



**Saskatoon Public Schools**  
Inspiring Learning

**The Board of Education of the  
Saskatoon Public S.D. #13 of  
Saskatchewan**

**(Saskatoon Public Schools)**

**Annual Report 2013-14**



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**Saskatoon Public Schools**  
***Inspiring Learning***

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## Letter of Transmittal



Honourable Don Morgan Q.C.  
Minister of Education

Dear Minister Morgan:

The Board of Education of the Saskatoon School Division #13 is pleased to provide you and the residents of the School Division with the 2013-14 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

A handwritten signature in black ink, appearing to read "Ray Morgan". The signature is written in a cursive style with a long horizontal flourish at the end.

Chairperson

## Highlights/Accomplishments

Saskatoon Public Schools has much to be proud of this year. Our students and staff have helped to create an environment in which “learning for life” is the central focus. Congratulations to everyone who contributed to our success in 2013-14. Below are some of the highlights:

**Let’s Lead – Nīkānētān:** This year the Board nominated Let’s Lead – Nīkānētān for the Premier’s Award for Innovation and Excellence. While the program did not win the award it had another successful year of educating students who wish to spend their entire grade 8 year learning the curriculum through hands-on, out of school experiences, and developing leadership and teamwork skills in a culturally responsive way. The program is geared towards those students who have the potential for leadership, but might not have been able to realize or develop it due to financial barriers.

**Our Priorities:** The Board of Education refreshed and renewed until 2017 our two strategic priorities: *Literacy for Life* and *Collegiate Renewal*. *Literacy for Life* implemented Roadways to Reading to complement Levelled Literacy Intervention in assisting young readers. Literacy tutors were added in a number of our schools and Summer Literacy Camps were planned for the second year. *Collegiate Renewal* continues to thrive with its emphasis on innovative programming, technology, and instructional practices to foster student voice and engagement.

**French Immersion programming:** French Immersion programming continued to expand in Saskatoon Public Schools with 200 additional students enrolled in 2013-2014. École Forest Grove School began kindergarten to grade 3 programming while Centennial Collegiate began a grade nine program. Both programs serve students in the northeast and will grow by one grade per year. École Alvin Buckwold School expanded to grade four and a Late French Immersion program was added to École College Park School.

**PotashCorp Eco-Science and Indigenous Learning Centre:** In 2013, the PotashCorp Eco-Science and Indigenous Learning Centre opened its doors to Saskatoon Public Schools students at the Brightwater Centre, which houses Brightwater’s high school land-based and Indigenous Knowledge programming. Housed within, the Elder Ken Goodwill Room contains a tribute wall to the Whitecap Dakota First Nation and Round Prairie Métis community which honours their rich history and connection to the land.

**Whitecap:** Saskatoon Public Schools has had a partnership agreement with Whitecap Dakota First Nation (Whitecap) for over twenty years. The partnership was strengthened further when the teachers at Whitecap Dakota Elementary School became employees of Saskatoon Public Schools effective January 1, 2014. The Board has also worked with the province to extend the boundaries of the school division to include Whitecap Indian Reserve No. 94. After grade four, the majority of the students from Whitecap will continue to attend Saskatoon Public Schools in Saskatoon. Whitecap students will continue to be funded by the federal government (both those attending Whitecap Dakota Elementary School and provincial schools).

## **Introduction**

This annual report presents an overview of Saskatoon Public Schools' activities and results for the fiscal year September 1, 2013 to August 31, 2014.

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

In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

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

# School Division Profile

## *About Us*

Saskatoon Public Schools is located in Saskatoon, the largest city in Saskatchewan. Saskatoon Public Schools has a student population of about 22,077 with approximately 2,306 full-time equivalent staff. We have 43 elementary schools, 11 collegiates, 2 associate schools, and educational programs that are offered away from a school site.

Elementary school enrolments range from 128 to 727 students, while collegiate enrolments range from 160 to 1,496 students. The overall student/teacher ratio is approximately 14:1. The average class size varies across the school division, with Kindergarten classes at slightly less than 16 students, Grades 1 to 8 at 25 students, and our collegiates at approximately 24 students. The division also operates pre-Kindergarten programs for three and four year olds in several school communities.

Saskatoon Public Schools offers instruction in all provincial required areas of study, as well as within a diverse selection of secondary options. In addition to delivering the renewed provincial curricula, our teachers have developed specific courses to meet the needs and interests of our students. Examples of locally developed courses that are offered in some of our collegiates include: World Religions, Trades Measurement and Communication, Bio-Resource Management, and Applied Global Citizenship. All courses and programs receive approval from the Ministry of Education.

French immersion programming is offered at seven elementary schools and four collegiates. Cree, German, Japanese, Spanish, and Core French are taught in various schools throughout the school division as part of the regular instructional program.

There are a number of examples of innovative delivery of education in the division. One example is the Media School Program where students spend a semester obtaining high school credits in an integrated learning environment by studying all aspects of media production. Other examples include the International Baccalaureate Programme at Bedford Road Collegiate and the Advanced Placement courses available at a number of our high schools.

Saskatoon Public Schools supports a number of unique program choices for students. The Outdoor School for Grade 11 students and the EcoQuest, Let's Lead and ScienceTrek programs for Grade 8 students offer an educational experience that utilizes the outdoor context for learning. Our collegiates offer a range of innovative programming such as soccer, dance, and science and technology academies as well as the hockey program. The Brightwater Program, an out-of-school education project, focuses on environmental awareness and the role that people play in their local, regional, and global environments. The Royal West Campus is a centre of excellence for young adult learners and Nutana Collegiate offers an Integrated School Linked Services program that involves a number of human service agencies working within the school alongside our teaching staff. The Saskatoon Trades and Skills Centre, housed at Mount Royal Collegiate, is comprised of partners from industry, Saskatoon Public Schools, Gabriel Dumont Technical Institute, the Apprenticeship Board, and the Saskatchewan Ministries of Education and Advanced Education. This initiative was established to address the skilled worker needs of Saskatoon and area employers and to prepare youth and young adults for employment and career opportunities.

**Figure 1: Location – Saskatoon Public Schools (Division #13)**



### ***Division Philosophical Foundation***

### ***Division Mission Statement***

Saskatoon Public Schools inspire and sustain learning. We are open to all children and youth so they may discover, develop, and act upon their potential, thereby enriching their lives and our community.

### ***Division Vision Statement***

We envisage a future in which enthusiasm runs like an undercurrent of energy throughout Saskatoon Public Schools. Our schools will be vibrant and proud. Our students and staff will feel that they are part of something fresh and innovative. There will be a sense that exciting things are happening and students and staff will meet each day with optimism.

When you walk down the hallways in Saskatoon’s public schools you will be greeted warmly by students and staff. You will hear the sounds of those engaged in learning, including the sound of laughter.

When students finish the day in our schools, they will have a feeling of accomplishment. They will have focussed their energy on meeting challenges, asking questions, offering solutions, and opening new doors. Each day they will renew their curiosity, passion, and joy through learning.

In our school division, every individual will be valued. We will recognize that every person has personal, physical, spiritual, emotional, and intellectual needs. We will acknowledge a multitude of learning styles to ensure that all members of our learning community have the opportunity to develop their potential.



We will build our confidence by acknowledging and celebrating success, by accepting mistakes as a natural and necessary part of learning, by nurturing the imagination, and by supporting individual growth.

In the pursuit of our vision, we will be value-driven and people-centred. We will honour our commitments. We will invest in relationships to strengthen our sense of place and purpose in the educational and broader communities.

Saskatoon Public Schools envision a learning community that is caring, committed to celebrating diversity, and respected for its focus on learning.

We believe we can create a future in which students eagerly embrace learning. We believe that learning has the power to build confidence and inspire hope.

### ***Division Guiding Principles***

We adhere to the following principles: Integrity, Trust, Honesty, Mutual Respect, Courage, and Commitment.

We believe that:

- Students are our top priority.
- Public education provides a valuable service to society.
- Education is a shared responsibility among school, family, and community.
- Our organization is accountable to students, parents, and rate-payers.
- Diversity, inclusion, and equity are the keys to building a supportive climate.
- Planning, research, innovation, and evaluation improve education.
- Life-long learning is critical to the success of our students and staff.
- Creativity, initiative, and teamwork enhance learning.



## Program Overview

The students in Saskatoon Public Schools are diverse. They vary in personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, the division offers a wide range of programs in its 56 schools.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction; First Nations and Métis content, perspectives and ways of knowing; and the adaptive dimension.

In addition, schools in the division offer specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Alternative programming for vulnerable students,
- Community school programming,
- Core French instruction,
- Distance education,
- English as an Additional Language programming,
- French immersion programming,
- Music/band programming,
- Prekindergarten programs, and
- Technology-enhanced learning.

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Curriculum consultants in specific subject areas,
- Educational psychologists,
- English as an additional language consultants,
- Speech and language pathologists, and
- Student counsellors.

Programming highlights for 2013-14 included:

**Treaty Education** – “We are all Treaty people.” Saskatoon Public Schools is committed to the actualization of Treaty Essential Learnings in all subjects K-Grade 12. It is our goal to have our staff and students understand the history of Saskatchewan and Canada that includes multiple perspectives and experiences. To date, we have provided treaty education workshops for trustees, parents, administrators, students, and teachers. Through Saskatoon Public Schools very successful partnership with the Office of the Treaty Commissioner, we are well on our way to our goal of having at least one treaty catalyst teacher in every school.

**Let's Lead – Nīkānētān** – This year the Board nominated Let's Lead – Nīkānētān for the Premier's Award for Innovation and Excellence. While the program did not win the award it had another successful year of educating students who wish to spend their entire grade 8 year learning the curriculum through hands-on, out of school experiences, and developing leadership and teamwork skills in a culturally

responsive way. The program is geared towards those students who have the potential for leadership, but might not have been able to realize or develop it due to financial barriers.

**French Immersion Programming** – French immersion programming continued to expand in Saskatoon Public Schools with 200 additional students enrolled in 2013-2014. École Forest Grove School began kindergarten to grade 3 programming while Centennial Collegiate began a grade nine program. Both programs serve students in the northeast and will grow by one grade per year. École Alvin Buckwold School expanded to grade four and a Late French Immersion program was added to École College Park School.

**Addressing Renewed Curricula and Instruction** – Saskatoon Public Schools offers instruction in all provincial required areas of study as well as a diverse selection of secondary options. In addition to delivering the renewed provincial curricula, our teachers have developed specific courses to meet the needs and interests of our students. Examples of locally developed courses that are offered in some of our collegiates include: World Religions, Creative Writing 30, Leadership, and Applied Global Citizenship. All courses and programs receive approval from the Ministry of Education.

In 2013-14, teachers in three areas focused intensively on understanding and actualizing curriculum. In English Language Arts, teachers focused on connections between the outcomes and *before, during, and after* strategies. Special emphasis was placed on the representing and viewing strands to support teachers in increasing their understanding of multi-media. Teachers and Teacher Librarians built and shared resources, instructional approaches, and student products (<http://secondarylibguides.spsd.sk.ca/content.php?pid=330385&sid=5146206>).

In secondary sciences, pilot teachers focused on the instruction of the new 20 level sciences and one new 30 level science. The teachers discussed connections between Indigenous and Western views of science, critiqued assessment processes and discussed recommendations for division-wide implementation in 2014-15. They made recommendations for textbook purchases and shared a wide range of materials using digitally shared documents.

Finally, mathematics teachers focused in two key areas following several years of renewed curricula. First, they worked on developing an *assess and respond cycle* in grade nine Mathematics through an intervention called Math 9+. Secondly, in partnership with another division, teachers constructed resources to support student learning in modified mathematics programs in preparation for renewed modified Mathematics curricula.

**Grade 3 Reading** – Research demonstrates that students who are reading below grade level by the end of Grade 3 are likely to have difficulty reading for the rest of their school career. In the spring 2013-14 assessment, 70% of the Grade 3 students in Saskatoon Public Schools were reading at or above grade level. The school division has initiated a program of intensive intervention for those students who struggle learning to read. This program features:

- **Explicit Instruction** – Students are directly taught the steps or processes needed for specific reading tasks.
- **Leveled Literacy Intervention (LLI)** – Students, in groups of 3 or 4, are taught key reading comprehension strategies through a series of increasingly complex texts. Their progress is monitored regularly and teachers use the data to focus directly on students' needs.

- **Leveled Literacy Intervention Tutor Program** – The Leveled Literacy Intervention Tutor Program is also a recent addition to the range of student supports implemented in Saskatoon Public Schools. This program uses the LLI tools, but tutors meet with students one-on-one for more direct support.
- **Roadways to Reading** – Roadways to Reading is a 16-20 week program that was implemented in 23 schools. When students are behind their peers, their rate of growth must be faster than would be experienced by a “typical” student in a “regular” classroom. Given that students typically spend about 16-18 weeks (about one-half a year) in Roadways, we considered the program to have been successful for them if they experienced more than one-half a year’s growth during their experience in the program.
- **Read to Succeed** – Students in Grades 4-8 who struggle to learn to read are provided supplementary small-group instruction focused on helping them to build reading comprehension strategies helping them to become more skillful and confident readers.

Improvement of Grade 3 reading results is a priority for the school division and will be reported upon in future annual reports.

**Treaty Education** – “We are all Treaty people.” Saskatoon Public Schools is committed to the actualization of Treaty Essential Learnings in all subjects K-Grade 12. It is our goal to have our staff and students understand the history of Saskatchewan and Canada that includes multiple perspectives and experiences. To date, we have provided treaty education workshops for trustees, parents, administrators, students, and teachers. SPS has a very successful partnership with the Office of the Treaty Commissioner. As of June 2014, we have 108 certified treaty catalyst teachers with representation in 38 out of 56 schools and eight central office-based personnel.

**First Nations and Métis Education** – The Ministry of Education requires that each school division create a First Nations and Métis Education Plan that aligns with the Continuous Improvement and Accountability Framework. The highlights of Saskatoon Public Schools’ First Nations and Métis Education Plan appear below.

The full plan provides detailed information about performance measures, target outcomes, and instructional strategies and is available by clicking on the link provided.

[www.spsd.sk.ca/division/FNIMeducationunit/Documents/FirstNationsInuitandMetisEducationACTIONPlan2012to2015.pdf](http://www.spsd.sk.ca/division/FNIMeducationunit/Documents/FirstNationsInuitandMetisEducationACTIONPlan2012to2015.pdf)

Highlights include:

- **Goal #1 – Equitable Outcomes** – We have specific SMART goals for literacy and mathematics achievement at various grade levels. For example, “during the period from September 2012 – June 2015, as measured by the Early Years Evaluation, the percentage of Kindergarten First Nations, Inuit, and Métis students who demonstrate appropriate development in i) Cognitive skills, and ii) Language and Communication, will increase by 10% each year.”

Strategies to achieve these goals include strategic deployment of a speech and language pathologist to support First Nations, Inuit, and Métis students directly. Additional one-on-one therapy will be provided to students with significant additional communication needs.

- **Goal #2 – Knowledge of First Nations and Métis Contributions** – Strategies to achieve this goal include increasing the number of Treaty Catalyst Teachers, supporting teachers to include First Nations and Métis content, perspectives and ways of knowing in all units and lesson plans, and engaging students in inquiry into treaty through treaty simulations.
- **Goal #3 – Data Collection and Reporting** – The school division will continue to analyze and disaggregate data and set strategic improvement targets that focus on eliminating the learning disparities for our First Nations, Inuit and Métis students.
- **Goal #4 – Shared Management** – The Board of Education and school division staff has developed an award-winning partnership with the Saskatoon Tribal Council and the Central Urban Métis Federation Inc. called the Okicīyapi Partnership. We have also forged formal and informal partnerships with other organizations such as Whitecap Dakota First Nation, University of Saskatchewan (Saskatchewan Urban Native Teacher Education Program, Indian Teacher Education Program, Aboriginal Students' Centre), Federation of Saskatchewan Indian Nations, and Gabriel Dumont Institute.

## School Division Planning

Public Schools has a well-coordinated planning process which enables alignment of all school division planning activities.

### *Strategic Plan*

In 2014, the Board of Education for Saskatoon Public Schools approved a three-year (2014-15 to 2016-17) strategic plan. The 2014-15 school year is the first year of this plan. The Board's strategic plan for the division provides overall direction for everything the division does and serves as an anchor to ensure that all division planning processes are in alignment with each other.

The strategic plan defines Saskatoon 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 Saskatoon Public Schools strategic directions are:

- Direction #1: Our Students' Learning
- Direction #2: Our People
- Direction #3: Our Organization
- Direction #4: Our Community

A copy of the 2014-15 to 2016-17 strategic plan is available at:

<http://www.spsd.sk.ca/division/reportsandpublications/Documents/CIARReport.pdf>

Throughout 2013-14, Saskatoon Public Schools collaborated with all other school divisions and the Ministry of Education to develop, for the first time, an Education Sector Strategic Plan (ESSP) for 2014-2020. This plan will align the work of all school divisions and the Ministry in working toward improving education outcomes of Saskatchewan students. The ESSP includes strategies, outcomes and measures to ensure that the targets identified in the Saskatchewan Plan for Growth are achieved. This plan will be deployed in 2014-15.

## The School Division in the Community.

Saskatoon Public Schools – both as a whole and through individual schools – is linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

### *Community and Parent Involvement*

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. Saskatoon Public Schools has programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community. For example, Princess Alexandra Community School (a K-8 school) has a parents' room sponsored and staffed by the SCC where the coffee is always on and families are always welcome. The Saskatoon Public Schools Foundation provides the community with an avenue to engage directly in improving education for pre-K to 12 students. Through its community engagement and fundraising activities, projects such as the *PotashCorp Eco Science and Indigenous Learning Centre* as well as *Summer Literacy Learning Camps* have been made possible. Through these and many other projects, students have a valuable learning experience.

What all of our schools have in common is the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance (described more fully in the next section) and most have established formal processes to foster community and parent involvement. For example, the SCC – along with the staff and students – at John Lake School work together to organize “camp out with a book”.



## ***Community Partnerships***

Saskatoon Public Schools and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Saskatoon Public Schools has a long-standing formal partnership with Whitecap Dakota First Nation to ensure smooth transitions for students as they move from the Whitecap Elementary School to schools within Saskatoon Public as well as to provide Whitecap teachers with the opportunity to collaborate with our teachers during professional development sessions.

The Okicīyapi Partnership, a provincially and nationally recognized alliance, brings together the Saskatoon Tribal Council, Whitecap Dakota First Nation, the Central Urban Métis Federation Inc., and Saskatoon Public Schools to support the success not only of First Nations, Inuit, and Métis students but also for all students in the division.

Several schools in the division use an integrated services model in which they partner with social service agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, in Princess Alexandra and Pleasant Hill Community Schools, a partnership between the division and the Saskatoon Health Region has formed an Inter-professional Health Team. This team, comprised of a speech language pathologist, occupational therapist, and two community capacity builders, comes into the schools to provide families with services on a regular basis.

Several schools in the division have partnered with local businesses. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases the business may also sponsor school events. Students, for their part, may sing at business events, help to hand out business awards, and help to decorate business facilities at Christmas and other special times.





## Governance

### *The Board of Education*

Saskatoon Public Schools is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The school division is organized into ten wards for purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members at August 31, 2014 are:

Ward 1 .....	Holly Kelleher
Ward 2 .....	Vernon Linklater
Ward 3 .....	Donna Banks
Ward 4 .....	Dan Danielson
Ward 5 .....	Colleen MacPherson
Ward 6 .....	Kathleen Brannen
Ward 7 .....	Bronwyn Eyre
Ward 8 .....	Darrell Utley
Ward 9 .....	Kevin Waugh
Ward 10 .....	Ray Morrison (Board Chair)



*Back Row: Donna Banks, Darrell Utley, Kevin Waugh, Colleen MacPherson, Vernon Linklater, Dan Danielson, Ray Morrison (Board Chair) Front Row: Bronwyn Eyre, Kathleen Brannen, Holly Kelleher*

## ***School Community Councils***

Saskatoon Public Schools has established a School Community Council (SCC) for 54 of its 56 schools.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2013-14 Saskatoon Public Schools conducted three assembly meetings for the purpose of orientation, development and networking.

The Regulations also require SCCs to work with school staff to develop an annual school Learning Improvement Plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2013-14, all division SCCs participated in the review of these plans.

School Community Councils are expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.

The advice SCCs give to the Board of Education encompasses policies, programs, and educational service delivery; the advice they give to the school staff relates to the school's programs.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators.

54 of the 54 School Community Councils in Saskatoon Public Schools are made up of the required number of elected members and appointed members, as outlined in The Education Regulations, 1986. The actual number of members varies from one SCC to another.



## Our Students and Staff

### Students

In 2013-14, 22,743 students were enrolled with Saskatoon Public Schools (including pre-K students). This represents an increase over 2012-13 (22,077 students), and 2011-12 (21,305 students). (See Figure 2)).

Over the course of the last three years, the population of the school division overall and of Kindergarten to Grade 3 specifically has increased each year. For example, in 2011-12, we had 6,256 Pre-kindergarten to Grade 3 students; in 2012-13, we had 6,713 students in these grades; and by 2013-14, the population for these grades has grown to 7,036. Considering national and international immigration trends, we anticipate that our student population will continue to grow over the next several years.

**Figure 2: Enrolment by Grade - September 30**

Grade	School Year		
	2011-12	2012-13	2013-14
Kindergarten	1466	1643	1696
1	1373	1581	1697
2	1500	1434	1606
3	1406	1528	1461
4	1328	1468	1569
5	1378	1396	1530
6	1430	1463	1443
7	1385	1486	1514
8	1399	1478	1529
9	1612	1624	1674
10	1842	1786	1784
11	1751	1831	1776
12	2924	2832	2888
<b>Total</b>	<b>20794</b>	<b>21550</b>	<b>22167</b>

<b>PreK Overall</b>	<b>511</b>	<b>527</b>	<b>576</b>
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

## Staff

**Staff Profile** – Figure 3 below provides an overview of all division staff. An organizational chart showing the reporting structure is provided in Appendix B.

**Figure 3: School Division Staff – 2013-14**

Job Category	FTEs
<b>Classroom teachers</b>	1353.68
<b>Principals, vice-principals</b>	113.50
<b>Other educational staff</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	392.85
<b>Administrative and financial staff</b> – e.g., clerks, accountants, IT people, administrative assistants, library technicians, driver educators, midmanagement	303.91
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	216.50
<b>Senior management team</b> – e.g. chief financial officer, director of education, superintendents	14.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2394.41</b>

Note: The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.  
Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.  
Information for all staff is at September 20, 2014.

