER, KENT	85,896
FOSTER, SHERRON	93,588
FOURNIER, ROSANNE	55,965
FOWLER, LESLIE	90,006
FOX, JESSICA	68,393
FOX, SAGE	88,425
FRAESE, SHARON	55,819
FRANK, CHRISTINE	56,878

Name	Amount
FRANKLIN, TERRALEE	79,038
FRASER, KYLA	67,863
FRASER, MIRANDA	61,750
FRASER, PAYDEN	58,370
FREDERICKSON, TERRI	90,076
FREDERIKSEN, BRENDA	87,624
FREDLUND, VICTORIA	57,637
FREI, LISA	120,982
FREI, TAYLOR	63,439
FREY, CARMEN	62,508
FRIARS, APRIL	63,790
FRIES, BRIAN	70,663
FRIESEN, CATHLINE	87,832
FRIGON, JAMES	87,744
FRISK-WELBURN, TANYA	92,491
FROH, LINDA	90,686
FROH, TARA	82,092
FROM, HILLARY	61,493
FRY, RENATTA	90,934
FUCHS, SARAH	60,169
FULCHER, JESSICA	69,083
FUNKE, HENRY	93,921
GABEL, AMANDA	85,272
GABOURY, JEREMY	87,762
GALBRAITH, KRISTY	88,115
GALE, ERIN	88,184
GALENZOSKI, GORDON	68,797
GALLOWAY, SHELLY	50,213
GANES, MARK	70,060
GARDINER, JENNIFER	97,929
GARDINER, SCOTT	85,896
GARNER, LARISSA	79,719
GARRATT, LINDA-LEA	91,945
GARRATT, TARA	100,904
GATES, KRISTA	94,906
GATIN, BRIAN	99,318
GATZKE, LAURIE	141,872
GAUDET, APRIL	71,555
GAUTHIER, SHAWN	57,232
GAVEL, MILISSA	106,423
GEBHART, BRENT	51,376
GEDDES, ERIN	103,265
GEISS, LINDSAY	79,936
GELLNER, LYNDA	94,455
GELOWITZ, DARCY	91,177
GELSINGER, BRENT	66,680
GEORGACACOS, LINDSAY	66,655
GEORGE, JONATHAN	70,616

Name	Amount
GERES, BRENDA	98,076
GERLACH, MELISSA	85,799
GERMAIN, NORMAN	52,522
GERMAN, ALYSEN	69,712
GERRAND, ANDREW	61,906
GERRIOR, MICHAEL	74,854
GERRIOR, STEPHANIE	71,604
GERSPACHER, JOCELYN	86,897
GIAMBATTISTA, KRISTI	84,830
GIBSON, LACY	85,161
GIBSON, SHERI	77,967
GIESBRECHT, MATTHEW	67,699
GILROY, MARJORIE-ANNE	102,367
GILROY, RULENE	97,585
GILROY, WARREN	66,953
GINETZ, KARRIE	73,683
GIRODAT, DALE	120,888
GIROUX, STEFANIE	79,413
GLASS, NANCY	50,586
GLASSER, SHERYL	84,846
GLASSPELL, GEOFFREY	95,585
GLASSPELL, MELISSA	57,352
GLOVER, JUSTINE	81,608
GOBY, BENJAMIN	95,278
GOODE, ERICA	75,078
GOODMAN, TRAVIS	63,973
GORDON, SHERI	63,556
GOSKI, NANETTE	88,958
GOTTSELIG, HEATHER	67,450
GOUDIE, STACEY	59,093
GOUIN, STEPHANIE	64,486
GOULET, KARLA	65,040
GRAF, DAYNA	89,697
GRAJCZYK, KATRINA	70,266
GRANAT, MADELINE	70,959
GRAND, AMANDA	69,829
GRASDAL, PETER	106,705
GRAYSTON, JASON	87,714
GREBINSKY, JORDAN	66,951
GREEN, DAELYNN	66,149
GREENE, CHRISTINE	70,633
GREENSLADE, JEFFREY	95,208
GREGOIRE, TARYN	95,008
GRILL, ALEXANDRA	90,468
GRODECKI, MICHELLE	85,640
GROVER, CHRIS	65,019
GUDEREIT, SHARON	85,350
GUEST, KATHLEEN	69,084

Name	Amount
GUEST, TARA	81,883
GULLACHER, PAUL	90,076
GULLICKSON, KELSEY	66,558
GWILLIAM, PATRICIA	64,072
HAACKE, BRIAN	90,076
HAAS, JUSTINE	63,866
HACK, BREANNE	67,370
HACK, KARIN	85,896
HACKEL, DANIELLE	79,569
HADICAN, STEVEN	90,076
HAGMAN, AMANDA	74,428
HAIG, DEANNA	88,482
HALBERT, GARY	141,872
HALBERT, ROBIN	85,896
HALL, ELDON	85,896
HALL, JODY	90,458
HALL, RYAN	89,803
HALLADAY, TRACEY	78,943
HALVORSON, JANNA	60,364
HAMEL-SROCHENSKI, CAREY	90,770
HAMILTON, CHRIS	52,502
HAMMETT, REBECCA	86,382
HAMON, CALLAN	60,256
HANIAK, SAMANTHA	66,069
HANLINE, DANIEL	85,896
HANSLIP, DONNA	91,816
HANSLIP, HERMAN	50,243
HAQUE, SABREENA	79,965
HARDEN, CHRISTINA	81,458
HARDING, GREGORY	110,546
HARLOS, ERIN	84,609
HARRIS, KAREY	110,259
HARRIS, KATHRYN	118,658
HARRIS, STUART	98,780
HARRISON, JUSTIN	85,896
HARRISON, KATHRYN	90,216
HARRISON, TANIA	88,689
HARRISON, TODD	56,943
HART, DYLAN	64,488
HARTMAN, CHRISTOPHER	82,200
HARTNESS, LORETTA	56,598
HASTINGS, BEVERLY	89,191
HAU, STACIE	72,549
HAUS, RHONDA	113,727
HAYDEN, ANGELIC	60,413
HAYDUK, HILARY	80,959
HAYES, ELLEN	88,149
HAYKO, KIMBERLEY	69,856

Name	Amount
HAYNES, ROSA	72,727
HEDIN, HEATHER	85,080
HEIDEL, GORDON	55,300
HEINEMANN, KEVIN	107,714
HEINEN, LAUNEL	82,327
HEINRICHS, BRAD	58,233
HENDERSON, DAWNA	73,517
HENDERSON, JANELLE	82,471
HENDREN, KATHERINE	85,896
HENDRY, ADRIANNE	90,345
HENRY, JILL	75,329
HENSON, MARGOT	85,902
HERMAN, DEAN	89,673
HERON, DUSTIN	89,238
HERRIDGE, LOIS	165,138
HESELINK, PAULA	168,950
HEUCK, GEORG	92,807
HEYMEN, PETER	51,707
HIBBERT, TERI-LIN	90,467
HICKEY, JORDAN	73,639
HICKIE, JESSICA	62,411
HICKS, ASHLEY	57,100
HICKS, CHELSEY	56,283
HIEBERT, JANICE	84,375
HILLBOM, CAROLYN	85,896
HINCKS, JO-ANN	60,042
HINKS, CHARLENE	95,519
HIPPERSON, ANNA	62,936
HLUSHKO, TREVOR	66,700
HOCK, CYNTHIA	145,161
HODGINS, LORI	85,961
HODGINS, RYAN	85,583
HODGSON, KIMBERLY	87,510
HODSMAN, JESSICA	92,251
HOFF, TANA	87,909
HOFFMAN, GRAHAM	96,848
HOLBROW, DARRYN	91,553
HOLCOMB, CHRISTOPHER	60,834
HOLINATY, CARISSA	82,304
HOLLINGER, SHARMAYN	89,748
HOLLINGER, TAYLOR	90,999
HOLMES, EMILY	67,647
HOLOTA, CARMEN	105,514
HOLSTEIN, LEANNE	89,081
HOLYWELL, SHELLEY	90,076
HOMINUKE, JAMES	75,971
HONE BEST, JENNIFER	81,316
HORDERN, KJERSTEN	84,683

Name	Amount
HORTON, GLENN	72,953
HORVATH, HOLLY	74,160
HORVATH, MELISSA	69,940
HOUK, TRACY	111,337
HOULDEN, BARRY	91,472
HOVE, CARMEN	72,971
HOWARD, APRIL	87,635
HOWARD, KAREN	79,980
HOWAT, KARLA	113,151
HOWATT, TYLER	76,319
HOWELL, MAUREEN	89,421
HOWELL, ROBIN	68,589
HOWIE, LORI	86,840
HOWSE, JASON	92,898
HOWSE, LYNN	93,647
HOWSE-MEISTER, DALE	73,120
HUBBARD, MARNIE	93,078
HUBBARD, TRACY	90,076
HUBENIG, JEFF	120,830
HUBER, CHRISTINE	72,171
HUBER, JENNIFER K	94,830
HUBER, JENNIFER J	90,947
HUBER, SHARI	90,106
HUGHES, CHLOE	69,524
HUGHES, WILLIAM	67,923
HUNTER, CATRINA	78,110
HUNTER, MORGAN	70,060
HUNTER, RENAE	71,619
HURLBERT, NINA	87,542
HURRELL, RITA	77,057
HUSBAND, MARK	87,510
HUTTON, ANGELA	104,309
HUTTON, SHANNON	85,896
IBBOTT NEISZNER, HILLARY	113,318
INGENTHRON, LACEY	74,714
INGOLA, JORDAN	67,909
IRVINE, JESSICA	57,091
ISTACE, DANIELLE	90,643
JACKSON JENSEN, KRISTOPHER	52,002
JACKSON, KAREN	91,873
JACKSON, KIRSTEN	75,545
JACKSON, LINDSAY	98,244
JAINDL, EDWARD	50,771
JAMIESON, KENZIE	92,839
JAN, KRISTOPHER	88,213
JANSSEN, JASON	89,158
JANZEN, LARA	92,913

Name	Amount
JARRETT, PHYLLIS	71,791
JAY, MICHELLE	60,028
JEANNOT, ARMAND	85,896
JENSEN, COLIN	110,772
JO, JAMES	95,208
JOHNS, BRITTANY	73,805
JOHNS, DYLAN	90,832
JOHNSON BECHARD, MYVANWY	90,717
JOHNSON, ALYSSA	78,489
JOHNSON, CATHY	53,344
JOHNSON, DONALD	55,428
JOHNSON, JACQUELINE	63,949
JOHNSON, PARRY	86,945
JOHNSON, SCOTT	90,076
JOHNSON, TRACY	93,121
JONES, KEYAIRA	58,213
JONES, LISA	77,062
JONES, LORI	56,551
JONES, TYLER	86,838
JONES-LEIBEL, KIMBERLY	90,562
JORDENS, SHARON	90,770
JOSEPHSON, CORBY	85,896
JOSEPHSON, RYAN	106,643
JOST, SANDRA	87,820
JUDGE, LAURIE	87,590
KADLER, TAMMY	59,033
KALUZA-HUGHES, CHRISTINA	100,676
KAMBOZ, INDERJIT	94,437
KANELLOPOULOS-PERENT, FOTINI	85,346
KANKINDI, ALICE	53,202
KANNENBERG, BRETT	65,220
KARDYNAL, RYAN	87,643
KASPRICK, JASON	114,270
KEARSE, TIFFANY	52,411
KEEFE, SARAH	90,076
KEIL, TRUDY	94,896
KEIR, KELLY	90,319
KELLYMAN, JENNIFER	82,220
KERR, EMMA	75,715
KERR, INGRID	81,232
KERSTER, DARIAN	62,471
KESHANE, SARAH	90,202
KEYES, CHRISTOPHER	120,615
KIMBLEY, ALISON	73,665
KING, COLLEEN	83,851
KING, NANCY	95,293

