



**REGINA
PUBLIC
SCHOOLS**

Regina School Division #4 of Saskatchewan Annual Report 2012-13

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Letter of Transmittal



Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

The Board of Education of Regina School Division #4 of Saskatchewan is pleased to provide you and the residents of the School Division with the 2012-13 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2012 to August 31, 2013.

Respectfully submitted

Katherine Gagne

Katherine Gagne
Chairperson

Highlights/Accomplishments for 2012-13

Opening of Douglas Park and Arcola Schools

The School Division continued to build a bright future for public education in Regina with the rebuilding of two schools. Douglas Park School opened September 2012 and Arcola Community School opened its doors in November of that same year. Both new buildings replaced existing structures, meet world-class (LEED) Silver Standards, and have received local, national and international attention. Both schools, as with all Regina Public schools, incorporate a number of principles that contribute to successful student outcomes. These principles include, but are not limited to, flexible teaching arrangements, teacher collaboration, safe and secure learning communities, and stimulating, technology-rich environments.

Launch of Campus Regina Public Program

Launched in 2012, Campus Regina Public (CRP) offered eight career pathway-focused courses for Regina Public high school students in areas such as health sciences, cosmetology, electrical and video gaming and design, to name a few. In 2012, students achieved 421 credits of 476 individual registrations (two credit classes/program), representing an 88.5% credit achievement rate for CRP students. CRP self-declared Aboriginal students achieved 53 of 74 possible credits, representing a 72% success rate. Currently, our students are registered for more than 1,100 individual credits with 14 current courses offered.

Improved Outcomes of Elementary Students

Student data from common Division assessments shows that all students including those facing socio-economic challenges can and do achieve. At Albert Community School, interventions were put in place in Kindergarten and parents were invited to school to share early years assessment data and to talk about important early learning principles. This, in conjunction with school assessment and instruction, resulted in improved achievement for the Grade 1 students in 2013. Over the past three years, the number of students reading at or above standard in Grade 1 at Albert Community School has increased from one-fourth to two-thirds. Also in 2012-13, Levelled Literacy Intervention was provided to third graders at Coronation Park Community School, which resulted in reading improvements of three or more levels, with 77% of the students reading at or approaching grade level after less than six months. In 2012-13, an online reading intervention piloted at Gladys McDonald School for students reading two or more years below grade level also improved the reading scores of those students by more than two years in just six months.

Aboriginal Education

A new initiative, implemented during 2012-13, focused on the self-declaration of Aboriginal students throughout the Division. The initiative increased the number of self-declared students by over 30% and allowed Regina Public Schools to gather important baseline data on our Aboriginal learners. The updated information also provides opportunities to better validate Aboriginal student achievement data. Additionally, the Regina Public Schools Aboriginal Advocate continued to work with Aboriginal students at Balfour Collegiate. The impact of this work, along with the help of a team of teachers, shows an increase in the engagement levels of Aboriginal learners in high schools. As a result of the work and dedication of the Advocacy teacher and team, the School Division was able to extend the services of the Aboriginal Advocate to two additional high schools.

Introduction

This annual report presents an overview of Regina School Division #4 of Saskatchewan's (Regina Public Schools') activities and results for the fiscal year September 1, 2012 to August 31, 2013.

The annual report provides a snapshot of Regina Public Schools, its governance structures, students, staff, programs and facilities. It also offers information about the Continuous Improvement and Accountability Framework (CIAF) priorities.

In addition to detailing the School Division's activities and performance, this report outlines how Regina Public Schools is implementing its strategic plan. It also provides a report from management endorsing the financial overview and audited financial statements and includes appendices that include 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 Accounting Standards.



School Division Profile

About Us

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

We educate more than 20,000 students in 41 elementary schools, nine high schools and one adult campus. The Division is also affiliated with three associate schools offering religious-based programming.

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

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

The School Division serves all public ratepayers within the boundaries of the City of Regina. In addition, the School Division offers access to a select group of programs to students from adjoining school divisions which either do not offer those programs, or geographically cannot equitably provide them.

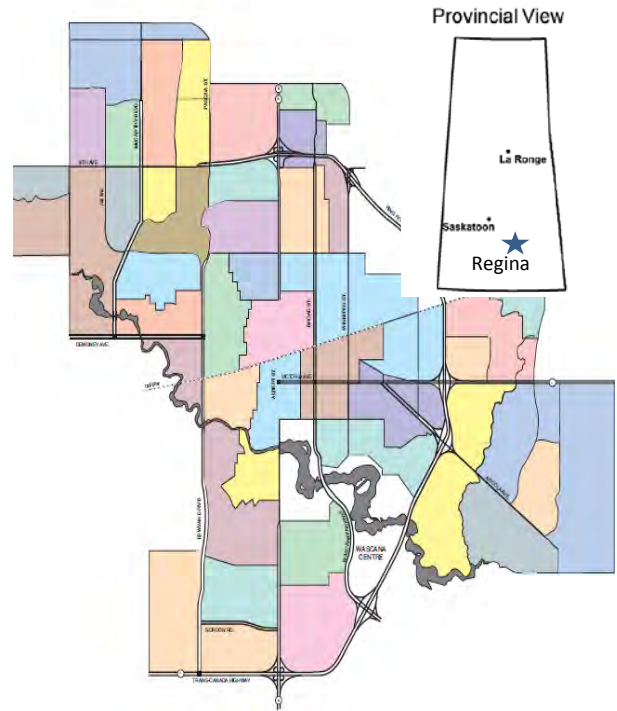


Figure 1 Regina School Division
(By School Attendance Boundary)

Division Vision Statement and Shared Values

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

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

Program Overview

Regina Public Schools provides early learning experiences to three- and four-year olds in 47 Prekindergarten programs. The Division also operates 13 elementary community schools and three community high schools. These programs have access to additional funding from the School Division to offer opportunities for extra support and services for vulnerable students.

French Immersion programming is offered at two high schools and six elementary schools, including two single-track elementary French Immersion programs. Cree language instruction is offered at three elementary schools and one high school. Ukrainian, Spanish and German are also offered.

The Division provides services and programs for all students whether they are advanced learners or require intensive supports. With a focus on equitable opportunities and smooth transitions, Regina Public Schools also offers programs for high school students to easily access specialized career, skills and higher-education focused instruction through Campus Regina Public, while continuing their education in their neighbourhood high school. For adolescents and young adults re-engaging in the learning process, the Adult and Victoria Campuses provide quality instruction and proven results in a non-traditional setting.

The Learning Program

Regina Public schools teach Saskatchewan's Core Curriculum through the required areas of study and the Common Essential Learnings, in addition to an extensive range of other programs. Elementary schools provide adaptations for students requiring additional supports and enrichment programs for students striving for academic challenge. Modified programs at the high school level support students in mastering basic objectives. The International Baccalaureate and Advanced Placement programs are available at select high schools to meet the needs of students destined for post-secondary education or who require additional academic challenges.

New in the 2012-13 school year, students in every high school had access to additional diverse academic, skilled trades and applied arts programming through Campus Regina Public. Based in the Cochrane High School facility, Grades 10 and 11 students from across the city can participate in semester-long specialized instruction, without having to change their high school of choice. This programming works alongside the proven successful programming offered at the Regina Trades and Skills Centre. These programs provide smooth transitions for students and prepare them for life after high school, regardless of the career direction they choose.

All Regina Public schools offer extra-curricular programs. At both the elementary and high school levels, this provides opportunities in the arts, sports and recreation outside of the classroom environment.

Program Highlights

Literacy and Math

Overall, the School Division is maintaining literacy achievement based on its internal assessments and Canadian Achievement Test (CAT) scores. Internal scores according to the Oral Reading Records have maintained previous levels and our Reading Assessment District (RAD) scores show some increase in reading comprehension from year to year in grade level pre-and-post results. In the reading subtest of CAT in Grades 5 and 9, students perform as well as or slightly above the Canadian norm.

Internal math assessment shows some good pre-to-post results and improvement in the year-to-year post results. CAT scores show a small increase in achievement. Key resources are in place in schools for both literacy and numeracy and schools are equipped with appropriate technology to help support these programs.

Improved Transitions and Graduation Rates

Students in every Regina Public high school have access to Campus Regina Public. Based at the Cochrane campus, Grades 11 and 12 students from across the City of Regina can participate in semester-long specialized instruction without the need to move from their chosen high school. This programming complements the proven successful offerings at the Regina Trades and Skills Centre. These programs provide smooth transitions for students, preparing them for their journey after high school, regardless of the career or educational direction they choose.

Credit Recovery and Transition Rooms have dedicated staff to support students who are not being successful in regular classrooms and/or need support in completing incomplete courses and credits.

Curriculum and Instruction

New Teacher Induction provides new teachers with four days of professional learning and development with the Instructional Environment Model. The learning and development modules include co-managing in the learning environment, curriculum content, instructional skills and instructional repertoire. These introduce our teachers to the common teaching and learning framework used at Regina Public Schools.

Assessment

Regina Public Schools has a strong common formative assessment schedule. Results are monitored division wide and by school staff, and Learning Improvement Plans include action plans that are focused on raising student achievement.

Instructional Strategies

With the implementation this year of Outcome-Based Reporting for Grades 1 to 8, there has been an increased focus on strengthening the connection between assessment and instruction. Teachers are unwrapping outcomes and encouraging students to share their thought processes as well as their answers. As a result, students are learning to self-assess at an early age.

Prekindergarten and Kindergarten teachers at three schools piloted Help Me Tell My Story Oral Language Development Assessment. The assessment results led to the implementation of instructional strategies to improve oral language development.

Grade 3 Reading

According to research, students in Grade 3, who are reading below grade level, will have difficulty reading grade-appropriate text throughout their school career. RPS elementary schools are implementing the Leveled Literacy Intervention system as a targeted intervention for these students. As well, the School Division emphasizes the importance of a balanced literacy classroom instruction program.

First Nations and Métis Education

Aboriginal Teaching Advocate positions at two high schools have resulted in increased graduation success. These teachers build relationships with Aboriginal students and their families, and support and monitor their academic progress and achievement. (Please note: Regina Public Schools respectfully uses the terms Aboriginal, First Nations and Métis, and FNMI interchangeably in this document.)

- Goal 1: By 2017, the gap between performance of First Nations and Métis students and all Regina Public Schools students will have been reduced by 10% on all measures of achievement, including graduation. Support strategies include:
 - An Aboriginal Educator was hired in the position of *Community Engagement Teacher*. The area of focus is to actively engage Aboriginal families in the school experience of their children.
 - School administrators are in the process of collecting and identifying names of Aboriginal parents for contact and conversations.
 - The Community Engagement Teacher has located a community facility to invite families to participate in early literacy strategies.
 - Parenting information sessions are being held with Aboriginal teen parents.
 - The Aboriginal Transitions Consultant has developed a pamphlet on self-declaration outlining the purpose, use of and collection of data. The Aboriginal Coordinator, Transitions Consultant and Community Engagement Teacher have presented information sessions to various school personnel, including Board Trustees and the broader Aboriginal community.
 - The Aboriginal Transitions Consultant and the Community Engagement staff have developed transitions kits for early years students in the community.
 - The Community Engagement Teacher has identified key community organizations as potential partners.

- Goal 2: *All* learners to have knowledge and appreciation of the unique contributions of First Nations and Métis peoples to Saskatchewan. Support strategies include:
 - Division Aboriginal staff will work with schools to set clear goals on Aboriginal Education.
 - Catalyst teachers are being trained to implement Treaty Training workshops. Two staff members will be assuming responsibility for the upcoming years' delivery of Treaty Training modules in the Division.
 - Treaty Catalyst Teachers are working alongside the Office of the Treaty Commissioner to develop K to Grade 12 learning outcomes from Treaty Education.
 - Four two-day teacher in-service sessions on Teaching Treaties in the Classroom have been hosted in 2012-13. Continued training sessions are scheduled prior to the end of the school year.
 - Elders-in-Residence program continues as outlined in the annual plan.