Source: Saskatoon Public Schools human resource system

**Senior Management Team** – The Director of Education, Avon Whittles, reports directly to the Board of Education. The Deputy Director, Barry MacDougall, reports to Avon Whittles and oversees the Education Council. The Chief Financial Officer, Garry Benning, reports to the director and oversees the Business Council. Eight superintendents of education are responsible for teaching, learning, and curriculum. Each superintendent is responsible for eight or nine assigned schools from the various wards in Saskatoon Public Schools:

### Education Council – Superintendents of Education

- Bruce Bradshaw
- Lisa Fleming
- Brenda Green
- Withman Jaigobin
- Dean Newton
- Patricia Prowse
- Shane Skjerven
- Donnalee Weinmaster

### Business Council

- Garry Benning – Chief Financial Officer
- Jason Dunk – Chief Technology Officer
- Stan Laba – Superintendent of Facilities
- Jaime Valentine – Human Resources Superintendent

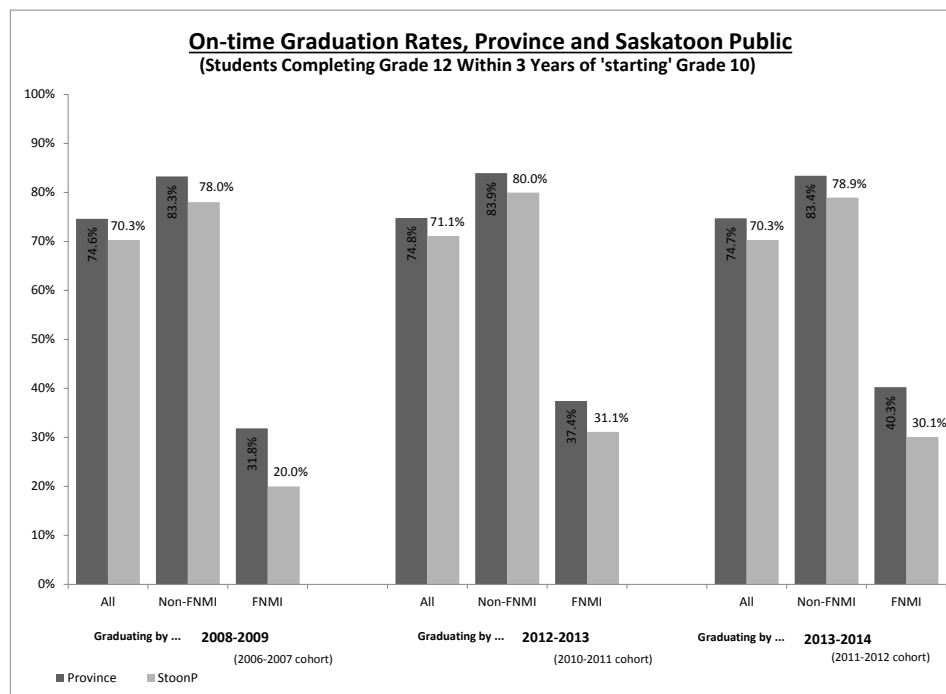
## Indicators

Increased student literacy and achievement is a priority for Saskatoon Public Schools. The indicators below illustrate student performance as informed by division and provincial data.

### Grade 12 Graduation

**Three-Year Graduation Rates** – In June 2009, 70.3% of all Saskatoon Public Schools' (SPS) students graduated within three years of entering Grade 10 (these students entered Grade 10 in 2006-07), as did 78% of non-First Nations, Inuit, and Métis (FNMI) students and 20% of FNMI students (see Figure 4). In June 2014, SPS's graduation rate for all students was identical to the 2009 rate (70.3%). The graduation rate for non-FNMI students saw a modest improvement of 0.9% between 2009 and 2014 (from 78.0% to 78.9%). The graduation rate for FNMI students improved significantly between 2009 and 2014. In 2009, 20% of FNMI students graduated within three years of beginning Grade 10; in 2014, 30.1% of FNMI students completed high school requirements within this three-year window (there was, however, a 1% decline in graduation rate for FNMI students between the 2012-13 and 2013-14). While we are pleased with these results, we acknowledge that there remains much work to do.

**Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year with Two Most Recent Years**



Note: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

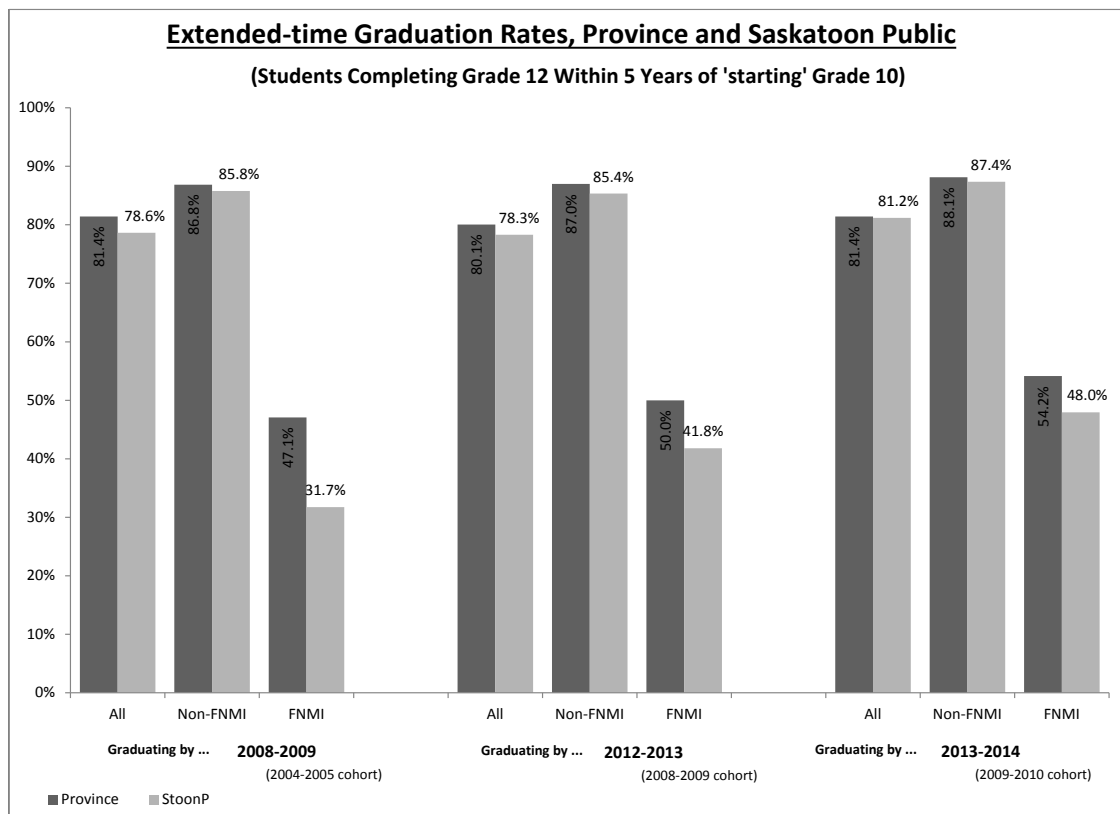
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

**Five-Year Graduation Rates** – Some students require more time to complete all the courses necessary for graduation. So, they continue in school longer than three years after beginning Grade 10. Graduation rates increase when these extra years of schooling are considered (see Figure 5). Between 2009 and 2014, the extended-time graduation rate (i.e., within 5 years of beginning Grade 10) for all three student groups – FNMI, non-FNMI, and all students – has increased steadily. For example, in 2009, 78.6% of SPS’s total student population graduated within five years of beginning Grade 10; by 2014, that number increased to 81.2%. If we look at the non-FNMI population, the five-year graduation rate we see a modest improvement from 85.8% to 87.4% between 2009 and 2014. The improvement for our FNMI population, on the other hand, has been remarkable! In 2009, 31.7% of FNMI students graduated within five years of beginning Grade 10; in 2014, 48% of FNMI students graduated within that same five-year window. Overall, our extended-time graduation rates are improving, but we still have work to do in this regard.

**Figure 5: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year with Two Most Recent Years**



**Note:** 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 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## Average Final Marks

When registering for secondary level courses, students have many opportunities for choice.

In 2013-14, the average final marks for all Saskatoon Public Schools' students were equal to or exceeded the provincial population in English Language Arts A10, English Language Arts B10, Science 10, Math: Foundations and Pre-calculus 10, and English Language Arts 20. The average final marks of Saskatoon Public Schools' students were below the provincial population in Math: Workplace and Apprenticeship 10 and Math: Workplace and Apprenticeship 20, and Math: Foundations 20.

Average final marks for Saskatoon Public Schools' self-identified FNMI students was within  $\pm 2\%$  of the provincial population in most courses in 2013-14. However, we acknowledge that there is still a difference between FNMI and non-FNMI achievement (See Figure 6).

**Figure 6: Average Final Marks in Selected Secondary-Level Courses**

Average Final Marks in Selected Secondary-Level Courses 2013-14						
Subject	All Students		Non-FNMI		FNMI	
	Province	Saskatoon SD	Province	Saskatoon SD	Province	Saskatoon SD
English Language Arts A 10	72.0	72.9	74.9	74.6	60.2	62.1
English Language Arts B 10	71.7	71.7	74.6	73.7	59.5	59.5
Science 10	70.6	72.4	73.9	74.7	57.1	57.8
Math: Workplace and Apprenticeship 10	71.1	63.8	74.6	65.0	57.8	59.5
Math: Foundations and Pre-calculus 10	70.7	71.2	72.9	72.7	58.5	57.9
English Language Arts 20	73.0	73.4	74.9	74.9	63.3	60.1
Math: Workplace and Apprenticeship 20	66.9	63.5	69.6	64.6	59.5	58.3
Math: Foundations 20	72.6	72.1	74.2	73.2	63.5	61.4

Note: Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014



## Grade 7 to 10 Transitions

There are several critical transition points as students move through the Pre-kindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important. The great majority (typically around 96%) of Saskatoon Public Schools' students who begin Grade 7 are still in school three years later (see Figure 7). Of particular note is that the percentage of the 2010-11 grade 10 cohort still in school is essentially the same for each of the three main student groups – all students, non-FNMI students and FNMI students.

**Figure 7: Student Transitions Between Grades 7 and 10**

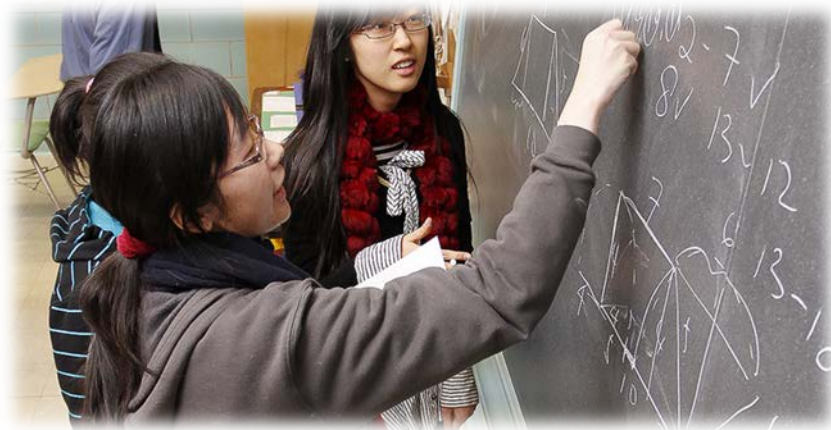
	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
<b>All students</b>	1,291	1,324	1,323	94.8%	94.0%	94.6%	96.7%
<b>Non-FNMI students</b>	na	1,068	1,055	na	96.3%	95.7%	96.7%
<b>FNMI students</b>	272	256	268	87.5%	84.8%	90.3%	96.6%

Note: Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014





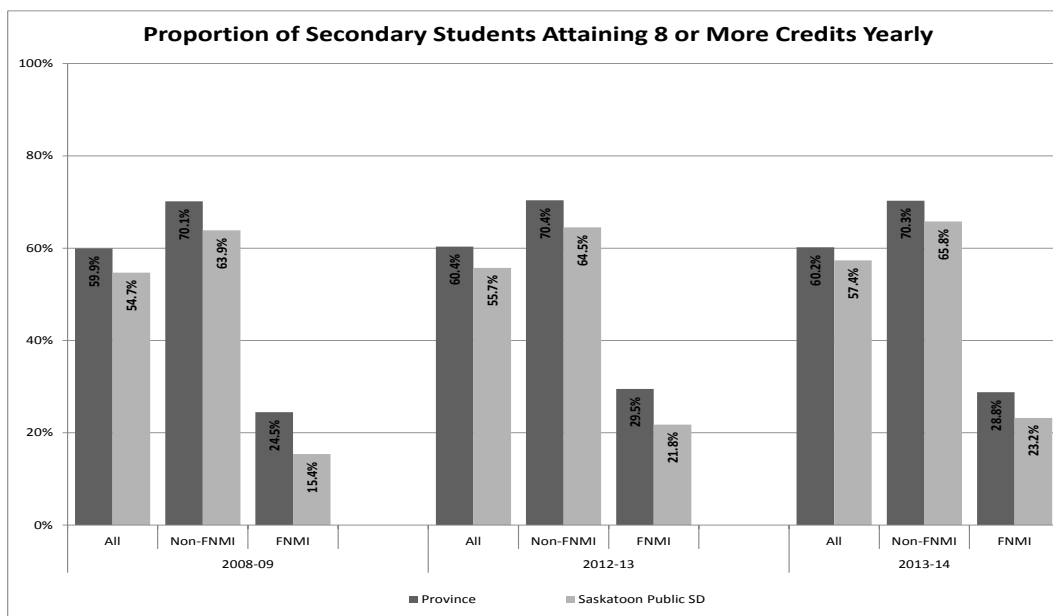
## Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period after beginning Grade 10, students must accumulate an average of eight credits per year.

In 2013-14, the percentage of Saskatoon Public Schools' students who earned eight or more credits per year was lower than the provincial results – 57.4% per year for SPS versus 60.2% for the provincial population (see Figure 8). The percentage of Saskatoon Public's non-FNMI and self-declared FNMI students earning eight or more credits per year was also lower than provincial results. Nevertheless, the credit attainment gap between SPS student groups and their provincial peers has steadily decreased. We also recognize that credit attainment by FNMI students is lower than other groups – a reality that the division is committed to changing.

Credit attainment by Saskatoon Public Schools' students has steadily improved for all three student groups. In 2008-09, 54.7% of all SPS students completed eight or more credits per year; whereas, 57.4% did so in 2013-14. Similarly, in 2008-09, 15.4% of FNMI students attained eight or more credits; in 2013-14, 23.2% of FNMI students did so – an improvement of 7.8%. We are pleased with these improvement trends and are committed to continuing them.

**Figure 8: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years**



Note: Proportions are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly.

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

# Facilities and Transportation

## *Facilities*

Saskatoon Public School Division's facilities include:

- Fifty-four schools located in Saskatoon. See Appendix C for a list of schools. The average age of these schools is 55 years. The oldest school is 104 years old; the newest is seven years old.
- The school division's head office is located in downtown Saskatoon. The original building is 86 years old; a comprehensive renovation was completed thirteen years ago. The head office building is adequate in size for present needs.
- One satellite office located in Saskatoon houses the maintenance department. This building was built in 1960 and was renovated in 2005. This office is adequate in size for present needs.

The school division's deferred maintenance backlog is estimated to be in excess of \$260 million in 2014, projected over 10 years, resulting in a facility condition index (FCI) of approximately 0.26. This is based on a current replacement value of approximately \$1.18 billion for all 54 school facilities. SPS must continue to focus on key priorities in reducing this backlog – with roofing replacement being the number one priority. It is expected that 50% of existing roofs will need to be replaced over the next 10 years. Other building envelope upgrades along with heating and ventilation replacements within our schools continue to be our key priorities in addition to roofing. The preventative maintenance and renewal plans for our school facilities continue to align with our key priorities. We have a large number and variety of infrastructure projects in progress at any given time, and have many more requiring approval and/or budget support to proceed.

The city's population and the school division's student enrollment continue to grow. There have been more than 2000 new students added over the past 3 years. We expect this trend to continue into the foreseeable future – long term projections indicate student numbers growing from approximately 22,700 to approximately 36,600 over the next 10 years. There is an urgent need for new elementary schools in Saskatoon in at least 5 new neighbourhoods, currently, and there is a continuing need for new portable classrooms as well as renovations/additions to existing schools to create additional classroom space for these students.



*Artist's rendering of a grade 5 classroom at Willowgrove Elementary.*

## ***Student Transportation***

Saskatoon Public Schools is an urban division where significant growth is occurring in new city neighbourhoods (9,000 to 13,000 people per subdivision). As this growth occurs in neighbourhoods that do not yet have schools, significant student transportation is required. In addition, some students are transported within their neighbourhoods when the distance between school and home is too great to walk. Students are also transported to French Immersion Programs, Cree Language and Culture Programs and Academically Talented Learner Programs. Students requiring intensive supports are transported to programs or their neighbourhood school.

Saskatoon Public Schools contracts transportation to bus, taxi, and wheelchair shuttle service companies. In addition, students ride Saskatoon Transit to and from school, particularly in grades nine to twelve.

In order to be fiscally responsible, many elementary schools offset their bell times so they may share transportation, which is possible through the support of our school communities.

**Figure 9: Student Transportation**

<b>Transportation Statistics</b>	
Students transported	6074
Transportation routes (two-way only)	118
Average one-way ride time (est.)	40 min.
Longest one-way ride time	65 min.
Cost per student per year (excludes extra-curricular & curricular transportation)	\$924.72

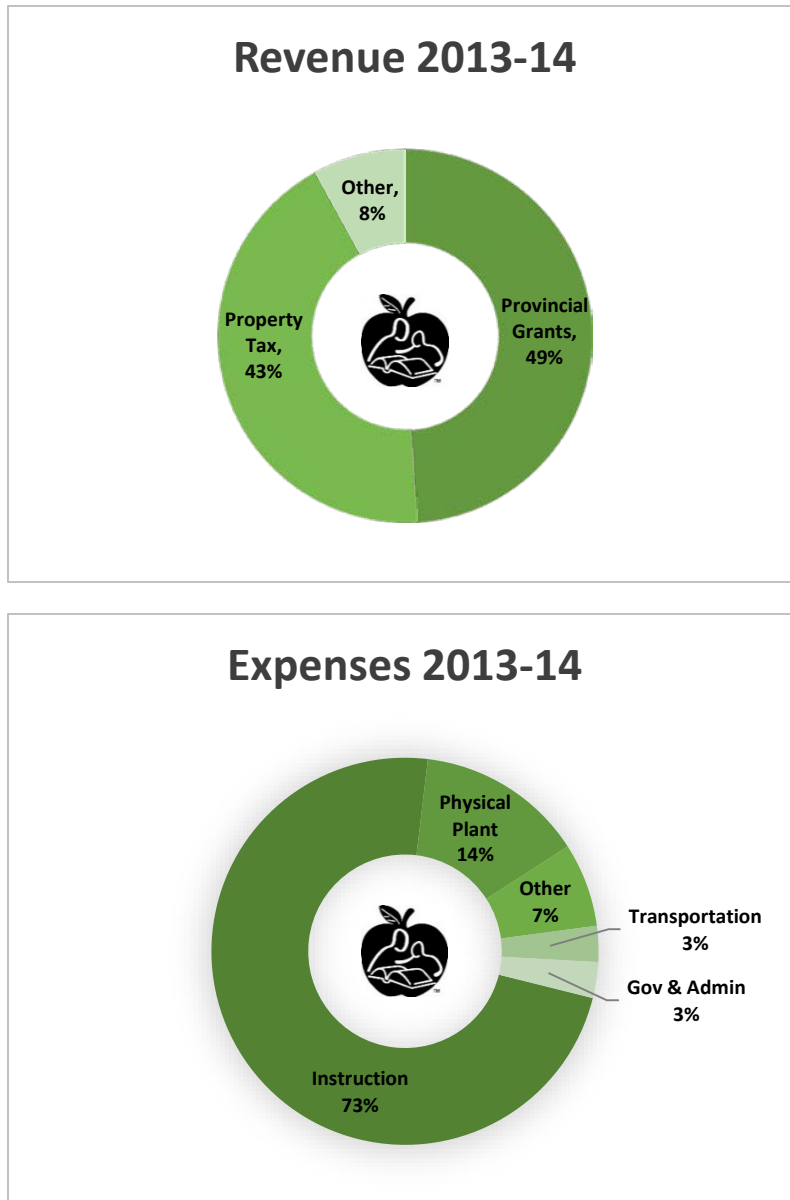
Source: October 2013 Student Transportation Data Survey reporting and SPS 2013-14 year-end data from the Budget Manager Detail.



# Financial Overview

## Revenue and Expenses

Figure 10 below summarizes Saskatoon Public Schools' main categories of revenues and expenditure in 2013-14.



**Figure 10: Summary of Revenue and Expenses – 2013-14**

	2014 Budget	2014 Actual	2013 Actual	Budget to Actual Variance Over/(Under)	Budget to Actual % Variance	Note
<b>REVENUES</b>						
Property Taxation	\$ 101,680,000	\$ 102,584,277	\$ 98,901,263	\$ 904,277	1%	
Grants	114,479,823	116,060,848	114,221,888	1,581,025	1%	
Tuition and Related Fees	1,553,900	2,660,200	1,825,408	1,106,300	71%	1
School Generated Funds	4,955,000	5,236,637	4,809,190	281,637	6%	2
Complementary Services	3,090,400	2,898,475	3,113,356	(191,925)	-6%	3
External Services	6,281,100	7,570,493	6,272,287	1,289,393	21%	4
Other	1,212,000	1,279,360	1,292,555	67,360	6%	5
<b>Total Revenues</b>	<b>233,252,223</b>	<b>238,290,290</b>	<b>230,435,947</b>	<b>5,038,067</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	803,566	714,228	851,453	(89,338)	-11%	6
Administration	7,662,168	6,368,303	6,053,702	(1,293,865)	-17%	7
Instruction	169,274,051	171,250,929	163,443,524	1,976,878	1%	
Plant	33,708,668	33,594,461	31,671,441	(114,207)	0%	
School-generated	4,955,000	5,412,610	5,330,566	457,610	9%	8
Transportation	6,184,160	5,899,580	4,894,040	(284,580)	-5%	9
Tuition and related fees	263,450	277,285	246,880	13,835	5%	10
Complementary services	3,241,236	2,893,680	3,064,528	(347,556)	-11%	11
External services	5,796,954	6,659,398	5,313,436	862,444	15%	12
Interest/allowances	973,000	875,853	902,281	(97,147)	-10%	13
<b>Total Expenses</b>	<b>232,862,253</b>	<b>233,946,327</b>	<b>221,771,851</b>	<b>1,084,074</b>	<b>0%</b>	
Surplus for the year	\$ 389,970	\$ 4,343,963	\$ 8,664,096			

1 Over budget due to more students enrolling in the International Student Program compared to budget.

2 Over budget due to additional third party grants being received by the schools.

3. Under budget due to less alternate revenues received during the year.

4. Over budget due to the consolidation of the Saskatoon Public Schools Foundation Corp. (Foundation) financial statements with the school division's financial statements. The revenues were received by the Foundation. This funding was not included in the 2013-14 Budget for the school division. In addition, federal grants for operating Whitecap Dakota Elementary School are included in this category and were not in the budget.

5. Over budget due to more rental and interest income received.

6. Under budget due to public communications, trustee equipment and trustee education being less than projected.

7. Under budget due to reclassification of Central Office support staff by the Ministry of Education. These salaries and benefits were moved from administration to instruction during 2013-14 (there were no adjustments to the original budget).

8. Over budget due to the schools using the additional grants received from third parties. (please refer to #2)

9. Under budget due to fuel prices being lower than expected and some planned bus routes that could not be provided by the bus contractor.

10. Over budget due to more home-based educators being paid tuition.

11. Under budget due to less alternate (third party) funded expenditures in 2013-14 compared to budget.

12. Over budget due to the actual expenses that relate to Whitecap Dakota Elementary School being reported in this category and not included in the budget. In addition, expenditures that relate to third party funding were more than expected in this category.

13. Under budget due to the over estimate of the interest rate for the loan for the construction of the Willowgrove School. The estimate in the budget was 5.00% and the actual interest rate was 3.68%.

**Appendix A: Management Report and Audited Financial Statements**

Consolidated Financial Statements of

**THE BOARD OF EDUCATION  
OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN**

Year ended August 31, 2014

## Management's Responsibility for the Consolidated Financial Statements


The Board of Education of the Saskatoon School Division No.13 of Saskatchewan's ("the School Division") management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of 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.