Name	Amount
KIRSCH, KAELA-LEE	68,502
KJELDTSEN, DAVIN	94,412
KLASSEN, TRACEY	73,640
KLASSEN, TRUDY	71,489
KLEIN, JOELLA	91,203
KLEISINGER, DONNA	96,184
KLEPPE, STEFANI	63,115
KLOTZEL, PHILIP	90,578
KLUMPP, KIMBERLEY	88,387
KNELSEN, CORINNE	94,508
KNOBLAUCH-SCHOEPP, SHERRY	114,431
KNOLL, AIMEE	85,975
KNOLL, MICHAEL	91,479
KOBER, KARLA	68,296
KOCH, MICHAEL	83,349
KODAS, MARY	96,596
KOHLER, GISELA	53,628
KONDRATIUK, JILLIAN	68,145
KOPEC, SYNDEE	91,468
KORCZAK, PAMELA	89,304
KOROLUK, ROBYN	86,010
KORPAN, GREGORY	78,046
KOT, JANIS	92,182
KOTYLAK, LAURA	85,986
KOUADIO, CHRISTELLE	62,508
KOWALYSHYN, LISA	98,840
KOZACK, TODD	87,356
KRAMER, ERIN	77,511
KRAMER, JENNIFER	84,312
KRASSMAN, TRISTA	81,015
KRENBRINK, TRACY	59,122
KRETSCHMER, MARDI-JANE	92,327
KROGSGAARD, BERNARD	67,691
KROGSGAARD, TORI	77,634
KRUG, KARI	73,026
KUKURA, LORI	123,457
KULLMAN, ELAINE	91,154
KUNTZ, ASHLEY	74,037
KUNTZ, NANCY	86,880
KUNTZ-ZECH, SHAELA	99,944
KUPPENBENDER, LINDSAY	69,356
KUZ, LAURA-LEE	89,541
KYDD, AMANDA	62,968
KYDD, SARAH	83,438
LABAR-AHMED, LAUREL	95,208
LABAS, JILL	69,896
LABUIK, TARA	78,151

Name	Amount
LAFONTAINE, LANA	95,442
LAMB, MICHAEL	89,373
LAMPORT, ERIN	94,589
LANDGRAF, LISA	92,619
LANG, RHONDEAN	95,320
LANGILL, JARA	88,182
LANGMAIER, ANDY	66,920
LANIGAN, MIRIAM	51,988
LAPCHUK, SASHA	94,076
LAPCHUK, WANDA	100,267
LAPLANTE, TERESA	89,542
LARKIN, ANGELA	83,950
LAROCQUE, MEREDITH	64,349
LAUZON, AMANDA	66,826
LAWRENCE, DARCY	93,784
LAWRENCE, KIM	95,208
LAWSON, AMY	88,558
LAYCOCK, KATHLEEN	57,606
LAZAROU, THEODOROS	109,218
LAZAROU, WENDY	70,694
LAZURKO, DINA	65,471
LAZURKO, TARA	57,368
LEACH, JENNIFER	88,084
LEAL, VICTOR	50,035
LEASK, HEATHER	67,487
LEBLANC, BERNADETTE	114,122
LECH, KAMILLE	108,819
LEE, GEORGINA	71,792
LEE, NIGEN	80,895
LEE, RORI	98,656
LEHRER, JAMES	87,802
LEIB, SHANNON	86,016
LEIBEL, LORENA	113,101
LEIER, KENDRA	56,049
LEIER, MICHAEL	99,944
LEITNER, JOANNE	98,928
LEITNER, PERRY	97,636
LEKIVETZ, JENNIFER	91,410
LEMIEUX, RENEE	73,446
LEMIEUX, SYDNEY	64,929
LEMMONS, JASON	72,406
LENICZEK, KAREN	87,252
LENIHAN, KELSIE	84,581
LENTON-YOUNG, MARTA	104,729
LEPAGE, ROGER	86,449
LERMINIAUX, LUC	168,950
LESHCHYSHYN, RAELENE	64,916
LESLIE, DENISE	90,076

Name	Amount
LEUNG, LYDIA	78,063
LEUPOLD, JUANITA	95,166
LEURER, KIMBERLY	72,928
LEVASSEUR, JENNIFER	63,453
LEVERS, TRENT	89,764
LEVESQUE, MARIO	109,578
LEWIS, CHARLENE	77,270
LEWIS, HEATHER	90,076
LEWKO, KELLI	77,292
LEWRY, CALANDRA	98,773
LICHTMAN, SANDRA	79,530
LIMOSNERO, CARLO	51,212
LIPINSKI, BRUCE	168,950
LITTLE, JAMES	73,302
LITTLE, MELANIE	109,269
LITZENBERGER, BLAIR	119,471
LLOYD, DARREN	94,582
LOBB, BRIAN	96,719
LOCK, MELISSA	89,450
LOCKERT, JASON	69,759
LOEPPKY, CHERYL	85,896
LONGMAN, SARAH	141,872
LONGMOORE, DYLAN	69,598
LONIE, KELSEY	50,402
LOOYSEN, JEFFREY	76,202
LORENZ, MARCEL	93,215
LOSIE, JENNIFER	92,070
LOTHIAN, CURTIS	90,706
LOWEY-CHIMILAR, TANNIS	118,891
LUBA, JANICE	96,705
LUBENKO, LUBA	90,122
LUDTKE, NICOLE	83,042
LUEKE, TOVE	61,829
LYNCH, COLLEEN	91,432
LYNCH, JESSICA	53,894
LYONS-MOUYIOS, JENNIFER	85,602
MABUNDU, ANNE-MARIE	58,410
MACAULAY, SUSAN	93,117
MACAULAY, WILLIAM	95,208
MACDONALD, KAREN	95,602
MACDONALD, MITCHELL	64,023
MACDONALD, TRACY	90,694
MACHIN, KEVIN	51,341
MACHMER, LAURIE	76,494
MACHNAIK, LISA	85,740
MACKAY, DONNA	95,982
MACPHAIL, THERESA	60,413
MACPHERSON, BETSY	85,584



Name	Amount
MACPHERSON, KATHERINE	92,925
MADHUR, DAYA	74,545
MADIRATTA, JESSICA	79,031
MAERTENS, DARREN	52,736
MAERTENS, MATTHEW	62,332
MAFFENBEIER, DARRELL	88,060
MAGOTIAUX, TANYA	88,082
MAGUIRE, KALEIGH	64,364
MAH, MELISSA	86,143
MAHONEY, ADRIENNE	61,785
MAHONEY, DELEE	88,285
MAIER, MARIAN	97,876
MAIERHOFFER, JOSEPH	147,969
MAILHOT, JONI	67,552
MAKRIS-NAGEL, MARIA	82,805
MALCOLM, SCOTT	63,129
MALLETT, MICHAEL	95,208
MALLORY, ANGELA	81,883
MANASTYRSKI, KAYLEIGH	67,830
MANN, LISA	74,202
MANNING, TUSAUNA	90,711
MANTEI, MEIGHAN	90,049
MANUEL SOUTH, SHELLY	91,453
MANZ, JIM	89,151
MARCHANTALER, JASON	90,076
MARCHANTALER, SHAUNE	90,076
MARIO, TERRY	106,511
MARKESTEYN, MICHAEL	92,584
MARKWART, KIMBERLEY	112,389
MARSDEN, CHRISTOPHER	52,783
MARSHALL, CHAD	87,132
MARTENS, PERRY	86,085
MARTINEZ, ELMER	51,002
MARTINSON, SHERMAN	85,654
MASTALIER, ARLENE	85,449
MASTEL, TRACY	96,559
MATHESON, KRISTY	88,225
MATHIES, JENNIFER	92,870
MATICHUK, HEATHER	50,769
MAXIE-POITRAS, TANJA	88,407
MAXWELL, JEFFREY	91,090
MAYER, JULIE	54,046
MAYER, SARA	55,063
MAZHAR, RASHIDA	74,618
MARTHUR, AMANDA	72,394
MCCAW, CINDY	59,502
MCCAW, MATTHEW	104,729
MCCHESENEY, ELANN	66,772

Name	Amount
MCCLELLAND, LYANE	69,284
MCCONKEY, TAYLOR	68,253
MCCORMICK, JOLENE	85,482
MCCRISTAL, HAILEY	68,796
MCDIVITT, KRISTA	74,294
MCDONALD, ALLYSON	93,907
MCDONALD, AMY	69,790
MCDONALD, DAVID	73,830
MCDONALD, JOAN	89,414
MCDOWELL, DIANA	96,744
MCFADDEN, TIMOTHY M	88,694
MCFADDEN, TIMOTHY J	51,309
MCFADYEN, CINDY	98,458
MCFETRIDGE, BRIANNE	86,492
MCGEOUGH, LAURIE	85,583
MCGILLIVRAY, CATHY	107,186
MCGURRAN, JOSEPH	77,381
MCINTOSH, LAURA	87,796
MCINTOSH, VANESSA	65,383
MCKAY, BARRY	86,777
MCKAY, JUSTIN	61,260
MCKAY, KERRI	90,863
MCKAY, MEGAN	64,123
MCKEE, IVY	92,027
MCKENZIE, JANINE	70,556
MCKENZIE, KOLA	95,576
MCKENZIE, SANDRA	50,347
MCKENZIE-COX, MAXINE	97,526
MCKEOWN, DARCY	118,582
MCKILLOP, IAN	118,711
MCKILLOP, MICHELLE	85,896
MCKILLOP, SCOTT	95,673
MCKIM, LAUREN	72,095
MCKINNA, ALISSA	89,763
MCLAREN, IAN	91,846
MCLAREN, LAINE	57,489
MCLAREN, SCOTT	100,186
MCLEOD, DARLA	51,861
MCLEOD, ERIN	95,208
MCMAHON, JUDITH	97,840
MCMANN, BRET	67,015
MCMARTIN, JODI	86,952
MCMILLEN, KRISTA	71,380
MCMILLEN, SHAYNE	103,587
MCMULLEN, ALYSSA	71,320
MCMURDO, KIMBERLEE	88,637
MCMURTRY, BONNIE	86,176
MCNABB, NATALIE	92,561



Name	Amount
MCNABB, PATRICK	66,095
MCNAIR, TRICIA	90,076
MCNUTT, KRISTEN	59,676
MCPHERSON, KRYSTAL	118,772
MCRORIE, CATHARINE	93,570
MCTAGGART, SCOTT	62,472
MCWILLIAMS, ALLEN	85,896
MEDL, DEREK	98,142
MEENAN, DARLA	90,982
MEIER, SHERYL	95,052
MEJIA, LEANNE	102,446
MELNECHENKO, BRANDAN	92,303
MELNECHENKO, LORRI	92,671
MELNYK, HEATHER	89,171
MEREDITH, KENNETH	125,994
MEREDITH, SHARON	90,076
MERK, CHRISTOPHER	62,359
MERK, JENNIFER	66,501
MERKLEY, RAELYNNE	94,599
MEYER, KELLEY	93,899
MEYERS, LANA	89,833
MIEZIANKO, DEAN	122,430
MILIOKAS, KAREN	98,000
MILLAR, LEE	88,436
MILLAR, TYRONE	88,449
MILLER, BLAINE	77,439
MILLER, CHERA	92,656
MILLER, MIRANDA	78,833
MILLIGAN, LORI	75,370
MINOR, JOANNA	85,579
MINTER, JENNIFER	95,208
MISSAL, AMY	57,869
MISSENS, LEAH	86,778
MITCHELL, IAN	105,726
MITCHELL, LINDA	98,780
MITCHELL, TANA	100,052
MOFFATT, JESSICA	107,846
MOHR, REBECCA	66,549
MOLLER, DWIGHT	63,890
MONTAGUE, NICOLLE	84,474
MONTAGUE, RENEE	77,693
MONTGRAND, WINSTON	80,573
MOONEY, PATRICK	119,238
MOORE, PATRICK	90,076
MOORE, SUSAN	99,475
MORAN, ROBERT	70,663
MORGAN, MARSHALL	66,194
MOROZ, AMY	85,583