- Goal 3: Data collection and reporting on measures outlined in the Ministry's First Nations and Métis Education Policy Framework that demonstrates accountability towards improved educational outcomes. Support strategies include:
 - Gathered information on student data collection information from other school divisions on Aboriginal students to present to Elders Advisory Council.
 - Information sessions about self-declaration have been held with the following:
 - School Board Trustees
 - Aboriginal Elders Council
 - Elders in Residence
 - Senior RPS administrators
 - School administrators
 - Vice-Principals
 - High school counsellors
 - School social workers
 - Community
 - Aboriginal teachers
 - An Aboriginal educator has been hired as the Aboriginal Transitions Consultant. The focus of this position is to implement smooth processes to assist Aboriginal students and their families in and through school.
 - Dialogue has begun with school transition teacher positions.
 - The Aboriginal Transitions Consultant and Aboriginal Coordinator have consulted with Division Office personnel to align existing internal database to reflect accurate information of Aboriginal students/families.
 - The Division Aboriginal staff work alongside Information Technology personnel to make recommended changes to software and to develop a clear process of identifying Aboriginal students in the School Division.
 - Focus data collection on key educational transition points: community to Prekindergarten, elementary to high school, high school to post-secondary or employment.
 - Points of emphasis in school transition for Aboriginal students are the transition between federal to provincial systems and transition from community school to non-community schools.
 - Enhance division-wide technical assistance and monitoring of effective data to track progress of Aboriginal students from Prekindergarten to Grade 12.

- Develop an ongoing strategy to collect accurate and concise data on First Nations and Métis communities, families and students within the urban school boundaries.
- Develop a division-wide strategy to identify existing gaps in the transition process for First Nations and Métis students from Prekindergarten to Grade 12 and post-secondary.
- Goal 4: Shared management of the provincial education system by partnering with First Nations and Métis peoples at the provincial and local level. Support strategies include:
 - An Aboriginal educator has been hired as an Aboriginal Student Advocate at Martin Collegiate.
 - The Aboriginal Advocate teacher has been connecting with Aboriginal families and helping to identify agencies to support vulnerable learners/students.
 - Analysis is currently underway to examine the existing forms and processes that affect Aboriginal students in the Division.
 - Aboriginal Advocate teachers will identify lists of Aboriginal families in the community and provide support for the self-declaration process.
 - The Community Engagement Consultant will connect with community-based organizations to build community relations.

School Division Planning and the Continuous Improvement and Accountability Framework

Regina Public Schools has completely adopted and implemented the Continuous Improvement and Accountability Framework-based strategic and operational planning as required by the Saskatchewan Ministry of Education.

Regina Public School's Continuous Improvement Plan (CIP) and Report (CIR), both of which are available at www.rbe.sk.ca, were born out of the School Division's 2003 Strategic Plan. Since then and after considerable evolution and significant administrative and school-based consultation, Regina Public School's CIP and CIR define and report on the direction and results of the School Division. Planning and reporting is completed annually. The four priority areas are:

- Higher Literacy and Achievement
- Equitable Opportunities and Outcomes for All
- Smooth Transitions into and through the System
- Governance and Accountability

Division-Level Targets

Both educational research and management theory support the concept of creating goals or performance targets for organizations that are specific, measurable, achievable, realistic and timed. The Ministry of Education's Continuous Improvement and Accountability Framework also supports and requires this approach.

In 2012-13, Regina Public Schools, for the first time, established long-range targets for achieving improved learning results for the School Division as a whole. These targets are identified in the Continuous Improvement Plan as Division-Level Targets. These are the "stretch targets" that we hope to achieve for our students over the next five years. They represent our highest aspirations for our system.

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

The school division-level targets listed below were developed through a collaborative process, including division-level and school-level education leaders. These targets have also been reviewed and endorsed by the Board of Education:

- By 2017, 95% of students will be reading and doing math at grade level by the end of Grade 3, as measured by the Reading Assessment District (RAD) and the Diagnostic Numeracy Assessment (DNA).
- By 2017, 95% of students will be reading and doing math at grade level by the end of Grade 6, as measured by RAD and DNA.
- By 2017, 95% of students will be reading and doing math at grade level by the end of Grade 8, as measured by RAD and DNA

- By 2017, the gap between performance of First Nations and Métis students and all Regina Public Schools students will have been reduced by 10% on all measures of achievement, including graduation.
- By 2017, the grade-to-grade transition rate for all students in Grades 8 through 12 will be 95%.
- By 2017, the graduation rate in Regina Public Schools will be 80%.

To support these division-level targets, Regina Public Schools is in the sixth year of a ten-year renewal plan. This plan was designed to ensure that School Division policies and actions relating to governance and capital serve to facilitate the successful achievement of the division-level targets and to ensure the School Division continues to be operated responsibly and sustainably for the benefit of students and for the public ratepayers of the City of Regina.

The School Division in the Community

The Regina Public School Division is an important member of the Regina community. Relationships with our parents and guardians are critical to the success of our students. The Division continually seeks not only to maintain and enhance current partnerships, but also to develop new partnerships to enhance supports for our students.

Community and Parent Involvement

The staff in Regina Public Schools work every day to involve parents and community members in the school community. Two forums are held annually, hosted by the Division, where School Community Council members are invited to participate in discussions regarding a number of topics. At the school level, many School Community Councils provide opportunities for parents and community members to attend functions at the school. These functions provide an opportunity for higher levels of engagement for both parents and the community in general.

All the schools in the Division provide opportunities for students to engage with members of the community. For example,

- Scott Collegiate provides students and the community an opportunity to connect through an annual feast and round dance.
- Ethel Milliken School students volunteer at Extencicare Sunset, a care home located across the street from the school. Students interact on a regular basis with the residents of the care home, building a positive relationship with the residents and providing an opportunity for students to learn about caring for the community and the benefits of volunteerism.
- Balfour Collegiate has an annual “Seniors Night.” At this popular event, senior students volunteer and interact with senior citizens in their community (many of whom live in nearby retirement and care homes) through a variety of activities culminating in a dance for the seniors.

Community Partnerships

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

The Division partners with the Ministries of Social Services and Justice (Corrections and Policing Division) and the Regina Qu’Appelle Health Region to meet the social, physical and psychological needs of a number of students. Only through a collaborative approach can students who require intensive supports meet their highest potential.

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

For example, two programs have been developed to support students in our community. The first is the 11 and Under Initiative. The objectives for this program are:

- early identification of children 11 years old or younger who demonstrate behaviour that may put them or other family members at risk;
- creating a process of seamless referrals to the appropriate service provider(s); and
- increasing information sharing among service providers to better connect children and their families with schools, community programs and other needed services.

The second program is the Early Years Family Centres. These centres provide an opportunity for parents and children ages 0 to 6 to engage in supports around literacy development, health care and child development along with play programs.

The Division is also collaborating with the City of Regina and the Regina Public Library to build the North Central Shared Facility. The purpose of this project is to provide an integrated approach to service delivery to the residents of north central Regina.

As well, the Division has significant partnerships and collaborates regularly with the Regina Catholic School Division, Prairie Valley School Division, Regina Police Service, Regina Trades and Skills Centre, Trades & Skills Construction Apprenticeship Program(TASCAP), Habitat for Humanity, and Community NETWORKS.

Regina Public Schools has also introduced Campus Regina Public. This new city-wide program gives students from all Regina Public high schools the opportunity to enroll in afternoon classes at a central location where curriculum is taught with an experiential approach. Many partnerships are involved in delivering this model, including those with SaskTel, Ledcor, Regina Qu'Appelle Health Region, Regina Police Service, Avante Garde Beauty Training Specialist, Conexus Credit Union and the Petroleum Technology Research Centre.

Governance

Regina Public Schools is governed by an elected board of seven trustees, each representing one of seven subdivisions in the City of Regina. Trustees are elected for four-year terms and are responsible for the policy direction that guides the School Division.

Regina Board of Education Trustees were elected by the public ratepayers of the City of Regina on October 26, 2012.

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

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

Regina Board of Education Trustees



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

School Community Councils

Regina Public Schools is responsive to the communities it serves through an extensive local governance structure, including the operation of School Community Councils (SCC) in all schools. Each school is required to elect an SCC and to work to ensure that SCC can be engaged in the learning program at the school. Funds are allocated to SCCs to support these efforts. Increasing participation from parents and community members is encouraged, as is a focus on educational priorities.

The *Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2012-13, Regina Public Schools conducted a forum, for this purpose, involving all of its SCCs. The highlight of the forum was the focus on the efforts of the Division with the achievement agenda, with breakout sessions to highlight focus areas. In general, Regina Public Schools hosts two of these events annually as part of the Board of Education's work plan.

The *Regulations* also require School Community Councils to work with school staff to develop an annual School Learning Improvement Plan and to recommend that plan to the Board of Education. All Regina Public schools have worked with their SCCs to develop Learning Improvement Plans.

Figure 2 – SCC Participation Rates

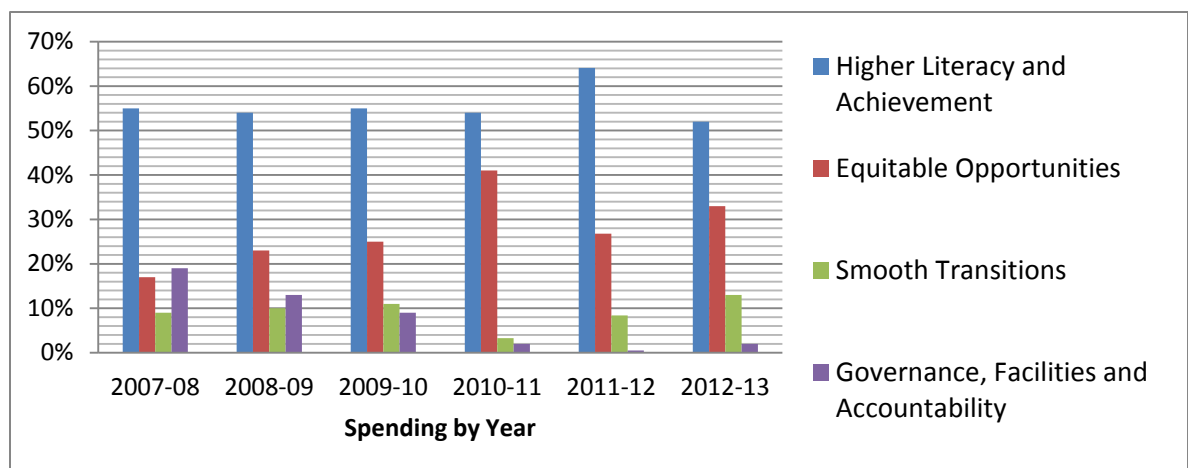
	2009-2010	2010-2011	2011-2012	2012-2013
Parents/Guardians	72%	72%	75%	73%
Community Members	6%	3%	2%	4%
Other*	22%	25%	23%	23%

*Includes Principals, teachers and student representatives

Grants to SCCs are provided to support school Learning Improvement Plans. Grant funding provides a rate of \$2,000 for each SCC (with \$3,500 allocated to schools with enrolments greater than 900 students). These grants were expended in support of Continuous Improvement priority areas.

The graph in Figure 3 provides data indicating the grant spending by School Community Councils for each Continuous Improvement priority area.

Figure 3 Grant Expenditures by Priority Area



Our Students and Staff

Students

As one of the largest urban school divisions, Regina Public Schools (RPS) serves more than 20,000 students and operates 41 elementary and 9 high schools. Six elementary schools and two high schools offer French Immersion programs to 1,966 students.

The Division operates 37 Prekindergarten programs providing early learning experiences to over 650 three- and four-year olds in 24 school communities. In addition, 10 RPS Discovery Pre-Schools provide early learning experiences for 97 students requiring intensive supports.

Thirteen elementary community schools and four community high schools have access to additional resources, including support personnel. Community schools work closely with their communities to build from strengths and develop student achievements and engagement.

In recent years, Regina has seen a remarkable increase in the number of new Canadians whose first language is not English. During the 2012-13 school year, Regina Public Schools provided support to 1,560 students. The official EAL enrolment numbers were available for the first time in 2012-13.

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

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

Figure 4 – RPS Enrolment by Grade

Grade	School Year		
	2010-11	2011-12	2012-13
Kindergarten	1423	1512	1643
1	1454	1423	1530
2	1362	1451	1466
3	1297	1383	1466
4	1434	1317	1397
5	1327	1462	1347
6	1434	1343	1475
7	1415	1447	1354
8	1367	1447	1477
9	1498	1429	1511
10	1748	1722	1563
11	1632	1603	1582
12	2389	2342	2329
Total	19780	19881	20140

PreK Overall	592	648	672
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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, 2013

Subpopulation Enrolments	Grades	School Year		
		2010-11	2011-12	2012-13
Self-Identified FNMI	K to 3	525	569	653
	4 to 6	496	461	442
	7 to 9	656	618	572
	10 to 12	1082	1058	978
	Total	2759	2706	2645
French Immersion	K to 3	787	871	905
	4 to 6	432	453	492
	7 to 9	272	307	342
	10 to 12	178	184	227
	Total	1669	1815	1966
English as an Additional Language	1 to 3	-	-	493
	4 to 6	-	-	394
	7 to 9	-	-	300
	10 to 12	-	-	373
	Total	-	-	1560

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

Source: Ministry of Education, 2013

Staff Profile

Regina Public Schools employs 2,091.16 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers and professional educators in supervisory positions, the Division also employs ancillary professionals, such as occupational therapists, speech-language pathologists, and psychologists. Additionally, support personnel including special education assistants, administrative assistants, trades people, facility technicians, teacher associates, resource centre assistants and technicians, and nutrition coordinators, are just a few of the types of positions held by RPS employees. At the School Division administrative level, RPS also employs a number of administration, business and information technology professionals.