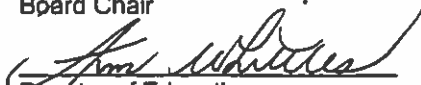
The School Division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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


The Board of Trustees ("the Board") is comprised of elected officials who are not employees of the School Division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is also responsible for the appointment of the School Division's external auditors.

The external auditors, KPMG LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School Division's consolidated financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Board of Education of the Saskatoon School Division No.13 of Saskatchewan:

  
Board Chair

  
Director of Education

  
Chief Financial Officer

---

November 25, 2014





KPMG LLP  
Chartered Accountants  
500-475 2<sup>ND</sup> Avenue South  
Saskatoon Saskatchewan S7K 1P4  
Canada

Telephone (306) 934-6200  
Fax (306) 934-6233  
Internet www.kpmg.ca

## INDEPENDENT AUDITORS' REPORT

To the Trustees of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan

We have audited the accompanying consolidated financial statements of The Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, which comprise the consolidated statement of financial position as at August 31, 2014, the consolidated statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

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

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

We believe that the audit evidence we have obtained 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 the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan as at August 31, 2014, and its consolidated results of operations and the changes in its consolidated net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants

Saskatoon, Canada  
November 25, 2014

KPMG LLP, is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Consolidated Statement of Financial Position

As at August 31, 2014, with comparative figures for 2013

	2014	2013
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 18,895,840	\$ 11,539,315
Accounts receivable (note 8)	5,937,341	3,219,922
Portfolio investments (note 4)	20,000,000	28,000,000
<b>Total Financial Assets</b>	<b>44,833,181</b>	<b>42,759,237</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 9)	10,153,024	6,995,732
Long-term debt (note 10)	17,087,875	21,992,565
Liability for employee future benefits (note 6)	4,986,300	4,765,600
Deferred revenue (note 11)	8,504,914	4,247,416
<b>Total Liabilities</b>	<b>40,732,113</b>	<b>38,001,313</b>
<b>Net Financial Assets</b>	<b>4,101,068</b>	<b>4,757,924</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (schedule C)	180,501,761	175,510,024
Inventory of supplies for consumption	-	99,629
Prepaid expenses	542,260	433,549
<b>Total Non-Financial Assets</b>	<b>181,044,021</b>	<b>176,043,202</b>
<b>Accumulated Surplus (note 14)</b>	<b>\$ 185,145,089</b>	<b>\$ 180,801,126</b>
<b>Contractual Obligations and Commitments (Note 17)</b>		

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

Approved by the Board:

  
\_\_\_\_\_

Board Chair

  
\_\_\_\_\_

Chief Financial Officer

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Consolidated Statement of Operations and Accumulated Surplus from Operations  
Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget (note 15)	2014 Actual	2013 Actual
<b>Revenues:</b>			
Property taxation	\$ 101,680,000	\$ 102,584,277	\$ 98,901,263
Grants	114,479,823	116,060,848	114,221,888
Tuition and related fees	1,553,900	2,660,200	1,825,408
School generated funds	4,955,000	5,236,637	4,809,190
Complementary services (note 12)	3,090,400	2,898,475	3,113,356
External services (note 13)	6,281,100	7,570,493	6,272,287
Other income	1,212,000	1,279,360	1,292,555
<b>Total Revenues (Schedule A)</b>	<b>233,252,223</b>	<b>238,290,290</b>	<b>230,435,947</b>
<b>Expenses:</b>			
Governance	803,566	714,228	851,453
Administration	7,662,168	6,368,303	6,053,702
Instruction	169,274,051	171,250,929	163,443,524
Plant	33,708,668	33,594,461	31,671,441
Transportation	6,184,160	5,899,580	4,894,040
Tuition and related fees	263,450	277,285	246,880
School generated funds	4,955,000	5,412,610	5,330,566
Complementary services (note 12)	3,241,236	2,893,680	3,064,528
External services (note 13)	5,796,954	6,659,398	5,313,436
Other expenses	973,000	875,853	902,281
<b>Total Expenses (Schedule B)</b>	<b>232,862,253</b>	<b>233,946,327</b>	<b>221,771,851</b>
<b>Operating surplus for the year</b>	<b>389,970</b>	<b>4,343,963</b>	<b>8,664,096</b>
Accumulated surplus from operations, beginning of year	180,801,126	180,801,126	172,137,030
Accumulated surplus from operations, end of year	\$ 181,191,096	\$ 185,145,089	\$ 180,801,126

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Consolidated Statement of Changes in Net Financial Assets

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget (note 15)	2014 Actual	2013 Actual
Net financial assets, beginning of year	\$ 4,757,924	\$ 4,757,924	\$ 247,789
Changes during the year:			
Operating surplus for the year	389,970	4,343,963	8,664,096
Acquisition of tangible capital assets (schedule C)	(12,508,709)	(16,895,046)	(15,145,317)
Amortization of tangible capital assets (schedule C)	11,772,000	11,903,309	10,877,542
Net consumption of inventory supplies	-	99,629	83,488
Net acquisition of prepaid expenses	-	(108,711)	30,326
Change in net financial assets	(346,739)	(656,856)	4,510,135
Net financial assets, end of year	\$ 4,411,185	\$ 4,101,068	\$ 4,757,924

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Consolidated Statement of Cash Flows

Year ended August 31, 2014, with comparative figures for 2013

	2014	2013
<b>Operating activities:</b>		
Operating surplus for the year	\$ 4,343,963	\$ 8,664,096
Add non-cash items included in surplus (schedule D)	11,903,309	10,877,542
Net change in non-cash operating activities (schedule E)	4,908,989	504,821
<b>Cash provided by operating activities</b>	<b>21,156,261</b>	<b>20,046,459</b>
<b>Capital activities:</b>		
Cash used to acquire tangible capital assets	(16,895,046)	(15,145,317)
<b>Cash used by capital activities</b>	<b>(16,895,046)</b>	<b>(15,145,317)</b>
<b>Investing activities:</b>		
Cash (used) to acquire investments	(20,000,000)	(28,000,000)
Proceeds on disposal of investments	28,000,000	23,000,000
<b>Cash provided (used) by investing activities</b>	<b>8,000,000</b>	<b>(5,000,000)</b>
<b>Financing activities:</b>		
Proceeds from issuance of long term debt	-	7,142,650
Repayment of long term debt	(4,904,690)	(4,623,795)
<b>Cash provided (used) by financing activities</b>	<b>(4,904,690)</b>	<b>2,518,855</b>
Increase in cash and cash equivalents	7,356,525	2,419,997
Cash and cash equivalents, beginning of year	11,539,315	9,119,318
<b>Cash and cash equivalents, end of year</b>	<b>\$ 18,895,840</b>	<b>\$ 11,539,315</b>

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements

Year ended August 31, 2014

---

## 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 Saskatoon School Division No.13 of Saskatchewan" (the "School Division") and operates as "Saskatoon Public Schools." The School Division provides education services to residents within its geographic region and is governed by an elected board of trustees.

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

## 2. Significant Accounting Policies:

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

Significant aspects of the accounting policies adopted by the School Division are as follows:

### a) Adoption of New Public Sector Accounting (PSA) Standards

In 2014, the School Division adopted the new PSA standard PS3260 Liability for Contaminated Sites.

Detailed information on the impact of the adoption of this new PSA standard is provided in Note 18 Accounting Changes.

### b) Reporting Entity and Consolidation:

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the School Division reporting entity. The School Division reporting entity is comprised of all the organizations which are controlled by the School Division.

Control is defined as the power to govern the financial and operating policies of another organization with the expected benefits or risk of loss to the School Division. Control exists so long as the School Division has the power to govern, regardless of whether the School Division chooses to exercise this power.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### b) Reporting Entity and Consolidation – continued:

All of the assets, liabilities, revenues and expenses of controlled organizations are consolidated line-by-line after adjusting the accounting policies to a basis consistent with the accounting policies of the School Division. Inter-organizational transactions and balances have been eliminated.

Controlled entities:

- Saskatoon Public Schools Foundation Corp. (the "Foundation") is incorporated under the *Saskatchewan Non-Profit Corporations Act, 1995* and was established to carry on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the School Division. The Foundation has registered charity status.
- Board of Education of the Saskatoon Division No. 13 Trust Fund (the "Charity") has registered charity status. A separate trust fund is maintained to manage the related charitable activities. The mandate of the registered charity is to support educational initiatives.

### c) Basis of Accounting:

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

### d) Measurement Uncertainty and the Use of Estimates:

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

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

- the liability for employee future benefits of \$4,986,300 (2013 – \$4,765,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$102,584,277 (2013 – \$98,901,263) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related amortization of \$11,903,309 (2013 – \$10,877,542) because actual useful lives of assets may differ from estimates.
- the liability for employee pensions of \$2,608,000 (2013 – \$1,652,000) because actual experience may differ significantly from actuarial estimations.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### d) Measurement Uncertainty and the Use of Estimates – continued:

- The estimated accrued retroactive pay included in accrued salaries and benefits related to the 2013-14 year of the Provincial Collective Bargaining Agreement of \$1,903,283 because the final settlement may differ from initial estimates.

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

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

### e) Financial Instruments:

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The School Division recognizes a financial instrument when it becomes a party to 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, portfolio investments, accounts receivable, accounts payable and accrued liabilities and long-term debt.

All financial instruments are measured at cost or amortized cost.

Transaction costs are a component of cost for 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 revenue or expense. Impairment losses such as write-downs or write-offs are reported in the consolidated statement of operations and accumulated surplus from operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the consolidated statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

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



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### f) Financial Assets:

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

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

Portfolio investments consist of GICs and term deposits made to obtain a return on a temporary basis with maturity terms between three months and one year. The School Division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (e).

Accounts receivable include 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.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### g) Non-Financial Assets:

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

Tangible capital assets have useful lives extending beyond the accounting period, are used by the School Division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets include land, land improvements, buildings, buildings short term, other vehicles, furniture and equipment, computer hardware and software, audio equipment and assets under construction. Tangible capital assets are recorded at cost 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	20 years
Buildings	50 years
Buildings - short-term	20 years
Other vehicles - passenger	5 years
Other vehicles - heavy	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

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

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

Inventory of supplies for consumption consists of supplies held for consumption by the School Division in the course of normal operations and are recorded at the lower of cost and replacement cost.

Prepaid expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include: insurance premiums, Saskatchewan School Boards Association membership fees and Workers' Compensation premiums.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### h) Liabilities:

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

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

Long-term debt is comprised of 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.

Liability for employee future benefits represent 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:

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability for which the stipulations have not yet been fulfilled. The revenue is recognized as the stipulations giving rise to the liabilities are settled.

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.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### i) Employee Pension Plans:

Employees of the School Division participate in the following pension plans:

#### Multi-Employer Defined Benefit Plans

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.

#### Defined Benefit Plan Administered by the School Division

The School Division administers the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan Pension Plan for non-teaching employees. The plan is a defined benefit plan to employees who are not eligible to participate in the teachers' pension plans described above. The net pension liability is the difference between the value of the accrued benefit obligation and the market value of related pension plan assets, net of unamortized actuarial gains and losses, and is reflected in these consolidated financial statements in accounts payable and accrued liabilities.

The cost of pension benefits earned by employees is actuarially determined using the projected benefit method prorated on service and using assumptions including the pension plan's expected investment yields, discount rates, inflation, salary escalations, mortality of members, terminations and the ages at which members will retire. Actuarial gains and losses are changes in the value of the accrued benefit obligation and the pension fund assets resulting from the difference between the actual and expected results or resulting from changes in actuarial assumptions. Actuarial gains and losses are deferred and amortized over the expected average remaining service life of the related employee groups.

### j) Revenue Recognition:

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 2. Significant Accounting Policies – continued:

### j) Revenue Recognition – continued:

The School Division's sources of revenues include the following:

#### i) Government Transfers (Grants):

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

#### ii) Property Taxation:

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

#### iii) Fees and Services:

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

#### iv) Interest Income:

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 2. Significant Accounting Policies – continued:

### 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 not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. If fair value can be determined, in-kind contributions are recorded at their fair value when they are received.

### k) Statement of Remeasurement Gains and Losses:

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

## 3. Short-Term Borrowings:

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$23.0 million (2013 - \$23.0 million) that bears interest at Scotiabank prime rate minus one percent (2013 – Scotiabank prime rate). This line of credit is authorized by a borrowing resolution by the Board of Education and is secured by operating revenue of the School Division. The line of credit was approved up to a maximum of \$35.0 million by the Minister of Education on January 21, 2013. There was no balance drawn on this line of credit at August 31, 2014 or August 31, 2013.

## 4. Portfolio Investments:

Portfolio investments are comprised of the following:

	2014	2013
Portfolio investments in the cost and amortized cost category:		
GICS	\$ 20,000,000	\$ 22,000,000
Term deposits	-	6,000,000
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 20,000,000</b>	<b>\$ 28,000,000</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 5. Expenses by Function and Economic Classification:

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 299,009	\$ 415,219	\$ -	\$ -	\$ 803,566	\$ 714,228	\$ 851,453
Administration	5,418,909	770,237	-	179,57	7,662,158	6,368,303	6,053,702
Instruction	155,273,616	13,594,625	-	2,382,688	159,274,051	171,250,929	163,443,524
Plant	12,233,527	12,019,470	-	9,341,464	33,708,668	33,594,461	31,671,441
Transportation	-	5,899,580	-	-	6,184,160	5,899,580	4,894,040
Tuition and Related Fees	-	277,285	-	-	263,450	277,285	246,880
School Generated Funds	-	5,412,610	-	-	4,955,000	5,412,610	5,330,566
Complementary Services	2,548,124	345,556	-	-	3,241,236	2,893,680	3,064,528
External Services	3,884,560	2,974,838	-	-	5,796,954	6,859,398	5,313,436
Other	-	-	875,853	-	973,000	875,853	902,281
<b>Total</b>	<b>\$ 179,457,745</b>	<b>\$ 41,709,420</b>	<b>\$ 875,853</b>	<b>\$ 11,903,309</b>	<b>\$ 232,862,253</b>	<b>\$ 233,946,327</b>	<b>\$ 221,771,851</b>

## 6. Employee Future Benefits:

The School Division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and vacation banks. Significant assumptions include discount rate, inflation rate and salary scale. 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.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 6. Employee Future Benefits – continued:

Details of the employee future benefits are as follows:

	2014	2013
Actuarial valuation (or extrapolation) date	(August 31, 2014)	(August 31, 2013)
Long-term assumptions used:		
Discount rate	2.80%	3.50%
Salary escalation rate	3.25%	3.25%
Inflation rate	2.25%	2.25%
Expected average remaining service life	15 years	15 years
<b>Liability for employee future benefits</b>		
	2014	2013
Accrued benefit obligation, beginning of year	\$ 3,571,800	\$ 3,922,600
Current period benefit cost	309,400	325,000
Interest cost	133,400	107,100
Benefit payments	(142,300)	(562,100)
Actuarial (gains)/losses	279,900	(309,800)
Plan amendments	-	89,000
Accrued benefit obligation, end of year	4,152,200	3,571,800
Unamortized net actuarial gains (losses)	834,100	1,193,800
Liability for employee future benefits	\$ 4,986,300	\$ 4,765,600
<b>Employee future benefits expense</b>		
	2014	2013
Current period benefit cost	\$ 309,400	\$ 325,000
Amortization of net actuarial (gain)/loss	(79,800)	(65,500)
Benefit cost	229,600	259,500
Interest cost on unfunded employee future benefits obligation	133,400	107,100
Total employee future benefits expense	\$ 363,000	\$ 366,600



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 7. Pension Plans:

### Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the School Division contributes is as follows:

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:

	STRP	STSP	2014 Total	2013 Total
Number of active School Division members	1,712	424	2,136	2,092
Member contribution rate (percentage of salary)	7.8 - 10%	6.05-7.85%	6.05-10%	6.05-10%
Member contributions for the year	\$ 10,005,007	\$ 311,903	\$ 10,316,910	\$ 10,022,105

### Defined Benefit Plan Administered by the School Division

The School Division administers a defined benefit plan to non-teaching employees of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan which provides benefits based on length of service and pensionable earnings. The net pension liability represents accrued pension benefits less the fair value of related pension assets and the balance of unamortized experience gains and losses and is reflected in these consolidated financial statements as accounts payable as the School Division is ultimately responsible for the funding of these pension obligations.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 7. Pension Plans – continued:

Actuarial valuations for accounting purposes are performed at least triennially using the projected accrued benefit actuarial cost method. The accrued benefit obligation shown for August 31, 2014 is based on the extrapolation of the accounting valuation results as at December 31, 2013.

Details of the plan are as follows:

	2014	2013
Number of active School Division members	919	899
Number of former members, superannuates and surviving spouses	409	395
Member contribution rate (percentage of salary)	6.6	6.6
School Division contribution rate (percentage of salary)	9.2	9.2
Member contributions	\$ 2,350,000	\$ 2,157,000
School Division contributions	\$ 3,271,000	\$ 3,151,000
Benefits paid	\$ (4,075,000)	\$ (5,557,000)
Actuarial extrapolation date	August 31, 2014	August 31, 2013
Long-term assumptions used:		
Salary escalation rate	3.50%	3.50%
Expected rate of return on plan assets	6.35%	5.95%
Discount rate	6.35%	5.95%
Inflation rate	2.50%	2.50%
Expected average remaining service life	12 years	12 years

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 7. Pension Plans – continued:

	2014	2013
<b>Net pension (liability)</b>		
Accrued benefit obligation, beginning of year	\$ 96,140,000	\$ 91,568,000
Current period benefit cost	4,985,000	4,706,000
Interest cost	5,747,000	5,423,000
Expected benefit payments	(4,075,000)	(5,557,000)
Experience loss	3,837,000	-
<b>Accrued benefit obligation, end of year</b>	<b>\$ 106,634,000</b>	<b>\$ 96,140,000</b>
<b>Pension plan assets</b>		
	2014	2013
Pension plan assets, beginning of year (actual)	\$ 84,898,000	\$ 80,097,000
Employer contributions	3,271,000	3,151,000
Employee contributions	2,350,000	2,157,000
Expected return on plan assets	5,097,000	4,758,000
Benefit payments	(4,075,000)	(5,557,000)
Experience gain on plan assets	2,919,000	292,000
<b>Pension plan assets, end of year (estimated) (1)</b>	<b>\$ 94,460,000</b>	<b>\$ 84,898,000</b>
<b>Funded status - pension plan deficit</b>	<b>\$ (12,174,000)</b>	<b>\$ (11,242,000)</b>
<b>Unamortized net actuarial losses</b>	<b>9,566,000</b>	<b>9,590,000</b>
<b>Net pension (liability) (note 9)</b>	<b>\$ (2,608,000)</b>	<b>\$ (1,652,000)</b>
<b>(1) Pension plan assets consist of:</b>		
	2014	2013
Fixed income securities	24.90%	34.00%
Equity investments	57.00%	46.80%
Mortgage	10.00%	10.40%
Real estate	8.10%	8.80%
	100.00%	100.00%
<b>Other disclosure items</b>		
Market value of assets at September 1	\$ 85,862,000	\$ 77,358,000
Market value of assets at August 31	\$ 101,716,000	\$ 85,862,000

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 7. Pension plans – continued:

	2014	2013
<b>Pension expense:</b>		
Current period benefit cost	\$ 4,985,000	\$ 4,706,000
Amortization of net actuarial loss	942,000	966,000
Employee contributions	(2,350,000)	(2,157,000)
<b>Pension cost</b>	<b>3,577,000</b>	<b>3,515,000</b>
Interest cost on the average accrued benefit obligation	5,747,000	5,423,000
Expected return on average pension plan assets	(5,097,000)	(4,758,000)
<b>Net interest cost</b>	<b>650,000</b>	<b>665,000</b>
<b>Total pension expense</b>	<b>\$ 4,227,000</b>	<b>\$ 4,180,000</b>

As at the date of these consolidated financial statements, the required tri-annual funding actuarial valuation as at December 31, 2013 has not yet been filed with the Superintendent of Pensions. The Board has requested and received approval to extend the filing deadline from September 30, 2014 to December 31, 2014 in order to allow the Board additional time to determine the appropriate strategy to address the shortfall in the funded status of the plan revealed at December 31, 2013. Subsequent to August 31, 2014, the Board approved certain changes to Plan benefits and asset mix which are intended to address the current shortfall. The impact of these changes is currently being assessed.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 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 account receivable balances are as follows:

	2014	2013
Provincial grants receivable - operating	\$ 1,903,283	\$ 57,000
Provincial grants receivable - capital	1,935,018	1,732,987
Other receivables	2,099,040	1,429,935
<b>Total accounts receivable</b>	<b>\$ 5,937,341</b>	<b>\$ 3,219,922</b>

## 9. Accounts payable and accrued liabilities:

Details of account payable and accrued liabilities are as follows:

	2014	2013
Accrued salaries and benefits	\$ 4,154,280	\$ 2,233,853
Accounts payable - operating	1,912,004	1,647,809
Accounts payable - capital	1,478,740	1,462,070
Accrued pension liability (note 7)	2,608,000	1,652,000
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 10,153,024</b>	<b>\$ 6,995,732</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 10. Long-term debt:

Details of long-term debt are as follows:

	2014	2013
(a) Monthly payments of principal and interest combined of \$42,044, interest rate of 3.68%; due on the last day of each month from June 30, 2013 through to May 30, 2033 (TD Willowgrove Construction Loan)	\$ 6,826,272	\$ 7,074,616
(b) Monthly payments of principal and interest combined of \$53,322, interest rate of 4.64%; due on the last day of each month through to June 30, 2018 (CIBC Energy Efficiency #2)	2,243,103	2,765,663
(c) Monthly payments of principal and interest combined of \$51,691, interest rate of 5.09%; due on the last day of each month through to November 30, 2017 (BMO Energy Efficiency #1)	1,855,778	2,367,442
(d) Monthly payments of principal and interest combined of \$133,147, interest rate of 5.07%; due on the last day of each month through to November 30, 2016 (BMO Tommy Douglas Construction Loan)	3,393,754	4,781,166
(e) Monthly payments of principal and interest combined of \$95,513, interest rate of 4.75%; due on the last day of each month through to November 30, 2016 (TD Centennial Construction Loan)	2,440,166	3,444,455
(f) Monthly payments of principal and interest combined of \$45,000, interest rate of 2.88% due on the last day of each month through to February 28, 2015 (TD Technology Loan)	266,590	790,782
(g) Monthly payments of principal and interest combined of \$15,714, interest rate of 4.94%; due on the last day of each month through to December 30, 2014 (BMO Centennial Collegiate Land)	62,212	242,832
(h) Monthly payments of principal and interest combined of \$53,334, interest rate of 3.20%; due on the last day of each month through to June 30, 2014 (BMO Technology Loan)	-	525,609
<b>Total long-term debt</b>	<b>\$ 17,087,875</b>	<b>\$ 21,992,565</b>

Capital loans are in the form of promissory notes.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 10. Long-term debt – continued:

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

2015	\$	4,184,555
2016		4,045,178
2017		2,155,981
2018		965,058
2019		298,406
Thereafter		5,438,697
	\$	17,087,875

Principal and interest payments on the long-term debt are as follows:

	2014		2013	
Principal	\$	4,904,690	\$	4,623,795
Interest		865,433		894,576
Total	\$	5,770,123	\$	5,518,371

## 11. Deferred revenue:

Details of deferred revenues are as follows:

	Balance as at August 31, 2013	Additions during the year	Revenue recognized in the year	Balance as at August 31, 2014
<b>Capital projects:</b>				
Federal capital tuition	\$ 83,663	\$ 24,111	-	\$ 107,774
Ministry of Education capital transfers	-	640,165	-	640,165
Total capital project deferred revenue	83,663	664,276	-	747,939
<b>Other deferred revenue:</b>				
Property taxes	2,548,595	5,104,281	2,548,595	5,104,281
Foreign student tuition	1,473,565	2,014,321	1,473,565	2,014,321
Foundation deferred donations	141,593	345,412	43,632	443,373
PotashCorp nutrition grant	-	195,000	-	195,000
Total other deferred revenue	4,163,753	7,659,014	4,065,792	7,756,975
Total deferred revenue	\$ 4,247,416	\$ 8,323,290	\$ 4,065,792	\$ 8,504,914

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 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 revenue and expenses of the Complementary Services programs operated by the School Division in 2014 and 2013:

	Literacy for Life	Pre K	Uplift	Youth in Custody	Other Programs	2014	2013
<b>Revenues:</b>							
Operating grants	\$ -	\$ 2,354,788	\$ 136,918	\$ 122,272	\$ 48,901	\$ 2,662,879	\$ 2,878,200
Fees and other revenue	113,536	-	21,243	-	10,817	235,596	235,156
<b>Total revenue</b>	<b>113,536</b>	<b>2,354,788</b>	<b>158,161</b>	<b>122,272</b>	<b>149,718</b>	<b>2,898,475</b>	<b>3,113,356</b>
<b>Expenses:</b>							
Other related fees	-	-	-	60,107	-	60,107	55,135
Instructional salaries and benefits	-	1,353,546	-	-	69,961	1,423,507	1,648,865
Program support salaries and benefits	89,926	775,470	61,888	-	197,333	1,124,617	973,633
Instructional aids	-	35,246	1,146	-	77,726	114,118	154,062
Supplies and service	-	32,337	10,867	-	48,088	91,292	85,018
Non-capital furniture and equipment	-	5,616	-	-	-	5,616	-
Communications	-	-	1,311	-	-	1,311	5,678
Travel	-	-	266	-	-	266	5,240
Professional development	-	16,030	-	-	-	16,030	29,218
Student related expenses	49,342	-	2,275	-	5,199	56,816	107,879
<b>Total expenses</b>	<b>139,268</b>	<b>2,213,245</b>	<b>77,753</b>	<b>60,107</b>	<b>398,307</b>	<b>2,893,680</b>	<b>3,064,528</b>
Excess (deficiency) of revenues over expenses	\$ (25,732)	\$ 141,543	\$ 80,408	\$ 62,165	\$ (248,589)	\$ 4,795	\$ 48,828

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

- Early learning and literacy was identified by the Board of Education as a strategic priority; the School Division is committed to the goal of all students, K-8, reading and writing at or above grade level in multiple subject areas.
- The Pre-K program provides educational services to students aged 3 and 4.
- The Uplift program (previously the Youth Launch program) helps students develop employment skills to ensure they can operate successfully in the workplace.
- The Youth in Custody program provides educational services to young offenders.
- Other programs consists of numerous programs that enhance the learning objectives of the School Division.