Name	Amount
MORPHY, ANDREA	95,655
MORRIS, COLLEEN	86,800
MORRIS, KIM	54,491
MORROW, ELISE	75,672
MORROW, NICOLE	76,114
MORTENSEN, ALEXANDRA	67,609
MOSER, JESSICA	83,918
MOSIONDZ, LANDON	67,266
MOSKAL, LYNDSAY	83,298
MOSSMAN, MEGAN	59,933
MOTLIK, SCOTT	81,891
MUCHA, SANDRA	92,125
MULHOLLAND, IAN	81,268
MULLER, JASON	70,613
MUNRO, JASON	101,098
MUNSON, KRISTA	110,730
MURRAY, ASHLEY	77,242
MURRAY, CONNIE	93,193
MUSLEH, JUDY	85,896
MUSQUA, MURRAY	67,985
MYRAH, ASHLEY	66,832
NADARAJAH, NOLAN	55,613
NADOROZNICK, SAMIRA	87,639
NAGEL, KARI	93,173
NAGEL, WILLIAM	84,831
NAMETH, TRICIA	67,826
NAULT, TAMMY	82,530
NEETZ, CLAUDINE	96,748
NEITHERCUT, LORNE	90,076
NELSON, ALANA	92,861
NELSON, CHANTELE	71,728
NELSON-GOETZ, DIXIE	122,525
NEINSON, BRIAN	83,811
NEINSON-CATLEY, LISA	115,206
NESBITT, BRITTANY	69,023
NESLAND, JESSICA	66,812
NEUFELD, BARRY	87,046
NEUFELD, COLIN	61,896
NEUFELD-RUETZ, JANINE	95,534
NEULS, SETH	121,528
NEUSTAETER, DANNY	72,722
NEWMAN, ALISON	88,720
NEWMAN, ROBERT	92,791
NICHOLSON, CARA	91,957
NISKALA, AIDAN	62,370
NISTOR, STARLA	117,999
NIXDORF, ANGELIKA	72,087
NIXON, DWILA	94,338

Name	Amount
NIXON, JORDAN	63,460
NOLET-NERENBERG, CHANTAL	88,690
NORBECK, ALLISON	92,491
NORDIN, PHIL	93,588
NORMAN, CURTIS	92,262
NORMAN, JASON	113,218
NOYES, ELLEN	88,964
NYE, BEVAN	68,375
OBERKIRSCH, RAQUEL	62,167
OCHITWA, NYSA	78,698
O'DONNELL, CHANTELLE	86,396
O'DONNELL, LORAINÉ	109,189
O'HALLORAN, JODI	91,325
OLESON, JENNIFER	99,944
OLLIVER, BRENDA	85,896
OLSON, MIA	68,654
OLSON, WENDY	90,768
OLYNICK, STARLA	92,762
OLYNYK, DARCY	92,469
OLYNYK, ORIE	83,411
ONIEU, CARLEEN	93,361
ORBAN, KELLY	58,799
ORTHNER, CYNTHIA	90,122
ORTMAN, KYLA	75,430
OSBORNE, LEXY	56,872
OSTAPOVITCH, BRENDA	90,082
OSTAPOVITCH, LORETTA	90,076
OSTEN, BRENDA	90,150
OTTENBREIT-BORN, WYBIUS	96,207
OVERBY, SHANE	117,349
OVERHOLT, MELISSA	90,120
PALMER, LAUREN	56,045
PALUCK, SARINA	70,683
PANKEWICH, CORINNE	77,148
PANKO, KELSEY	127,627
PANKO, MICHAEL	112,201
PANKO, SAFFRON	66,045
PAOLI, LORETTA	94,912
PAPP, MICHELLE	91,043
PARISIEN, KEVIN	90,242
PARISIEN, STEVEN	85,896
PARK, DANIELLE	81,891
PARK, DENNY	72,744
PARK, HOLLY	66,919
PARKER, CANDACE	87,854
PARKER, CHAD	95,208
PARLEY, JUDY	104,729

Name	Amount
PARR, ALLISON	84,448
PARR, JESSICA	82,651
PASKIMEN, RUSSELL	72,113
PASKIW, DANNY	93,928
PATERSON, MELISSA	69,586
PATRON, JOANNE	62,813
PATTERSON, CHRISTINA	66,597
PATTERSON, DEANNA	66,003
PATTERSON, JANINE	73,344
PATTERSON, JANNE	89,763
PATTERSON, TAMMY	87,491
PAYOT, CHANTELLE	85,819
PEACE, RICHARD	89,764
PEARCE, BLAINE	86,880
PEARCE, LOIS	94,505
PECHEY, KAMA	93,681
PEDSCALNY, KAREN	91,897
PEEVER, STACY	68,935
PELLETIER, DEANNA	85,896
PELLETIER, FRANCOISE	105,302
PELLETIER, JUSTIN	66,057
PELLETIER, SANDRA	72,073
PELLETIER, THERESA	85,951
PELLING, ANDREW	107,554
PENNETT, DANE	80,187
PENNINGTON, THERESA	97,634
PENNY, MARK	87,717
PEREPELUK, KIM	95,442
PERKINS, RAYLEE	70,494
PERRY, JEFFREY	95,431
PETER, NESHICA	64,443
PETERS, BRITTANY	79,406
PETERS, DARREN	97,074
PETERS, DEVON	60,265
PETERS, MICHELLE	78,223
PETERS, SCOTT	88,990
PETERSON, BETHANY	74,362
PETERSON, KRISTINA	66,657
PETERSON, MEGAN	68,752
PETRULIAS, SPELIOS	51,793
PHILLIPS, ROBERT	109,656
PICARD, KARALYN	86,925
PICARD, REBEKAH	74,717
PIERACCI, CARLA	86,218
PILUK, SARAH	69,777
PLANT, BROOKE	63,805
POETKER, ALEXANDRA	62,862
POKOYOWAY, TYLER	92,724

Name	Amount
POLL, STEPHEN	96,136
POLLOCK, KELLY	75,720
POLSFUT, NATHAN	65,149
POMINVILLE, LESLIE	93,044
PON, TERRANCE	95,208
PORRAS, VALESKA	63,828
POSSBERG, STEPHANIE	57,558
POTTER, KRISTINA	92,139
POTVIN, ALEXANDRA	65,429
POTVIN, JOSEPH	64,517
POWELL, ERIN	86,851
POWELL, LISA	95,208
POWELL, SANDRA	111,649
PREECE, CAROL	90,412
PRICE, KRISTA	86,720
PRINGLE, KRystal	75,149
PRITCHARD, GARY	85,896
PROSOFSKY, PETER	93,921
PROUD, KAREN	85,583
PROULX, CRYSTAL	79,338
PROULX, GILBERT	87,822
PURTILL, EDWARD	89,074
PURYK, NICOLE	76,443
PUTZ, NICOLE	75,020
PYLE, BRADFORD	85,896
QUINNEY, SHAUN	88,656
RACETTE, DEREK	87,913
RACETTE, SCOTT	50,383
RACETTE, TRICIA	89,976
RADFELDER, KARLI	59,673
RAEDEKE, RONALD	60,731
RAHMAN, MOFIZUR	54,034
RAMADAN, NARMEEN	88,226
RAMAGE, SOPHIE	92,451
RANDALL, SARA	94,582
RANFORD, AMY	72,066
RANSOM, BRIAN	64,630
RASMUSSEN, ALEXANDER	87,646
RATT, TAMMY	77,185
RAYNER, DALE	92,405
READY, CATHERINE	70,586
READY, JULIE	56,624
REAVLEY, SHARON	108,468
REDANT, YVONNE	86,036
REDEKOPP-MCKEOWN, JUANITA	141,872
REED, CHRISTOPHER	92,381
REED, MORGAN	168,950

Name	Amount
REED, SHELLY	103,090
REEVE, NICOLE	78,394
REIMAN, VICTORIA	77,518
REIN, RHONDA	58,179
REMPEL FURRY, TRACY	90,931
REMPEL, SACHA	67,052
RENWICK, COREY	87,567
RENWICK, GILLIANE	68,290
RENWICK, JONATHON	77,493
REOCH, KELLEY	89,754
REPSKI, DENEEN	85,896
RESCHNY, ALICIA	90,076
RENET, JEANNETTE	111,765
REYES, MARIA	57,494
RICE, BRYAN	79,862
RICE, CINDY	87,660
RICE, THOMAS	88,988
RICHARDS, JOHNSLYNE	80,374
RICHARDSON, GRAHAM	64,740
RICHE, DALE	70,704
RIDDELL, CARA	86,421
RIDGWAY, COLLEEN	89,161
RIFFEL, CHRISTOPHER	90,076
RILLING, KAREN	61,156
RILLING, MEGAN	57,334
RILLING, MICHAEL	93,659
RILLING, RODNEY	123,278
RILLING, SHARON	85,896
RINK, REBECCA	71,329
RIOU, JAIME	86,010
RIPPLINGER, AMY	85,287
RISSLING, MICHAEL	90,706
ROBERTSON, JANE	100,951
ROBINSON, FRASER	72,893
ROBINSON, JENNIFER	77,975
ROBINSON, JENNIFER	60,284
ROEMER, TRACEY	90,076
ROGAL, JUNE	52,557
ROGERS, CYNTHIA	94,812
ROGERS, KRISTI	73,747
ROGERS, RYLAN	66,507
ROLAND SEMENCHUCK, MICHELE	109,020
ROPE, MARIAH	61,341
ROSBROOK, KYLE	74,613
ROSCHUK, RENEE	63,919
ROSENGREN-HULTGREN, KERRILYN	52,859

Name	Amount
ROSENKRANZ, KAITLYN	72,808
ROSS, JODIE	88,446
ROSS, SHAWN	58,118
ROY, JACQUELINE	90,181
ROZDEBA, JOE	50,711
RUF, MARK	85,786
RUGG, ROCHELLE	97,737
RUGGIERI, KARLA	63,053
RUITER, MEGAN	68,124
RUSCONI, CLIFFORD	95,719
RYBA, TAMARA	71,887
SADOWSKY, KIM	85,896
SAGEER, SAMINA	68,735
SAKATCH, JACQUELINE	93,888
SANCHUCK, SHANNON	90,890
SANDBERG, THOMAS	90,076
SANDOMIRSKY, JESSICA	84,832
SANDOMIRSKY, MICHELLE	89,095
SAUL, WANDA	109,489
SAWCHYN, MACKENZIE	94,326
SCARFE, JEANNE	99,990
SCHACK, WILLIAM	91,106
SCHAFER, CHRISTIE	93,785
SCHAPANSKY, NATALIE	88,268
SCHENHER, SANDRA	86,432
SCHERLE, ASHLEY	71,452
SCHIENBEIN, MICHAEL	63,390
SCHINDELKA, JOEL	94,499
SCHLENKER, ADAM	54,801
SCHMIDT, VONNIE	67,557
SCHNEIDER, JONATHAN	88,803
SCHNELL, CELESTE	73,939
SCHOENROTH, CHRISTINE	82,453
SCHROEDER, KIM	85,896
SCHUCHARDT, SARAH	66,823
SCHULTZ, AMY	89,318
SCHUSTER TURNER, EMORY	78,389
SCHUTTE, ASHLYN	62,519
SCHWANN, LISA	94,173
SCHWARTZ, CARLENE	81,444
SCHWARTZ, JAMIE	86,713
SCHWINDT, SHANE	83,083
SCOTT, ANGELA	80,860
SCOTT, JODI	85,896
SCOTT, TRICIA	89,759
SEBASTIAN, DANIELLE	85,896
SEBASTIAN, GLENN	50,202
SEIFERLING, KAREN	54,340