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

Senior Management Team

The Director of Education, Julie MacRae, reports directly to the Board of Trustees. Reporting to the Director are three Deputy Directors; the Manager of Policy, Planning and Research (Mark Whiting); the Supervisor of Communications (Terry Lazarou); and the Supervisor of Assessment (Laurie Gatzke).

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

The Deputy Director of School Services, Mike Walter, has one superintendent as a direct report and oversees school operations, which includes major teacher staffing responsibilities. The Deputy Director of Student Achievement, Greg Enion, is responsible for all aspects of student achievement. Four superintendents report directly to this Deputy Director. Each of those four superintendents oversees a team of ancillary professionals and school principals and has responsibility for a group of specified schools.

Figure 5 below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 5: School Division Staff – 2012-13

Job Category	FTEs
Classroom teachers	1,356.65
Principals, vice-principals	75.15
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	365.21
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	131.85
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	154.30
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	1.0
Senior management team – e.g. chief financial officer, director of education, superintendents	7.0
Total Full-Time Equivalent (FTE) Staff	2,091.16

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2013.

Source: RPS Human Resources

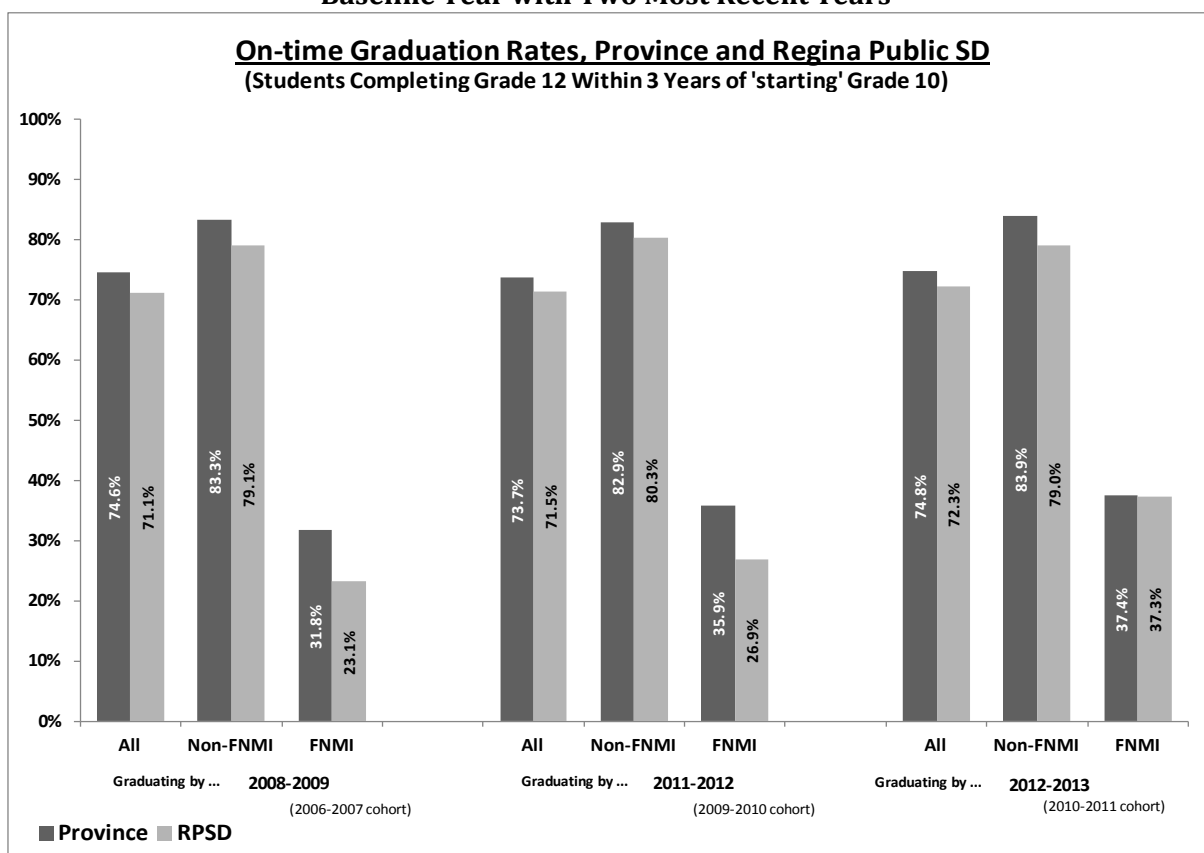
Higher Literacy and Achievement

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

Grade 12 Graduation

The year-over-year comparison shows that the Division graduation rate for all students has improved slightly and still remains slightly below the provincial level. The graduation rate for FNMI students has increased steadily over the past three years and achieved the provincial rate in 2012-13. There continues to be a gap between the graduation rate for FNMI students and all students in Regina Public Schools and reducing this difference is an important Division goal. See Figure 6.

Figure 6: 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.

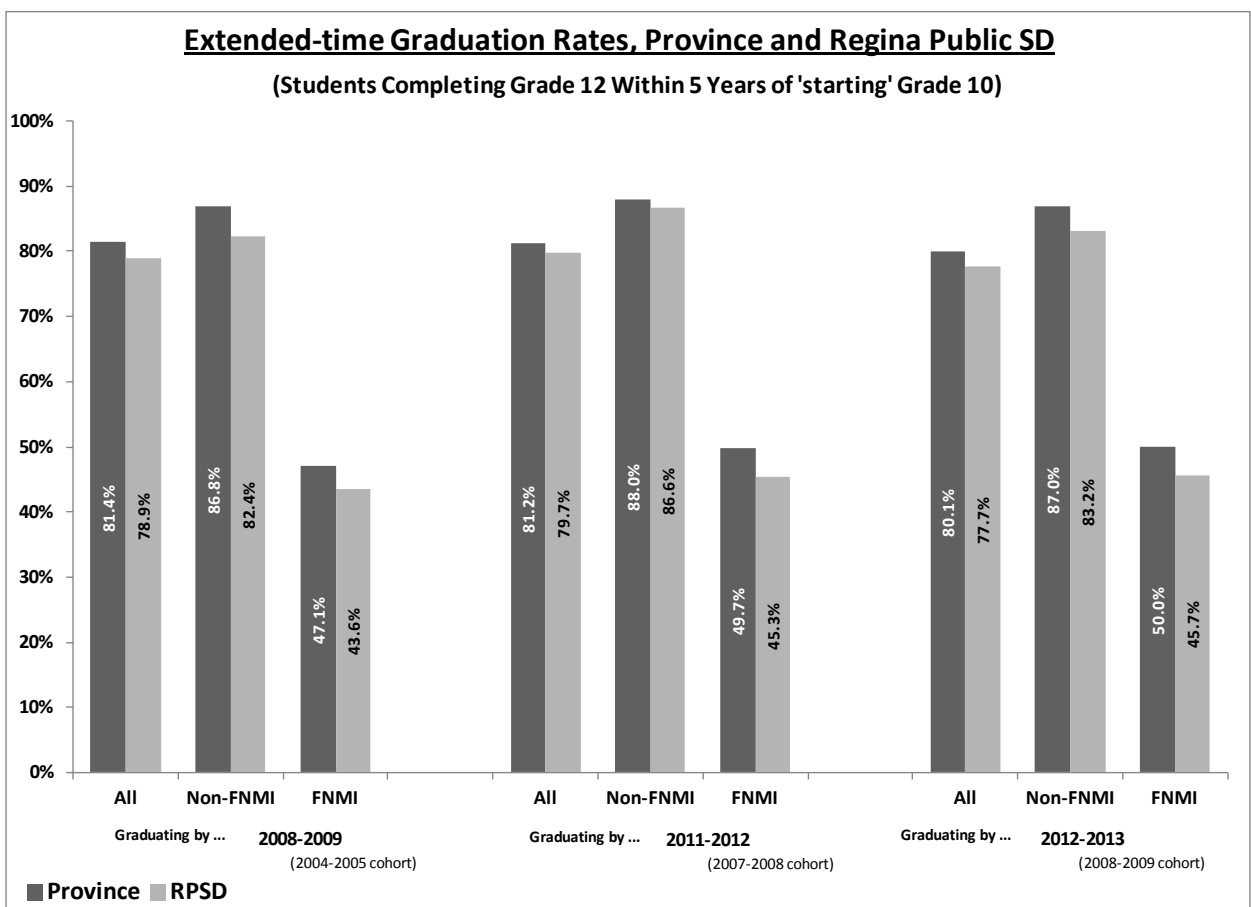
Source: Ministry of Education, 2013

Five-Year Graduation Rates

Some students need more time to complete all the courses necessary to graduate and continue in school longer than three years after beginning Grade 10. In Regina Public Schools, the graduation rate increases between five to six percent when these extra years of schooling are considered.

These graduation results also indicate that the increase in graduation rates is even more significant for our FNMI students. In 2012-13, the five-year graduation rate is eight percent greater than the three-year graduation rate for our FNMI students. In the same time period, there is only a five percent difference in the five-year and three-year graduation rates for our students overall. See Figure 7.

Figure 7: 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, 2013

Average Final Marks

In 2012-13, and across all courses identified, the average grades for students in Regina Public Schools (RPS) were 2.7 to 7.3% below the provincial averages reported.

Figure 8: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2012-13						
Subject	All Students		Non-FNMI		FNMI	
	Province	Regina SD	Province	Regina SD	Province	Regina SD
English Language Arts A 10	71.4	68.4	74.3	70.9	59.4	53.4
English Language Arts B 10	71.6	67.7	74.1	70.0	60.1	52.7
Science 10	70.2	66.6	73.2	69.0	57.1	52.3
Math: Workplace and Apprenticeship 10	70.7	67.1	73.8	69.4	56.9	51.7
Math: Foundations and Pre-calculus 10	69.9	66.7	72.2	68.7	56.8	50.3
English Language Arts 20	72.5	69.8	74.2	70.9	62.5	61.4
Math: Workplace and Apprenticeship 20	66.5	59.2	68.5	60.3	60.4	52.3
Math: Foundations 20	71.7	67.6	73.1	68.5	62.0	59.7

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, 2013

Equitable Opportunities

Student Support

Regina Public Schools offers an extensive range of supportive programs and services for students and their families. The School Division offers opportunities for children identified as requiring intensive supports to attend either a neighbourhood school or attend a school with an intensive support program. To achieve this, a range of skilled professionals including psychologists (12), school counsellors (15), speech-language pathologists (16.9), occupational therapists (3), teachers of the visually impaired (4.5), and hearing impaired (4), registered nurses (6) and instructional consultants (18) work regularly with students who have learning challenges and their teachers. Intensive Support Programs exist for students with intellectual and/or physical challenges (24 programs with 31.5 teachers and 51 educational assistants for approximately 290 students), behavioural disorders (11 programs with 15 teachers and 22 education assistants for 112 students), and at-risk youth (11 teachers and 8 educational assistants for 105 students).

In recent years, Regina has seen a remarkable increase in the number of new Canadians whose first language is not English entering the School Division. Adapting to the changing demographics of the city it serves, RPS has worked extensively with partners at the Regina Newcomer Welcome Centre and has increased the number of staff trained in English-as-an-Additional-Language programming to provide the needed supports to students and school staff to ensure equitable instruction for all students.



Smooth Transitions

Grades 7 to 10 Transitions

There are several critical transition points as students move through the Prekindergarten to Grade 12 education system. The transition from middle to secondary grades is particularly important.

During the 2012-13 school year, Regina Public Schools created a resource within the Division’s student data system to support successful transitions to high school. This new resource allowed Grade 8 teachers to identify and share their students’ learning needs in a form that can be used by high schools. The information follows the students to any high school they choose and is used by Grade 9 advisors to quickly get to know their learners, to offer appropriate program choices, and to provide the tiered intervention supports required for success.

In addition to the supports provided through the high school advisory program, the Division added four Aboriginal education instructional consultants and three Aboriginal advocate positions to support our FNMI students with transitions and on-time completion.

Regina Public Schools’ 2012-13 enrolment data suggest that the vast majority of students who begin Grade 7 are still in school three years later when they are in Grade 10, including our FNMI students.