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 12. External services:

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

Following is a summary of the revenue and expenses of the External Services programs operated by the School Division in 2014 and 2013:

	Associate Schools*	Cafeteria	Charity	Whitecap School	Other Programs	2014	2013
<b>Revenues:</b>							
Operating grants	\$ 4,771,737	\$ -	\$ -	\$ 46,152	\$ 10,000	\$ 5,333,249	\$ 4,620,516
Capital grants	-	-	-	-	337,752	337,752	295,693
Fees and other revenue	-	256,447	337,786	-	1,305,259	1,899,492	1,356,078
<b>Total revenues</b>	<b>4,771,737</b>	<b>256,447</b>	<b>337,786</b>	<b>46,152</b>	<b>1,743,011</b>	<b>7,570,493</b>	<b>6,272,287</b>
<b>Expenses:</b>							
Other related fees	1,793,039	-	-	55,995	1,999	1,851,033	1,699,484
Administration salaries and benefits	-	-	-	-	117,315	117,315	260
Instructional salaries and benefits	2,978,698	-	-	405,481	-	3,384,179	2,846,032
Program salaries and benefits	-	182,338	-	36	692	183,066	171,186
Instructional aids	-	-	405,248	-	25,1487	656,735	144,757
Supplies and service	-	248,890	17,824	-	125,609	392,123	411,198
Non-capital equipment	-	-	2,252	-	-	2,252	5,505
Building operating expenses	-	-	-	-	24,580	24,580	23,943
Communication	-	-	-	-	34,140	34,140	1,259
Student related expenses	-	-	13,975	-	-	13,975	9,812
<b>Total expenses</b>	<b>4,771,737</b>	<b>431,228</b>	<b>439,099</b>	<b>46,152</b>	<b>555,822</b>	<b>6,659,398</b>	<b>5,313,436</b>
Excess (deficiency) of revenues over expenses	\$ -	\$ (174,781)	\$ (101,313)	\$ -	\$ 1,187,189	\$ 911,095	\$ 958,851

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 13. External services (continued):

Summary of Associate School Revenues and Expenses, Details by School	Saskatoon Christian School	Saskatoon Misbah School	2014	2013
<b>Revenues:</b>				
Operating grants	\$ 3,265,311	\$ 1,506,426	\$ 4,771,737	\$ 4,545,516
Total revenue	3,265,311	1,506,426	4,771,737	4,545,516
<b>Expenses:</b>				
Other related fees	1,051,210	741,829	1,793,039	1,699,484
Instructional salaries and benefits	2,214,101	764,597	2,978,698	2,846,032
Total expenses	3,265,311	1,506,426	4,771,737	4,545,516
Excess (deficiency) of revenues over expenses	\$ -	\$ -	\$ -	\$ -

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

- The School Division supports the operations of the Saskatoon Christian School and the Saskatoon Misbah School as Associate Schools. Associate Schools require a religious affiliation and approvals from both the School Division and the Ministry of Education to operate as Associate Schools.
- Cafeteria operations provide nutritious meals for students and staff.
- The School Division operates its own registered charity. The purpose of the charity is to receive funding to enhance educational programming.
- Through federal funding, the School Division supports the operations of the Whitecap Dakota Elementary School.
- Other programs consists of numerous programs that are outside of the learning objectives of the School Division

## 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 from operations, as approved by the Board of Education, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus from operations presented in the consolidated statement of financial position. The School Division does not maintain separate bank accounts for the internally restricted amounts.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 14. Accumulated surplus – continued:

Details of accumulated surplus from operations are as follows:

	August 31, 2013	Additions during the year	Reductions during the year	August 31, 2014
<b>Invested in tangible capital assets:</b>				
Net book value of tangible capital assets	\$ 175,510,024	\$ 16,895,046	\$ 11,903,309	\$ 180,501,761
Less: debt owing on tangible capital assets	(21,992,565)	-	4,904,690	(17,087,875)
	153,517,459	16,895,046	6,998,619	163,413,886
<b>PMR maintenance project allocations</b>	-	2,696,198	111,465	2,584,733
	-	2,696,198	111,465	2,584,733
<b>Internally restricted surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	12,276,655	-	6,798,746	5,477,909
<b>Other:</b>				
School generated funds	2,171,693	344,402	-	2,516,095
School budget carryovers	1,433,845	148,658	-	1,582,503
Specialized school equipment	1,400,000	-	-	1,400,000
Curriculum renewal	1,460,000	-	-	1,460,000
Staff professional development	800,000	-	-	800,000
Technology replacement reserve	2,400,000	-	2,350,000	50,000
System application	1,125,000	-	-	1,125,000
Civic elections	15,139	60,000	-	75,139
Facility repairs related to rentals	201,953	15,000	-	216,953
Trustee education	43,000	-	-	43,000
Facility operating reserve	332,201	-	-	332,201
Security camera	50,000	-	-	50,000
Contingency	102,932	1,237	-	104,169
Mount Royal facility partnership	84,486	85,000	-	169,486
Alternate funds	357,486	-	131,481	226,005
	24,254,390	654,297	9,280,227	15,628,460
<b>Other:</b>				
Foundation	183,800	6,586	-	190,386
Charity	413,200	-	101,312	311,888
	597,000	6,586	101,312	502,274
<b>Unrestricted</b>	2,432,277	583,459	-	3,015,736
<b>Total accumulated surplus from operations</b>	\$ 180,801,126	\$ 20,835,586	\$ 16,491,623	\$ 185,145,089

Preventative Maintenance and Renewal (PMR) project allocations represent transfers received from the Ministry of Education as funding support for maintenance projects on the School Division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 14. Accumulated surplus – continued:

The purpose and nature of each internally restricted surplus amount is as follows:

### *Internally restricted surplus*

Capital projects represent funds allocated by the Board for capital construction.

School generated funds primarily represents fees collected from students participating in a variety of co-curricular activities including school clubs, music groups and sports teams. Each of these initiatives is treated as a unique program and the identity of program balances are maintained year over year.

School budget carryovers represent the unspent portion of budgets allocated to individual schools.

Specialized school equipment represents funds to be used for practical and applied arts programs.

Curriculum renewal represents funds to be used to purchase student resources for curricular programming and implementation.

Staff professional development represents funds to be used for staff professional development initiatives based on the School Division's strategic direction.

Technology replacement reserve represents funds to be used for purchases of computers, digital overhead projectors, smart boards and other related technology software.

System application represents funds to be used to assist in addressing the major system software needs of the School Division.

Civic elections represents funds set aside to cover the cost of civic elections which are held every four years.

Facility repairs related to rentals represents funds to be used to cover repairs to school property resulting from public rental of facilities.

Trustee education represents funds to be used to support members of the Board of Trustees' education.

Facility operating reserve represents funds available to the facilities department to assist with operational activities.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 14. Accumulated surplus – continued:

Security camera represents funds to be directed toward the replacement or addition of security cameras in School Division facilities.

Contingency reserve represents funds available to be used by the School Division for emergency purposes.

Mount Royal facility partnership reserve represents the component part of the tenant agreements with Saskatoon Trades and Skills Centre and Saskatchewan Polytechnic designated for major maintenance and capital items at the expanded Mount Royal Collegiate.

Alternate funds represent funds received from external parties for specific projects.

### *Other*

Saskatoon Public Schools Foundation Corp (the "Foundation") is incorporated under the *Saskatchewan Non-Profit Corporations Act, 1995* and was established to carry on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the School Division.

The Charity fund has registered charity status. A separate trust fund is maintained to manage the related charitable activities. The mandate of the registered charity is to support educational initiatives.

## 15. Budget figures:

Budget figures included in the consolidated financial statements were approved by the Board of Education on June 4<sup>th</sup>, 2013 and submitted to the Ministry of Education. Correspondence issued by the Ministry of Education dated August 30, 2013, indicates that they are not able to approve the budget due to a difference in position regarding the recording of ownership of Willowgrove School.

## 16. Related party transactions:

These consolidated financial statements include transactions with related parties. The School Division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The School Division is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the School Division is related to other non-Government organizations by virtue of its economic interest in these organizations.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 16. Related party transactions – continued:

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

	2014	2013
<b>Revenues:</b>		
Ministry of Education - operating	\$ 114,698,579	\$ 108,392,051
Ministry of Education - capital	6,933,303	11,305,552
Ministry of Education - other	793,696	849,632
Ministry of Health	136,918	58,022
Ministry of Social Services	23,217	22,956
Saskatchewan Government Insurance	1,000,031	863,516
Saskatchewan Polytechnic	258,047	163,183
	<b>\$ 123,843,791</b>	<b>\$ 121,654,912</b>
<b>Expenses:</b>		
SaskPower	\$ 764,761	\$ 662,832
SaskTel	368,108	612,335
SaskEnergy	1,740,125	1,750,175
Saskatchewan Worker's Compensation Board	585,185	424,726
Other	15,088	172,575
	<b>\$ 3,473,267</b>	<b>\$ 3,622,643</b>
<b>Accounts receivable:</b>		
Ministry of Education	\$ 3,899,157	\$ 1,789,987
Saskatchewan Polytechnic	36,990	221,183
	<b>\$ 3,936,147</b>	<b>\$ 2,011,170</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 16. Related party transactions – continued:

	2014	2013
<b>Capital expenditures:</b>		
SaskTel	\$ -	\$ 280,221
	\$ -	\$ 280,221
<b>Accounts payable and accrued liabilities:</b>		
SaskEnergy	\$ 5,638	\$ 53,241
SaskPower	61,770	55,915
SaskTel	7,133	157,934
Saskatchewan Government Insurance	57,377	-
	\$ 131,918	\$ 267,090
<b>Deferred revenues:</b>		
Ministry of Education - capital	\$ 640,165	\$ -
	\$ 640,165	\$ -

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some School Division long-term debt.

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

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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 17. Contractual obligations and commitments:

Significant contractual obligations and commitments of the School Division are as follows:

	Estimated completion date	Amount
Willowgrove Elementary School	2015	\$ 2,760,000
Roofing - Pleasant Hill School	2015	170,000
Roofing - Greystone Heights School	2015	485,000
Communications	2016	270,000
		<b>\$ 3,685,000</b>

The School Division has ongoing service commitments for transportation, energy, school/office equipment and a property lease. Other contracts and commitments are as follows:

	Busing	Taxis	Energy	Copiers	Property Lease	Total
2015	\$ 5,871,000	\$ 447,600	\$ 1,171,800	\$ 273,335	\$ 220,000	\$ 7,983,735
2016	6,080,000	-	602,350	273,335	220,000	7,175,685
2017	1,860,200	-	81,025	273,335	220,000	2,434,560
2018	1,916,000	-	-	-	220,000	2,136,000
2019	1,973,500	-	-	-	110,000	2,083,500
	<b>\$ 17,700,700</b>	<b>\$ 447,600</b>	<b>\$ 1,855,175</b>	<b>\$ 820,005</b>	<b>\$ 990,000</b>	<b>\$ 21,813,480</b>



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 18. Accounting changes:

### PS 3260 Liability for Contaminated Sites

On September 1, 2013, the School Division adopted the new PS3260 Liability for Contaminated Sites standard. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The School Division;
  - Is directly responsible; or
  - Accepts responsibility
- The School Division expects that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made

The adoption of the new PS3260 standard has not resulted in any changes to the measurement and recognition of liabilities in the School Division's 2014 consolidated financial statements.

## 19. Comparative Information

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

## 20. Risk management:

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

### i) Credit risk:

Credit risk is the risk to the School Division from potential non-payment of accounts receivable. The credit risk related to the School Division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include implementation of credit limits and 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 BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

## 20. Risk management (continued):

The aging of other receivables included in accounts receivable at August 31, 2014 and August 31, 2013 was:

	2014	2013
Current (0-30 days)	\$ 1,861,433	\$ 1,277,987
31-60 days	97,457	49,388
61-90 days	534	98,128
91+ days	139,616	4,432
<b>Total</b>	<b>\$ 2,099,040</b>	<b>\$ 1,429,935</b>

### ii) Liquidity risk:

Liquidity risk is the risk that the School Division will not be able to meet its financial obligations as they come due. The School Division manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring and cash flow forecasts. The following table sets out the contractual maturities of the School Division's financial liabilities as at August 31, 2014:

	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities (excludes accrued pension liability)	\$ 5,516,965	\$ 1,953,246	\$ 74,813	\$ -
Long-term debt	2,092,277	2,092,278	7,464,623	5,438,697
<b>Total</b>	<b>\$ 7,609,242</b>	<b>\$ 4,045,524</b>	<b>\$ 7,539,436</b>	<b>\$ 5,438,697</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 \$23 million with interest payable monthly at Scotiabank prime rate minus one percent. 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, 2014.

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
- 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

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Notes to the Consolidated Financial Statements (continued)

Year ended August 31, 2014

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## 20. Risk management (continued):

### 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, this risk is minimal as the School Division does not make a significant amount of purchases denominated in a foreign currency. The School Division did not have any financial instruments denominated in foreign currency outstanding at August 31, 2014 or August 31, 2013.

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Revenue

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Property taxation revenue:</b>			
<b>Tax levy revenue:</b>			
Property tax levy revenue	\$ 100,215,000	\$ 98,664,131	\$ 95,043,073
Revenue from supplemental levies	-	2,115,555	2,152,070
<b>Total property tax revenue</b>	<b>100,215,000</b>	<b>100,779,686</b>	<b>97,195,143</b>
<b>Grants in lieu of taxes:</b>			
Federal government	2,900,000	2,834,402	2,820,251
<b>Total grants in lieu of taxes</b>	<b>2,900,000</b>	<b>2,834,402</b>	<b>2,820,251</b>
<b>Other tax revenues:</b>			
House trailer fees	65,000	59,185	52,311
<b>Total other tax revenues</b>	<b>65,000</b>	<b>59,185</b>	<b>52,311</b>
<b>Deletions from levy:</b>			
Other deletions	(1,500,000)	(1,088,996)	(1,166,442)
<b>Total deletions from levy</b>	<b>(1,500,000)</b>	<b>(1,088,996)</b>	<b>(1,166,442)</b>
<b>Total property taxation revenue</b>	<b>\$ 101,680,000</b>	<b>\$ 102,584,277</b>	<b>\$ 98,901,263</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Revenue

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Grants:</b>			
<b>Operating grants</b>			
<b>Ministry of Education grants:</b>			
Operating grant	\$ 107,166,209	\$ 107,572,054	\$ 101,633,414
Other ministry grants	487,971	555,460	256,223
	107,654,180	108,127,514	101,889,637
<b>Other Provincial Grants</b>	975,000	1,000,031	863,516
<b>Total operating grants</b>	<b>108,629,180</b>	<b>109,127,545</b>	<b>102,753,153</b>
<b>Capital grants:</b>			
Ministry of Education capital grants	5,850,643	6,933,303	11,305,552
Other provincial grants	-	-	163,183
<b>Total capital grants</b>	<b>5,850,643</b>	<b>6,933,303</b>	<b>11,468,735</b>
<b>Total grants</b>	<b>\$ 114,479,823</b>	<b>\$ 116,060,848</b>	<b>\$ 114,221,888</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Revenue

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Tuition and related fee revenue:</b>			
<b>Operating fees:</b>			
<b>Tuition fees:</b>			
Federal Government and First Nations	\$ 275,000	\$ 615,182	\$ 445,460
Individuals and other	1,278,900	2,041,493	1,376,828
<b>Total tuition fees</b>	<b>1,553,900</b>	<b>2,656,675</b>	<b>1,822,288</b>
Other related fees	-	3,525	3,120
<b>Total tuition and related fee revenue</b>	<b>1,553,900</b>	<b>2,660,200</b>	<b>1,825,408</b>
<b>School generated funds revenue:</b>			
<b>Curricular fees:</b>			
Student fees	-	1,121,725	1,084,522
<b>Total curricular fees</b>	<b>-</b>	<b>1,121,725</b>	<b>1,084,522</b>
<b>Non-curricular fees:</b>			
Curricular sales - GST	-	2,372	9,041
Fundraising	-	1,167	-
Grants and partnerships	-	41,256	137,823
Student fees	-	605,083	622,647
Other	4,955,000	3,465,034	2,955,157
<b>Total non-curricular fees</b>	<b>4,955,000</b>	<b>4,114,912</b>	<b>3,724,668</b>
<b>Total school generated funds revenue</b>	<b>\$ 4,955,000</b>	<b>\$ 5,236,637</b>	<b>\$ 4,809,190</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Revenue

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Complementary services:</b>			
<b>Operating grants:</b>			
Ministry of Education operating grants:			
Ministry of Education operating grants	\$ 2,340,400	\$ 2,354,788	\$ 2,213,121
Ministry of Education grants - other	750,000	138,236	518,409
Other provincial grants	-	160,135	80,978
Federal grants	-	2,370	-
Other	-	7,350	65,692
<b>Total operating grants</b>	<b>3,090,400</b>	<b>2,662,879</b>	<b>2,878,200</b>
<b>Fees and other revenue:</b>			
Tuition and related fees	-	-	13,600
Other revenue	-	235,596	221,556
<b>Total fees and other revenue</b>	<b>-</b>	<b>235,596</b>	<b>235,156</b>
<b>Total complementary services revenue</b>	<b>\$ 3,090,400</b>	<b>\$ 2,898,475</b>	<b>\$ 3,113,356</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Revenue

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>External services:</b>			
<b>Operating grants:</b>			
Ministry of Education grants:			
Ministry of Education operating grants	\$ 5,143,100	\$ 4,771,737	\$ 4,545,516
Ministry of Education grants - other	240,000	100,000	75,000
Other grants	-	461,512	-
<b>Total operating grants</b>	<b>5,383,100</b>	<b>5,333,249</b>	<b>4,620,516</b>
<b>Capital grants:</b>			
Other capital grants	-	337,752	295,693
<b>Total capital grants</b>	<b>-</b>	<b>337,752</b>	<b>295,693</b>
<b>Fees and other revenue:</b>			
Tuition and related fees	648,000	191,420	730,930
Other revenue	250,000	1,708,072	625,148
<b>Total fees and other revenue</b>	<b>898,000</b>	<b>1,899,492</b>	<b>1,356,078</b>
<b>Total external services revenue</b>	<b>6,281,100</b>	<b>7,570,493</b>	<b>6,272,287</b>
<b>Other revenue:</b>			
Miscellaneous revenue	186,000	120,792	127,153
Sales and rentals	806,000	861,518	867,521
Investments	220,000	297,050	297,881
<b>Total other revenue</b>	<b>1,212,000</b>	<b>1,279,360</b>	<b>1,292,555</b>
<b>Total revenue for the year</b>	<b>\$ 233,252,223</b>	<b>\$ 238,290,290</b>	<b>\$ 230,435,947</b>



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Expense

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Governance expense:</b>			
Board Members expense	\$ 320,379	\$ 299,009	\$ 302,354
Professional development	47,186	20,402	18,115
Elections	-	-	178,260
Other governance expenses	436,001	394,817	352,724
<b>Total governance expenses</b>	<b>803,566</b>	<b>714,228</b>	<b>851,453</b>
<b>Administration expense:</b>			
Salaries	5,611,235	4,453,886	4,339,816
Benefits	1,108,100	965,023	756,573
Supplies and services	329,580	336,323	297,143
Non-capital furniture and equipment	40,358	16,382	14,736
Building operating expense	193,146	262,994	369,505
Communications	101,057	73,927	70,096
Professional development	106,692	80,611	38,391
Amortization of tangible capital assets	172,000	179,157	167,442
<b>Total administration expense</b>	<b>7,662,168</b>	<b>6,368,303</b>	<b>6,053,702</b>
<b>Instructional expense:</b>			
Instructional (Teacher Contract) salaries	117,501,438	118,654,802	112,881,995
Instructional (Teacher Contract) benefits	6,515,352	6,571,260	6,018,655
Program support (Non-Teacher Contract) salaries	24,203,787	25,340,606	23,985,124
Program support (Non-Teacher Contract) benefits	4,498,575	4,706,948	4,837,441
Instruction aids	5,536,211	5,475,473	5,902,398
Supplies and service	4,097,773	4,007,481	3,650,490
Non-capital furniture and equipment	1,468,595	1,344,906	1,418,148
Communication	420,840	355,607	319,005
Travel	349,862	285,201	269,020
Professional development	928,217	824,073	708,840
Student related expense	1,253,401	1,301,884	1,216,206
Amortization of tangible capital assets	2,500,000	2,382,688	2,236,202
<b>Total instructional expenses</b>	<b>\$ 169,274,051</b>	<b>\$ 171,250,929</b>	<b>\$ 163,443,524</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Expense