Name	Amount
SEIFERT, CANDICE	92,561
SEIFERT, CURTIS	120,006
SEITZ, JAN	90,597
SELIMOS, SOULA	89,391
SENFT, ASHLEY	73,048
SENTES, JOLENE	86,407
SENTES, SHELLEY	89,495
SEWELL, JENNIFER	93,510
SEXON, ROCHELLE-ANN	66,680
SEYMOUR, DAINA	85,719
SHAKESPEARE, SANDRA	88,643
SHAMEL, JASON	60,789
SHARMA, SABINA	62,843
SHAW, ERIN	92,414
SHAW, PAMELA	57,346
SHIPLACK, MARIN	77,117
SHIRE, MATTHEW	72,953
SHUBA, SUZANNE	74,142
SHUKIN, BRENDA	53,035
SILVERTHORN, SHANNON	88,532
SILVIUS, MICHAEL	72,441
SIMPSON, ANDREW	78,841
SIMPSON, RYAN	51,375
SINCLAIR, BRADLEY	88,352
SINGH, AMY	81,671
SINHMAR, DALJEET	87,091
SIPPLE, AIMEE	85,896
SIROIS, ANDREA	78,092
SISON, ANELYN	70,605
SITTER, AMIE	88,798
SIVERTSON, KRISTI	70,332
SKLAR, ADRIENNE	90,116
SKOGBERG, LORI	95,964
SKRYPNYK, KEELEY	94,358
SLACK, LAURA	67,147
SLOBODIAN, MICHAEL	69,686
SMITH, CHALYN	79,305
SMITH, DAVID	89,697
SMITH, FIONA	96,432
SMITH, JODIE	90,076
SMITH, LAURIE	86,828
SMITH, MARIE	94,912
SMITH, MARISSA	72,551
SMITH, MELODIE	90,480
SMITH, MICHELLE	66,075
SMITH, RYAN	94,934
SMITH, SHAUNA	95,231
SMITH, STEPHANIE	86,228

Name	Amount
SMITH, TARA	78,174
SMITH, TROY	69,909
SOJONKY, ARLENE	89,886
SOMERS, LAWRENCE	118,522
SOMERS, TRACEY	86,208
SOMMERFELD, JODIE	87,845
SONNTAG, JODIE	67,396
SORRELL, TONI	57,792
SOTROPA, BRENDA	85,896
SOUTAR, SANDRA	88,381
SPASOFF, TAMARA	101,941
SPEERS, CARI	86,531
SPOCK, PAMELA	106,580
SPRUNGALA, ALISA	87,899
STALLARD, PAUL	73,639
STANGEL, SHAWNA	103,944
STANIFORTH, JASMINE	68,504
STAUDT, DONNA	56,219
STAWARZ, DEANNE	91,638
STECIUK, RICKY	161,913
STENNES, LINDSAY	78,366
STEPHAN, RENEE	141,872
STEPHEN, LEONA	89,684
STEPHENSON, JANET	85,149
STERLING, RONALD	78,703
STETNER, LINDSAY	80,099
STEVELY, RENNAE	85,953
STEVENS, BRENDAN	94,582
STEVENSON, BRENDA	84,397
STEVENSON, BRIAN	85,896
STEVENSON, RHONDA	83,142
STEVENSON, VICTOR	96,238
STEWART, DARRYL	96,591
STINSON, CRAIG	79,902
STINSON, DANIELLE	101,963
STINSON, SHANDRA	60,789
STIRLING, HEATHER	95,719
STOCK, SHAWN	61,910
STOCKEN-POITRAS, RACHELLE	79,846
STOFFEL, ANTHONY	54,923
STOUSE, CHARMAINE	89,163
STREIFEL, LYNELL	82,540
STROEDER, ELIZABETH	86,291
STRUTHERS, ETHEL	95,208
STRYKIWSKY, VANESSA	53,785
STUART, LINDSAY	61,549
STUDLIN, KAREN	85,896
STUMPH, MICHAEL	72,193

Name	Amount
STUSEK, SHERYL	88,694
SUNDEEN, JEREMY	88,852
SURKAN, RANDI	89,732
SURKAN, SANDRA	87,842
SURKAN, SARAH	71,881
SUTHERLAND, KELSIE	60,489
SVEINSON KUNTZ, SHERRAN	101,432
SVEINSON, DARYL	90,908
SWANN, LISA	62,714
SWEDBURG, KALEN	77,887
SWEENEY, TIMOTHY	84,594
SWIFT, AUBREY	86,494
SWITZER, ANGELA	95,294
SYKES JONASSON, LISA	87,624
TAIT, BEVERLEY	93,541
TAMAYO, EDWIN	58,934
TAMELING, KRISTA	89,318
TANNER, JENNA	84,578
TARR, PAMELA	90,076
TAUQEER, SAJADA	57,153
TAYLER, REBECCA	88,889
TAYLOR, ANDREA	87,853
TAYLOR, CONSTANCE	65,767
TAYLOR, JANINE	94,986
TAYLOR, JENAYA	64,418
TAYLOR, MICHAEL	94,186
TAYLOR, SAMANTHA	85,684
TAYLOR-NEALE, DIANE	90,076
TAYPOTAT, JACQUELINE	85,584
TEMPLE, IAN	76,553
TERHORST, JODI	51,706
TERLESKY, DAVID	72,561
TERRY, COREY	111,045
TERRY, DENISE	89,764
TESSIER, KIMBERLY	87,542
THACKER, ELIZABETH	71,669
THAKKER, SEJAL	99,944
THERRIEN, ELIZABETH	69,029
THIES, BRITTANY	86,817
THIESSEN, DALLAS	73,026
THOLL, ALMA	74,142
THOMAS, ERIN	75,317
THOMAS, JONATHAN	81,907
THOMAS, MARK	52,336
THOME, SIDNI	65,698
THOMPSON, KATE	122,463
THOMPSON, SANDRA	101,637
THOMSON, COURTNEY	95,579

Name	Amount
THULL, KAREN	100,629
TODOROVICH, CATLYN	59,451
TOEWS, CORINNE	91,930
TOEWS-URBAN, ALEXANDRIA	73,483
TOFFAN, CALVIN	97,871
TOMCHUK, MICHAEL	112,681
TONIELLO, CYNTHIA	92,281
TONIELLO, FRANCO	51,848
TOPOROWSKI, ALANA	57,274
TOPP, ROSEANNE	89,318
TORGUNRUD, IRIS	72,263
TOTH, CHARLES	85,896
TRAIL, CANDACE	95,210
TRAIL, IAN	100,314
TRAKALO, TERESA	86,812
TREMBLAY, BRIAN	50,822
TREMBLAY, LEIGH	62,325
TRITHART, KAREN	87,035
TRUONG, CATHY	124,300
TSAKAS, MARIA	89,045
TUNISON, JILLIAN	86,676
TURBUCK, ANDREW	85,207
TURBUCK, JESSICA	88,938
TURNBULL, TRACEY	84,832
TURNER, ARIANN	64,480
TURNER, DEREK	71,053
TURNER, PAMELA	85,272
TURNER, PETER	95,208
TURNER, SHELLY	86,667
TYMIAK, PHILLIS	97,490
UHRICH, ILONA	91,549
ULRIKSEN, ANDREA	90,966
UNRUH, GABRIELLA	85,896
URBAN, GRANT	103,903
UY, ALLAN	50,777
VALIAHO, BRENDA	95,208
VALLEY, JANET	62,078
VAN BUEKENHOUT, DANIEL	134,061
VAN DUSEN, ERIK	103,587
VAN DUSEN, HEIDI	85,947
VAN LUVEN, SHEA	77,432
VANCISE, CAITLYN	83,971
VANCISE, ROBERT	89,146
VANDERHOOF, TIMOTHY	95,620
VARGO, TRACEY	98,383
VEIKLE, GAIL	99,754
VERVILLE, SIMONE	115,218
VIBE, TESSA	65,560

Name	Amount
VICKARYOUS, JAMES	83,352
VIERLING, JACQUELINE	89,859
VIHER, PAULA	63,413
VILLENEUVE, DAWN	83,589
VINDEVOGHEL, LINDSAY	89,441
VOGEL, ARIANA	62,748
VOLLMAN, RAEGAN	86,777
VONAU, JOANNE	93,183
VUONG, SARAH	81,964
WADDELL, BRODY	54,979
WADE-CUMMINGS, RICHARD	69,437
WADE-CUMMINGS, RILEY	65,485
WAGNER, JANELLE	102,278
WAGNER, NATHAN	66,370
WALDRON, MELANIE	83,972
WALL, CATHERINE	58,767
WALL, LEANNE	51,222
WALLACE MARKESTEYN, LISA	91,173
WALLACE, MICHELLE	85,019
WALL-COUGHAN, SARAH	90,883
WALTER, MICHAEL	192,418
WALTON, ERIN	90,076
WANDY, SARAH	69,361
WANG-RESCHKE, APRIL	103,272
WARD, JILLIAN	74,291
WARNECKE, CHRISTOPHER	85,896
WARNER, AARON	70,434
WARNYCA STRECKER, KAREN	93,260
WARREN, BRIAN	86,759
WARREN, DEVIN	92,220
WARREN, HEIDI	75,308
WARREN, PATRICIA	99,407
WATERS, TARA	87,416
WATKIS, JUAN-MARIE	90,379
WATTS, WENDY	100,062
WAUGH, MONIQUE	90,615
WEBB, ROBERT	59,956
WEBER, CHRISTOPHER	90,837
WEBER, JOANNE	95,208
WEES, DEANNA	85,063
WEICHEL, GARRY	62,441
WEICHEL, LISA	97,650
WEINRAUCH, JENNIFER	94,065
WEIR, GABRIELLE	86,993
WEIR, JANESSA	69,663
WEIR, TED	85,896
WEISBROD, MEGAN	79,856
WEISGARBER, MICHAEL	94,499



Name	Amount
WELLS, ANNE	74,503
WENDELL MCINTYRE, KYLA	70,572
WENGER, PAMELA	92,383
WENINGER, BRIAN	86,421
WENZEL, JILL	96,822
WESLEY, ROBERTA	88,760
WESTON, DEAN	51,473
WHARRAN, TRACY	85,104
WHITE, CASSIA	85,774
WHITE, MICHAEL	104,729
WHITING, MARK	138,585
WHITTLE, MEHLEY	55,550
WIENS, JACQUELINE	92,561
WILHELMS, ERICA	66,497
WILKES, ROBERT	73,234
WILKINSON, CRYSTAL	85,589
WILKINSON, ROBERT	93,013
WILKINSON, TRAVIS	90,996
WILLIAMS, ADAM	79,421
WILLIAMS, DEBORAH	90,683
WILLIAMS, JILLIAN	91,289
WILLIAMS, LISA	93,216
WILLIAMS, TYLER	91,449
WILSON, BARBARA	87,068
WILSON, KIMBERLEY	80,462
WILSON, LYNDSIE	59,680
WILSON, MARK	94,812
WILSON, TARALYNE	75,900
WILYMAN, TONY	85,896
WINCHESTER, KEVIN	50,855
WING, ROBERT	64,773
WIRLL, HOPE	69,209
WISNIEWSKI, JEFFREY	90,955
WISZNIAK, LINNEA	91,259
WITTAL, ERIN	93,966
WLOCK, JANA	86,632
WOOD, LYNDSAY	65,629

Name	Amount
WOOD, RYAN	97,891
WOOD, TERESA	93,697
WOODARD, MARLIS	85,472
WOOLLEY, KAREN	54,342
WOTHERSPOON, STEPHANIE	92,016
WRIGHT, WILLIAM	87,636
WURM, TASHA	83,408
WYATT, JENNIFER	89,071
XHAFERI, JOCELYN	81,218
YANOSHEWSKI, THERESA	88,689
YANTZ-BARTON, ELEISHA	80,305
YARNTON, DEVIN	63,339
YARNTON, LUCAS	65,222
YASINOWSKI, CARRIE	90,076
YEA, STACEY	90,076
YEE, KAITLEN	72,348
YEMBA, TARA	94,896
YESKE, KEVIN	88,381
YESKE, TRUDY	60,356
YIM, SHELLEY	87,968
YOUCK, ANDREA	89,450
YOUCK, SABRINA	61,912
YOUCK, TRACY	99,782
YOUNG, DAVID	93,191
YOUNG, STACEE	85,896
YUHASZ, DANIELLE	79,447
ZABLOCKI, DEBORAH	77,208
ZACHARIAS, MARK	87,719
ZACHARIAS, TERRY	65,833
ZAHORSKI, TESSA	56,827
ZANNI, SHANNON	95,345
ZAROWNY, BARON	78,184
ZELLER, TERRY	90,866
ZIEGLER, COREY	95,838
ZIEGLER, KELLY	79,036
ZIMBALUK, DARLA	85,877
ZIMMER, KIM	85,583