Figure 9 - Student Transitions Between Grades 7 and 10

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still In School
	2007-08 Baseline	2008-09	2009-10	2007-08 Cohort	2008-09 Cohort	2009-10 Cohort	2009-10 Cohort
All students	1,424	1,420	1,337	93.3%	92.4%	92.1%	94.7%
Non-FNMI students	na	na	1,143	na	na	93.2%	94.9%
FNMI students	218	215	194	84.4%	85.6%	85.6%	93.3%

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.

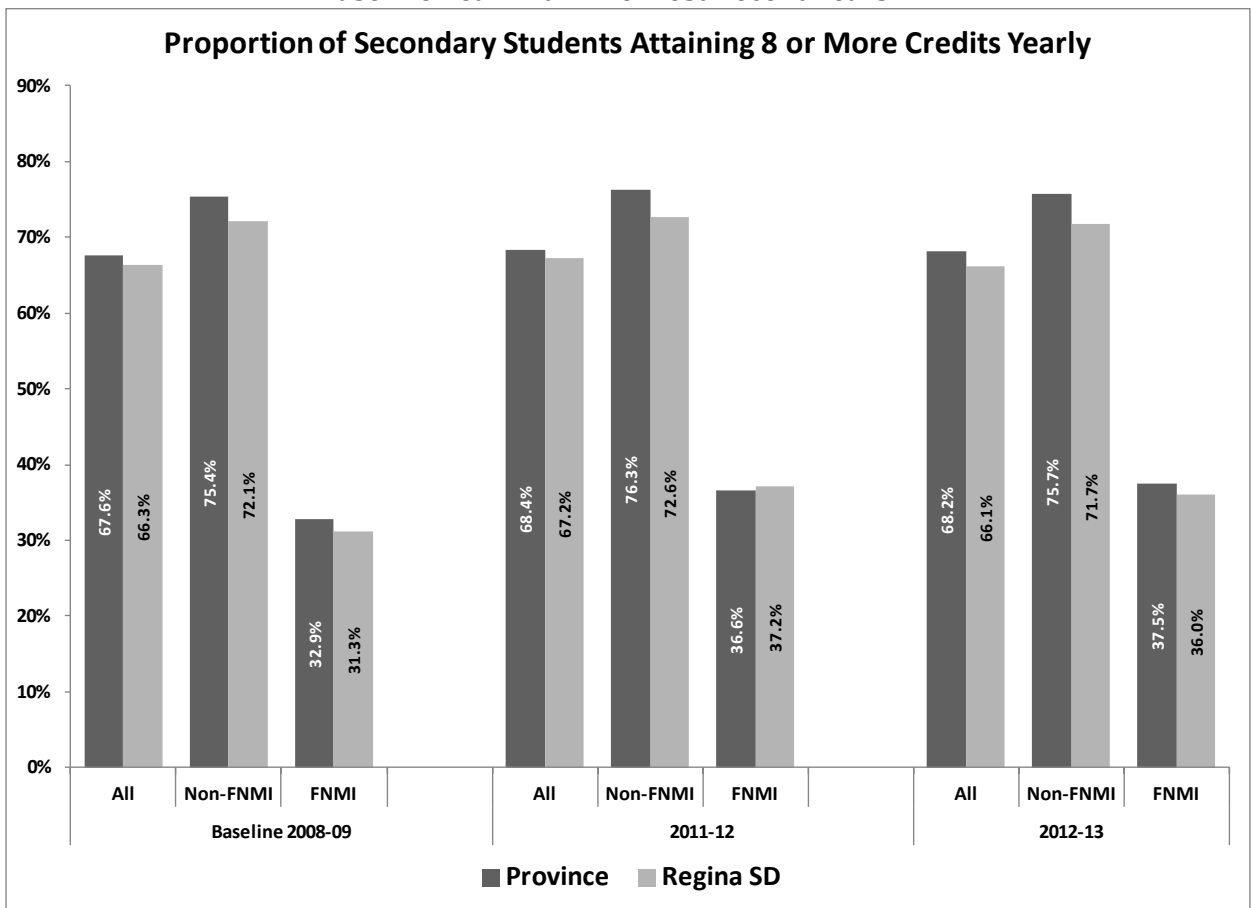
Source: Ministry of Education, 2013

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 on average eight credits per year. In recent years, the provincial results have been relatively stable at just under 70% of all students attaining eight or more credits per year.

In 2012-13, Regina Public students earned slightly fewer credits than the provincial results per year. The average number of credits earned by self-identified FNMI students is slightly lower than the provincial rate. There is not a significant increase or decrease in credit attainment when comparing 2013 results with 2012 results.

Figure 10: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



Note:

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, 2013

System Accountability and Governance

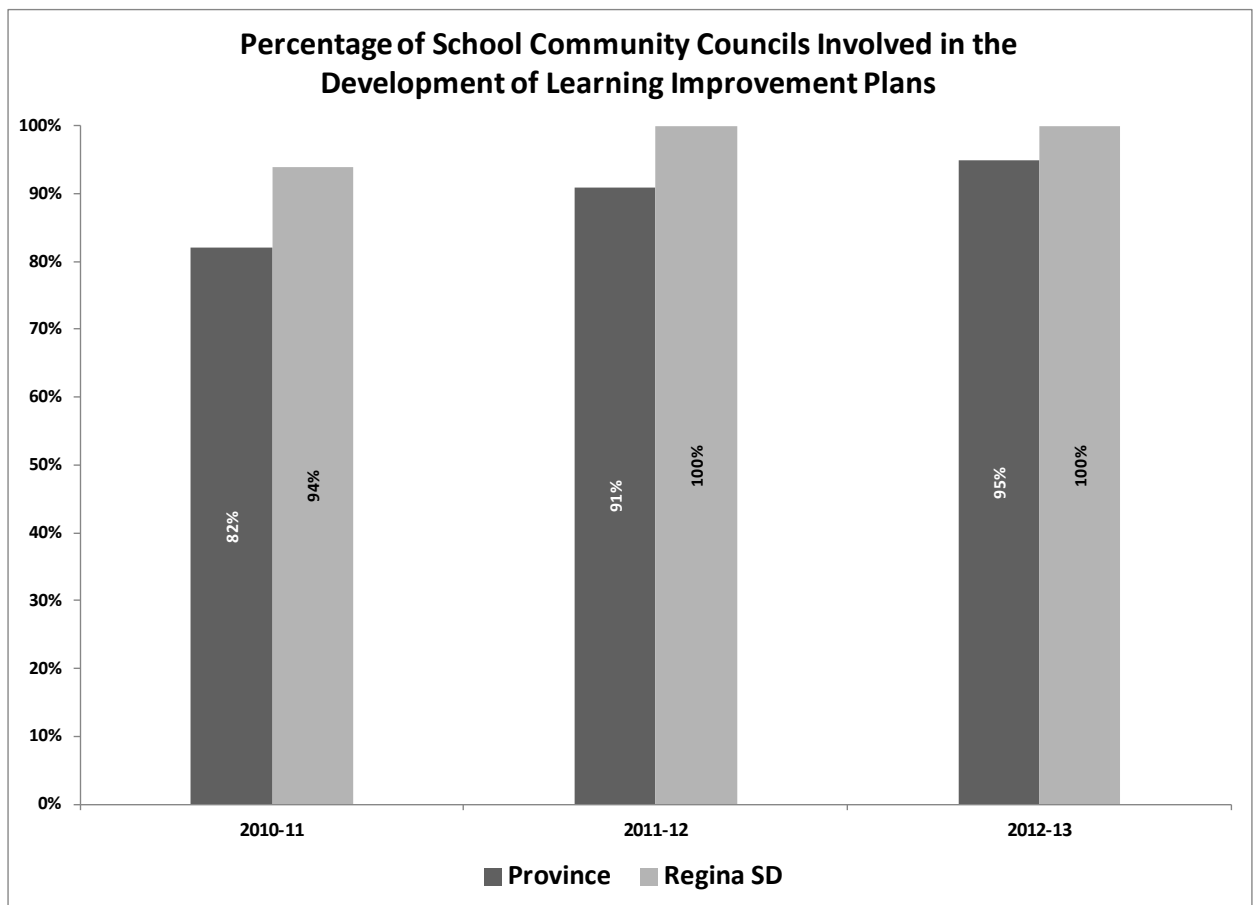
School Community Councils and Learning Improvement Plans

Significant improvement was seen in orientation, training development and networking for School Community Councils (SCCs) at Regina Public schools from 2010-11 to 2011-12 and continued through 2012-13.

- 100% of SCCs in the School Division had elected and required appointed members – maintaining the 2011-12 rate.
- 100% of SCCs were provided with orientation, training development and networking.

Additionally, during the 2012-13 school year, 100% of SCCs participated in developing Learning Improvement Plans (See Figure 11.)

Figure 11: Percentage of School Community Councils Involved in Development of Learning Improvement Plans



Source: Ministry of Education, 2013

Facilities and Transportation

Facilities

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

RPS operates 41 elementary schools, 9 high schools, an Adult Campus and the Victoria Campus, in addition to the Division Office. (See list of facilities in Appendix “C”).

The face of Regina is changing and growing. Regina Public Schools continues to change with the city it serves. We are focused on instruction and successful outcomes for all students. We are planning for the future both with how we teach and where we teach. That’s why we have an ongoing plan to renovate or rebuild our school buildings so that they can complement the professional and caring teaching that goes on inside.

Preventative maintenance and school renewal funding provided for a number of repairs and enhancements to existing facilities. Some of these are identified in Appendix “E” Infrastructure Projects.

Regina Public Schools is very fortunate for the support from the Ministry of Education as we continue to consult with school communities, design new schools based on the consultations and then build and open those schools. In 2012, with the Ministry’s support, we opened two new schools: Douglas Park School and Arcola Community School.

The construction of the Seven Stones Community School in North Central Regina continued through 2012-13 and is scheduled for opening in the Fall of 2014. Planning for the North Central Shared Facility also continued toward a 2014 construction start.

Figure 12 – RPS Infrastructure Projects

Completed Projects						
Project	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Arcola	Plan	Plan	Tender/Construct	Construct	New school open Nov 2012	
Douglas Park	Plan	Plan	Tender/Construct	Construct	New school open Sept 2012	
Projects in Progress						
Project	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
North Central Shared Facility/ Scott Collegiate	Plan	Plan	Plan	Plan	Design Stage	Tender/Construct
Seven Stones	Plan	Plan	Plan	Tender/Construct	Construct	Open Fall 2014
Campbell Collegiate		Plan	Tender/Construct	Phase 1 Complete	Phase 2 Plan/Tender	Phase 2 Completion
Projects awaiting Ministry approval to proceed to next stage:						
Project	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Connaught				Facility Study	Facility Study Completed & Approved	Design Stage (Pending)*
Imperial/McDermid				Facility Study	Facility Study Completed & Approved	Design Stage (Pending)*
Glen Elm(Haultain)				Facility Study	Facility Study Completed & Approved	Design Stage (Pending)*
Argyle(Athabasca)	Plan	Site selected	Facility Study Approved	Design Stage (Pending)*	Design Stage (Pending)*	Design Stage (Pending)*

*awaiting Provincial Government Approval

Source: Regina Public Schools Facilities Department

Student Transportation

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

Regina Public Schools owns its school buses; however, it contracts out the operation and maintenance of the school buses. In addition, taxi cabs and other light vehicle providers are contracted to provide transportation services

Figure 13: Student Transportation 2012-13

<u>Transportation Statistics</u>	
Students transported	5,215
In-town students transported by school bus (included in total number above)	4,491
In-town students transported by light vehicle (included in total number above)	724
Transportation routes	302
Number of buses	109
Kilometres travelled daily (school buses)	5,325
Average age of bus	4 years
Capacity utilized on buses	72.40%
Average one-way ride time	28 minutes
Longest one-way ride time	67.5 minutes
Number of school trips per year	6,802
Kilometres per year travelled on school trips (school buses)	296,000
Cost per student per year	\$ 1,435.48
Cost per kilometre travelled	\$ 5.84

Source: Regina Public School Transportation Department

Financial Overview

Budget to Actual Expenditures and Variances

Figure 14 below summarizes Regina Public School Division's main categories of revenues and expenditures in 2012-13.