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Plant operations and maintenance expense:</b>			
Salaries	\$ 9,893,000	\$ 9,555,031	\$ 9,367,344
Benefits	2,696,500	2,678,496	2,506,960
Supplies and services	-	18,932	-
Non-capital furniture and equipment	201,212	130,839	114,815
Building operating expenses	11,588,486	11,644,285	10,937,117
Communications	22,000	15,448	9,709
Travel	158,226	189,763	212,386
Professional development	49,244	20,203	49,212
Amortization of tangible capital assets	9,100,000	9,341,464	8,473,898
<b>Total plant operations and maintenance expense</b>	<b>33,708,668</b>	<b>33,594,461</b>	<b>31,671,441</b>
<b>Student transportation expense:</b>			
Supplies and services	10,000	38,728	6,455
Contracted transportation	6,174,160	5,860,852	4,887,585
<b>Total student transportation expense</b>	<b>6,184,160</b>	<b>5,899,580</b>	<b>4,894,040</b>
<b>Tuition and related fees expense:</b>			
Tuition fees	30,000	30,885	20,580
Other fees	233,450	246,400	226,300
<b>Total tuition and related fees expense</b>	<b>263,450</b>	<b>277,285</b>	<b>246,880</b>
<b>School generated funds expense:</b>			
Supplies and services	-	1,104,668	1,038,830
Cost of sales	-	1,515	10,733
Non-Capital Furniture & Equipment	500,000	-	-
School fund expenses	4,455,000	4,306,427	4,281,003
<b>Total school generated funds expense</b>	<b>\$ 4,955,000</b>	<b>\$ 5,412,610</b>	<b>\$ 5,330,566</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Expense

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Complementary services expense:</b>			
Other fees	\$ -	\$ 60,107	\$ 55,135
Instructional (Teacher Contract) salaries and benefits	1,470,000	1,423,507	1,648,665
Program support (Non-Teacher Contracts) salaries and benefits	804,000	1,124,617	973,633
Instructional aids	43,400	114,118	154,062
Supplies and services	750,000	91,292	85,018
Non-Capital furniture & equipment	-	5,616	-
Communications	-	1,311	5,678
Travel	-	266	5,240
Professional development	25,000	16,030	29,218
Student related expenses	148,836	56,816	107,879
<b>Total complementary services expense</b>	<b>3,241,236</b>	<b>2,893,680</b>	<b>3,064,528</b>
<b>External services expense:</b>			
Other fees	2,323,500	1,851,033	1,699,484
Administration salaries and benefits	-	117,315	260
Instructional (Teacher Contract) salaries and benefits	2,850,000	3,384,179	2,846,031
Program support (Non-Teacher Contract) salaries and benefits	159,150	183,066	171,185
Instructional aids	243,358	656,735	144,757
Supplies and services	199,889	392,123	411,200
Non-capital furniture and equipment	-	2,252	5,505
Building operating expenses	21,057	24,580	23,943
Communications	-	34,140	1,259
Student related expenses	-	13,975	9,812
<b>Total external services expense</b>	<b>\$ 5,796,954</b>	<b>\$ 6,659,398</b>	<b>\$ 5,313,436</b>

# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Supplementary Details of Consolidated Expense

Year ended August 31, 2014, with comparative figures for 2013

	2014 Budget	2014 Actual	2013 Actual
Other expense:			
Interest and bank charges:			
Current interest and bank charges	\$ 11,000	\$ 10,420	\$ 7,705
Interest on long term debt			
School facilities	962,000	865,433	894,576
Total interest and bank charges	973,000	875,853	902,281
Total other expense	973,000	875,853	902,281
Total expenses for the year	\$ 232,862,253	\$ 233,946,327	\$ 221,771,851



# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

Schedule of Non-Cash Items Included in Consolidated Surplus

Year ended August 31, 2014, with comparative figures for 2013

	2014	2013
Non-cash items included in surplus		
Amortization of tangible capital assets (schedule C)	\$ 11,903,309	\$ 10,877,542
<b>Total non-cash items included in surplus</b>	<b>\$ 11,903,309</b>	<b>\$ 10,877,542</b>

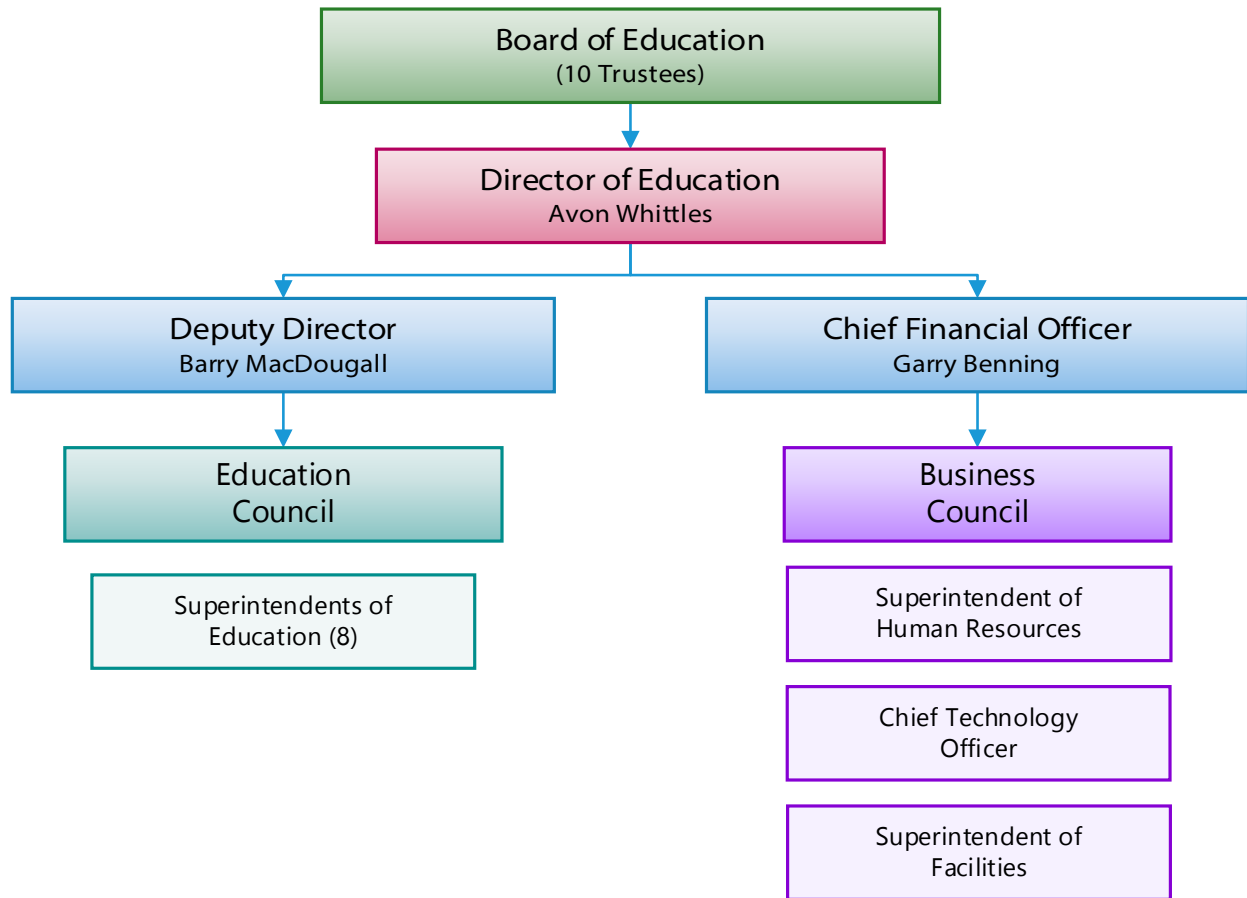
# THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF SASKATCHEWAN

## Schedule of Net Change in Consolidated Non-Cash Operating Activities

Year ended August 31, 2014, with comparative figures for 2013

	2014	2013
Net change in non-cash operating activities:		
Decrease (increase) in Accounts receivable	\$ (2,717,419)	\$ 2,107,696
(Decrease) in Provincial grant overpayment	-	(2,677,543)
Increase in Accounts payable and accrued liabilities	3,157,292	3,175,819
Increase (decrease) in Liability for employee future benefits	220,700	(195,500)
Increase (decrease) in Deferred revenue	4,257,498	(2,019,465)
Decrease in Inventory of supplies for consumption	99,629	83,488
Decrease (increase) in Prepaid expenses	(108,711)	30,326
<b>Total net change in non-cash operating activities</b>	<b>\$ 4,908,989</b>	<b>\$ 504,821</b>

## Appendix B: Organizational Chart, August 31, 2014





## Appendix C: School List

Schools	Grades	Location
<b>Aden Bowman Collegiate</b>	9-12	1904 Clarence Avenue
<b>Alvin Buckwold Elementary</b>	K-8	715 East Drive
<b>Bedford Road Collegiate</b>	9-12	722 Bedford Road
<b>Brevoort Park Elementary</b>	K-8	2809 Early Drive
<b>Brownell Elementary</b>	K-8	274 Russell Road
<b>Brunskill Elementary</b>	K-8	101 Wiggins Avenue
<b>Buena Vista Elementary</b>	K-8	1306 Lorne Avenue
<b>Caroline Robins Elementary</b>	Pre K-8	1410 Byers Crescent
<b>Caswell Elementary</b>	Pre K-8	204 – 30 <sup>th</sup> Street West
<b>Centennial Collegiate</b>	K-8	160 Nelson Road
<b>City Park Collegiate</b>	9-12	820 9 <sup>th</sup> Avenue North
<b>College Park Elementary</b>	K-8	3440 Harrington Street
<b>Confederation Park Elementary</b>	Pre K-8	3555 John A. Macdonald Road
<b>Dr. John G. Egnatoff Elementary</b>	K-8	225 Kenderdine Road
<b>Dundonald Elementary</b>	K-8	162 Wedge Road
<b>Evan Hardy Collegiate</b>	9-12	605 Acadia Drive
<b>Fairhaven Elementary</b>	Pre K-8	495 Forrester Road
<b>Forest Grove Elementary</b>	K-8	501 – 115 Street East
<b>Greystone Heights Elementary</b>	K-8	2721 Main Street
<b>Henry Kelsey Elementary</b>	K-8	16 Valens Drive
<b>Holliston Elementary</b>	K-8	1511 Louise Avenue
<b>Howard Coad Elementary</b>	Pre K-8	431 Avenue T North
<b>Hugh Cairns V.C.</b>	K-8	2621 Cairns Avenue
<b>James L. Alexander Elementary</b>	K-8	427 McCormack Road
<b>John Dolan</b>	K-8	3144 Arlington Avenue
<b>John Lake Elementary</b>	K-8	2606 Broadway Avenue
<b>King George Elementary</b>	Pre K-8	721 Avenue K South
<b>Lakeridge Elementary</b>	K-8	305 Waterbury Road
<b>Lakeview Elementary</b>	K-8	527 Kingsmere Boulevard
<b>Lawson Heights Elementary</b>	K-8	430 Redberry Road
<b>Lester B. Pearson Elementary</b>	Pre K-8	3620 Centennial Drive
<b>Marion M. Graham Collegiate</b>	K-12	602 Lenore Drive

Schools	Grades	Location
<b>Mayfair Elementary</b>	Pre K-8	510 – 34 <sup>th</sup> Street West
<b>Montgomery Elementary</b>	K-8	3220 Ortona Street
<b>Mount Royal Collegiate</b>	9-12	2220 Rusholme Road
<b>North Park Wilson Elementary</b>	K-8	1505 9 <sup>th</sup> Avenue North
<b>Nutana Collegiate</b>	9-12	411 – 11 <sup>th</sup> Street East
<b>Pleasant Hill Elementary</b>	Pre K-8	215 Avenue S South
<b>Prince Philip Elementary</b>	K-8	1715 Drinkle Street
<b>Princess Alexandra Elementary</b>	Pre K-8	210 Avenue H South
<b>Queen Elizabeth Elementary</b>	K-8	1905 Eastlake Avenue
<b>River Heights Elementary</b>	K-8	60 Ravine Drive
<b>Roland Michener Elementary</b>	K-8	4215 DeGeer Street
<b>Royal West Campus</b>	9-12	441 Witney Avenue North
<b>Saskatoon Christian School</b>	K-8	Site 510, Box 3, R.R. 5
<b>Saskatoon Misbah School</b>	K-8	222 Copland Crescent
<b>Silverspring Elementary</b>	K-8	610 Konihowski Road
<b>Silverwood Heights Elementary</b>	K-8	403 Silverwood Road
<b>Sutherland Elementary</b>	Pre K-8	1008 Egbert Avenue
<b>Tommy Douglas Collegiate</b>	9-12	130 Bowlt Crescent
<b>Victoria Elementary</b>	K-8	639 Broadway Avenue
<b>Vincent Massey Elementary</b>	Pre K-8	100 Northumberland Avenue
<b>Walter Murray Collegiate</b>	9-12	1905 Preston Avenue
<b>Westmount Elementary</b>	Pre K-8	411 Avenue J North
<b>Whitecap Dakota First Nation</b>	Pre K-4	Site 507, RR5 Box 28
<b>Wildwood Elementary</b>	K-8	203 Rosedale Road
<b>Willowgrove Elementary</b>	K-8	805 Stensrud Road
<b>W.P. Bate Elementary</b>	Pre K-8	2515 18 <sup>th</sup> Street West



## Appendix D: Payee List

### Saskatoon Public Schools Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

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

### *Board of Education Remuneration*

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development	Total
Banks, Donna	\$ 25,991	\$ 513	\$ 2,578	\$ 3,934	\$ 33,017
Brannen, Kathleen	\$ 24,067	\$ 70	\$ 2,578	\$ 1,981	\$ 28,695
Danielson, Dan	\$ 24,004	\$ 120	\$ 2,578	\$ 356	\$ 27,058
Eyre, Bronwyn	\$ 24,609	\$ 932	\$ 2,578	\$ 193	\$ 28,312
Kelleher, Holly	\$ 24,447	\$ 912	\$ 2,578	\$ 728	\$ 28,665
Linklater, Vernon	\$ 24,773	\$ 183	\$ 2,578	\$ 5,485	\$ 33,018
MacPherson, Colleen	\$ 24,288	\$ 1,584	\$ 2,578	\$ 2,543	\$ 30,993
Morrison, Ray	\$ 35,853	\$ 1,612	\$ 2,578	\$ 5,389	\$ 45,432
Utley, Darrell	\$ 25,452	\$ 3,312	\$ 2,578	\$ 1,907	\$ 33,248
Wagh, Kevin	\$ 24,004	\$ 756	\$ 2,578	\$ 3,614	\$ 30,952
<b>Total</b>	<b>\$ 257,487</b>	<b>\$ 9,995</b>	<b>\$ 25,778</b>	<b>\$ 26,129</b>	<b>\$ 319,390</b>

### *Personal Services*

AADLAND, KRISTENA	\$55,458
AARO, SCOTT	\$58,063
AASEN, JILL	\$58,560
ADAIR, AARON	\$84,351
ADAIR, SUSAN	\$88,012
ADAIR, TAMMY	\$79,542
ADAMS, BRETT	\$89,161
ADAMS, MARCIA	\$51,700
ADAMS, PHILLIP	\$57,391
ADOLPH, BEVERLY	\$83,521
AHIAHONU, ELIZABETH	\$78,732
AHMED, CANDACE	\$89,871

AHUJA, MEGHA	\$55,325
AKL, NAJLA	\$79,542
ALBERT, KERI	\$83,918
ALCORN, KERRY	\$110,110
ALDERSON, LORENA	\$83,748
ALEXANDER, ALISON	\$77,161
ALEXANDER, HEATH	\$83,241
ALEXANDROVICH, BRADLEY	\$69,876
ALLEN, JOSETTE	\$79,926
ALLENSPACH, TRACY	\$79,777
ALLINGTON, ESTELLE	\$74,574
ALMIGHTYVOICE, GILBERTINA	\$80,212
ALSOP, CARA	\$82,823
ALTMAN, MARIE	\$80,875

AMIOTTE, LAUREL	\$80,322
ANDERSON, AMY	\$61,730
ANDERSON, ANGELA	\$76,064
ANDERSON, CHERYL	\$79,677
ANDERSON, DIANE	\$79,706
ANDERSON, HEATHER	\$66,438
ANDERSON, KERRI	\$89,119
ANDERSON, KERRY	\$65,860
ANDERSON, LAURIE	\$99,080
ANDERSON, SARAH	\$62,167
ANDREWS, JOLIE	\$84,931
ANDREWS, MARK	\$81,099
ANDRIE, DEBBIE	\$88,347
ANHOLT, ASHLEY	\$67,301
APESLAND, COREY	\$97,260
APPLETON, CODY	\$62,507
ARCAND, CAROLYNN	\$54,967
ARMSTRONG, CHRISTINE	\$72,021
ARMSTRONG, IVY	\$64,933
ARMSTRONG, JIM	\$58,395
ARMSTRONG, SHANE	\$110,703
ARMSTRONG, SHANE	\$79,607
ARNOT, LINDA	\$97,181
ARSENAULT, DONNA	\$108,472
ARTHUR, BRUCE	\$79,706
ARTHUR, DONNA	\$88,853
ARTHURS, BRIAN	\$79,778
ASCHENBRENNER, JACQUELINE	\$70,788
ASHWIN, KRISTIN	\$64,198
AUNE, ELISABETH	\$84,244
AWASIS, WALLACE	\$73,081
BABEY, DANA	\$80,607
BACHIU, MEGAN	\$73,174
BACHIU, STEPHEN	\$79,706
BACHMAN, BRITTANY	\$60,181
BAETZ, ANDREW	\$83,753
BAFFOUR-AWUAH, LIA	\$64,054
BAHR, HEATHER	\$78,962
BAKER, REBECCA	\$63,982
BAKER, VERONICA	\$98,761
BALDERSTON, KELSEY	\$57,713
BALDO, ERIKA	\$55,949
BALFOUR, DOUGLAS	\$85,932

BALICKI, CHANTELE	\$65,871
BALON, BRETT	\$69,795
BALON, JANA	\$65,223
BALZER, JEFFREY	\$70,054
BANCROFT, KERRI	\$83,738
BANDA, ANGELA	\$112,308
BANDULA, MARTA	\$73,681
BANSLEY BEREZITZKY, KIMBERLEY	\$70,726
BANTING, NATHANIEL	\$62,146
BAPTIST, JORI	\$51,778
BAPTIST, MEGAN	\$56,565
BARANIUK, ROBIN	\$83,477
BARGEN, WAYNE	\$71,231
BARKER, BARRY	\$71,658
BARKER, RANDI	\$109,942
BARR, NANCY	\$82,515
BARRETT, KEVIN	\$78,970
BARRETT, SHELLEY	\$75,279
BARRINGTON, MARILYN	\$87,984
BARRY, PATRICK	\$83,584
BARSS, DEREK	\$108,764
BARTLETT, GAIL	\$52,102
BARTON, CAROLYN	\$60,613
BASARABA, AMY	\$71,535
BASKY, LESLIE	\$63,647
BATCHO, LISA	\$60,227
BATES, ALLISON	\$61,947
BATES, TREVOR	\$60,664
BAUMGARTEN, MICHELLE	\$80,454
BAZIN WEBSTER, CHARLES	\$81,888
BAZIN, MARIE	\$54,316
BEAR, ROBERTA	\$92,502
BEAR-LINKLATER, TERESA	\$79,775
BEATTIE, TANNIS	\$71,293
BEATTIE, TANYA	\$79,706
BEATTY, NICOLE	\$72,172
BEAUBIEN, MARIE	\$56,509
BEAUDRY, PAMELA	\$92,017
BEAUDRY, SUSAN	\$64,022
BEAULIEU, RYAN	\$85,367
BEKKATLA, CARMEN	\$74,816
BEKOLAY, MARIA	\$78,405

BEKOLAY, TAMI	\$83,651
BELL, ALISON	\$79,739
BELL, ASHLEY	\$61,346
BELL, JOANNA	\$67,756
BELL, KELLIE	\$56,817
BEMBRIDGE, JANET	\$76,440
BENARD, RICHARD	\$52,571
BENNETT, DAVID	\$53,578
BENNING, GARRY	\$173,064
BENSON, LAURA	\$66,259
BENSON, WENDY	\$103,843
BENTHAM, LORRAINE	\$84,482
BEREZA, GREGORY	\$79,706
BERG, ANDREA	\$79,882
BERG, DAVID	\$62,425
BERG, WILLIAM	\$109,773
BERGEN, TYLER	\$93,570
BERGSTROM, SHANNON	\$59,739
BERRY, CARON	\$88,165
BERSCHIED, GERTRUDE	\$84,177
BERTHELOT, JENNIFER	\$88,674
BERTOIA, MAUREEN	\$51,466
BESSEL, DAWN	\$79,794
BEST, JAMES	\$82,271
BEST, VALERIE	\$79,706
BESWICK, SUSAN	\$79,871
BEVAN, MELANIE	\$55,381
BEVAN, SCOTT	\$62,683
BEZANSON, MAUREEN	\$83,528
BIDAUX, BARBARA	\$80,498
BINNER, COURTNEY	\$60,263
BINNER, ELAINE	\$84,334
BINTNER, JASPER	\$67,141
BIRD, BRIANNA	\$51,942
BISHOP, MARY	\$84,942
BISHOP-YONG, NICOLA	\$111,459
BISS, SHARON	\$79,728
BLACK, JEFFREY	\$89,182
BLACK, MARILYN	\$67,525
BLACKMON, MICHELLE	\$73,167
BLACKSTAR, CHARLENE	\$79,758
BLACKSTOCK, DANIELLE	\$59,608
BLAIR, DOUG	\$64,989

BLATCHFORD, CAREY	\$85,238
BLOW, AMBER	\$51,251
BLUNT, DONNA	\$65,795
BODNAR, SHELLEY	\$84,546
BODNAR, THERESA	\$63,054
BOECHLER, GEORGIA	\$83,509
BOEHME, DARYL	\$84,519
BOHLE, TAMMI	\$79,980
BOND, ALFRED	\$83,584
BONLI, MAIA	\$51,685
BONNOR, SUSAN	\$80,590
BOOTH PETERSON, TAMMY	\$82,256
BOOTH, SHARILEE	\$79,478
BOOTH, VANCE	\$74,025
BORNYK, BRENDA	\$79,794
BORSA, IAN	\$57,933
BOUSQUET, YVES	\$111,326
BOUTHILLETTE, TARA	\$52,863
BOWES, RICHARD	\$76,166
BOYCHUK, TAMMY	\$83,584
BOYD, DOUGLAS	\$112,092
BRAATEN, HEATHER	\$83,584
BRAATEN, KAREN	\$79,379
BRADEN, JENNIFER	\$89,624
BRADFORD, MARNI	\$79,816
BRADFORD, MICHAEL	\$101,103
BRADLEY, SHANE	\$108,333
BRADSHAW, BRUCE	\$150,369
BRADSHAW, KATHLEEN	\$61,059
BRANSTETTER, SHELLEY	\$79,772
BRASSARD, CARRIE	\$79,608
BRATTAN, CARLEE	\$80,590
BRAUN, SHARON	\$78,421
BRAYBROOK, ROBERT	\$121,502
BRECHT, NAOMI	\$69,392
BRENNAN, ANNE	\$87,133
BRENNAN-BAILEY, TRACEY	\$84,484
BRENT, CAITLIN	\$61,235
BRIDGEMAN, CLAUDETTE	\$63,720
BRIMACOMBE, RYAN	\$90,367
BRINKMAN, TARA	\$73,531
BRISKAR, STANLEY	\$57,933
BRISSAW, JODI	\$78,992