## ***Transfers***

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

Name	Amount
HARVEST CITY CHRISTIAN ACADEMY	412,545
RANCH EHRLO SOCIETY	356,995
REGINA CHRISTIAN SCHOOL ASSOCIATION	419,387
REGINA HUDA SCHOOL	1,233,948
REGINA HIGH SCHOOL ATHLETIC ASSOCIATION	109,720
SCEP CENTRE	110,636

## ***Supplier Payments***

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

Name	Amount	Name	Amount
1 WASCANA DRIVING SCHOOL	221,844	CALTEC FLOORING LTD	67,897
22FRESH	54,173	CAPITAL CABS 2000	592,155
ACCESS COMMUNICATIONS	50,995	CENTURY WEST CONSTRUCTION	256,738
ACRODEX INC DBA PCM CANADA	713,870	CITY OF REGINA	985,489
ACTION ROOFING LTD	124,597	CLARK ROOFING	173,785
ACTION SEWER & DRAIN	202,225	CLEANBRITE CANADA LTD	285,656
ALPINE DRYWALL AND PLASTERING (2007) LTD	84,144	CO-OP TAXI LINES	329,303
ALTON TANGEDAL ARCHITECT LTD	65,419	CORK SPRAY INDUSTRIES	127,262
AMAZON	135,122	COSTCO	1,087,486
APEX PLUMBING & HEATING	230,951	CURTIS CONSTRUCTION LTD	116,266
APPLE CANADA INC	98,727	CYPRESS SALES PARTNERSHIP	70,233
ARCON ARCHITECTURE AND PLANNING INC	64,113	DELCO AUTOMATION INC	345,685
ASSOCIATED ASBESTOS ABATEMENT LTD	109,611	DELL CANADA INC	1,011,071
ATLAS-APEX ROOFING (SASKATCHEWAN) INC.	1,146,102	DEMAND JANITORIAL EQUIP. & REPAIR LTD.	65,197
AZTEX CONSTRUCTION LTD	83,383	DMA APPLIED CONTROLS LTD	94,137
B A ROBINSON CO LTD	66,285	DUACO CONSTRUCTION	77,889
BENNETT DUNLOP FORD	92,222	EDCO PLUMBING & HEATING LTD	117,172
BLUE IMP	200,367	EECOL ELECTRIC (SASK) LTD	77,835
BROWN, NADINE	51,573	FEDERATED CO-OPERATIVES LTD	413,713
BUNZL CANADA	153,579	FINISHES PLUS ENT 1992	145,319
C P DISTRIBUTORS LTD	95,874	FLOOR SHOW, THE	72,654
CAD CONCENTRA	1,395,235	FLYING EAGLE CONVEYANCE	177,460
		FLYNN CANADA LTD	1,107,733
		FRIESENS	57,843

Name	Amount
FULL THROTTLE FURNACE & DUCT CLEANING INC.	200,656
GLACIER GLASS SERVICE LTD	244,904
GLOBE ELITE ELECTRICAL	218,505
GORDON FOOD SERVICE	130,424
HARVARD WESTERN INSURANCE	86,523
HBI OFFICE PLUS INC	764,432
HOME DEPOT	51,806
IMPACT SECURITY GROUP INC	146,953
INDEPENDENT CONSTRUCTION MANAGEMENT INC	159,144
INLAND AUDIO VISUAL LTD	163,843
INSIGHTS TO BEHAVIOR	200,000
INTELLIMEDIA INC	55,180
JOHN NIGHTINGALE	171,806
JORDAN ASBESTOS REMOVAL LTD	200,541
KALTURA INC	52,589
KEMSOL PRODUCTS LTD	83,968
KEY GROUP	100,295
KONICA MINOLTA BUSINESS	810,619
KRESS ELECTRIC LTD	574,943
LANCASHIRE DISTRIBUTION	117,376
LAYMAN'S DRIVING SERVICES LTD	101,240
LORAAS DISPOSAL SERVICES	103,548
LUTHER COLLEGE HIGH SCHOOL	131,757
MARATHON MECHANICAL (2010) INC	58,730
MARSH CANADA LIMITED	615,236
MEYERS NORRIS PENNY	51,726
MLT AIKINS LLP	129,971
MOMENTUM HVAC SERVICES	229,666
MORNEAU SHEPELL LTD	58,540
NUMBER TEN ARCHITECTS	62,436
ORACLE CORPORATION CANADA INC	154,090
P3 ARCHITECTURE	58,749
PEARSON EDUCATION CANADA	246,370
PLS SIGN & GRAPHIC	60,544

Name	Amount
POW CITY MECHANICAL PARTNERSHIP	172,570
POWERLAND COMPUTERS	403,452
POWERSCHOOL CANADA ULC	322,129
PRATTS WHOLESALE FOOD SERVICE LTD	178,282
QUOREX CONSTRUCTION	1,482,052
RAMSTEAD, KEVIN	75,365
REAL CANADIAN SUPERSTORE	63,045
REAL CANADIAN WHOLESALE CLUB	178,979
REGINA OPEN DOOR SOCIETY	72,000
REGINA POLICE SERVICE	51,783
REGINA PUBLIC LIBRARY	126,379
RIEGER GENERAL CONTRACTING	205,428
RIGHT WAY DRIVING SERVICES	69,025
SASKATCHEWAN HEALTH AUTHORITY-REGINA	63,612
SASKATCHEWAN WORKERS' COMPENSATION	490,086
SASKENERGY	1,661,052
SASKPOWER	3,081,690
SASKTEL CMR	735,563
SCHOLASTIC BOOK FAIRS CANADA INC	122,616
SCHOOL SPECIALTY CANADA	53,700
SECURITY RESOURCE GROUP INC	77,619
SEPW ARCHITECTURE INC	80,661
SHORTBUSS TRANSPORTATION INC	384,320
SILVER SCREEN SPORTSWEAR	53,380
SILVERADO DEMOLITION INC	367,249
ST JOHN'S MUSIC LTD	115,095
SUPREME BASICS	595,135
SYSCO SERCA FOOD SERVICES OF REGINA	67,067
TRADE WEST EQUIPMENT LTD	184,098
TRUE POWER ATLANTIC MARKETING	51,373
TYMARK CONSTRUCTION LTD	246,837
VERITIV CANADA INC	133,123

Name	Amount
VIPOND INC	151,456
VOGAN'S DRIVER TRAINING	128,828
WALKER PROJECTS	83,504
WAL-MART	54,712
WALTERS INDUSTRIAL MECHANICAL LTD	234,009
WARNER INDUSTRIES	1,228,606
WARNER TRANSPORTATION SERVICES LTD	3,055,063

Name	Amount
WEST UNIFIED COMMUNICATIONS	51,266
WESTERN CYCLE	77,047
WESTERN ELECTRICAL MANAGEMENT LTD	788,195
WESTEXCEL AUTOMATION LTD	56,584
WESTRIDGE CONSTRUCTION LTD	303,440
WHERE 2 TRANSPORTATION	863,479

### ***Other Expenditures***

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

Name	Amount
CO-OPERATORS, THE	275,292
CUPE LOCAL 3766	257,029
CUPE LOCAL 650	189,929
MANULIFE FINANCIAL	1,394,014
REGINA CIVIC EMPLOYEES PENSION PLAN	6,048,379
REGINA PUBLIC SCHOOL TEACHERS' ASSOCIATION	223,917
SASK TEACHERS' FEDERATION	3,207,766
SASK TEACHERS' RETIREMENT PLAN	15,607,328
SASKATCHEWAN SCHOOL BOARDS ASSOC	185,189
TEACHERS' SUPERANNUATION	333,949

## **Appendix B: Management Report and Audited Financial Statements**

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## Consolidated Audited Financial Statements

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Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2018

Debra Burnett  
Chief Financial Officer

MNP LLP  
Auditor

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

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## 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.

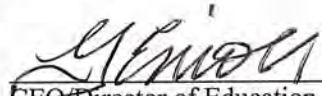
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Regina School Division No. 4:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 27, 2018

## Independent Auditors' Report

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

We have audited the accompanying consolidated financial statements of Regina School Division No.4, which comprise the consolidated statement of financial position as at August 31, 2018 and the consolidated statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Regina School Division No.4 as at August 31, 2018 and the results of its operations, consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan  
November 27, 2018



Chartered Professional Accountants

**Regina School Division No. 4**  
**Consolidated Statement of Financial Position**  
as at August 31, 2018

	2018	2017
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	73,371,219	73,152,840
Accounts Receivable (Note 8)	3,461,106	15,763,505
Inventories for Sale	87,749	87,749
Portfolio Investments (Note 4)	724,993	725,000
<b>Total Financial Assets</b>	<b>77,645,067</b>	<b>89,729,094</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	12,238,796	16,687,015
Long-Term Debt (Note 10)	24,567,165	27,402,713
Liability for Employee Future Benefits (Note 6)	11,044,100	10,984,100
Deferred Revenue (Note 11)	1,372,958	6,096,491
<b>Total Liabilities</b>	<b>49,223,019</b>	<b>61,170,319</b>
<b>Net Financial Assets</b>	<b>28,422,048</b>	<b>28,558,775</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	270,523,532	277,055,039
Inventory of Supplies for Consumption	197,534	285,765
Prepaid Expenses	1,445,261	975,802
<b>Total Non-Financial Assets</b>	<b>272,166,327</b>	<b>278,316,606</b>
<b>Accumulated Surplus (Note 14)</b>	<b>300,588,375</b>	<b>306,875,381</b>

Contingent Liabilities (Note 18)

Contractual Obligations and Commitments (Note 19)

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

Approved by the Board:

  
\_\_\_\_\_ Chairperson

  
\_\_\_\_\_ Chief Financial Officer

**Regina School Division No. 4**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 15)		
Property Taxation	32,788,757	32,437,777	93,822,473
Grants	181,582,185	180,773,301	172,684,501
Tuition and Related Fees	1,450,000	1,189,283	1,334,680
School Generated Funds	4,120,000	4,645,186	4,480,248
Complementary Services (Note 12)	3,410,790	3,434,775	3,308,084
External Services (Note 13)	9,069,000	9,654,792	9,090,924
Other	947,000	1,974,147	1,111,798
<b>Total Revenues (Schedule A)</b>	<b>233,367,732</b>	<b>234,109,261</b>	<b>285,832,708</b>
<b>EXPENSES</b>			
Governance	539,833	483,523	821,140
Administration	6,503,198	6,351,461	6,709,954
Instruction	165,859,151	165,691,568	165,352,386
Plant	39,242,176	39,451,644	37,157,500
Transportation	7,418,440	7,605,496	10,168,594
Tuition and Related Fees	464,500	499,937	447,607
School Generated Funds	3,748,328	3,973,741	3,803,470
Complementary Services (Note 12)	5,581,362	5,545,647	5,511,819
External Services (Note 13)	9,069,000	9,654,792	9,374,086
Other Expenses	1,121,700	1,138,458	1,224,667
<b>Total Expenses (Schedule B)</b>	<b>239,547,688</b>	<b>240,396,267</b>	<b>240,571,223</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(6,179,956)</b>	<b>(6,287,006)</b>	<b>45,261,485</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>306,875,381</b>	<b>306,875,381</b>	<b>261,613,896</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>300,695,425</b>	<b>300,588,375</b>	<b>306,875,381</b>

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



**Regina School Division No. 4**  
**Consolidated Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$	\$	\$
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>28,558,775</b>	<b>28,558,775</b>	<b>21,882,566</b>
<b>Changes During the Year</b>			
Operating (Deficit) Surplus for the Year	(6,179,956)	(6,287,006)	45,261,485
Acquisition of Tangible Capital Assets (Schedule C)	(4,666,716)	(5,919,010)	(47,663,260)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	768,000	187,021
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(53,118)	(21,747)
Amortization of Tangible Capital Assets (Schedule C)	11,556,961	11,735,635	8,995,587
Net Acquisition of Inventory of Supplies	-	88,231	(66,023)
Net Change in Other Non-Financial Assets	-	(469,459)	(16,854)
<b>Change in Net Financial Assets</b>	<b>710,289</b>	<b>(136,727)</b>	<b>6,676,209</b>
<b>Net Financial Assets, End of Year</b>	<b>29,269,064</b>	<b>28,422,048</b>	<b>28,558,775</b>