Figure 14: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013

Regina SD 4				
Statement of Operations and Accumulated Surplus from Operations				
for the year ended August 31, 2013				
	Annual Budget	August 31st Actual	Difference Remaining	Percentage
REVENUES				
Property Taxation	77,711,879	79,911,703	2,199,824	102.83%
Grants	110,739,465	110,355,954	(383,511)	99.65%
Capital Grants	22,652,271	13,616,781	(9,035,490)	60.11% (1)
Tuition and Related Fees	840,000	1,428,818	588,818	170.10% (2)
School Generated Funds	3,800,000	3,788,550	(11,450)	99.70%
Complementary Services	2,633,688	3,325,683	691,995	126.27% (3)
External Services	6,850,145	6,889,543	39,398	100.58%
Other	1,633,500	3,059,424	1,425,924	187.29% (4)
Total Revenues	226,860,948	222,376,456	(4,484,492)	98.02%
EXPENSES				
Governance	751,565	738,025	(13,540)	98.20%
Administration	2,496,054	2,324,513	(171,541)	93.13% (5)
Instruction	149,138,822	151,047,279	1,908,457	101.28% (6)
Plant	31,338,294	35,311,895	3,973,601	112.68% (7)
Transportation	8,356,115	8,051,928	(304,187)	96.36%
Tuition and Related Fees	543,980	490,994	(52,986)	90.26% (8)
School Generated Funds	3,491,830	3,153,311	(338,519)	90.31% (9)
Complementary Services	6,007,578	5,554,885	(452,693)	92.46% (10)
External Services	6,843,320	6,943,715	100,395	101.47%
Other Expenses	859,566	807,125	(52,441)	93.90% (11)
Total Expenses	209,827,124	214,423,670	4,596,546	102.19%
Operating Surplus for the Year	17,033,824	7,952,786		
Accumulated Surplus from Operations, Beginning of Year	156,189,727	156,189,727		
Accumulated Surplus from Operations, End of Year	173,223,551	164,142,513		

- (1) Capital projects progressed at a slower rate than anticipated.
- (2) Number of foreign tuition students exceeded expectations.
- (3) Previous year's deferred revenue taken in to revenue in accordance with Ministry change in accounting policy.
- (4) Investment revenue exceeded expectations and proceeds from sale of computer equipment not anticipated.
- (5) Technology-related expenditures transferred to Instruction area.
- (6) Increased salary and benefit costs associated with two more days of the 2013-14 school year falling in August, 2013 than expected.
- (7) Internally-restricted reserves for contracted services projects planned, but not completed, in prior budgets utilized .
- (8) Number of tuition fee students was lower than anticipated.
- (9) School Generated Fund expenditures are reported when realized.
- (10) Community Schools program expenditures less than anticipated.
- (11) Capital loan interest payments less than anticipated.

Appendix A: Management Report and Audited Financial Statements

August 31, 2013

Regina School Division No.4 of Saskatchewan Report of Management

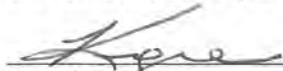
The School Division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the *2012-13 Financial Reporting Manual for School Divisions* issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

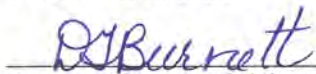
The Board of Education is composed of elected officials who are not employees of the School Division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

On behalf of the Regina School Division No. 4 of Saskatchewan:


Board Chair


Director of Education


Deputy Director Division Services

November 26, 2013



Auditor's Report and Financial Statement



Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2013

Debra Burnett, Deputy Director Division Services
Chief Financial Officer

MNP
Auditor

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



Independent Auditors' Report

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

We have audited the financial statements of Regina School Division No.4, which comprise the statement of financial position as at August 31, 2013 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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 the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regina School Division No.4 as at August 31, 2013 and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Regina, Saskatchewan
November 26, 2013

MNP LLP
MNP LLP

Regina School Division No. 4
Statement of Financial Position
as at August 31, 2013

	2013	2012
Financial Assets		
Cash and Cash Equivalents	84,457,003	90,665,840
Accounts Receivable (Note 8)	3,828,633	2,812,511
Inventories for Sale	253,168	253,169
Portfolio Investments (Note 4)	695,360	695,360
Total Financial Assets	89,234,164	94,426,880
Liabilities		
Provincial Grant Overpayment	-	261,597
Accounts Payable and Accrued Liabilities (Note 9)	17,059,981	15,848,845
Long Term Debt (Note 10)	19,121,075	21,783,122
Liability for Employee Future Benefits (Note 6)	9,582,000	9,276,700
Deferred Revenue (Note 11)	13,154,434	10,769,165
Total Liabilities	58,917,490	57,939,429
Net Financial Assets	30,316,674	36,487,451
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	131,164,002	117,765,563
Inventory of Supplies for Consumption	313,286	298,589
Prepaid Expenses	2,348,551	1,638,124
Total Non-Financial Assets	133,825,839	119,702,276
Accumulated Surplus (Note 14)	164,142,513	156,189,727
Accumulated Surplus is comprised of:		
Accumulated surplus from operations	164,142,513	156,189,727
Total Accumulated Surplus (Note 14)	164,142,513	156,189,727

Contingent Liabilities (Note 17)

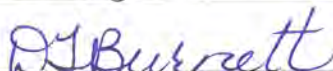
Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Regina School Division No. 4
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 15)		
REVENUES			
Property Taxation	77,711,879	79,911,703	77,630,190
Grants	133,391,736	123,972,735	135,433,633
Tuition and Related Fees	840,000	1,428,818	1,548,098
School Generated Funds	3,800,000	3,788,550	3,595,764
Complementary Services (Note 12)	2,633,688	3,325,683	2,660,004
External Services (Note 13)	6,850,145	6,889,543	139,780
Other	1,633,500	3,059,424	2,120,950
Total Revenues (Schedule A)	226,860,948	222,376,456	223,128,419
EXPENSES			
Governance	751,565	738,025	491,206
Administration	2,496,054	2,324,513	2,281,524
Instruction	149,138,822	151,047,279	144,042,106
Plant	31,338,294	35,311,895	26,139,122
Transportation	8,356,115	8,051,928	6,870,609
Tuition and Related Fees	543,980	490,994	414,573
School Generated Funds	3,491,830	3,153,311	3,299,859
Complementary Services (Note 12)	6,007,578	5,554,885	5,135,199
External Services (Note 13)	6,843,320	6,943,715	4,636,649
Other Expenses	859,566	807,125	509,631
Total Expenses (Schedule B)	209,827,124	214,423,670	193,820,478
Operating Surplus for the Year	17,033,824	7,952,786	29,307,941
Accumulated Surplus from Operations, Beginning of Year	156,189,727	156,189,727	126,881,786
Accumulated Surplus from Operations, End of Year	173,223,551	164,142,513	156,189,727

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

Regina School Division No. 4
Statement of Changes in Net Financial Assets
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	36,487,451	36,487,451	41,640,959
Changes During the Year:			
Operating Surplus for the Year	17,033,824	7,952,786	29,307,941
Acquisition of Tangible Capital Assets (Schedule C)	(22,204,453)	(21,324,833)	(40,940,273)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	767,000	2,592,609	807,587
Net (Gain) Loss on Disposal of Capital Assets (Schedule C)	-	(1,182,378)	59,821
Transfer of Capital Assets to Inventory for Resale	-	-	119,802
Amortization of Tangible Capital Assets (Schedule C)	5,909,282	6,516,163	5,563,786
Net Acquisition of Inventory of Supplies	-	(14,697)	(46,583)
Net Change in Other Non-Financial Assets	-	(710,427)	(25,589)
Change in Net Financial Assets	1,505,653	(6,170,777)	(5,153,508)
Net Financial Assets, End of Year	37,993,104	30,316,674	36,487,451

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

Regina School Division No. 4
Statement of Cash Flows
for the year ended August 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Operating Surplus for the Year	7,952,786	29,307,941
Add Non-Cash Items Included in Surplus (Schedule D)	5,333,785	5,623,607
Net Change in Non-Cash Operating Activities (Schedule E)	1,898,863	(3,211,505)
Cash Provided by Operating Activities	15,185,434	31,720,043
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(21,324,833)	(40,940,273)
Proceeds on Disposal of Tangible Capital Assets	992,609	807,587
Transfer of Capital Assets to Inventory for Resale	-	119,802
Cash (Used) by Capital Activities	(20,332,224)	(40,012,884)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	-	7,104
Cash Provided by Investing Activities	-	7,104
FINANCING ACTIVITIES		
Proceeds from Issuance of Long Term Debt	-	19,218,456
Repayment of Long Term Debt	(1,062,047)	(2,135,094)
Cash (Used) Provided by Financing Activities	(1,062,047)	17,083,362
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(6,208,837)	8,797,625
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	90,665,840	81,868,215
CASH AND CASH EQUIVALENTS, END OF YEAR	84,457,003	90,665,840
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	84,457,003	90,665,840
CASH AND CASH EQUIVALENTS, END OF YEAR	84,457,003	90,665,840

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

Regina School Division No. 4
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	72,684,201	74,102,519	71,947,220
Revenue from Supplemental Levies	-	542,562	313,947
Total Property Tax Revenue	72,684,201	74,645,081	72,261,167
Grants in Lieu of Taxes:			
Federal Government	1,745,382	1,683,420	1,777,406
Provincial Government	4,567,478	4,870,789	4,862,434
Total Grants in Lieu of Taxes	6,312,860	6,554,209	6,639,840
Other Tax Revenues:			
Treaty Land Entitlement - Urban	-	30,631	25,427
Total Other Tax Revenues	-	30,631	25,427
Deletions from Levy:			
Other Deletions	(1,285,182)	(1,318,218)	(1,296,244)
Total Deletions from Levy	(1,285,182)	(1,318,218)	(1,296,244)
Total Property Taxation Revenue	77,711,879	79,911,703	77,630,190
Grants:			
Operating Grants			
Ministry of Education Grants:			
K-12 Operating Grant	109,056,722	109,009,346	110,451,135
Other Ministry Grants	871,943	606,173	234,566
Total Ministry Grants	109,928,665	109,615,519	110,685,701
Other Provincial Grants	810,800	740,435	619,395
Total Operating Grants	110,739,465	110,355,954	111,305,096
Capital Grants			
Ministry of Education Capital Grants	22,652,271	13,616,781	23,598,537
Other Capital Grants	-	-	530,000
Total Capital Grants	22,652,271	13,616,781	24,128,537
Total Grants	133,391,736	123,972,735	135,433,633

Regina School Division No. 4
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	-	-	1,154,602
Individuals and Other	840,000	1,428,818	393,496
Total Tuition Fees	840,000	1,428,818	1,548,098
Total Operating Tuition and Related Fees	840,000	1,428,818	1,548,098
Total Tuition and Related Fees Revenue	840,000	1,428,818	1,548,098
School Generated Funds Revenue			
Curricular Fees:			
Student Fees	500,000	547,448	532,506
Other	-	625	-
Total Curricular Fees	500,000	548,073	532,506
Non-Curricular Fees:			
Commercial Sales - GST	250,000	214,955	215,759
Commercial Sales - Non-GST	300,000	341,726	266,038
Fundraising	1,500,000	1,129,964	1,236,944
Grants and Partnerships	310,000	455,294	254,359
Students Fees	800,000	1,076,223	1,057,305
Other	140,000	22,315	32,853
Total Non-Curricular Fees	3,300,000	3,240,477	3,063,258
Total School Generated Funds Revenue	3,800,000	3,788,550	3,595,764
Complementary Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	2,313,088	2,317,511	2,275,008
Ministry of Education Grants-Other	196,100	750,423	117,375
Other Provincial Grants	124,500	124,490	138,245
Federal Grants	-	1,500	-
Other Grants	-	18,675	-
Total Operating Grants	2,633,688	3,212,599	2,530,628
Capital Grants			
Ministry of Education Capital Grants	-	-	26,241
Total Capital Grants	-	-	26,241
Fees and Other Revenue			
Tuition and Related Fees	-	47,465	63,135
Other Revenue	-	65,619	40,000
Total Fees and Other Revenue	-	113,084	103,135
Total Complementary Services Revenue	2,633,688	3,325,683	2,660,004

Regina School Division No. 4
Schedule A: Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
External Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	6,850,145	6,817,781	-
Other Provincial Grants	-	39,725	-
Total Operating Grants	6,850,145	6,857,506	-
Fees and Other Revenue			
Tuition and Related Fees	-	30,532	8,426
Other Revenue	-	1,505	131,354
Total Fees and Other Revenue	-	32,037	139,780
Total External Services Revenue	6,850,145	6,889,543	139,780
Other Revenue			
Miscellaneous Revenue	181,500	341,392	460,614
Sales & Rentals	752,000	698,275	741,130
Investments	700,000	837,379	919,206
Gain on Disposal of Capital Assets	-	1,182,378	-
Total Other Revenue	1,633,500	3,059,424	2,120,950
TOTAL REVENUE FOR THE YEAR	226,860,948	222,376,456	223,128,419