BRITTON, NEAL	\$65,543
BRODA, JENNA	\$73,130
BROKOFSKY, JENNIFER	\$92,720
BROOMAN, DEAN	\$66,949
BROSSART, BRENDA	\$90,306
BROWN, ALLYCE	\$51,916
BROWN, BRADLEY	\$53,932
BROWN, CAMERON	\$55,231
BROWN, CARLY	\$58,067
BROWN, MELINDA	\$65,970
BROWN, SARAH	\$59,207
BRULE-LUNDGREN, DANIELLE	\$79,078
BRUNETT, JASON	\$88,347
BRYCHUN, SHANNON	\$81,140
BRYDEN, LISA	\$58,402
BUBNICK, CORINNE	\$83,936
BUCK, LYVIA	\$79,999
BUCKLE, JULIENNE	\$81,633
BUDAY, DANIEL	\$79,706
BUGLASS, KIM	\$83,584
BULIN, MERRIL	\$84,898
BULL, ROBERT	\$88,347
BULMER, KATIE	\$58,527
BURANT, JESSIE	\$59,403
BURGESS, DONALD	\$97,178
BURKE, MEGHAN	\$60,662
BURR, EVAN	\$79,542
BURTON, LANA	\$64,592
BUSSIERE, LEXI	\$62,537
BUTLER, JANICE	\$109,536
BUTLER, JUDY	\$77,067
BUTLER, LINDSAY	\$57,439
BUTLER-BERRY, MARILYN	\$79,096
BYERS, JUDITH	\$51,907
CABALT, STEPHANIE	\$69,932
CADRAIN, TINA	\$58,910
CALOW, ANDREA	\$69,051
CAMERON, ALLISON	\$83,694
CAMPBELL, CHRISTINE	\$65,233
CAMPBELL, JEANET	\$79,379
CAMPBELL, SUSAN	\$84,349
CANALES PORTILLO, KAREN	\$54,986
CANTIN, NEAL	\$82,607

CANTIN, WENDY	\$88,166
CAPE, TRUDY	\$107,113
CARDWELL, DEAN	\$83,501
CAREY, THOMAS	\$99,592
CARLSON, JORDAN	\$95,636
CARLSON, MARNIE	\$67,501
CARON, ANGELA	\$83,520
CARON, DOUGLAS	\$80,231
CARRUTHERS, HEATHER	\$60,951
CARTER, LORI	\$85,821
CASEY, SARAH	\$50,745
CATTON, CHRISTOPHER	\$79,676
CAWOOD, MICHAEL	\$77,651
CHAMAGNE, KIM	\$85,570
CHAMBERS, ROCHELLE	\$60,997
CHAMBUL, CECILIA	\$65,796
CHAMP, SHARON	\$109,874
CHAN, DON	\$79,131
CHAN, LAURIE	\$84,013
CHAN, MEGAN	\$61,557
CHAN, SUSANA	\$83,584
CHARINGTON, BRITTANY	\$55,955
CHARTIER, MICHAEL	\$72,753
CHATMAN, NIKITA	\$61,322
CHATTERSON, CONNIE	\$83,660
CHATTERSON, JEFFREY	\$78,153
CHEN, SHU	\$58,129
CHERRY, TRACY	\$85,934
CHERWONIAK, JAELYNNE	\$80,047
CHESTER, NITA	\$76,974
CHEVRIER, HEATHER	\$57,505
CHICILO, CHAD	\$83,918
CHIEF, DARWIN	\$94,716
CHIEF, TAMARA	\$88,256
CHOLOD, TAMMERA	\$59,641
CHRIST, JANET	\$90,566
CHRISTENSEN, MEGAN	\$51,860
CHRISTENSON, CONNIE	\$79,838
CHUBEY, NANCY	\$63,297
CHUPA, TWYLA	\$82,157
CLAFFEY, KENNETH	\$80,590
CLARK, CHRISTOPHER	\$81,269
CLARK, DAGAN	\$84,022

CLARK, LAUREL	\$76,913
CLARK, RICHARD	\$87,676
CLARK, SARAH	\$61,187
CLARK, TERESA	\$91,856
CLARKE, DANIEL	\$89,873
CLARKE, LEANNE	\$79,728
CLARKE, MYRA	\$85,104
CLARKE, WILLIAM	\$61,106
CLAUSEN, BRENDA	\$83,584
CLAUSON, BRADLY	\$71,768
CLAXTON, COLIN	\$67,631
CLEMENTS, DONALD	\$73,174
CLEMENTS, KATHERINE	\$59,752
CLINE FLATH, LORI	\$88,434
CLINE, PHOEBE	\$76,383
CLOUTIER, DANIEL	\$86,426
COCHRAN, MYRNA	\$80,162
COHOON, ZOE	\$77,034
COLE, EVAN	\$66,180
COLE-HYNES, CYNTHIA	\$79,865
COLES, LEE-ANN	\$78,385
COLQUHOUN, JEFFREY	\$79,706
COLQUHOUN, MICHAEL	\$84,934
COMRIE, JAMES	\$70,707
CONSTANTINOFF, DEANNA	\$80,303
COOPER, AMANDA	\$73,678
COOPER, BRITTANY	\$56,552
COOPER, IAN	\$88,413
CORRINS, MURRAY	\$72,155
COSGROVE, AMY	\$55,358
COSSETTE, RICHARD	\$67,723
COTE, CHELSEY	\$52,964
COTE, KEITH	\$87,164
COUSINS, TODD	\$79,379
COWAN, ROBERT	\$88,165
CRAIG, BRYAN	\$94,230
CRAIG, JAIME	\$55,993
CRAIG, SCOTT	\$76,222
CRAWFORD, DONALD	\$79,624
CRAWFORD, PAULA	\$79,706
CRITTENDEN, JILLIAN	\$79,598
CROWELL, DAVID	\$83,584
CROZIER, ANGELINE	\$71,472

CUFF, CONNIE	\$79,379
CUI, BING	\$89,095
CULVER, AMANDA	\$60,161
CUMING, JACQUELINE	\$56,640
CUMING-KLASSEN, CORALEE	\$78,001
CUMMINGS, MAY	\$83,549
CURRIE, JEAN	\$80,895
CURRIE, MAEVA	\$62,425
CURRY, SUSAN	\$61,221
CUTHBERT, JACQUELINE	\$88,321
CZARNECKI, TARA	\$76,802
DAHL, NEIL	\$58,055
DAHLEN, JODY	\$87,425
DAKINIEWICH, CHERYL	\$57,822
DALEN, MURRAY	\$97,987
DANAHER, LISA	\$83,512
DANIELS, BELINDA	\$87,985
DAUTBEGOVIC-KRIENKE, BOJANA	\$64,654
DAVID, ALLEN	\$84,046
DAVIS, CHRISTINE	\$96,819
DAVIS, KAILEY	\$64,741
DAVIS, PATRICK	\$89,117
DAVIS, STEPHEN	\$54,481
DAVISON, MISCHA	\$60,208
DAWE, KORY	\$79,728
DAYDAY, LEAH	\$80,278
DE TILLY, GHISLAINE	\$88,347
DEAN, DAVID	\$83,584
DECKER, CRYSTAL	\$64,001
DELAINEY, COLETTE	\$84,036
DEMMANS, EMAN	\$60,759
DEMMANS, TRICIA	\$83,672
DENEIKO, EILEEN	\$105,151
DENOMY, YVONNE	\$95,424
DENTON, STEFANIE	\$60,526
DERKACHENKO, CAREY	\$57,450
DERKACHENKO, LORI	\$56,160
DERKSEN, DAVID	\$127,376
DESJARDINE, KEN	\$84,105
DEVINE, MARY-JO	\$95,556
DEVLIN, EVELYN	\$82,719
DEWAN, PAMELA	\$67,314

DEWAR, DANIEL	\$88,074
DICK, ALEXANDER	\$89,639
DICKSON, SARA	\$71,623
DIEDERICHS, BRITTANY	\$61,057
DIETRICH, JOEL	\$63,630
DIGNEAN, RYAN	\$66,877
DILL, CODY	\$75,734
DITTMER, TABITHA	\$51,050
DIXON, DOROTHEA	\$75,717
DMYTRYSHYN, DUANE	\$60,667
DOBNI, CAMILLE	\$118,623
DOELL, LORI	\$69,153
DOGNIEZ, ANGELA	\$79,542
DOLAN, PEARL	\$80,652
DOLGOPOL, THERESA	\$52,843
DONKIN, GORDON	\$80,935
DOPKO, JUDY	\$53,627
DORAN, ANDREA	\$79,427
DOUGLAS, NILIMA	\$110,321
DOWNEY, BRIANNE	\$51,506
DRAKE, DENISE	\$76,647
DRAPER, DAWN	\$79,588
DRAUDE, TREVOR	\$51,088
DRIEDGER, DAWN	\$100,388
DUBETS, PATRICIA	\$81,098
DUBRAY, JASON	\$79,421
DUECK, JESSICA	\$56,046
DUNBAR, BRENNAN	\$68,519
DUNBAR, REBECCA	\$52,158
DUPUIS, JOCELYN	\$69,650
DURAND, DEBBIE	\$88,630
DUTERTRE, LEVANA	\$74,565
DUTKA, COREEN	\$79,904
DYCK, KAREN	\$84,271
DYCK, PERRY	\$52,144
DYCK, TERRANCE	\$58,089
DYKE, RAELENE	\$62,880
EARL, DAVID	\$60,829
EDLUND, MERRILL	\$63,315
EDWARDS, DIANE	\$82,203
ELBARDOUH, HANAN	\$83,652
ELIA, ROSEANNE	\$73,379
ELLIOTT, BARBARA	\$97,222

ELLIOTT, KRISTIE	\$83,349
ELLIOTT, RUTH	\$86,809
ELLIOTT, STEPHANIE	\$80,656
ELLIOTT-JENSEN, CANDACE	\$88,563
ELLIS, KALEE	\$63,437
ELLIS, RHONDA	\$79,445
ELLSON, SHELLEY	\$60,991
ELMGREN, HILARY	\$65,625
ENG, BENJAMIN	\$70,081
ENG, PAULINE	\$82,473
ENG, WILLIAM	\$83,584
ENGEN, PAUL	\$83,858
ENGLESMAN, IVAN	\$98,090
ENS FUNK, SUSAN	\$97,091
ENS, KENNETH	\$79,860
ENS, NATASHA	\$76,083
ENS, SHERRY	\$70,921
ENS, SHERYL	\$79,706
EPP, JANA	\$53,469
EPP, KEVIN	\$105,725
EPP, SANDRA	\$80,607
EPP, VALERIE	\$78,044
ERICKSON, EDWARD	\$79,899
ERICKSON, NOELLE	\$64,638
ERICKSON, SHEILA	\$95,460
ERKER, LINDA	\$91,600
ERNST, TRACY	\$79,500
ESPENANT, AMBER	\$57,754
ETHIER, TREVOR	\$79,706
EVANS, LISA	\$79,929
EWART, ADAM	\$85,372
EWART, KATHY	\$81,019
FACCI, MANUELA	\$74,881
FAHLMAN, GISELE	\$79,646
FAIRBROTHER, ALLISON	\$83,859
FALCONER, COREY	\$83,718
FANNER, NICHOLAS	\$88,347
FARIS, KENNETH	\$78,561
FARMER, LAYRA	\$83,584
FARMER, THOMAS	\$110,346
FARQUHAR, SHERYL	\$80,56
FARTHING, CORY	\$80,300
FAVEL-ELFORD, CANDES	\$90,476



FEDORCHUK, ARLENE	\$88,347
FEDRAU, SHELLY	\$65,795
FEHR, KELVIN	\$70,828
FENSKE, ROBERT	\$83,584
FERGUSON, SCOTT	\$116,480
FERGUSON, STEPHANIE	\$81,036
FETTER, DENNIS	\$52,691
FIANDER, KATHERINE	\$59,372
FIEDELLECK, MATHEW	\$62,278
FIGLEY, SHIRLEY	\$118,861
FINCH, DARRYL	\$84,102
FINEDAY, KELLEY	\$62,985
FINEDAY, SHERI	\$51,789
FISCHL, BAILEY	\$63,808
FISHER, COREY	\$64,352
FISHER, DAVID	\$98,639
FISHER, TIMOTHY	\$55,630
FISS, ANDREA	\$87,676
FITZPATRICK, JODY	\$73,178
FITZPATRICK, MARK	\$79,835
FLAHERTY, BRIAN	\$133,344
FLAMAN DUNN, MARLENE	\$110,139
FLAMAN, LORI	\$53,946
FLAMAN, REBECCA	\$64,202
FLATEN, AILEEN	\$83,632
FLATH, JILLIAN	\$62,869
FLEMING, LISA	\$151,092
FLOCH, ALINA	\$83,584
FLORENCE, LORI	\$104,972
FLUTER, DIANE	\$79,706
FLYNN, DEBORAH	\$80,014
FOFONOFF-EDWARDS, LISA	\$62,071
FOLEY, CHRISTINE	\$58,330
FORD, AMY	\$83,584
FORD, KRISTA	\$115,138
FORD, PETER	\$82,007
FORRESTER, BRENT	\$88,402
FOUHSE, JANICE	\$83,584
FOURNIER, GWYN	\$91,745
FOWLER, JEANNETTE	\$93,092
FRAIN, CATHERINE-LYNN	\$50,330
FRANKLIN, DELL	\$88,655
FRASER SHERWOOD, BREANNE	\$72,185

FRASER, GLADYS	\$78,755
FRASER, ROBERT	\$83,584
FRASS, KATHERINE	\$83,584
FRERICHS, CINDY	\$83,376
FRIESEN, ABRAM	\$79,800
FRIESEN, JOCELYN	\$54,770
FRIESEN, JULIANNE	\$56,214
FRIESEN, PATRICK	\$79,706
FRIESEN, RITA	\$80,509
FRIESEN, RODNEY	\$83,584
FRUSON, LYLE	\$80,542
FRUSON, MARLA	\$81,064
FUNK, JAMES	\$62,508
FUNK, RACHEL	\$58,769
GABRUCH, NANCY	\$76,636
GALL, RODERICK	\$55,983
GALLENGER, KATHRYN	\$79,717
GALVIN, MICHELLE	\$83,584
GARBE, VALERIE	\$81,593
GARIEPY, TAMMY	\$83,826
GARVIN-MCDERMOTT, HELEN	\$67,125
GAUDET, JEAN-LUC	\$111,089
GAUTHIER, CHANTAL	\$63,611
GELOWITZ, JOE	\$52,145
GENEROUX, HELEN	\$71,472
GEREIN, DARCIE	\$79,984
GERES, KOREEN	\$87,985
GERICH, CHANDRA	\$91,908
GERING, WAYNE	\$62,421
GERVAIS LEVESQUE, CATHY	\$55,109
GERVAIS, JENA	\$59,041
GERVAIS, KYLIE	\$57,720
GERWING, BRIANNE	\$53,996
GERWING, WHITNEY	\$59,117
GIBAULT, BRADLEY	\$72,589
GIBBS, BRENDA	\$88,545
GIBSON, KELLY	\$72,659
GIENI, KATHRYN	\$72,067
GIESBRECHT, JUSTIN	\$101,544
GILMOUR, DOUGLAS	\$105,647
GIROLAMI, TAMMY	\$107,805
GLEIM, KIM	\$109,718
GLINES, JODY	\$98,935

GLOVA, TRICIA	\$72,806
GODSON, SARAH	\$79,938
GOGUEN, MELANIE	\$54,898
GOKAVI, ESTHER	\$65,263
GONARI, NICOLE	\$72,315
GOODMAN, AGNES	\$77,300
GOODWIN, ALYSSA	\$56,933
GOODWIN, TARA	\$84,826
GORDON, BRENT	\$97,206
GORDON, KIRK	\$63,505
GORDON, MARLA	\$86,371
GORDON, MORGAN	\$51,375
GORDON-DIRKS, TAMMY	\$79,575
GORGCHUCK, TABITHA	\$56,431
GORNIK, GAYLENE	\$53,946
GOSHAWK, PATRICIA	\$79,948
GOSSEN, MICHELLE	\$65,485
GOUDIE-CLOUTIER, LEZLIE	\$87,349
GOUDREAU, RYLAN	\$57,610
GOULDEN, SHERRY	\$80,261
GOULDEN-MCLEOD, PAMELA	\$91,942
GOWER, HEATHER	\$58,122
GRAHAM, CATHERINE	\$79,542
GRAHAM, ELAINE	\$83,263
GRAHAM, GERALDINE	\$57,866
GRAHAM, KYLE	\$59,150
GRAHAM, TERRY	\$93,142
GRAHN, MARY	\$82,823
GRANT, HEATHER	\$79,542
GRAY, KENT	\$80,212
GREEN, BRENDA	\$161,064
GREEN, PATRICK	\$82,951
GREENSHIELDS, KATHRYN	\$51,543
GREENSHIELDS, TARA	\$72,888
GREGOIRE, JACQUELINE	\$83,241
GREIG, CANDACE	\$56,665
GRIER, ANGELA	\$84,862
GRIEVE, BRENDA	\$79,706
GRIMARD, ASHLEY	\$50,973
GRIMARD, MICHELLE	\$58,245
GRISMER, LARA	\$83,738
GROSJEAN, LEO	\$83,821
GRYBA, SHONA	\$83,241

GRYSCHUK, JOAN	\$65,432
GUEST, JOHN	\$88,347
GUIGON, NEIL	\$58,891
GULUTZAN, TIMOTHY	\$88,567
GUNDERSON, LINDSAY	\$58,140
GUNNING, RITA	\$88,347
GURNEY, BRIAN	\$83,610
GURSKI RISLING, LISA	\$88,864
GUSKJOLEN, STEVEN	\$68,358
GUTTORMSON, KARON	\$82,239
HADA, HELEN	\$84,629
HAIGHT, ERIN	\$70,239
HAIGHT, JAMES	\$80,401
HAJINOOR, MOHAMED	\$94,744
HALFINGER, PARKER	\$65,176
HALLIDAY, KELLI	\$60,264
HALSTEAD, SHERRY	\$79,706
HAMILTON, HUGH	\$107,600
HAMILTON, JILLIAN	\$63,913
HAMILTON, SHEA	\$82,384
HAMILTON, SHERYL	\$52,623
HAMILTON, TIMOTHY	\$63,777
HAMON-ADAIR, JENNIFER	\$63,232
HANKE, APRIL	\$80,896
HANKE, CODY	\$112,577
HANNAH, KRISTINA	\$71,529
HANSEN, AARON	\$74,707
HANSON, SHARAH	\$67,092
HANSON, STACY	\$81,527
HAPKE, JACQUELINE	\$69,919
HARDER, DAVID	\$83,584
HARDING, GLENN	\$83,077
HARKNESS, DAWN	\$114,417
HARNISH, DWIGHT	\$79,964
HARPER, KARI	\$79,542
HARPER, SANDRA	\$80,378
HARRIS, ZOE	\$67,599
HARRISON, JANICE	\$83,584
HARRISON, WILLIAM	\$79,706
HARTSOOK, KIM	\$70,193
HARVEY, DALE	\$83,584
HARVEY, JAROD	\$83,211
HARVEY, JAY	\$63,761

HARVEY, SHARON	\$67,720
HARVEY, STACEY	\$75,642
HASELL, DAVID	\$98,761
HAUGEN, JEFFREY	\$51,089
HAWKINS, MEGHAN	\$77,911
HAWLEY, SCOTT	\$83,584
HAY, WARREN	\$87,531
HAYDEN, CALLIE	\$74,123
HAYDEN, CINDILEE	\$89,669
HAYNE, TARA	\$83,754
HAYWOOD, JENNIFER	\$91,660
HEATHER, ERNEST	\$52,959
HECK, DAWN	\$64,192
HEDLIN, ALYSSA	\$53,162
HEGARTY, KARYN	\$73,594
HEGG, RICK	\$53,472
HEGGIE, BREEANN	\$56,043
HEILMAN, JUDSON	\$81,080
HEIN, LAURIE	\$82,188
HEINRICHS, KANDICE	\$76,813
HELMAN, JACQUELINE	\$86,940
HELMS, KARA	\$73,443
HELMS, TARA-LEE	\$60,229
HENDERSON, DUANE	\$63,505
HENDERSON, TRACY	\$85,424
HENDRY, KELSIE	\$55,348
HEPPNER, ROBERT	\$83,584
HERBERS, JANICE	\$70,304
HERNBERG, MEGAN	\$64,050
HERNBERG, MICHAEL	\$80,768
HEROUX, MAUREEN	\$79,543
HERRON, GLADYS	\$88,347
HERRON, SHALENE	\$116,083
HESKIN, DARRYL	\$88,682
HETTERLY, KRISTIN	\$88,286
HIDLEBAUGH, WILFORD	\$83,525
HIEBERT, TODD	\$80,772
HILL, WENDY	\$79,379
HILL-WILCOX, BRITTNI	\$56,455
HILLS, BRENT	\$112,388
HILLS, CHRISTOPHER	\$58,697
HILLS, KAREN	\$68,900
HILLS, SARAH	\$66,978

HILSEN, SHAUNA	\$110,144
HIND, LORENE	\$80,218
HINGLEY, IAN	\$83,584
HINGLEY, JENNIFER	\$99,395
HINTHER, BRENDA	\$83,498
HLADY, LOREEN	\$83,490
HNATIUK, LAURIE	\$88,826
HOBBS, CALVIN	\$83,863
HOBDAY, BRENNIA	\$63,214
HOBDAY-KUSCH, JODY	\$87,985
HOEHN, MARTIN	\$83,584
HOFTYZER, CHERYL	\$82,121
HOGG, JENNIFER	\$65,703
HOLFELD, BRENDA	\$80,590
HOLFELD, RANDY	\$118,007
HONG, FAYE	\$72,162
HOOVER, JODI	\$79,706
HOPKINS, LINDSAY	\$50,909
HORSLEY-DEWAR, TERRY	\$63,859
HOSALUK, SHELLEY	\$88,205
HOSKINS, STACY	\$79,706
HOULE, DANIEL	\$58,744
HOWARD, MICHELLE	\$80,069
HOWDLE, ALLISON	\$64,678
HOWELL, ABIGAIL	\$60,526
HOWLETT, KENNETH	\$71,225
HRYCUIK, JAMES	\$82,611
HUGHES, ALLISON	\$83,902
HUJBER, LACY	\$55,979
HUMBERT, GAYLENE	\$64,095
HUMBERT, PAUL	\$120,744
HUMEN, STEPHEN	\$60,642
HUNCHAK, JUDITH	\$80,389
HUPE, DANA	\$83,305
HUPE, EDMOND	\$67,983
HUSHAGEN, SHEENA	\$91,658
HUTSON, JASON	\$71,810
HUYNH, MY	\$59,891
HYMERS, DALLAS	\$57,034
HYNES, LISA	\$98,859
INVERARITY, SHANNA	\$59,247
IRELAND, RONDA	\$83,606
IRINICI, ROBERTA	\$79,720