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

**Regina School Division No. 4**  
**Consolidated Statement of Cash Flows**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) Surplus for the Year	(6,287,006)	45,261,485
Add (Deduct) Non-Cash Items Included in Surplus / Deficit (Schedule D)	11,682,517	(15,231,181)
Net Change in Non-Cash Operating Activities (Schedule E)	2,809,419	(15,443,636)
<b>Cash Provided by Operating Activities</b>	<b>8,204,930</b>	<b>14,586,668</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(5,919,010)	(23,458,239)
Proceeds on Disposal of Tangible Capital Assets	768,000	187,021
<b>Cash Used by Capital Activities</b>	<b>(5,151,010)</b>	<b>(23,271,218)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(724,993)	-
Proceeds on Disposal of Portfolio Investments	725,000	-
<b>Cash Provided by Investing Activities</b>	<b>7</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(2,835,548)	(1,755,124)
<b>Cash Used by Financing Activities</b>	<b>(2,835,548)</b>	<b>(1,755,124)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>218,379</b>	<b>(10,439,674)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>73,152,840</b>	<b>83,592,514</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>73,371,219</b>	<b>73,152,840</b>

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



**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	32,788,757	30,392,684	88,209,963
Revenue from Supplemental Levies	-	385,264	667,894
<b>Total Property Tax Revenue</b>	<b>32,788,757</b>	<b>30,777,948</b>	<b>88,877,857</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	583,532	1,874,447
Provincial Government	-	1,638,624	4,640,827
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>2,222,156</b>	<b>6,515,274</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Urban	-	(15,258)	18,258
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>(15,258)</b>	<b>18,258</b>
<b>Deletions from Levy</b>			
Other Deletions	-	(547,069)	(1,588,916)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(547,069)</b>	<b>(1,588,916)</b>
<b>Total Property Taxation Revenue</b>	<b>32,788,757</b>	<b>32,437,777</b>	<b>93,822,473</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	174,204,395	174,172,804	117,378,231
Other Ministry Grants	1,217,624	1,591,592	630,860
<b>Total Ministry Grants</b>	<b>175,422,019</b>	<b>175,764,396</b>	<b>118,009,091</b>
Other Provincial Grants	770,900	779,700	777,376
Grants from Others	-	145,073	-
<b>Total Operating Grants</b>	<b>176,192,919</b>	<b>176,689,169</b>	<b>118,786,467</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	5,389,266	4,084,132	53,898,034
<b>Total Capital Grants</b>	<b>5,389,266</b>	<b>4,084,132</b>	<b>53,898,034</b>
<b>Total Grants</b>	<b>181,582,185</b>	<b>180,773,301</b>	<b>172,684,501</b>

**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	450,000	441,110	546,976
Individuals and Other	1,000,000	748,173	787,704
<b>Total Operating Tuition and Related Fees</b>	<b>1,450,000</b>	<b>1,189,283</b>	<b>1,334,680</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,450,000</b>	<b>1,189,283</b>	<b>1,334,680</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	500,000	762,308	779,428
<b>Total Curricular Fees</b>	<b>500,000</b>	<b>762,308</b>	<b>779,428</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	250,000	226,434	233,505
Commercial Sales - Non-GST	300,000	527,166	446,255
Fundraising	1,300,000	920,116	910,178
Grants and Partnerships	310,000	460,585	460,669
Students Fees	800,000	1,356,744	931,144
Other	660,000	391,833	719,069
<b>Total Non-Curricular Fees</b>	<b>3,620,000</b>	<b>3,882,878</b>	<b>3,700,820</b>
<b>Total School Generated Funds Revenue</b>	<b>4,120,000</b>	<b>4,645,186</b>	<b>4,480,248</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,577,192	2,578,020	2,653,284
Other Ministry Grants	586,228	723,192	535,187
Other Provincial Grants	124,500	-	-
Other Grants	122,870	66,626	59,292
<b>Total Operating Grants</b>	<b>3,410,790</b>	<b>3,367,838</b>	<b>3,247,763</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	66,937	60,321
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>66,937</b>	<b>60,321</b>
<b>Total Complementary Services Revenue</b>	<b>3,410,790</b>	<b>3,434,775</b>	<b>3,308,084</b>

**Regina School Division No. 4**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	9,069,000	9,654,792	9,090,924
<b>Total Operating Grants</b>	<b>9,069,000</b>	<b>9,654,792</b>	<b>9,090,924</b>
<b>Total External Services Revenue</b>	<b>9,069,000</b>	<b>9,654,792</b>	<b>9,090,924</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	225,000	674,906	271,759
Sales & Rentals	222,000	269,033	218,778
Investments	500,000	977,090	599,514
Gain on Disposal of Capital Assets	-	53,118	21,747
<b>Total Other Revenue</b>	<b>947,000</b>	<b>1,974,147</b>	<b>1,111,798</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>233,367,732</b>	<b>234,109,261</b>	<b>285,832,708</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	197,685	191,301	185,612
Professional Development - Board Members	5,250	3,200	10,596
Advisory Committees	100,672	83,254	96,229
Professional Development - Advisory Committees	1,500	161	225
Elections	21,400	20,643	313,970
Other Governance Expenses	212,000	183,574	213,117
Amortization of Tangible Capital Assets	1,326	1,390	1,391
<b>Total Governance Expense</b>	<b>539,833</b>	<b>483,523</b>	<b>821,140</b>
<b>Administration Expense</b>			
Salaries	4,879,218	4,788,999	4,823,291
Benefits	680,698	577,257	625,871
Supplies & Services	588,700	632,661	889,297
Non-Capital Furniture & Equipment	9,000	7,332	6,723
Building Operating Expenses	44,000	98,850	100,260
Communications	95,500	50,838	59,366
Travel	15,900	16,434	15,925
Professional Development	47,200	41,719	49,145
Amortization of Tangible Capital Assets	142,982	137,371	140,076
<b>Total Administration Expense</b>	<b>6,503,198</b>	<b>6,351,461</b>	<b>6,709,954</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	118,909,774	120,100,147	120,680,207
Instructional (Teacher Contract) Benefits	6,935,688	6,870,071	7,309,136
Program Support (Non-Teacher Contract) Salaries	24,103,129	24,063,981	22,976,664
Program Support (Non-Teacher Contract) Benefits	4,266,294	4,210,929	4,103,685
Instructional Aids	2,744,162	2,323,118	2,384,069
Supplies & Services	3,073,003	2,105,251	2,638,011
Non-Capital Furniture & Equipment	1,210,554	1,107,218	1,235,762
Communications	453,273	456,904	420,842
Travel	253,252	180,482	182,654
Professional Development	818,052	739,505	584,113
Student Related Expense	252,535	319,247	206,100
Amortization of Tangible Capital Assets	2,839,435	3,214,715	2,631,143
<b>Total Instruction Expense</b>	<b>165,859,151</b>	<b>165,691,568</b>	<b>165,352,386</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	10,739,910	10,120,203	9,825,800
Benefits	2,631,627	2,707,562	2,709,035
Supplies & Services	3,000	6,583	2,869
Non-Capital Furniture & Equipment	51,000	16,595	9,559
Building Operating Expenses	18,228,477	18,906,676	19,701,748
Communications	50,000	53,370	48,517
Travel	159,508	183,959	168,818
Professional Development	50,000	32,982	26,517
Amortization of Tangible Capital Assets	7,328,654	7,423,714	4,664,637
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>39,242,176</b>	<b>39,451,644</b>	<b>37,157,500</b>
<b>Student Transportation Expense</b>			
Salaries	192,428	210,292	181,383
Benefits	37,607	42,136	36,857
Supplies & Services	513,000	512,476	624,163
Non-Capital Furniture & Equipment	484,500	625,208	934,667
Building Operating Expenses	399,000	411,383	376,089
Communications	7,600	11,130	8,287
Professional Development	3,000	204	3,346
Contracted Transportation	4,748,065	5,061,229	6,666,718
Amortization of Tangible Capital Assets	1,033,240	731,438	1,337,084
<b>Total Student Transportation Expense</b>	<b>7,418,440</b>	<b>7,605,496</b>	<b>10,168,594</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	424,500	411,185	402,627
Transportation Fees	40,000	88,752	44,980
<b>Total Tuition and Related Fees Expense</b>	<b>464,500</b>	<b>499,937</b>	<b>447,607</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	200,000	519,595	474,249
Cost of Sales	500,000	623,910	605,764
Non-Capital Furniture & Equipment	100,000	13,129	3,520
School Fund Expenses	2,800,000	2,656,059	2,561,948
Amortization of Tangible Capital Assets	148,328	161,048	157,989
<b>Total School Generated Funds Expense</b>	<b>3,748,328</b>	<b>3,973,741</b>	<b>3,803,470</b>

**Regina School Division No. 4**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	1,871,132	2,136,960	1,900,464
Program Support (Non-Teacher Contract) Salaries & Benefits	2,731,647	2,756,234	2,747,969
Instructional Aids	782,167	468,924	502,989
Supplies & Services	30,000	9,247	232,153
Non-Capital Furniture & Equipment	-	443	-
Building Operating Expenses	33,800	30,480	-
Communications	1,000	4,783	6,489
Travel	5,620	4,837	826
Professional Development (Non-Salary Costs)	5,000	3,847	4,410
Student Related Expenses	58,000	63,933	53,252
Amortization of Tangible Capital Assets	62,996	65,959	63,267
<b>Total Complementary Services Expense</b>	<b>5,581,362</b>	<b>5,545,647</b>	<b>5,511,819</b>
<b>External Service Expense</b>			
Grant Transfers	-	2,068,053	2,414,029
Instructional (Teacher Contract) Salaries & Benefits	5,967,652	6,657,583	6,120,620
Program Support (Non-Teacher Contract) Salaries & Benefits	-	146,744	121,306
Instructional Aids	-	50,990	32,013
Supplies & Services	3,101,348	707,758	662,213
Travel	-	359	64
Professional Development (Non-Salary Costs)	-	9,060	10,461
Student Related Expenses	-	14,245	13,380
<b>Total External Services Expense</b>	<b>9,069,000</b>	<b>9,654,792</b>	<b>9,374,086</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	50,000	63,023	66,603
Interest on Capital Loans	915,173	918,908	962,547
Interest on Other Long-Term Debt	156,527	156,527	189,501
<b>Total Interest and Bank Charges</b>	<b>1,121,700</b>	<b>1,138,458</b>	<b>1,218,651</b>
Contaminated Sites	-	-	6,016
<b>Total Other Expense</b>	<b>1,121,700</b>	<b>1,138,458</b>	<b>1,224,667</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>239,547,688</b>	<b>240,396,267</b>	<b>240,571,223</b>



**Regina School Division No. 4**  
**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2018**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and		Assets	
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual	Software	Construction	Under
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>											
Opening Balance as of September 1	8,958,997	471,448	325,753,814	20,695,096	11,534,666	525,431	18,394,590	8,282,484	1,351,733	56,681	350,050,099
Additions/Purchases	-	-	-	-	-	84,735	747,019	1,856,343	164,560	3,066,353	47,663,260
Disposals	-	-	-	-	(2,474,195)	-	(539,944)	(772,292)	(72,191)	-	(1,688,419)
Transfers to (from)	-	-	1,599,766	-	-	-	1,276,053	190,534	-	(3,066,353)	-
<b>Closing Balance as of August 31</b>	<b>8,958,997</b>	<b>471,448</b>	<b>327,353,580</b>	<b>20,695,096</b>	<b>9,060,471</b>	<b>610,166</b>	<b>19,877,718</b>	<b>9,557,069</b>	<b>1,444,102</b>	<b>56,681</b>	<b>396,024,940</b>
<b>Tangible Capital Assets - Amortization</b>											
Opening Balance as of September 1	-	235,721	97,522,673	4,710,879	5,745,383	517,164	6,016,868	3,549,816	671,397	-	111,497,459
Amortization of the Period	-	23,572	6,114,702	859,603	756,025	77,086	1,987,772	1,628,056	288,819	-	8,995,587
Disposals	-	-	-	-	(1,759,313)	-	(539,944)	(772,292)	(72,191)	-	(1,523,145)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>259,293</b>	<b>103,637,375</b>	<b>5,570,482</b>	<b>4,742,095</b>	<b>594,250</b>	<b>7,464,696</b>	<b>4,405,580</b>	<b>888,025</b>	<b>N/A</b>	<b>118,969,901</b>
<b>Net Book Value</b>											
Opening Balance as of September 1	8,958,997	235,727	228,231,141	15,984,217	5,789,283	8,267	12,377,722	4,732,668	680,336	56,681	238,552,640
Closing Balance as of August 31	8,958,997	212,155	223,716,205	15,124,614	4,318,376	15,916	12,413,022	5,151,489	556,077	56,681	277,055,039
<b>Change in Net Book Value</b>	<b>-</b>	<b>(23,572)</b>	<b>(4,514,936)</b>	<b>(859,603)</b>	<b>(1,470,907)</b>	<b>7,649</b>	<b>35,300</b>	<b>418,821</b>	<b>(124,259)</b>	<b>-</b>	<b>38,502,399</b>
<b>Disposals</b>											
Historical Cost	-	-	-	-	2,474,195	-	539,944	772,292	72,191	-	3,858,622
Accumulated Amortization	-	-	-	-	1,759,313	-	539,944	772,292	72,191	-	3,143,740
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>714,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,274</b>
Price of Sale	-	-	-	-	768,000	-	-	-	-	-	768,000
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,118</b>

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Closing net book value of tangible capital assets includes total leased tangible capital assets of \$3,131,137 (2017 - \$3,646,165) in School Buses. Amortization of \$452,963 (2017 - \$1,224,118) has been recorded on these assets.