Regina School Division No. 4
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Governance Expense			
Board Members Expense	187,885	186,906	183,901
Professional Development- Board Members	14,000	16,872	18,893
Advisory Committees	104,500	99,678	120,538
Professional Development - Local Boards/Advisory Committees	1,500	-	-
Elections	192,080	213,702	-
Other Governance Expenses	251,600	219,542	167,874
Amortization of Tangible Capital Assets	-	1,325	-
Total Governance Expense	751,565	738,025	491,206
Administration Expense			
Salaries	1,373,122	1,375,239	1,383,510
Benefits	314,401	252,943	263,950
Supplies & Services	492,900	363,581	367,376
Non-Capital Furniture & Equipment	24,000	3,164	8,173
Building Operating Expenses	40,000	78,472	31,218
Communications	77,600	74,768	69,673
Travel	-	76	-
Professional Development	25,000	26,350	16,562
Amortization of Tangible Capital Assets	149,031	149,920	141,062
Total Administration Expense	2,496,054	2,324,513	2,281,524
Instruction Expense			
Instructional (Teacher & LEADS Contract) Salaries	106,820,730	108,600,146	103,122,137
Instructional (Teacher & LEADS Contract) Benefits	7,435,849	7,018,346	6,767,558
Program Support (Non-Teacher Contract) Salaries	19,622,272	19,904,622	18,815,461
Program Support (Non-Teacher Contract) Benefits	3,670,110	3,354,333	3,313,646
Instructional Aids	3,928,557	3,306,343	3,511,915
Supplies & Services	1,927,412	2,750,147	2,647,451
Non-Capital Furniture & Equipment	2,602,726	2,483,545	2,162,859
Communications	222,442	547,858	491,748
Travel	285,728	261,892	262,921
Professional Development	763,400	697,279	688,848
Student Related Expense	339,472	350,088	540,773
Amortization of Tangible Capital Assets	1,520,124	1,772,680	1,716,789
Total Instruction Expense	149,138,822	151,047,279	144,042,106

Regina School Division No. 4
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Plant Operation & Maintenance Expense			
Salaries	9,434,979	8,681,050	8,789,854
Benefits	2,782,939	2,283,654	2,292,228
Supplies & Services	3,000	2,850	7,783
Non-Capital Furniture & Equipment	133,900	33,698	31,187
Building Operating Expenses	15,028,015	20,512,026	12,037,409
Communications	510,740	42,508	20,045
Travel	148,305	155,146	130,574
Professional Development	50,000	28,893	28,377
Amortization of Tangible Capital Assets	3,246,416	3,572,070	2,801,665
Total Plant Operation & Maintenance Expense	31,338,294	35,311,895	26,139,122
Student Transportation Expense			
Salaries	180,323	168,736	170,152
Benefits	41,664	35,235	36,219
Supplies & Services	597,000	589,997	573,502
Non-Capital Furniture & Equipment	508,000	547,751	496,724
Building Operating Expenses	140,000	126,533	115,478
Communications	8,900	7,906	13,716
Professional Development	3,000	-	2,176
Contracted Transportation	5,961,863	5,660,224	4,655,510
Amortization of Tangible Capital Assets	915,365	915,546	807,132
Total Student Transportation Expense	8,356,115	8,051,928	6,870,609
Tuition and Related Fees Expense			
Tuition Fees	488,980	438,484	358,635
Transportation Fees	55,000	52,510	55,938
Total Tuition and Related Fees Expense	543,980	490,994	414,573
School Generated Funds Expense			
Supplies & Services	200,000	138,747	426,589
Cost of Sales	500,000	384,986	385,072
Non-Capital Furniture & Equipment	100,000	76,784	44,522
School Fund Expenses	2,642,000	2,482,138	2,377,999
Amortization of Tangible Capital Assets	49,830	70,656	65,677
Total School Generated Funds Expense	3,491,830	3,153,311	3,299,859

Regina School Division No. 4
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Complementary Services Expense			
Instructional (Teacher & LEADS Contract) Salaries & Benefits	2,412,703	2,323,660	1,918,192
Program Support (Non-Teacher Contract) Salaries & Benefits	2,598,800	2,435,486	2,411,421
Instructional Aids	667,791	570,320	594,007
Supplies & Services	235,000	114,457	84,240
Non-Capital Furniture & Equipment	200	15,685	30,527
Building Operating Expenses	-	-	8,964
Communications	6,100	6,111	7,856
Travel	5,564	11,549	6,460
Professional Development (Non-Salary Costs)	5,000	-	673
Student Related Expenses	49,000	45,226	42,492
Amortization of Tangible Capital Assets	27,420	32,391	30,367
Total Complementary Services Expense	6,007,578	5,554,885	5,135,199
External Service Expense			
Instructional (Teacher & LEADS Contract) Salaries & Benefits	4,362,927	4,882,421	4,094,786
Program Support (Non-Teacher Contract) Salaries & Benefits	87,478	99,809	84,890
Instructional Aids	2,336,720	1,371,800	2,535
Supplies & Services	43,800	556,188	441,466
Non-Capital Furniture & Equipment	2,500	910	2,901
Communications	3,800	98	5,965
Travel	-	705	-
Professional Development (Non-Salary Costs)	5,000	19,289	3,011
Student Related Expenses	-	10,921	-
Amortization of Tangible Capital Assets	1,095	1,574	1,095
Total External Services Expense	6,843,320	6,943,715	4,636,649

Regina School Division No. 4
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	27,000	26,248	27,500
Interest on Other Capital Loans and Long Term Debt			
School Facilities	632,942	618,241	263,807
Other	199,624	162,636	158,503
Total Interest and Bank Charges	<u>859,566</u>	<u>807,125</u>	<u>449,810</u>
Loss on Disposal of Tangible Capital Assets	-	-	59,821
Total Other Expense	859,566	807,125	509,631
<hr/>			
TOTAL EXPENSES FOR THE YEAR	209,827,124	214,423,670	193,820,478

Regina School Division No. 4

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2013**

	Land	Land Improvements	Buildings	Buildings Short term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Work-in-Progress	2013	2012
<i>Tangible Capital Assets - at Cost:</i>												
Opening Balance as of September 1	8,581,862	471,448	116,971,840	8,058,959	9,639,653	453,661	5,009,186	6,701,500	713,351	54,217,783	210,819,243	175,215,874
Additions/Purchases	-	-	-	-	-	-	1,437,318	490,287	72,191	19,325,037	21,324,833	40,940,273
Disposals	(375,000)	-	(2,705,257)	-	-	-	(172,124)	(1,512,105)	-	-	(4,764,486)	(3,591,522)
Transfers to (from)	(5,400)	-	55,173,409	-	-	-	1,904,334	288,631	-	(57,360,974)	-	(1,745,382)
Closing Balance as of August 31	8,201,462	471,448	169,439,992	8,058,959	9,639,653	453,661	8,178,714	5,968,313	785,542	16,181,846	227,379,590	210,819,243
<i>Tangible Capital Assets - Amortization:</i>												
Opening Balance as of September 1	-	117,861	82,253,238	1,640,405	2,002,425	353,608	1,881,738	4,469,064	335,341	-	93,053,680	91,839,588
Amortization of the Period	-	23,572	3,093,174	366,096	883,635	90,732	817,916	1,083,928	157,110	-	6,516,163	5,563,786
Disposals	-	-	(1,670,026)	-	-	-	(172,124)	(1,512,105)	-	-	(3,354,255)	(2,724,114)
Transfers to (from)	-	-	-	-	-	-	-	-	-	-	-	(1,625,580)
Closing Balance as of August 31	N/A	141,433	83,676,386	2,006,501	2,886,060	444,340	2,527,530	4,040,887	492,451	N/A	96,215,588	93,053,680
Net Book Value:												
Opening Balance as of September 1	8,581,862	353,587	34,718,602	6,418,554	7,637,228	100,053	3,127,448	2,232,436	378,010	54,217,783	117,765,563	83,376,286
Closing Balance as of August 31	8,201,462	330,015	85,763,606	6,052,458	6,753,593	9,321	5,651,184	1,927,426	293,091	16,181,846	131,164,002	117,765,563
Change in Net Book Value	(380,400)	(23,572)	51,045,004	(366,096)	(883,635)	(90,732)	2,523,736	(305,010)	(84,919)	(38,035,937)	13,398,439	34,389,277
Disposals:												
Historical Cost	375,000	-	2,705,257	-	-	-	172,124	1,512,105	-	-	4,764,486	1,794,637
Accumulated Amortization	-	-	1,670,026	-	-	-	172,124	1,512,105	-	-	3,354,255	927,229
Net Cost	375,000	-	1,035,231	-	-	-	-	-	-	-	1,410,231	867,408
Price of Sale	375,000	-	2,089,438	-	-	-	-	128,171	-	-	2,592,609	807,587
Gain/loss on Disposal	-	-	1,054,207	-	-	-	-	128,171	-	-	1,182,378	(59,821)

Regina School Division No. 4
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2013

	2013	2012
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	6,516,163	5,563,786
Net (Gain) Loss on Disposal of Tangible Capital Assets	(1,182,378)	59,821
Total Non-Cash Items Included in Surplus	5,333,785	5,623,607

Regina School Division No. 4
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2013

	2013	2012
Net Change in Non-Cash Operating Activities:		
(Increase) Decrease in Accounts Receivable	(1,016,122)	796,974
Decrease (Increase) in Inventories for Sale	1	(119,802)
(Decrease) Increase in Provincial Grant Overpayment	(261,597)	261,597
Increase (Decrease) In Accounts Payable and Accrued Liabilities	1,211,136	(977,602)
Increase in Liability for Employee Future Benefits	305,300	213,400
Increase (Decrease) in Deferred Revenue	2,385,269	(3,313,900)
(Increase) in Inventory of Supplies for Consumption	(14,697)	(46,583)
(Increase) in Prepaid Expenses	(710,427)	(25,589)
Total Net Change in Non-Cash Operating Activities	1,898,863	(3,211,505)

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

1. AUTHORITY AND PURPOSE

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

In 2013, the school division adopted the new PSA standards PS1201 Financial Statement Presentation, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments, PS3410 Government Transfers and PS3450 Financial Instruments.

Detailed information on the impact of the adoption of these new PSA standards is provided in Note 19 Accounting Changes.

b) Reporting Entity

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

c) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

d) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with 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 \$9,582,000 (2012 - \$9,276,700) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$79,911,703 (2012 - \$77,630,190) because final tax assessments may differ from initial estimates,
- useful lives of capital assets and related amortization for classes of assets noted in note 2(g) because the estimate of useful life is based on management assumptions.

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 a material change 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 financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

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

i) Fair Value

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date.

ii) Cost or Amortized Cost

All financial assets and financial liabilities 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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

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 statement of operations. Bond premiums and discounts are amortized to income over the period remaining from the acquisition date to the date of bond maturity. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the statement of operations in the period the gain or loss occurs.

f) Financial Assets

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

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

Accounts Receivable include taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollectable taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

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

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

g) Non-Financial Assets

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

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, buildings, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets, and assets under construction. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction, nor does it amortize the tangible capital asset until it is complete and placed into service for use.

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

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

Assets 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 such as Saskatchewan School Boards Association fees, lease costs, software user fees and insurance premiums which will provide economic benefits in one or more future periods.

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.

Provincial Grant Overpayment represents government transfers (grants) advanced to the school division in excess of the determined entitlement and which are repayable to the provincial government.

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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. Amounts are payable within one year.

Long Term Debt is comprised of capital loans and other long term debt with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*. Long term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease-term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

Liability for Employee Future Benefits 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 and management's best estimate of expected discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year.

Recognition of employee future benefits obligations commenced on September 1, 2007. The school division recorded the full value of the obligation related to all these benefits for employees' past service at this time, except for that related to non-vested teacher sick leave benefits. Full valuation of the obligation was recorded on September 1, 2008.

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.

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i) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

j) Revenue Recognition

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

Restricted revenues are amounts received 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. Restricted revenues are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

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 the new PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the school division has to meet in order to receive the transfer. Stipulations describe how the school division must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the

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funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of operations as the stipulation liabilities are settled.

ii) **Property taxation**

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

iii) **Fees and Services**

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

iv) **Interest Income**

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

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

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

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k) Statement of Remeasurement Gain and Losses

The school division has not presented a Statement of Remeasurement Gain or 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 \$20 million that bears interest at Bank prime rate less 1.00% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by tax levies. This line of credit was approved by the Minister of Education on January 21, 2013. Prior to this, the school division had an approved line of credit with a maximum borrowing limit of \$6.3 million at an interest rate of prime less 1.00% per annum. The balance drawn on the line of credit at August 31, 2013 was \$Nil (August 31, 2012 - \$Nil).