IRON, ARDIS	\$53,671
IRVINE, BRENDA	\$80,102
ISABELLE, JARED	\$75,576
ISBISTER, DARRYL	\$101,218
ISBISTER, ROBERTA	\$83,683
IVERSON, RICHARD	\$122,158
IVERSON, SHONA	\$80,124
IWANICHA, LINDSAY	\$68,749
JACKSON, TERRI	\$83,758
JACOBSON, LEE	\$55,051
JAIGOBIN, WITHMAN	\$155,949
JAMES, LEORA	\$110,110
JAMIL, FAIZAH	\$51,000
JANTZ, TIMOTHY	\$79,542
JANZEN, BONITA	\$76,954
JANZEN, KRISTINE	\$83,500
JANZEN, PAUL	\$100,741
JANZEN, ROBIN	\$73,762
JANZEN, TRACY	\$79,706
JASIUKIEWICZ, MALGORZATA	\$58,952
JAY, HILTON	\$83,505
JAY, LAURIE	\$79,542
JAYSON, BELINDA	\$79,641
JENSEN, CAROLINE	\$82,301
JERRED, WENDY	\$89,892
JOCKIMS, GREGORY	\$66,075
JOHANSON, TERRY	\$89,194
JOHNSON, CHANTEL	\$58,558
JOHNSON, COLLEEN	\$83,327
JOHNSON, DARRYL	\$79,706
JOHNSON, JASON	\$88,683
JOHNSON, SHERI	\$77,407
JOHNSON, THERESA	\$85,122
JOHNSON, TRACY	\$59,867
JOHNSTON, CATHERINE	\$88,475
JOHNSTON, TRENTON	\$86,794
JONES, BRETT	\$80,539
JONES, JOANNA	\$80,009
JONES, KIRK	\$87,985
JONES, MARIA	\$80,229
JOORISITY, AMY	\$71,598
JORGENSON, BRADLEY	\$59,764
JUDD, GARRY	\$71,733

JUTRAS, DANIEL	\$54,132
JUTRAS, MICHAEL	\$110,601
KACHUR, MITCHELL	\$114,226
KADYSCHUK, GLENDA	\$88,166
KADYSCHUK, LEANNE	\$55,348
KAISER, GLORIA	\$103,446
KAISER, KEVIN	\$88,166
KALAPACA, SUSAN	\$83,584
KALESNIKOFF, LISA	\$87,237
KALINOCCHA, LAURA	\$79,792
KALINOWSKI, KIRSTIE	\$79,200
KALYNIUK, CARA	\$80,069
KAMMERER, KIMBERLY	\$53,990
KAPPHAHN, WILLIAM	\$91,385
KATZ, KAREN	\$80,212
KAYSEAS-BROWN, DONNA	\$79,970
KEELER, BRENT	\$77,039
KEELER, JACKY	\$75,482
KEIL, ELAINE	\$83,498
KEKULA, SHANNON	\$83,595
KELLER, LOIS	\$96,819
KELLY, PATRICK	\$84,244
KEMBEL, ARLENE	\$83,584
KENNEDY, SHEILA	\$80,313
KENNEY, JEFFREY	\$81,994
KENNON, SHAUNA	\$64,113
KENNY, CHARLENE	\$74,679
KERR, JENNIFER	\$73,288
KESHANE, KRISTEN	\$59,820
KIKCIO, PATRICIA	\$79,542
KILPATRICK, ADINA	\$50,829
KIMBERLEY, JASON	\$73,568
KINDRACHUK, IRENE	\$84,063
KINDRACHUK, LORI	\$99,395
KIRBY, COLEMAN	\$113,918
KIRKPATRICK, DWIGHT	\$112,660
KISELYK, MARCI	\$55,468
KLASSEN, CORY	\$96,982
KLASSEN, JOLENE	\$80,065
KLASSEN, SHARON	\$79,706
KLASSEN, SHAUNA	\$59,481
KLASSEN, SHAWNA	\$79,920
KLEIN, DOUG	\$59,826

KLEIN, THERESA	\$88,572
KLEITER, KRISTEN	\$51,948
KLENZ, JAMES	\$95,193
KNIPFEL, LINDA	\$68,167
KNUDSEN, ARON	\$65,483
KOBIALKA, BURNETTA	\$79,575
KOBYLAK, KIRSTEN	\$78,284
KOCH, JONATHAN	\$80,069
KOEHN, ANDREA	\$83,184
KOMADA, CHERYL	\$80,580
KONECHNY, JACQUELINE	\$51,669
KONKIN, JILL	\$83,412
KOOP, JANELLE	\$61,648
KOPPERUD, RACHEL	\$54,887
KORNUTA, DENYS	\$90,022
KOROLUK, DARYL	\$162,962
KORSRUD, MAGGIE	\$65,219
KOSOWAN-KIRK, CHERYL	\$84,039
KOST, REBECCA	\$82,383
KOZAK, DONNALEE	\$63,505
KOZAK, KELLY	\$98,089
KRAHN, STACEY	\$70,159
KRAUSE, ELAINE	\$83,584
KRAUSS, BRENDA	\$83,813
KRITZER, WENDY	\$55,979
KRIVOSHEN, DONNA	\$70,085
KROEKER, THOMAS	\$79,769
KROGSTAD, GERALD	\$83,591
KRUGER, KATHERINE	\$71,278
KRUGER, KYLIE	\$53,985
KRUGER, MARK	\$67,962
KRYSAK, JOEL	\$80,005
KUBE, MEGAN	\$55,402
KUCEY, GLENN	\$91,300
KUCKARTZ, LUC	\$76,536
KUFFNER, TODD	\$83,584
KULYK, TAMZEN	\$77,457
KUNY, LYNN	\$50,142
KUNZ, ROBERT	\$52,533
KURPJUWEIT, MICHAEL	\$76,438
KURPJUWEIT, YVONNE	\$75,089
KUSHNIRUK, RUSSELL	\$81,245
KWASNIK-SENGER, SOPHIA	\$83,584

LABA, STANISLAUS	\$160,392
LABE, VALERIE	\$85,129
LACELLE, ALLISON	\$65,017
LACEY, KELLY	\$84,014
LACKIE, BEVERLY	\$79,706
LAFRENIERE, KRISTEN	\$73,042
LALIBERTE, FAYE	\$84,464
LALIBERTE, LLOYD	\$84,549
LALIBERTE, SANDRA	\$79,543
LALIBERTE, SHARON	\$79,757
LANGILL, MARILEE	\$84,475
LANGLOIS, LESLIE	\$83,241
LAPLANTE, DWAYNE	\$83,584
LAPLANTE, RENEE	\$107,894
LAROQUE, LEE-ANNE	\$73,031
LATURNUS, DAYNA	\$88,638
LAU, ANNIQUE	\$75,182
LAVERGNE, RACHELLE	\$60,002
LAVERTY, SARAH	\$56,010
LAVERTY, TRACY	\$76,076
LAVOIE, ELISE	\$54,282
LEAKE, JENNY	\$57,952
LEATHERDALE, BRANDON	\$55,107
LEBLANC, DANIELLE	\$66,564
LEBLANC, LEAH	\$68,290
LECLERC, ALAIN	\$89,199
LEE, DERRICK	\$89,095
LEE, MEGAN	\$88,165
LEHR, LANA	\$67,272
LEMSTRA, NICOLE	\$56,854
LESYSHYN, DARYL	\$79,728
LETKEMAN, WESLEY	\$65,275
LEUSCHEN, ERIN	\$76,463
LEVESQUE, MICHEL	\$83,412
LEWCHUK, SHELDON	\$80,772
LIEBRECHT, JUANITA	\$60,241
LIEBRECHT, LINDA	\$84,217
LINDGREN, LAUREL	\$53,983
LINDSAY, TRAVIS	\$70,966
LITZ, LANA	\$65,973
LOCKWOOD, DANA	\$64,539
LOEWEN, CHRISTINE	\$80,179
LOFSTROM, PAIGE	\$66,092

LONEY-TINDALL, CARLA	\$88,552
LONG, KIMBERLY	\$70,331
LONG, MURRAY	\$92,813
LONGSTAFF, BRENTON	\$79,706
LOOSE, JARET	\$63,072
LORAAS, LARA	\$56,889
LORWAY, KATHRYN	\$52,269
LOSETH, JOEL	\$70,255
LOSHACK, CANDACE	\$82,183
LOSHACK, JUSTIN	\$84,134
LOSHACK, RANDI-LEE	\$67,032
LOVE, MATTHEW	\$59,533
LOW, MIRANDA	\$104,452
LOWE, MITCHELL	\$61,272
LUCIUK, ALAN	\$84,843
LUCIUK, KATHERINE	\$79,542
LUCIUK, MATTHEW	\$70,904
LUCKY, BOB	\$70,255
LUMA, ALETTA	\$63,332
LUNDGREN, RHETT	\$74,609
LYNCHUK, RYAN	\$59,812
LYONS, ERIC	\$80,680
LYSAK, MITCHELL	\$61,406
MACAULAY, RACHEL	\$53,977
MACDONALD, AUDREY	\$82,550
MACDONALD, BRENDA	\$79,860
MACDONALD, MINDY	\$66,140
MACDONALD-SMITH, KAREN	\$80,561
MACDOUGALL, BARRY	\$178,116
MACHNEE, JEAN	\$79,706
MACINTOSH, BRADLEY	\$84,078
MACKENZIE, ANNA-MARIE	\$82,116
MACKINTOSH, PATRICK	\$83,327
MACLEAN, BETTY	\$60,027
MACLELLAN, RACHAEL	\$63,501
MACLEOD, KIMBERLEY	\$83,241
MACLEOD, MARC	\$70,545
MACLEOD, WENDY	\$70,435
MACMILLAN, LORA	\$67,365
MADARASH-CLARKE, JOANNE	\$80,193
MADSEN, CARLA	\$71,262
MAGNUSON, JUSTIN	\$59,090
MALANOVICH, KATHRYN	\$79,706

MAMER, VINCENT	\$77,267
MANCUSI, SANDRA	\$91,942
MANTYKA, BILL	\$90,247
MARCOTTE, LINDA	\$51,371
MARSDEN, AMANDA	\$56,862
MARSH, LINDA	\$79,860
MARSHALL, JEFFREY	\$83,529
MARTEL, MARIO	\$79,511
MARTELL-MERRITT, TAMELA	\$57,777
MARTENS, MURRAY	\$83,584
MARTIN, ERIC	\$54,415
MARTIN, JEFF	\$83,672
MARTIN, KATHERINE	\$54,433
MASSIER-ANDERSON, KELLY	\$85,229
MATHESON, JUSTIN	\$51,968
MATHESON, OLIVIA	\$52,108
MATIKO, LAURA	\$80,190
MATIKO, SHAUNA	\$71,719
MATISZ, TAKAKO	\$59,780
MAY, MARTIN	\$80,730
MAY, SHEILA	\$87,758
MAYO, CAROLYNE	\$54,510
MCBEAN, DONALD	\$97,593
MCCARTHY, LINDSAY	\$52,900
MCCONNELL, SHERRY	\$111,620
MCCONNELL-HARDER, SHELLEY	\$64,130
MCCREA, CARMEN	\$62,816
MCCREA, KARI	\$87,590
MCCUBBING, JAMIE	\$80,599
MCDONALD, DONALD	\$83,413
MCDOUGALL, DAVID	\$73,058
MCDOUGALL, JILL	\$68,915
MCEACHERN, SHAUN	\$114,067
MCEWEN, ELLEN	\$116,151
MCIVOR, JILL	\$54,190
MCKENZIE, ELIN	\$69,766
MCKENZIE, KAREN	\$83,588
MCKINNELL, MICHELLE	\$55,825
MCLELLAN, JUDY	\$80,241
MCLEOD, COURTNEY	\$56,380
MCLEOD, DANA	\$79,706
MCLEOD, DONALD	\$88,347
MCLEOD, WANDA	\$118,007

MCMASTER, GEOFFREY	\$84,321
MCMILLAN, VICTORIA	\$70,766
MCNAIRN, SHARLENE	\$59,962
MCNEILL, SHEILA	\$61,273
MCPHAIL, GILLIAN	\$60,421
MCPHAIL, KENDRA	\$58,645
MCPHERSON, LISETTE	\$71,482
MCQUEEN, CATHERINE	\$77,020
MCQUEEN, GORDON	\$84,991
MCRAE, ROBERT	\$71,897
MCRORIE, TAMARA	\$69,034
MCVITTIE, CHRISTINA	\$69,074
MCVITTIE, ERIN	\$50,555
MCWILLIE, LAUREL	\$54,400
MEENA, BRITTANY	\$53,711
MEIER, CURTIS	\$79,456
MELDRUM, GREGORY	\$84,519
MELNYK, SANDRA	\$83,413
MELO-WONKO, CARRIE	\$56,377
MENZ, ERIN	\$59,069
MERASTY, JARRETT	\$58,570
MEYER, LINDSAY	\$73,317
MEYERS, ASHLEY	\$71,429
MICKLEWRIGHT, CHANDRELLE	\$65,199
MIERAU, LORI	\$85,992
MIKET, DEBORAH	\$88,534
MIKO, SHANNON	\$80,069
MILEN, MICHAEL	\$63,133
MILEN, THERESE	\$80,135
MILLAR, DUSTIN	\$66,993
MILLER, JANA	\$50,246
MILLER, LEANN	\$83,584
MILLER, LEILA	\$87,078
MILLER, LESLEY	\$83,804
MILLER, RYAN	\$69,830
MILLER, TANYA	\$78,804
MILLS, ELSIE	\$73,394
MILNER, CAMERON	\$87,985
MIRTLE, TREVOR	\$85,145
MIRWALD, CHRISTOPHER	\$88,311
MISCAVISH, LYNDIA	\$83,793
MITCHELL, DARREN	\$82,278
MITCHELL, KRISTY	\$57,279

MITCHELL, MEGAN	\$62,563
MOLARO, JOANNE	\$90,691
MOLDER, FINN	\$83,964
MOLLARD, ROBERT	\$83,584
MONAHAN, JILL	\$84,986
MONAHAN, SHAWN	\$53,101
MONEO, JESSICA	\$61,595
MONTGOMERY, ALISON	\$78,150
MOODY, GLENN	\$79,477
MOONEY, PATRICK	\$106,649
MOORE, SCOTT	\$79,970
MORGAN, DAWN	\$79,838
MORRIS, ALANNA	\$79,827
MORRISON, RHONDA	\$83,769
MORTENSON, STACEY	\$79,052
MORTON, KIMBERLEY	\$59,707
MORTSON, GORDON	\$98,369
MOUNTNEY, TYE	\$79,706
MUELLER, PETER	\$98,762
MUIR, ROBERTA	\$84,935
MUIRHEAD, HEATHER	\$79,733
MUNDAY, CARTER	\$59,561
MUNKLER, RUSSELL	\$75,188
MURRAY, JAMES	\$82,860
MURRAY, JANET	\$79,706
MUZIKA, ALYSSA	\$56,586
MUZIKA, WARREN	\$80,699
MYERS, SARAH	\$68,340
MYROL, TRAVIS	\$83,641
NAHACHEWSKY, SARAH	\$68,283
NAIRN, JENNIFER	\$71,787
NAKONESHNY, KERRI	\$80,190
NASH, MARCIA	\$77,457
NAZAR, DONNA	\$79,871
NEIGUM, LORI	\$73,476
NEIJMEIJER, WILLETTE	\$83,815
NEIMAN, GABRIELLE	\$58,570
NELSON, KEVIN	\$75,776
NEMETH, GAYLE	\$83,346
NETMAKER, DELORIS	\$79,750
NETMAKER, MARVIN	\$79,928
NEUFELD, ARNOLD	\$83,641
NEUFELD, ASHLEA	\$56,981

NEUFELD, CASSANDRA	\$91,684
NEURAUTER SAJTOS, GAIL	\$68,957
NEVEU, TATUM	\$66,423
NEWBIGGING, BRENDA	\$79,741
NEWTON, DEAN	\$151,764
NEWTON, DIANE	\$82,088
NEWTON, ROBERT	\$83,584
NG, BETH	\$65,072
NICOLET, BRITTNI	\$51,602
NICOUD, ISALINE	\$51,850
NIENABER, CYNTHIA	\$80,729
NIENABER, EVAN	\$55,701
NIENABER, SHELLAINE	\$74,160
NIESSEN, ANNA	\$77,054
NIZINKEVICH, DONNA	\$79,992
NJAA, DOUGLAS	\$120,115
NJAA-DAVIS, HOLLY	\$83,581
NORDICK, ROLAND	\$84,040
NORRIS, COLLEEN	\$105,696
NOSTBAKKEN, ANDREA	\$67,204
NOSTBAKKEN, JOEL	\$96,653
NOSTBAKKEN, PATRICIA	\$89,414
NOSTBAKKEN, SOREN	\$62,962
NOVAKOSKI, COLIN	\$63,558
NUNWEILER, SUSAN	\$61,123
O'DELL, CYNTHIA	\$61,004
O'LEARY, EUGENE	\$64,143
O'NEILL, DAVID	\$83,584
O'SHAUGHNESSY, KAREN	\$65,376
O'SHEA, MEGAN	\$79,950
OCHITWA, STEPHANIE	\$75,606
ODDAN, TRACY	\$72,858
OFOGUMA, SHAUNA	\$63,710
OKRAINETZ, DIANE	\$83,241
OKRAINETZ, RYAN	\$68,746
OLAIN, DONNA	\$79,926
OLFERT, ALEXIS	\$66,164
OLFERT, EVAN	\$79,857
OLLENBERGER, MARNI	\$53,498
OLSON, CHERYL	\$79,706
OLSON, JENNIFER	\$66,204
ONUFREYCHUK, JAIME	\$72,117
OPHEIM, DAWN	\$61,048

ORMISTON, MARY	\$69,763
OROSZ, TANYA	\$61,228
ORTH, JASON	\$65,559
ORTH, RACHELLE	\$76,811
OSADCHUK, GLENDA	\$81,029
OUELLET, DANIEL	\$50,569
OWENS, SCOTT	\$82,300
OXELGREN, CORINNE	\$96,785
PAIK, KATHLEEN	\$55,405
PAINCHAUD, NICOLE	\$63,721
PAINCHAUD, TRACY	\$76,077
PALMER, KRISTIE	\$62,327
PANCHUK, KATHERINE	\$88,404
PANCYR, LOUISE	\$83,430
PANKEWICH, CARI	\$83,858
PANKRATZ, VICTOR	\$55,028
PANTEL, MICHELLE	\$87,831
PARANGI, MARLEY	\$83,601
PARK, JESSIE	\$77,245
PARKER, LEANNE	\$69,227
PARKER, TAMMY	\$56,388
PARR-HILLESTAD, CAROLYN	\$83,584
PARSON, ALLAN	\$67,380
PATENAUDE, CELINE	\$79,401
PATERSON, TOM	\$83,976
PATKAU, GLENN	\$89,315
PATOLA, PAULA	\$58,882
PATTERSON, BARCLAY	\$81,788
PATTISON, SUSAN	\$113,384
PAUL, DORIS	\$83,584
PAUL, ROBERT	\$61,497
PAULSEN, SANDRA	\$88,347
PAWLOVICH CAREY, JILL	\$91,600
PEARSON, MARK	\$81,300
PEDERSON, BRENT	\$68,054
PEDERSON, JEFFREY	\$67,504
PELA, SHERRI	\$63,505
PENDER, CYNTHIA	\$78,727
PERKINS, JENNAVIEVE	\$55,202
PERRIN, LINDSAY	\$72,593
PERU, DIANE	\$74,742
PETE, PAULA	\$80,366
PETERS, ADAM	\$67,716



PETERS, ANGELA	\$55,870
PETERS, SHANNON	\$65,795
PETERSON, BRADLEY	\$79,706
PETERSON, KAREN	\$105,631
PETERSON, MARK	\$58,961
PETRIE, JESSICA	\$80,179
PETRO, KAREN	\$79,845
PETROUTSAKOS, TARA	\$70,622
PHILIPENKO, DEBORAH	\$83,142
PHILLIPS, JILL-ANN	\$64,166
PHIPPS, ELIZABETH	\$100,145
PICHLER, DEBORAH	\$79,915
PIDWERBESKI, RHONDA	\$79,744
PIDWERBETSKY, DUANE	\$83,749
PIECOWYE, DANIELLE	\$53,776
PIERCE, KENDALL	\$105,148
PIERCE, SHAUNA	\$83,942
PIHOWICH, WANDA	\$79,706
PILKEY, DARREN	\$88,172
PIRO, JANNA	\$104,433
PITTMAN, ANDREA	\$83,567
PITTMAN, HIXON	\$79,608
PLACATKA, MORGAN	\$56,539
POCHA, SHEILA	\$107,966
POELLET, JUDY	\$58,212
POIER, NICOLE	\$70,743
POITRAS, MARK	\$62,844
POLREIS, TYLER	\$51,556
POPESCU, JANE	\$56,781
POSSBERG, DOUG	\$61,355
POSSBERG, LINDSAY	\$58,690
POUNDMAKER, MELISSA	\$67,076
POWELL, CATHERINE	\$80,570
PRATTE, DAVID	\$83,584
PREFONTAINE, CHERYL	\$70,733
PREFONTAINE, CYNTHIA	\$84,332
PREFONTAINE, LINDA	\$79,706
PRINTZ, SCOTT	\$62,728
PRITCHARD, GRAHAM	\$57,272
PROCTOR, LISA	\$79,926
PROKOPCHUK, JAMIE	\$92,922
PROPP, CORALEA	\$80,366
PROWSE, O. PATRICIA	\$171,948

PULFER, TERRI	\$96,783
PULS, HEATHER	\$79,706
PUNTER, SARAH	\$60,349
PUOBI, DULCIE	\$91,073
PURSE, JEFFREY	\$83,584
PUTLAND, LAURENA	\$78,970
QUAYLE, KATHLEEN	\$66,534
RADCHENKO, JOY	\$80,686
RAK, SHANNON	\$80,020
RAMSDEN, JEREMY	\$54,797
RATHOUR, SEEMA	\$82,076
RAVEN, KATHERINE	\$52,553
RAWLYK, ROBERT	\$88,166
RAYNER, CHRISTINE	\$93,889
REDFORD, BARRIE	\$79,624
REED, NICOLE	\$53,776
REGIER, KRISTINA	\$71,754
REGIER, VALERIE	\$83,584
REGNIER, SYLVIA	\$85,939
REID, HEATHER	\$83,584
REID, KIMBERLY	\$78,815
REID, ROBERT	\$79,869
REID, SARAH	\$58,669
REID-SHEA, THERESA	\$57,527
REIDER, SHANE	\$81,016
REIMER SUGGS, CYNTHIA	\$79,576
REIMER, ROSALEE	\$83,584
REINHARDT, BRANDAN	\$57,360
REIST, ALLYSON	\$59,569
REMILLARD, LINE	\$60,794
REMOUNDOS, AGATHA	\$76,924
REMPEL, NORMA	\$78,742
REYDA, SIOBHAN	\$62,549
REYNAUD, JORDAN	\$57,419
RICHARDS, SHEILA	\$65,569
RICHARDSON, LAURA	\$60,923
RIEBOT, KIRSTEN	\$56,781
RIGBY, WENDY	\$80,306
RIIS, SHERYL	\$52,174
RIORDON, BARBARA	\$80,036
RIOUX, TINA	\$83,713
RITTINGER, TYLER	\$79,706
ROADHOUSE, TRACY	\$67,519