**Regina School Division No. 4**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	11,735,635	8,995,587
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus	-	(24,205,021)
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(53,118)	(21,747)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>11,682,517</b>	<b>(15,231,181)</b>

**Regina School Division No. 4**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2018**

	2018	2017
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	12,302,399	(5,303,748)
(Decrease) in Accounts Payable and Accrued Liabilities	(4,448,219)	(5,175,079)
Increase in Liability for Employee Future Benefits	60,000	125,900
(Decrease) in Deferred Revenue	(4,723,533)	(5,007,832)
Decrease (Increase) in Inventory of Supplies for Consumption	88,231	(66,023)
(Increase) in Prepaid Expenses	(469,459)	(16,854)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>2,809,419</b>	<b>(15,443,636)</b>

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Regina School Division No.4 of Saskatchewan” and operates as “the Regina School Division No. 4”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

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

**Partnerships**

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

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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These consolidated financial statements contain the following partnerships:

- Mâdawêyatitân Centre co-ownership of building (consolidated 72.85%) (2017- consolidated 72.85%)
- Mâdawêyatitân Centre common operating costs (consolidated 69.70 %) (2017- consolidated 69.70%), adjusted for security costs which are allocated based on daily use.

**c) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$11,044,100 (2017 - \$10,984,100) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$32,437,777 (2017 - \$93,822,473) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related amortization of \$11,735,635 (2017 - \$8,995,587) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**d) Financial Instruments**

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

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

**e) Financial Assets**

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

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

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

**f) Non-Financial Assets**

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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



**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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

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

**g) Liabilities**

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

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

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

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

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

**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.

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2018**

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**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Regina Civic Employees' Superannuation and Benefit Plan. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

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

**REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2018**

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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.

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

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

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

**j) Consolidated Statement of Remeasurement Gains and Losses**

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

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### 3. SHORT-TERM BORROWINGS

**Bank Indebtedness** consists of a demand operating line of credit with the Bank of Nova Scotia with a maximum borrowing limit of \$20 million that bears interest at Bank prime rate less 1.00% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by provincial operating grants. This line of credit was approved by the Minister of Education on January 21, 2013. The balance drawn on the line of credit at August 31, 2018 was \$Nil (August 31, 2017 - \$Nil).

### 4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2018	2017
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GICs, 2.10% to 2.92%, mature Oct/18 to Feb/21	\$ 724,993	\$ 725,000
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 724,993</b>	<b>\$ 725,000</b>

### 5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 191,301	\$ 290,832	\$ -	\$ 1,390	\$ 483,523	\$ 821,140
Administration	5,366,256	847,834	-	137,371	6,351,461	6,709,954
Instruction	155,245,128	7,231,725	-	3,214,715	165,691,568	165,352,386
Plant	12,827,765	19,200,165	-	7,423,714	39,451,644	37,157,500
Transportation	252,428	6,621,630	-	731,438	7,605,496	10,168,594
Tuition and Related Fees	-	499,937	-	-	499,937	447,607
School Generated Funds	-	3,812,693	-	161,048	3,973,741	3,803,470
Complementary Services	4,893,194	586,494	-	65,959	5,545,647	5,511,819
External Services	6,804,327	2,850,465	-	-	9,654,792	9,374,086
Other	-	63,023	1,075,435	-	1,138,458	1,224,667
<b>TOTAL</b>	<b>\$185,580,399</b>	<b>\$42,004,798</b>	<b>\$1,075,435</b>	<b>\$ 11,735,635</b>	<b>\$240,396,267</b>	<b>\$ 240,571,223</b>



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**6. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include retirement gratuities, severance benefits and non-vested sick leave benefits, for certain employees pursuant to applicable contracts and union agreements. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. Morneau Shepell Ltd., a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00%	2.69%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	15	15

<b>Liability for Employee Future Benefits</b>	<b>2018</b>	<b>2017</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 11,008,700</b>	<b>\$ 11,892,400</b>
Current period service cost	306,600	359,500
Interest cost	296,800	251,300
Benefit payments	(567,200)	(570,300)
Actuarial (gains)	(2,230,400)	(924,200)
<b>Accrued Benefit Obligation - end of year</b>	<b>8,814,500</b>	<b>11,008,700</b>
Unamortized Net Actuarial Gains (Losses)	2,229,600	(24,600)
<b>Liability for Employee Future Benefits</b>	<b>\$ 11,044,100</b>	<b>\$ 10,984,100</b>

<b>Employee Future Benefits Expense</b>	<b>2018</b>	<b>2017</b>
Current period service cost	\$ 306,600	\$ 359,500
Amortization of net actuarial loss	23,800	85,400
<b>Benefit cost</b>	<b>330,400</b>	<b>444,900</b>
Interest cost	296,800	251,300
<b>Total Employee Future Benefits Expense</b>	<b>\$ 627,200</b>	<b>\$ 696,200</b>

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## 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) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

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

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

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,823	17	1,840	1,854
Member contribution rate (percentage of salary)	9.5% / 13.50%	6.05% / 7.85%	6.05% / 13.50%	6.05% / 13.50%
Member contributions for the year	\$ 15,376,840	\$ 85,456	\$ 15,462,296	\$ 15,463,181

#### ii) Regina Civic Employees' Superannuation and Benefit Plan

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

As a result of the unfunded liability of \$213,341,000 identified in the December 31, 2014 actuarial valuation, plan changes were implemented on January 1, 2016 to address overtime, the unfunded liability and to bring the Plan into a position of financial sustainability.

These Plan changes were implemented on a prospective basis with transition rules developed. Contribution rates also changed with employers paying a higher rate than members.



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

As a result of adopting the Margin Policy, the Board has filed actuarial valuations as of December 31, 2016 and December 31, 2017 that permit the current contribution levels to be maintained through 2019 and 2020 respectively.

The contributions to the Regina Civic Employees' Superannuation and Benefit Plan by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these consolidated financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

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

	<u>2018</u>	<u>2017</u>
Number of active School Division members	693	653
Member contribution rate (percentage of salary)	8.80%/13.10%	8.80%/13.10%
School Division contribution rate (percentage of salary)	9.80%/14.60%	9.80%/14.60%
Member contributions for the year	\$ 2,321,569	\$ 2,377,735
School Division contributions for the year	\$ 2,584,066	\$ 2,647,632
Actuarial extrapolation date	<u>31-Dec-17</u>	<u>31-Dec-16</u>
Plan Assets (in thousands)	\$ 1,487,443	\$ 1,373,289
Plan Liabilities (in thousands)	\$ 1,701,179	\$ 1,590,615
Plan (Deficit) (in thousands)	\$ (213,736)	\$ (217,326)

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### 8. ACCOUNTS RECEIVABLE

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

	2018			2017		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
City of Regina -						
Capital Receivable (1)	\$ 1,427,438	\$ -	\$ 1,427,438	\$ 1,427,438	\$ -	\$ 1,427,438
Provincial Grants Receivable	597,471	-	597,471	12,503,907	-	12,503,907
Other Receivables	1,436,197	-	1,436,197	1,832,160	-	1,832,160
<b>Total Accounts Receivable</b>	<b>\$ 3,461,106</b>	<b>\$ -</b>	<b>\$ 3,461,106</b>	<b>\$15,763,505</b>	<b>\$ -</b>	<b>\$15,763,505</b>

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

### 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 5,976,806	\$ 5,463,522
Supplier Payments	2,878,489	6,766,500
Other Accrued Liabilities	3,383,501	4,456,993
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 12,238,796</b>	<b>\$ 16,687,015</b>

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**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2018	2017
Capital Loans:	RBC Financial Group, capital school building construction, 3.92%, principal and interest payments of \$97,735 payable monthly, due date of loan March 2032	\$ 12,336,567	\$ 13,011,375
	RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan November 2033	6,303,034	6,585,219
	RBC Financial Group, capital school building construction, 3.99%, principal and interest payments of \$22,602 payable monthly, due date of loan November 2034	3,239,460	3,378,419
		<b>21,879,061</b>	<b>22,975,013</b>
Capital Leases:	Concentra Financial Services, purchase school buses, 3.33% principal and interest payments of \$349,704 including taxes, payable yearly, due date of leases July 2018	-	1,296,890
	Bank of Nova Scotia, purchase school buses, 3.36%, principal and interest payments of \$440,337 including taxes, payable yearly, due date of leases August 2020	2,091,063	2,448,285
	Bank of Nova Scotia, purchase school buses, 3.19%, principal and interest payments of \$104,784 including taxes, payable yearly, due date of leases August 2021	597,041	682,525
		<b>2,688,104</b>	<b>4,427,700</b>
<b>Total Long-Term Debt</b>		<b>\$ 24,567,165</b>	<b>\$ 27,402,713</b>

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

	Capital Loans	Capital Leases	Total
2019	\$ 1,141,406	\$ 439,078	\$ 1,580,484
2020	1,188,753	1,825,979	3,014,732
2021	1,238,071	423,047	1,661,118
2022	1,289,442	-	1,289,442
2023	1,342,953	-	1,342,953
Thereafter	15,678,436	-	15,678,436
<b>Total</b>	<b>\$ 21,879,061</b>	<b>\$ 2,688,104</b>	<b>\$ 24,567,165</b>

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<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2018</b>	<b>2017</b>
Principal	\$ 1,095,952	\$ 1,739,596	\$ 2,835,548	\$ 1,755,124
Interest	918,908	156,527	1,075,435	1,143,744
<b>Total</b>	<b>\$ 2,014,860</b>	<b>\$ 1,896,123</b>	<b>\$ 3,910,983</b>	<b>\$ 2,898,868</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2017</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2018</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 8,025	\$ -	\$ -	\$ 8,025
Proceeds from sale of school buildings	476,913	-	-	476,913
<b>Total capital projects deferred revenue</b>	<b>484,938</b>	<b>-</b>	<b>-</b>	<b>484,938</b>
<b>Other deferred revenue:</b>				
Tax levy in the City of Regina	4,614,018	-	4,614,018	-
Other (tuition fees and special programs)	997,535	589,964	699,479	888,020
<b>Total other deferred revenue</b>	<b>5,611,553</b>	<b>589,964</b>	<b>5,313,497</b>	<b>888,020</b>
<b>Total Deferred Revenue</b>	<b>\$ 6,096,491</b>	<b>\$ 589,964</b>	<b>\$ 5,313,497</b>	<b>\$ 1,372,958</b>