4. PORTFOLIO INVESTMENTS

All portfolio investments are comprised of the following:

	2013	2012
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
<i>GICs, 2.10% to 3.40%, matures 12/08/2014 to 05/22/2018</i>	\$ 582,912	\$ 156,736
<i>Bank of Nova Scotia, 8.30%, matures 09/27/2013</i>	112,448	113,748
<i>Province of Ontario, 5.375%, matures 12/02/2012</i>	-	84,002
<i>Province of Ontario, 5.50%, matures 04/17/2013</i>	-	340,874
Total portfolio investments	\$ 695,360	\$ 695,360

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
Governance	\$ 186,906	\$ 549,793	\$ -	\$ 1,326	\$ 751,565	\$ 738,025	\$ 491,206
Administration	1,628,182	546,411	-	149,920	2,496,054	2,324,513	2,281,524
Instruction	138,877,447	10,397,152	-	1,772,680	149,138,822	151,047,279	144,042,106
Plant	10,964,704	20,775,121	-	3,572,070	31,338,294	35,311,895	26,139,122
Transportation	203,971	6,932,411	-	915,546	8,356,115	8,051,928	6,870,609
Tuition and Related Fees	-	490,994	-	-	543,980	490,994	414,573
School Generated Funds	-	3,082,655	-	70,656	3,491,830	3,153,311	3,299,859
Complementary Services	4,759,146	763,348	-	32,391	6,007,578	5,554,885	5,135,199
External Services	4,982,230	1,959,911	-	1,574	6,843,320	6,943,715	4,636,649
Other	-	-	807,125	-	859,566	807,125	509,631
TOTAL	\$ 161,602,586	\$ 45,497,796	\$ 807,125	\$ 6,516,163	\$ 209,827,124	\$ 214,423,670	\$ 193,820,478

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6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include retirement gratuities, severance benefits and non-vested sick leave benefits, for certain employees pursuant to applicable contracts and union agreements. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the Statement of Financial Position. The valuation was performed in 2013. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year.

Details of the employee future benefits are as follows:

	2013	2012
	31/08/2013	31/08/2012
Actuarial valuation date		
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25%	3.25%
Discount rate (percentage)	3.50%	2.70%
Inflation rate (percentage)	2.25%	2.25%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2013	2012
Accrued Benefit Obligation - beginning of year	\$ 10,429,800	\$ 10,066,800
Current period benefit cost	857,500	765,400
Interest cost	292,000	351,400
Benefit payments	(948,000)	(991,600)
Actuarial (gains) losses	(944,100)	244,700
Plan amendments	-	(6,900)
Accrued Benefit Obligation - end of year	9,687,200	10,429,800
Unamortized Net Actuarial Losses	(105,200)	(1,153,100)
Liability for Employee Future Benefits	\$ 9,582,000	\$ 9,276,700

Employee Future Benefits Expense	2013	2012
Current period benefit cost	\$ 857,500	\$ 765,400
Amortization of net actuarial loss	103,800	88,200
Benefit cost	961,300	853,600
Interest cost on unfunded employee future benefits obligation	292,000	351,400
Total Employee Future Benefits Expense	\$ 1,253,300	\$ 1,205,000

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Notes to the Financial Statements

August 31, 2013

7. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1587	91	1678	1653
Member contribution rate (percentage of salary)	7.80% / 10.00%	6.05% / 7.85%	6.05% / 10.00%	6.05% / 10.00%
Member contributions for the year	\$ 9,016,041	\$ 471,393	\$ 9,487,434	\$ 9,352,195

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August 31, 2013

ii) Regina Civic Employees' Pension Plan

The Regina Civic Employees' Pension Plan provides retirement benefits based on length of service and pensionable earnings.

An actuarial valuation of the Regina Civic Employees' Pension Plan, completed as at December 31, 2012 identified an unfunded liability of \$292.815 million. On a going-concern basis, the funded ratio was 77.2% at December 31, 2012, and on a termination basis, the Plan had a solvency ratio of 64.9%. To meet the minimum statutory funding requirements, the actuary identified that member and employer contribution rates would need to be increased to 30.78% of salary up to YMPE and 45.6% of salary over the YMPE retroactive to January 1, 2013. The contribution rates remain at the same level as in 2012 (based on the level established in the 2007 valuation) as sponsor negotiations regarding possible plan amendments are ongoing.

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

Details of the Regina Civic Employees' Pension Plan are as follows:

	2013	2012
Number of active School Division members	608	641
Member contribution rate (percentage of salary)	9.42% / 13.96%	9.42% / 13.96%
School Division contribution rate (percentage of salary)	9.42% / 13.96%	9.42% / 13.96%
Member contributions for the year	\$ 2,698,080	\$ 2,680,671
School Division contributions for the year	\$ 2,695,787	\$ 2,677,439
Actuarial valuation date	31-Dec-12	31-Dec-10
Plan Assets	\$ 991,482,000	\$ 874,100,000
Plan Liabilities	\$ 1,284,297,000	\$ 1,120,400,000
Plan Surplus (Deficit)	\$ (292,815,000)	\$ (246,300,000)

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Notes to the Financial Statements

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8. ACCOUNTS RECEIVABLE

All accounts receivable presented on the Statement of Financial Position are net of any valuation allowances for doubtful accounts. Details of account receivable balances are as follows:

	2013			2012		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,567,562	\$ -	\$ 1,567,562	\$ 275,422	\$ -	\$ 275,422
City of Regina Capital Receivable	1,427,438	-	1,427,438	1,427,438	-	1,427,438
Other Receivables	833,633	-	833,633	1,109,651	-	1,109,651
Total Accounts Receivable	\$ 3,828,633	\$ -	\$ 3,828,633	\$ 2,812,511	\$ -	\$ 2,812,511

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

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2013	2012
Accrued Salaries and Benefits	\$ 5,251,311	\$ 5,844,283
Supplier Payments	4,395,537	2,771,113
Other Accrued Liabilities	7,413,133	7,233,449
Total Accounts Payable and Accrued Liabilities	\$ 17,059,981	\$ 15,848,845

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Notes to the Financial Statements

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10. LONG-TERM DEBT

Details of long-term-term debt are as follows:

Other Long Term Debt:		2013	2012
Capital Loans	RBC Financial Group, capital school building construction, 3.92%, principal and interest payments of \$97,735 payable monthly, due date of loan, March 1, 2032	\$ 15,461,669	\$ 16,016,244
Capital Leases	Bank of Nova Scotia, purchase school buses, 5.415% to 5.516%, principal and interest payments of \$55,034 payable monthly, due date of leases range from August 2012 to July 2014	1,271,979	1,528,422
Capital Leases	Concentra Financial Services, purchase school buses, 3.33%, principal and interest payments of \$317,908 payable yearly, due date of lease, July 1, 2018	2,387,427	2,638,456
Other LT Debt	Warner Bus Industries Ltd., Agreement for Sale bus barn, no interest, closing date Nov 18, 2013	-	1,600,000
Total Long Term Debt		\$ 19,121,075	\$ 21,783,122

During the year the agreement with Warner Industries Ltd. for \$1,600,000 was derecognized as the school division does not intend to pursue the current agreement.

Principal repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2014	577,024	\$ 1,115,336	\$ 1,692,360
2015	600,054	684,056	1,284,110
2016	624,004	276,951	900,955
2017	648,808	286,173	934,981
2018	674,808	1,296,890	1,971,698
Thereafter	12,336,971	-	12,336,971
Total	\$ 15,461,669	\$ 3,659,406	\$ 19,121,075

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	Capital Leases	2013	2012
Principal	\$ 554,575	\$ 507,472	\$ 1,062,047	\$ 2,135,094
Interest	617,938	162,636	780,574	417,064
Total	\$ 1,172,513	\$ 670,108	\$ 1,842,621	\$ 2,552,158

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In 2012, the Ministry of Education approved capital loans of \$16,016,244 to build or renovate schools. During the fiscal year, the school division received payments for the principal and interest on the approved loans from the Ministry of Education

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2012	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2013
Capital projects:				
Federal capital tuition	\$ 8,025	\$ -	\$ -	\$ 8,025
Ministry of Education capital transfers	754,282	-	(754,282)	-
Proceeds from sale of school buildings - Ministry discretion	-	2,206,723	-	2,206,723
Proceeds from sale of school buildings - Board discretion	720,121	245,191	(965,312)	-
Total capital projects deferred revenue	\$ 1,482,428	\$ 2,451,914	\$ (1,719,594)	\$ 2,214,748
Other deferred revenue:				
Ministry of Education - Operating Grants	902,409	-	(902,409)	-
City of Regina - Tax Levy	7,984,906	10,333,071	(7,984,906)	10,333,071
Other (tuition fees, federal grants, special programs)	399,422	500,505	(293,312)	606,615
Total other deferred revenue	\$ 9,286,737	\$ 10,833,576	\$ (9,180,627)	\$ 10,939,686
Total Deferred Revenue	\$ 10,769,165	\$ 13,285,490	\$ (10,900,221)	\$ 13,154,434

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Notes to the Financial Statements

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12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2013 and 2012:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Nutrition	Other Programs	2013	2012
Revenue:						
Grants	\$ 2,317,511	\$ -	\$ 124,490	770,598	\$ 3,212,599	\$ 2,556,869
Tuition and Related Fees	-	-	-	47,465	47,465	63,135
Miscellaneous Revenue	-	-	3,250	62,369	65,619	40,000
Total Revenue	2,317,511	-	127,740	880,432	3,325,683	2,660,004
Expenses:						
Salaries & Benefits	2,187,233	1,961,054	217,463	393,396	4,759,146	4,329,613
Instructional Aids	48,700	281,289	225,920	14,411	570,320	594,007
Supplies and Services	-	-	-	114,457	114,457	84,240
Non-Capital Equipment	2,483	7,979	4,268	955	15,685	39,491
Communications	-	822	-	5,289	6,111	7,856
Travel	463	4,646	-	6,440	11,549	6,460
Professional Development (Non-Salary Costs)	-	-	-	-	-	673
Student Related Expenses	-	-	-	45,226	45,226	42,492
Amortization of Tangible Capital Assets	-	-	-	32,391	32,391	30,367
Total Expenses	2,238,879	2,255,790	447,651	612,565	5,554,885	5,135,199
Excess (Deficiency) of Revenue over Expenses	\$ 78,632	\$ (2,255,790)	\$ (319,911)	\$ 267,867	\$ (2,229,202)	\$ (2,475,195)

The Prekindergarten program was approved by the Ministry of Education based on community socio-economic factors prescribed by the Ministry. The Community Schools program, which is no longer recognized by the Ministry of Education, still follows the same guidelines the Ministry once provided for the program. Nutrition programs provide for nutritionists and nutritional meals and snacks for students in need. Other programs include Ministry-approved projects such as Youth in Custody and First Nations Métis Education. Other programs also include correspondence school and University of Regina transitions project.

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Notes to the Financial Statements

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13. EXTERNAL SERVICES

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

Following is a summary of the revenue and expenses of the External Services programs operated by the school division in 2013 and 2012:

Summary of External Services Revenues and Expenses, by Program	Associate Schools	Visa Program	Other Programs	2013	2012
Revenue:					
Grants	\$ 6,857,506	\$ -	\$ -	\$ 6,857,506	\$ -
Tuition and Related Fees	-	30,532	-	30,532	9,926
Miscellaneous Revenue	-	-	1,505	1,505	129,854
Total Revenue	\$ 6,857,506	\$ 30,532	\$ 1,505	\$ 6,889,543	\$ 139,780
Expenses:					
Tuition Fees	-	-	-	-	357,735
Salaries & Benefits	4,982,230	-	-	4,982,230	4,179,676
Instructional Aids	1,370,445	1,355	-	1,371,800	2,535
Supplies and Services	516,970	34,666	4,552	556,188	83,732
Non-Capital Equipment	702	208	-	910	2,900
Communications	-	98	-	98	5,965
Travel	705	-	-	705	-
Professional Development (Non-Salary Costs)	23,220	462	(4,393)	19,289	3,011
Student Related Expenses	6,765	4,156	-	10,921	-
Amortization of Tangible Capital Assets	-	1,574	-	1,574	1,095
Total Expenses	6,901,037	42,519	159	6,943,715	4,636,649
Excess (Deficiency) of Revenue over Expenses	\$ (43,531)	\$ (11,987)	\$ 1,346	\$ (54,172)	\$ (4,496,869)

Associate Schools include all salaries, benefits, and other school related costs paid by the school division to or on behalf of its associate schools. Visa Program relates to providing foreign students attending International Student Program at Sheldon-Williams Collegiate with additional educational services.