ROBBINS JAKES, ALISON	\$88,204
ROBERTS, ALUN	\$72,457
ROBERTSON, HAROLD	\$118,864
ROBERTSON, JENNIFER	\$78,438
ROBERTSON, KRISTEN	\$79,706
ROBINSON, ASHLEY	\$88,878
ROBINSON, EDITH	\$83,172
RODOMSKY, CARLIE	\$57,793
RODYCH, KENDRA	\$61,754
ROGOWSKI, JANIS	\$75,159
ROSENBERGER, CANDACE	\$72,133
ROSS, BLAIR	\$57,719
ROSS, MARNIE	\$70,119
ROSSMO-WIEGERS, KAREN	\$79,461
ROSZELL, MARGARET	\$80,410
ROTHERY, VALERIE	\$63,721
ROUTLEY, KAREN	\$83,771
ROVENSKY, VIRGIL	\$76,295
ROWLEY, ERIC	\$68,512
ROWLEY, PATRICIA	\$83,584
ROWSON, HEATHER	\$63,282
ROY, CHRISTOPHER	\$83,694
ROY, RITA	\$60,106
ROZDILSKY, GEORGE	\$85,069
RUDY, ROBERT	\$83,956
RUNALLS, PAUL	\$83,930
RUO, LESLIE	\$88,574
RUTHERFORD, KERRIE	\$93,521
RUTHERFORD-CEY, JODY	\$79,690
RUTTLE, LAUNA	\$79,706
RYDE, CLIFFORD	\$68,907
SACK CAISSE, PATRICIA	\$66,256
SALAMON, KRISTIN	\$53,501
SALEN, SHERYL	\$88,721
SALIKIN, JAY	\$99,290
SALT, JANA	\$65,373
SALTER, STACEY	\$93,420
SANDOR, WARREN	\$58,452
SANDS, CAROL	\$79,791
SANSOM, SHERRY	\$52,080
SARAUER, ERIN	\$61,277
SARGEANT, JACK	\$90,430
SARGEANT, THOMAS	\$120,685

SARICH, CAROL	\$79,838
SAUNDERS, PATRICIA	\$66,967
SAUNDERS, ROBERT	\$108,033
SAUNDERSON, THERESA	\$63,721
SAUTER, SHELLY	\$79,720
SAWA, STACEY	\$53,941
SAWATSKY, DANIEL	\$61,022
SAWATSKY, LAUREEN	\$67,005
SAWATZKY, KEVIN	\$81,080
SCADDAN, DAVID	\$83,584
SCHAAN, SOMANTA	\$81,288
SCHEIDT, DAWN	\$52,994
SCELLENBERG, DANIEL	\$76,254
SCHMALZ, ARLENE	\$113,166
SCHMIDT, DENISE	\$57,978
SCHMIDT, THERESA	\$79,706
SCHMIEDGE, KIMBERLEY	\$66,863
SCHNEIDER, BRENT	\$79,882
SCHNELL-PERSSON, TRACY	\$80,629
SCHOENFELD, BRADLEY	\$84,775
SCHRADER, LEAH	\$79,951
SCHROEDER, MISTY	\$65,783
SCHROEDER, REBECCA	\$71,152
SCHULTZ, MELISSA	\$64,219
SCHUMACHER, CRAIG	\$69,071
SCHWANKE, JONATHAN	\$80,394
SCHWANKE, SUZY	\$81,407
SCISSONS, KIMBERLEY	\$78,970
SCOTT LINDSAY, JANA	\$79,521
SCOTT, AMANDA	\$50,262
SCOTT, ANNA	\$63,508
SCOTT, STEFAN	\$64,828
SCRIMSHAW, CHARLENE	\$107,653
SCRIVENS, ERIN	\$74,589
SEAMER, KARI	\$58,751
SEGO, KRISTA	\$105,135
SEIBEL, LINDA	\$83,590
SEKULICH, WENDY	\$79,807
SEMENOFF, BONNIE	\$80,102
SENGER, CINDY-LOU	\$79,706
SERBLOWSKI, RYAN	\$55,699
SESTAK, RUTH	\$79,827
SETTEE USISKIN, MIKA	\$64,743

SEWELL, ALAYNE	\$59,609
SHANDLER, ROB	\$79,812
SHANGRAW, CASSANDRA	\$66,944
SHARP, RACHEL	\$50,685
SHEPHERD, CURTIS	\$111,176
SHEPHERD, JEFFERY	\$99,958
SHEWCHUK, CARLYN	\$59,945
SHEWCHUK, HEATHER	\$64,312
SHEWCHUK, STEPHANIE	\$57,520
SHIRCLIFF, KIMBERLEY	\$79,706
SHIRLEY, THANE	\$83,473
SHMON, ROBERT	\$108,320
SHMYR, KEVIN	\$60,810
SHUTTLEWORTH, ROBYN	\$68,064
SHYLUK, DEENA	\$83,327
SIBA, KRISTIN	\$78,080
SIEMENS, TIMOTHY	\$81,891
SIKORSKI, DAVID	\$52,145
SIKORSKY, CAMERON	\$85,224
SILBERNAGEL, SYBILLE	\$79,745
SIMES, THOMAS	\$85,803
SIMPSON, JAMES	\$79,937
SIMPSON, JANET	\$110,061
SIMPSON, MICHELLE	\$57,791
SINCLAIR, KATHLEEN	\$57,661
SINNETT, DARRIN	\$110,307
SISSON, BRENDA	\$79,706
SKAALID, VIRGINIA	\$98,666
SKJERVEN, SHANE	\$162,094
SLATER, CAROL	\$84,132
SLOBODA, DAVID	\$110,061
SLOMINSKI, LISA	\$50,475
SMITH, BRADLEY	\$91,942
SMITH, CAREY	\$84,609
SMITH, CARL	\$79,706
SMITH, KAILEY	\$61,482
SMITH, KRISTEN	\$83,450
SMITH, REAGAN	\$79,739
SMITH, SEAN	\$71,163
SMITH, SHARON	\$88,347
SMITH, TIFFANY	\$53,794
SMITH-WINDSOR, JODI	\$62,305
SMITH-WINDSOR, MATTHEW	\$74,596

SOBOTTKA, SANDRA	\$62,051
SOLLOSY, SHARON	\$75,020
SOMERS-PETERS, STACI	\$84,723
SOMERVILLE, PATRICK	\$89,491
SOOKEROKOFF, LISA	\$63,721
SOPER, KRISTY	\$52,900
SOUCY, JEFFREY	\$90,566
SPEIDEL, DONALD	\$80,590
SPEIR, JEFFREY	\$83,193
SPENCE, DAVID	\$76,853
SPENCER, BONNIE	\$76,928
SPIGOTT, SARA	\$58,036
SPRUNG, CYNTHIA	\$69,371
SPURR, RONALD	\$60,304
SRAYKO, DEBRA	\$83,241
ST. PIERRE, SCOTT	\$97,182
STECKLER, GLORIA	\$79,950
STEEL, DOUGLAS	\$65,675
STEER, DAVID	\$60,679
STEFANSON-PEXA, STEFANIE	\$80,078
STENSRUD, CRAIG	\$83,584
STENSRUD, JENNIFER	\$61,051
STEVENS, DEBBIE	\$107,455
STEVENS, NICOLE	\$70,706
STEVENSON-LAVERTY, KARI	\$71,271
STEWART, CHRISTOPHER	\$68,753
STEWART, NATALIE	\$53,812
STEWART, NEIL	\$83,155
STIRLING, JANET	\$79,717
STOCK, JENNIFER	\$54,253
STOCKHAM, MICHAEL	\$80,198
STODDART, KELLY	\$70,854
STOKVIS-FLAHERTY, JACQUELINE	\$82,017
STOLAR, GERALDINE	\$85,799
STONE, SARA	\$88,714
STONEHOUSE, NATASHA	\$59,345
STREET, KRIS	\$66,860
STRELIOFF, KARSTEN	\$55,162
STROZEN, LISA	\$79,543
STRUEBY, SHANNA	\$94,838
STUART, JOHANNA	\$66,871
STUCKY, BOB	\$56,507
STYLES, TERESA	\$79,379

SUMMERFELDT, VICKI	\$85,618
SUMNERS, KATHLEEN	\$79,706
SUN, MENG	\$62,395
SURDU, YVONNE	\$84,123
SWAN, DEAN	\$82,146
SWAN, KIMBERLEE	\$109,748
SWERHONE, LAURA	\$56,691
SYDIAHA, MELANIE	\$72,762
SYMON, JANET	\$79,543
SYMON-LUNGAL, MARGARET	\$89,206
TAALAT, MOHAMED	\$62,699
TAIT, JAMES	\$66,950
TAIT, MEGAN	\$60,314
TAIT, TARA	\$51,733
TAM, IVAN	\$115,728
TAMBLYN, TOBI	\$100,920
TAN, JENINE	\$66,679
TANG, JANELLE	\$89,560
TANGJERD, HEATHER	\$79,785
TATARYN, VALERIE	\$80,368
TATE, MELISSA	\$70,211
TAYLOR, ALEXIS	\$53,776
TAYLOR, DEBORAH	\$79,937
TAYLOR, PATRICIA	\$79,366
TAYLOR, SUSAN	\$81,638
TEGENKAMP, MARLA	\$83,721
TETRAULT, DOUGLAS	\$98,090
THIESSEN, GLENN	\$83,623
THIESSEN, JONATHAN	\$56,398
THIESSEN, SIDNEY	\$70,762
THIVIERGE, DIANA	\$63,721
THIVIERGE-WIGHT, ADINE	\$66,529
THOMAS, WENDY	\$58,509
THOMPSON, BRET	\$68,096
THOMPSON, LYNNETTE	\$77,848
THOMPSON, SCOTT	\$83,584
THORNHILL, COURTNEY	\$63,373
THORSTAD, ANDRA	\$91,600
THORSTAD, BRIAN	\$99,422
TILBURY, SHAUNA	\$110,110
TILK, DEBRA	\$83,584
TILLMAN, CASSIDY	\$54,767
TIMM, MICHELLE	\$72,630

TOOLEY, DANIELLE	\$71,464
TOOR, KENDRA	\$55,571
TORGUNRUD, CRYSTAL	\$91,065
TOTH, TRACI	\$75,320
TOTLAND, HAILEY	\$58,999
TOTLAND, JENNA	\$57,164
TOURANGEAU, NORINE	\$88,650
TRATCH, CALLIE	\$83,745
TROESCH, LEO	\$98,090
TRUMPOUR, JOCELYN	\$56,273
TSOUGRIANIS, JENNIFER	\$81,709
TUCKER, SHERRY	\$83,752
TUMACH, KIMBERLY	\$71,157
TUMBACH, MATTHEW	\$64,163
TUNISON, SCOTT	\$110,110
TURNER, ARIN	\$67,994
TURNER, BLAIR	\$58,680
TYSOWSKI, KEVIN	\$72,941
UHRICH, KAREN	\$83,760
UITTI, ALISON	\$83,413
UKRAINETZ, GLEN	\$84,316
ULRICH, JONELLE	\$89,563
UNDERWOOD, KATHLEEN	\$91,771
UPTON, DIANE	\$88,095
URBANOSKI, CLINTON	\$57,933
UTIGARD, CANDACE	\$63,721
VALENTINE, JAIME	\$161,064
VAN OLST, JAMIE	\$59,185
VAN OLST, JEREMY	\$80,113
VAN'T HOF, DOROTHY	\$87,677
VANDENBERG, ERIN	\$83,672
VANDENDORT, RACHEL	\$60,698
VANDENHURK, MEAHGAN	\$54,497
VANTHUYNE, NICOLE	\$79,500
VASKO, STACEY	\$83,584
VAUGHAN, MARILYN	\$83,691
VAUSE, RONALD	\$83,413
VELONAS, CHARLENE	\$66,498
VESZI, MICHAEL	\$51,392
VETTER, SHERRY	\$80,792
VICKARYOUS, KELLY	\$69,955
VINET, ROSEMARY	\$79,731
VOITKA-SEAGER, SUSAN	\$58,009

WACHS, BRENT	\$60,403
WACHS, JODIE	\$83,584
WACKER, RHONDA	\$73,361
WAGNER, ERIC	\$81,251
WAGNER, LISA	\$83,584
WALKER, SHANNON	\$68,899
WALSH-BLYTH, KENDALL	\$83,691
WALTER, CARLENE	\$86,370
WALTERS, LESLEY	\$83,584
WALZ, ERIKA	\$80,432
WANG, MELISSA	\$51,673
WARD, CATHERINE	\$96,783
WARD, SARAH	\$70,552
WARRINGTON, CHRISTINA	\$61,293
WARRINGTON, DARCY	\$67,386
WASYLYNIUK, ROXANN	\$79,554
WATSON, MILLICENT	\$81,675
WATTS, BRADLEY	\$81,996
WEAVER, JANET	\$80,245
WEHNER, DEBORAH	\$57,933
WEIMAN, KRISTEN	\$69,132
WEIMER, HEATHER	\$52,343
WEINMASTER, DONNALEE	\$161,064
WEISBROD, MEGAN	\$58,151
WELCH, SHANNON	\$90,938
WELDER, NICOLE	\$68,907
WERNER, DAVID	\$54,638
WEST, CRYSTAL	\$72,085
WHARINGTON, ARLENE	\$79,706
WHELAN KORCHINSKI, KATRINA	\$65,488
WHITE, KRISTA	\$56,171
WHITEHEAD, TARA-LEA	\$65,628
WHITTLES, AVON	\$192,418
WIDDIFIELD-KONKIN, LESLIE	\$97,000
WIEBE, DOUGLAS	\$109,804
WIEBE, JOSHUA	\$77,300
WIEGERS, WARREN	\$87,846
WIGELSWORTH, DEBRA	\$88,501
WIHAK, GREGORY	\$95,448
WIHAK, REGINALD	\$89,556
WILDERMAN, MARK	\$82,198
WILKINSON, DEBORAH	\$78,380
WILL, BRADLEY	\$80,531

WILL, JANELLE	\$62,171
WILLEY, SHAUN	\$74,685
WILLIAMS, JANET-LOUISE	\$70,942
WILLIAMS, SHARI	\$80,640
WILLIAMS, TRUDY	\$80,389
WILSON, CANDACE	\$90,310
WILSON, CLAYTON	\$57,136
WILSON, JANEL	\$57,062
WILSON, LORRY	\$80,590
WILSON, ROBERT	\$97,091
WILSON, ROBERT	\$111,073
WILSON, TAMMY	\$80,454
WINGERT, SHANE	\$83,584
WIST, KELLY	\$79,565
WOJCICHOWSKY, LUBA	\$64,671
WOLFE, CHERYL	\$79,816
WOLFE, HENRY	\$83,647
WOLTER, LINDSAY	\$79,379
WOOD, GENEVIEVE	\$105,569
WOOD, LORI	\$88,347
WOOD, STEPHANIE	\$65,753
WOOD, TAMMY	\$79,827
WOODS-FEHR, ANDREA	\$79,802
WOOLLER, KAREN	\$77,908
WOROBEC, HILDA	\$57,740
WOYTIUK, MARCI	\$77,930
WOYTOWICH, ROBERT	\$78,531
WRIGHT, HEATHER	\$75,943
WRIGHT, JOHN	\$90,464
WUDRICH, SHERIL	\$79,489
WUTTUNEE, TAMMY	\$98,130
YAHYAHKEEKOOT, LEO	\$79,739
YAUSIE, RYAN	\$60,308
YEE, DANIEL	\$83,584
YEE, DEBORAH	\$88,930
YONG, KAI-MING	\$79,872
YOUNG, CHERYL	\$79,706
YOUNGHUSBAND, CATHERINE	\$65,766
YUN, CHRISTINE	\$59,127
ZALUSKI, KATHLEEN	\$83,241
ZBEETNOFF, STACEY	\$78,153
ZOLLER, ANNA-MARIE	\$88,622

## ***Transfers***

GOOD SPIRIT SCHOOL DIVISION	\$50,984
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## ***Supplier Payments***

ACKLANDS-GRAINGER INC.	\$117,087
AIR CANADA/VISA	\$70,148
AL ANDERSON'S	\$82,768
AMAZON.CA	\$263,646
APPLE CANADA INC	\$391,006
AV SHUTTLE CAB	\$128,153
BANK OF MONTREAL	\$326,324
BAYSHORE HOME HEALTH	\$80,605
BERSCH & ASSOCIATES LTD	\$50,951
BONNIE READ	\$79,262
BROWNLEE BEATON KREKE CONSULTANT	\$51,716
BRXTON	\$69,922
C & F INSTALLATIONS CO (1984)	\$61,540
CALIBER SPORT SYSTEMS INC.	\$143,120
CAMP KADESH	\$55,401
CANADA-CUBA SPORTS & CULTURAL	\$56,170
CANADIAN TEST CENTRE INC	\$77,510
CARMONT CONSTRUCTION LTD	\$604,432
CENTAUR PRODUCTS INC	\$57,618
CENTURY ROOFING & SHEET METAL	\$111,270
CHEP GOOD FOOD INC	\$78,810
CIBC	\$117,307
CITY OF SASKATOON	\$3,215,794
CLARK ROOFING	\$136,590
CO-OPERATORS	\$2,230,473
COLLIERS INTERNATIONAL	\$54,035
CYPRESS SALES PARTNERSHIP	\$230,812
D2 CONSTRUCTION LTD	\$106,102
DARREL EPP ARCHITECT	\$162,049
DELL CANADA INC	\$158,566
DELTA AIR	\$62,537
DYNAMIC GLASS & DOOR LTD	\$72,625
EECOL ELECTRIC (SASK) LTD	\$91,590
ELLISDON CORPORATION	\$8,073,080

EMCO CORPORATION	\$84,437
FEDERATED CO-OPERATIVES LTD	\$102,286
FIRSTCANADA ULC	\$5,383,975
FLYNN CANADA LTD	\$376,319
FOLLETT SOFTWARE COMPANY	\$51,880
GILLAN COURTNEY	\$87,148
GRAND & TOY	\$379,039
GREAT WESTERN SAW LTD	\$58,480
HERTZ NORTHERN BUS	\$382,813
HORIZON COMPUTER SOLUTIONS &	\$84,067
IBOSS NETWORK SECURITY	\$73,281
IMPERIAL PARKING CANADA CORP	\$243,405
JOHNSON CONTROLS LTD	\$244,793
JOSTENS CANADA LTD	\$93,362
KAP'S CONSTRUCTION LTD	\$81,979
KEMSOL PRODUCTS LTD	\$60,855
KIM CONSTRUCTORS LTD	\$2,464,646
KINDRACHUK AGREY ARCHITECTS LT	\$245,259
KPMG LLP, T4348	\$77,145
LANCASHIRE DISTRIBUTION	\$64,708
LEADERSHIP SERVICES INC	\$71,640
LONG & MCQUADE	\$97,266
LORAAS' DISPOSAL SERVICES LTD	\$86,097
M.N.S LTD	\$223,933
MAPLEWOOD COMPUTING	\$51,991
MARSH CANADA LIMITED	\$601,269
MAXIE'S BUS LINES	\$84,503
MAXIM CHEMICAL INTERNATIONAL L	\$53,772
MCGRAW-HILL RYERSON LTD	\$167,181
MCNALLY ROBINSON BOOKSELLERS	\$86,305
MUSICRAFT INSTRUMENT REPAIR	\$55,478
NELSON EDUCATION LTD	\$145,055
OLYMPIAN SPORTS	\$159,310
PAYPAL	\$82,839
PEARSON CANADA ASSESSMENT INC	\$52,916
PEARSON CANADA INC T46254	\$484,795

PENNEY MURPHY & ASSOCIATES	\$89,698
PINNACLE DISTRIBUTION INC	\$348,115
POWERLAND COMPUTERS	\$2,257,530
PRAIRIE PAVING	\$134,192
PRINCE ALBERT NORTHERN	\$79,716
PROGRESSIVE EDUCATIONAL SYSTEM	\$75,147
R & D DRYWALL INC	\$639,104
RANCH EHRLO SOCIETY	\$127,164
REAL CANADIAN WHOLESALE CLUB	\$112,348
REAL CDN SUPERSTORE #1	\$123,119
ROBERTSON STROMBERG LLP	\$88,150
ROOF MANAGEMENT & INSPECTION S	\$334,386
ROUND TABLE MANAGEMENT LTD.	\$109,947
S.S.S.A.D.	\$75,414
SASKATCHEWAN POWER CORP	\$758,907
SASKATOON CHRISTIAN SCHOOL	\$514,988
SASKATOON DISASTER SERVICES	\$52,130
SASKATOON DOWNTOWN YOUTH CENTRE	\$62,718
SASKATOON FIRE & FLOOD	\$1,238,464
SASKATOON MISBAH SCHOOL	\$592,031
SASKATOON PRAIRIELAND PARK	\$121,592
SASKATOON SOCCER CENTRE INC	\$107,097
SASKATOON SPORTS FIELD SOLUTION	\$53,773
SASKENERGY	\$1,787,728
SASKTEL	\$460,943
SASKTEL MOBILITY	\$57,965
SAUNDERS BOOK COMPANY	\$51,447
SAWYERS TREES AND LANDSCAPING	\$312,516
SCHOLANTIS LEARNING SYSTEMS INC	\$150,510
SCHOLASTIC BOOK CLUBS	\$109,406
SCHOLASTIC CANADA LTD	\$60,545
SCIENCE FIRST	\$58,466
SCOTIABANK	\$20,000,000
SCOTIAMCLEOD	\$7,000,000

SEPW ARCHITECTURE INC	\$64,027
SHARP'S AUDIO-VISUAL LTD	\$50,497
SIGN OF THE TIMES	\$89,940
SOFTWARE4SCHOOLS.CA	\$95,129
SPECTRUM ELECTRIC INC	\$101,426
SRB EDUCATION	\$210,284
ST. JOHN'S MUSIC	\$80,454
STAPLES BUSINESS SUPPLY INC	\$52,776
STRATEGIC TRANSITIONS INC	\$51,287
SUPREME OFFICE PRODUCTS LTD	\$378,836
SYSCO	\$156,489
TABLE MOUNTAIN REGIONAL PARK	\$52,378
TC MEDIA LIVRES INC.	\$54,582
TCU PLACE	\$220,233
THERAPLAY PEDIATRIC OCCUPATION	\$69,550
TORONTO DOMINION BANK	\$413,857
TRADE WEST EQUIPMENT LTD	\$159,159
TRAVEL MASTERS SASKATOON	\$234,231
TROY LIFE & FIRE SAFETY LTD	\$51,722
UNISOURCE CANADA INC	\$63,128
UNITED GROUP	\$460,148
UNITED LIBRARY SERVICES INC	\$58,452
VCM CONSTRUCTION LTD	\$274,915
VERSATILE CONCEPTS INDUSTRIES	\$1,915,036
VIRTUAL DRIVER INTERACTIVE	\$90,148
WAL-MART SUPERCENTER	\$117,849
WEIGHTMAN DON	\$64,427
WESTERN CAMPUS RESOURCES	\$56,029
XEROX CANADA LTD	\$659,633

### *Other Expenditures*

CAN UNION PUB EMP LOCAL 8443	\$494,469
MINISTER OF REVENUE	\$75,898
RECEIVER GENERAL FOR CANADA	\$47,789,835

SASKATCHEWAN TEACHERS' FED	\$13,373,836
SASKATOON TEACHERS' ASSOCIATION	\$211,191
TEACHERS SUPERANNUATION COMMIS	\$250,195

TEACHERS SUPERANNUATION FUND	\$346,440
WORKERS' COMPENSATION BOARD	\$585,184



## Appendix E: Infrastructure Projects – 2013-14

INFRASTRUCTURE PROJECTS 2013-2014 OVER \$100,000			
SCHOOL	PROJECT	SUB-TOTAL ADDITIONS 2013-2014	TOTAL ADDITIONS 2013-2014
Caroline Robins	ELCC	509,950	
Caroline Robins	ELCC	451,338	961,288
Victoria	Ext. Stab/Repair	157,194	157,194
Willow Grove	New School	7,923,282	7,923,282
Portables	Portables	160,104	160,104
Brevoort Park	Roofing	220,686	
Lakeview	Roofing	124,332	
Vincent Massey	Roofing	137,586	482,603
Queen Elizabeth	Window Replc	338,466	338,466
			10,022,937
Various	Projects under \$100,000	455,644	455,644
	<b>Total</b>	10,478,582	10,478,582