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## 12. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Nutrition	Youth in Custody	Other Programs	2018	2017
<b>Revenues:</b>							
Operating Grants	\$ 2,578,020	\$ -	\$ 126,992	\$ 221,054	\$ 441,772	\$ 3,367,838	\$ 3,247,763
Fees and Other Revenues	-	-	9,500	-	57,437	66,937	60,321
<b>Total Revenues</b>	<b>2,578,020</b>	<b>-</b>	<b>136,492</b>	<b>221,054</b>	<b>499,209</b>	<b>3,434,775</b>	<b>3,308,084</b>
<b>Expenses:</b>							
Salaries & Benefits	2,616,342	945,000	696,588	229,282	405,982	4,893,194	4,648,433
Instructional Aids	54,002	138,260	225,182	-	51,480	468,924	502,989
Supplies and Services	-	1,063	-	-	8,184	9,247	232,153
Non-Capital Equipment	-	-	-	-	443	443	-
Building Operating Expenses	-	-	-	30,480	-	30,480	-
Communications	-	-	-	1,747	3,036	4,783	6,489
Travel	-	3,608	503	726	-	4,837	826
Professional Development (Non-Salary Costs)	-	-	-	-	3,847	3,847	4,410
Student Related Expenses	-	-	-	-	63,933	63,933	53,252
Amortization of Tangible Capital Assets	65,959	-	-	-	-	65,959	63,267
<b>Total Expenses</b>	<b>2,736,303</b>	<b>1,087,931</b>	<b>922,273</b>	<b>262,235</b>	<b>536,905</b>	<b>5,545,647</b>	<b>5,511,819</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (158,283)</b>	<b>\$(1,087,931)</b>	<b>\$(785,781)</b>	<b>\$ (41,181)</b>	<b>\$ (37,696)</b>	<b>\$(2,110,872)</b>	<b>\$(2,203,735)</b>

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

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

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### 13. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	2018	2017
<b>Revenues:</b>			
Operating Grants	\$ 9,654,792	\$ 9,654,792	\$ 9,090,924
<b>Total Revenues</b>	9,654,792	9,654,792	9,090,924
<b>Expenses:</b>			
Grant Transfers	2,068,053	2,068,053	2,414,029
Salaries & Benefits	6,804,327	6,804,327	6,241,926
Instructional Aids	50,990	50,990	32,013
Supplies and Services	707,758	707,758	662,213
Travel	359	359	64
Professional Development	9,060	9,060	10,461
Student Related Expenses	14,245	14,245	13,380
<b>Total Expenses</b>	9,654,792	9,654,792	9,374,086
<b>Excess (Deficiency) of Revenues over Expenses</b>	\$ -	\$ -	\$ (283,162)

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

External services in 2018 consisted of revenues and expenses for Associate Schools, which includes all salaries, benefits, and other school related costs paid by the school division to or on behalf of its Associate Schools.

Following are the details revenues and expenses by Associated School:



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Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2018	2017
<b>Revenues:</b>					
Operating Grants	\$ 3,274,824	\$2,286,438	\$4,093,530	\$ 9,654,792	\$ 9,090,924
<b>Total Revenues</b>	<b>3,274,824</b>	<b>2,286,438</b>	<b>4,093,530</b>	<b>9,654,792</b>	<b>9,090,924</b>
<b>Expenses:</b>					
Grant Transfers	422,700	414,142	1,231,211	2,068,053	2,414,029
Salaries & Benefits	2,577,762	1,693,072	2,533,493	6,804,327	6,241,926
Instructional Aids	7,441	9,868	33,681	50,990	32,013
Supplies and Services	254,925	166,286	286,547	707,758	662,213
Travel	83	-	276	359	64
Professional Development	5,783	-	3,277	9,060	10,461
Student Related Expenses	6,130	3,070	5,045	14,245	13,380
<b>Total Expenses</b>	<b>3,274,824</b>	<b>2,286,438</b>	<b>4,093,530</b>	<b>9,654,792</b>	<b>9,374,086</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (283,162)</b>

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#### 14. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes such as school funds, capital reserves and for instructional and facilities innovation and upgrades. These internally restricted amounts are included in the accumulated surplus presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 277,055,039	\$ 5,919,010	\$ 12,450,517	\$ 270,523,532
Less: Debt owing on Tangible Capital Assets	(27,402,713)	-	(2,835,548)	(24,567,165)
	<b>249,652,326</b>	<b>5,919,010</b>	<b>9,614,969</b>	<b>245,956,367</b>
<b>PMR maintenance project allocations (1)</b>	<b>4,945,576</b>	<b>4,767,053</b>	<b>2,849,067</b>	<b>6,863,562</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	9,571,078	704,388	3,401,093	6,874,373
Board share of sale of schools	1,142,080	-	-	1,142,080
	<b>10,713,158</b>	<b>704,388</b>	<b>3,401,093</b>	<b>8,016,453</b>
<b>Other:</b>				
Election Reserve	50,000	50,000	-	100,000
General Reserve	3,792,006	2,406,371	-	6,198,377
Renewal Reserve	2,073,992	-	1,325,494	748,498
School Fund Reserve	2,194,663	2,479,407	1,694,663	2,979,407
Encumbrance Reserve	903,065	1,022,800	903,065	1,022,800
Facility Upgrades Reserve	3,590,559	899,341	23,244	4,466,656
IT Upgrades Reserve	2,073,080	965,816	-	3,038,896
Instructional Innovation Reserve	3,331,461	301,153	2,485,620	1,146,994
Other Reserves	263,998	-	13,904	250,094
	<b>18,272,824</b>	<b>8,124,888</b>	<b>6,445,990</b>	<b>19,951,722</b>
<b>Unrestricted Surplus</b>	<b>23,291,497</b>	<b>-</b>	<b>3,491,226</b>	<b>19,800,271</b>
<b>Total Accumulated Surplus</b>	<b>\$ 306,875,381</b>	<b>\$ 19,515,339</b>	<b>\$ 25,802,345</b>	<b>\$ 300,588,375</b>

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

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

- The Capital projects Reserves are for the completion of capital planned projects and board future planned projects.
- The Election Reserve is set aside annually in order to cover the cost of municipal elections held every four years.
- The General Reserve is for renewal projects in the area of curricular, facilities and information technology.
- The Renewal Reserve was established in 2009 and supplemented in 2010 and 2011 with facility savings associated with school attendance area mergers. The reserve is for capital costs associated with renewal of the school division's capital assets.
- The School Fund Reserve includes the budget carry-overs for all school-generated funds.
- The Encumbrance Reserve represents all outstanding purchase orders at August 31.
- The Facility Upgrades Reserve represents all outstanding planned facilities projects that were budgeted in prior years but not completed at year-end.
- The IT Upgrades Reserve includes allocations for future VoIP requirements, proposed business continuity needs, and hardware/software sustainability.
- The Instructional Innovation Reserve includes allocations for instructional supplies and contracted services for instructional programming, as well as reserves for deferred Ministry programs.
- Other Reserves include allocations for capital equipment and software including HR/Payroll system upgrades.

## **15. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 13, 2017 and the Minister of Education on August 28, 2017.

## **16. PARTNERSHIP**

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

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The following is a schedule of relevant financial information as stated within the consolidated financial statements for the partnership for the year ended August 31, 2018. These amounts represent 100% of the partnership's financial position and activities.

	2018	2017
Capital Assets	\$ 38,259,511	\$ 39,718,241
Expenses	\$ 830,074	\$ 55,321

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 72.85% (2017 – 72.85%) for capital assets and 69.7% (2017 – 69.7%) for common operating costs. After adjusting the accounting policies to be consistent with those of the school division and eliminating transactions between the partnership and the school division, the following amounts have been included in the school division's consolidated financial statements:

	2018	2017
Capital Assets	\$ 29,493,816	\$ 28,177,491
Expenses	\$ 568,308	\$ 38,564

## 17. RELATED PARTIES

These consolidated financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, Saskatchewan Health Authority, colleges, and crown corporations under the common control of the Government of Saskatchewan. Related parties of the school division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

### Related Party Transactions

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

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	2018	2017
<b>Revenues:</b>		
Ministry of Education	\$ 192,804,532	\$ 184,186,520
Living Sky School Division	-	57,082
Saskatchewan Government Insurance	779,700	777,376
	<b>\$ 193,584,232</b>	<b>\$ 185,020,978</b>
<b>Expenses:</b>		
Good Spirit School Division - Public Section Trust	\$ 16,042	\$ 241,360
North East School Division	-	3,000
SaskEnergy	1,660,900	1,397,259
SaskPower	2,853,034	2,693,884
SaskTel	815,361	2,456,442
Sask Workers' Compensation Board	490,086	695,549
Sun West School Division	2,750	7,314
Regina Catholic School Division	224,982	1,500
Saskatchewan Health Authority	63,694	70,437
	<b>\$ 6,126,849</b>	<b>\$ 7,566,745</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 597,471	\$ 12,503,907
	<b>\$ 597,471</b>	<b>\$ 12,503,907</b>
<b>Prepaid Expenses:</b>		
Sask Workers' Compensation Board	\$ 257,429	\$ 231,849
	<b>\$ 257,429</b>	<b>\$ 231,849</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Regina Catholic School Division	\$ 224,982	\$ 1,500
Saskatchewan Health Authority	-	82
SaskEnergy	151	25,560
SaskPower	228,855	9,005
SaskTel	23,639	103,436
	<b>\$ 477,627</b>	<b>\$ 139,583</b>

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

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**18. CONTINGENT LIABILITIES**

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

**19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- construction contract for the Ruth Pawson, Albert and MacNeill School roof replacements in the amounts of \$177,696, \$182,023 and \$111,667 respectively to be paid over the next year.

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

	Operating Leases			Capital Leases	
	Copier Leases	Vehicle Leases	Total Operating	Buses	Total Capital
<b>Future minimum lease payments:</b>					
2019	\$ 578,417	\$ 43,210	\$ 621,627	\$ 536,695	\$ 536,695
2020	-	-	-	1,842,404	1,842,404
2021	-	-	-	423,047	423,047
	578,417	43,210	621,627	2,802,146	2,802,146
<b>Interest and executory costs</b>	-	-	-	(114,042)	(114,042)
<b>Total Lease Obligations</b>	<b>\$ 578,417</b>	<b>\$ 43,210</b>	<b>\$ 621,627</b>	<b>\$ 2,688,104</b>	<b>\$ 2,688,104</b>



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**20. JOINT-USE SCHOOLS PROJECT AGREEMENT**

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

**21. RISK MANAGEMENT**

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

**i) Credit Risk**

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

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2018 was:

	August 31, 2018				
	Total	Current	0-30 days	30-60 days	Over 90 days
Grants Receivable	\$ 597,471	\$ 597,471	\$ -	\$ -	\$ -
Other Receivables	2,384,047	281,142	114,147	4,267	1,984,491
<b>Net Receivables</b>	<b>\$ 2,981,518</b>	<b>\$ 878,613</b>	<b>\$ 114,147</b>	<b>\$ 4,267</b>	<b>\$ 1,984,491</b>

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

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**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances and monitoring budgets.

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

	August 31, 2018				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 12,238,796	\$ 10,251,611	\$ 413,400	\$ 1,573,785	\$ -
Long-term debt	24,567,165	-	1,580,484	7,308,245	15,678,436
<b>Total</b>	<b>\$ 36,805,961</b>	<b>\$ 10,251,611</b>	<b>\$ 1,993,884</b>	<b>\$ 8,882,030</b>	<b>\$ 15,678,436</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$20 million with interest payable monthly at a rate of prime less 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2018 (2017 - \$Nil).

The school division minimizes these risks by:

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

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**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

**22. PROFESSIONAL DEVELOPMENT**

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

	<b>2018</b>	<b>2017</b>
Operating Teacher Salaries	\$ 112,900,470	\$ 113,054,604
Complementary Teacher Salaries	2,037,914	1,819,310
External Teacher Salaries	6,098,923	5,615,120
<b>Total Teacher Salaries</b>	<b>\$ 121,037,307</b>	<b>\$ 120,489,034</b>
<b>Professional Development Allocation @ 0.59%</b>	<b>\$ 714,120</b>	<b>\$ 710,885</b>