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Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2013	2012
Revenue:					
Operating Grants	\$ 2,738,962	\$ 1,736,219	\$ 2,382,325	\$ 6,857,506	\$ -
Fees and other revenue	-	-	-	-	68,718
Total Revenue	\$ 2,738,962	\$ 1,736,219	\$ 2,382,325	\$ 6,857,506	\$ 68,718
Expenses:					
Tuition Fees	\$ -	\$ -	\$ -	\$ -	\$ 357,735
Salaries & Benefits	2,117,049	1,300,165	1,565,016	4,982,230	4,179,676
Instructional Aids	414,841	301,235	654,369	1,370,445	-
Supplies and Services	209,193	141,014	166,763	516,970	13,370
Non-Capital Equipment	-	-	702	702	-
Travel	-	-	705	705	-
Professional Development	9,595	5,293	8,332	23,220	-
Student Related Expenses	4,764	1,465	536	6,765	-
Total Expenses	\$ 2,755,442	\$ 1,749,172	\$ 2,396,423	\$ 6,901,037	\$ 4,550,781
Deficiency of Revenue over Expenses	\$ (16,480)	\$ (12,953)	\$ (14,098)	\$ (43,531)	\$ (4,482,063)

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Notes to the Financial Statements

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14. ACCUMULATED SURPLUS

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

Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus from operations, which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses, which represents the unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value.

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

Accumulated surplus from operations are as follows:

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	August 31 2012	Additions during the year	Reductions during the year	August 31 2013
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 117,765,563	\$ 21,324,833	\$ (7,926,394)	\$ 131,164,002
Less: Debt owing on Tangible Capital Assets	21,783,122	-	(2,662,047)	19,121,075
	95,982,441	21,324,833	(5,264,347)	112,042,927
PMR maintenance project allocations (1)	-	1,769,537	(1,769,537)	-
Internally Restricted Surplus:				
Capital projects:				
Designated for tangible capital asset expenditures	-	3,338,696	-	3,338,696
Board Share of Sale of Robert Usher Collegiate	-	700,000	-	700,000
Board Share of Sale of Steward Russell School	-	20,121	-	20,121
Board Share of Sale of Athabasca School	-	245,191	-	245,191
	-	4,304,008	-	4,304,008
Other:				
Election Reserve	100,000	50,000	(100,000)	50,000
General Reserve	3,792,006	-	-	3,792,006
Renewal Reserve	2,873,992	-	-	2,873,992
School Fund Reserve	2,091,780	2,090,484	(1,711,085)	2,471,179
Encumbrance Reserve	1,438,498	775,550	(1,438,498)	775,550
Facility Upgrades Reserve	14,488,830	-	(7,440,536)	7,048,294
IT Upgrades Reserve	1,410,300	235,818	(401,769)	1,244,349
Instructional Innovation Reserve	1,730,725	2,200,473	(554,935)	3,376,263
Other Reserve	637,329	319,710	(639,445)	317,594
	28,563,460	5,672,035	(12,286,268)	21,949,227
Unrestricted Surplus	31,643,826	-	(5,797,475)	25,846,351
Total Accumulated Surplus (Deficit) from Operations	\$ 156,189,727	\$ 33,070,413	\$ (25,117,627)	\$ 164,142,513

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

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

15. BUDGET FIGURES

Budget figures included in the financial statements have been derived from the budget approved by the board of education on June 4, 2012 and the Minister of Education on August 10, 2012.

16. RELATED PARTIES

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

Related Party Transactions:

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

	2013	2012
Revenues:		
<i>Ministry of Education</i>	\$ 133,118,015	\$ 136,676,621
<i>Prairie Valley School Division</i>	-	365,957.00
	\$ 133,118,015	\$ 137,042,578
Expenses:		
<i>Good Spirit School Division</i>	\$ 50,235	\$ -
<i>Horizon School Division</i>	-	500
<i>Northwest School Division</i>	-	2,100
<i>SaskPower</i>	2,205,037	2,202,044
<i>SaskEnergy</i>	2,557,676	2,066,629
<i>SaskTel</i>	733,636	465,759
<i>Sask Workers' Compensation Board</i>	382,656	333,553
<i>Sask Rivers School Division</i>	-	1,181
<i>Sunwest School Division</i>	-	4,500
<i>Regina Qu'Appelle Health Region</i>	171,857	65,624
	\$ 6,101,097	\$ 5,141,890
Accounts Receivable:		
<i>Ministry of Education</i>	\$ 1,567,562	\$ 275,422
	\$ 1,567,562	\$ 275,422
Prepaid Expenses:		
<i>Sask Workers' Compensation Board</i>	\$ 127,552	\$ -
	\$ 127,552	\$ -
Provincial Grant Overpayment:		
<i>Ministry of Education</i>	\$ -	\$ 261,597
	\$ -	\$ 261,597
Accounts Payable and Accrued Liabilities:		
<i>SaskTel</i>	\$ -	\$ 58,211
<i>SaskPower</i>	22,771	186,637
<i>SaskEnergy</i>	147	30,924
	\$ 22,918	\$ 275,772
Deferred Revenue:		
<i>Ministry of Education</i>	\$ -	\$ 1,656,691
	\$ -	\$ 1,656,691

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

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

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

17. CONTINGENT LIABILITIES

In the normal conduct of operations, there are pending claims by and against the school division. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination, if any, of these other litigations will not materially affect the school division's financial position or results of operations and any further disclosure may adversely affect the outcome of the litigation.

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- construction contract for Seven Stones Community School Rebuild in the amount of \$15,863,674, \$6.78 million to be paid over the subsequent year
- architect fee contract for Seven Stones Community School Rebuild in the amount of \$1,280,678, \$81,208 to be paid over the subsequent year
- construction contract for Campbell Collegiate renovation in the amount of \$2,740,505, \$336,502 to be paid over the subsequent year
- operating and capital lease obligations, as follows:

	Operating Leases					Capital Leases	
	Building Leases	Vehicle Leases	Computer Leases	Copier Leases	Total Operating	Buses	Total Capital
Future minimum lease payments:							
2014	\$ 628,002	\$ 71,086	\$ 1,478,670	\$ 692,000	\$ 2,869,758	\$ 1,115,336	\$ 1,115,336
2015	628,002	38,888	1,407,474	692,000	2,766,364	684,056	684,056
2016	628,002	38,888	829,902	576,667	2,073,459	276,951	276,951
2017	23,165	38,888	58,568	-	120,621	286,173	286,173
2018	23,165	9,722	-	-	32,887	1,296,890	1,296,890
Interest and executory costs	\$ 1,930,336	\$ 197,472	\$ 3,774,614	\$ 1,960,667	\$ 7,863,089	\$ 3,659,406	\$ 3,659,406
	-	-	-	-	-	341,069	341,069
Total Lease Obligations	\$ 1,930,336	\$ 197,472	\$ 3,774,614	\$ 1,960,667	\$ 7,863,089	\$ 4,000,475	\$ 4,000,475

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

19. ACCOUNTING CHANGES

The school division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2013:

PS1201 Financial Statement Presentation

The school division adopted the new PS1201 Financial Statement Presentation standard in 2013. PS1201 establishes general reporting principles and standards for the disclosure of information in financial statements, and introduces a new Statement of Remeasurement Gains and Losses which reports unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value, and accounts for amounts reclassified to the statement of operations upon derecognition or settlement. This standard is applicable to the fiscal year in which the new PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. These standards are adopted on a prospective basis, without restatement of prior period comparative amounts and accordingly, no 2012 comparatives have been provided in the new Statement of Remeasurement Gains and Losses. Implementation of PS1201, PS2601 and PS3450 required the school division to remeasure its financial instruments at September 1, 2012 and to recognize the accumulated remeasurement gains and losses in the opening balance in the Statement of Remeasurement Gains and Losses.

The adoption of the new PS1201 standard has not impacted the school division's financial statements as the school division had no remeasurement gains or losses to report in 2013. Accordingly, the school division has not presented the Statement of Remeasurement Gains and Losses.

PS2601 Foreign Currency Translation

The school division adopted the revised PS2601 Foreign Currency Translation standard in 2013. This revised standard establishes standards on how to account for and report transactions that are denominated in a foreign currency, and replaces the previous PS2600 Foreign Currency Translation. The revised PS2601 standard must be implemented in the same fiscal year as the new PS3450 Financial Instruments standard is adopted, and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

The adoption of the revised PS2601 standard has not resulted in any changes to the measurement and recognition of foreign currency transactions or balances by the school division.

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

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PS3041 Portfolio Investments

The school division adopted the new PS3041 Portfolio Investments standard in 2013. This new standard establishes standards on how to account for and report portfolio investment, and replaces the previous PS3030 Temporary Investments and PS3040 Portfolio Investments standards and is applicable to the fiscal year in which the PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. The PS3041 standard refers to PS3450 for recognition and measurement of investments and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the school division immediately preceding its adoption of the revised standard.

Previously, the school division classified investments as either Short-Term Investments or Long-Term Investments, depending on the purpose and maturity of the investment. Short-Term Investments were recorded at the lower of cost or market; Long-Term Investments were carried at amortized cost, with write-downs to reflect any permanent impairment in value.

The adoption of the new PS3041 standard has not resulted in any changes to the measurement and recognition of portfolio investments by the school division.

PS3450 Financial Instruments

The school division adopted the new PS3450 Financial Instruments standard in 2013. This new standard provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the school division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the school division:
 - (i) recognized all financial assets and financial liabilities on its statement of financial position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and
 - (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.
- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.

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Notes to the Financial Statements

August 31, 2013

- (d) the school division established an accounting policy for the identification of embedded derivatives in contracts entered into by it. The school division's policy, and its application, recognizes as separate assets and liabilities those embedded derivatives required to be reported in accordance with provisions of PS3450 on either a retroactive or prospective basis. The adoption of this policy has not impacted the school division's 2013 financial statements as the school division did not have any derivative contracts.

The adoption of the new PS3450 standard has not resulted in any changes to the measurement and recognition of the school division's financial instruments other than additional disclosures which include the school division's risk management practices.

PS3410 Government Transfers

The school division adopted the revised PS3410 Government Transfers standard in 2013. This revised standard establishes standards on how to account for and report government transfers (grants), with the most significant impact to the school division pertaining to the criteria for recognition of revenue for the government transfers it receives. The revised standard allows for either prospective or retroactive implementation. The school division has elected to apply the requirements of the revised standard on a prospective basis. Accordingly, the adoption of this revised standard did not have an impact on the school division's comparative figures but did require additional disclosures in the notes.

Previously, government transfers (grants) that restricted how those resources were to be used were deferred and recognized in revenue as the related expenses or expenditures were incurred. The adoption of the new PS3410 required that the school division assess government transfers (grants) received to determine if they meet the requirement for deferral as a liability, in accordance with the new standard. The impact to the school division resulting from the adoption of the new PS3410 standard is as follows:

Previously, the following Ministry of Education grants were deferred until spent for the purpose designated in the funding agreement. However under the revised PS3410 standard, these grants do not meet the criteria for deferral as liabilities, and therefore have been recognized as grant revenue in 2013 noted in note 11:

Ministry of Education capital grants	\$ 670,223
Ministry of Education operating grants	\$ 902,409

20. COMPARATIVE INFORMATION

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

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

Notes to the Financial Statements

August 31, 2013

21. PROFESSIONAL DEVELOPMENT

The Teacher's Local Implementation Negotiation Committee Agreement provides for a professional development allocation based on .59% of the teacher salary amounts reported in the audited financial statements. The allocation is calculated as follows:

	2013	2012
Operating Teacher Salaries	\$ 97,809,537	\$ 95,033,687
Complementary Teacher Salaries	1,975,621	1,863,552
External Teacher Salaries	4,322,611	3,794,601
Total Teacher Salaries	\$ 104,107,769	\$ 100,691,840
Professional Development Allocation .59%	\$ 614,236	\$ 594,082

22. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts. With regard to the receivable from the City of Regina, the land transfer agreement is referenced in correspondence with the City. Management reviews accounts receivable on a case-by-case basis to determine if a valuation allowance is necessary to reflect an impairment in collectability.

The aging of accounts receivable at August 31, 2013 and August 31, 2012 was:

	August 31, 2013		August 31, 2012	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 533,569	\$ -	\$ 315,499	\$ -
0-30 days	1,758,459	-	436,262	-
30-60 days	76,520	-	628,253	-
60-90 days	32,647	-	5,059	-
Over 90 days	1,427,438	-	1,427,438	-
Total	\$ 3,828,633	\$ -	\$ 2,812,511	\$ -
Net		\$ 3,828,633		\$ 2,812,511

REGINA SCHOOL DIVISION NO. 4 OF SASKATCHEWAN

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August 31, 2013

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances and monitoring budgets. The following table sets out the contractual maturities of the school division's financial liabilities:

	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 15,405,716	\$ 444,555	\$ 449,643	\$ 760,067
Long term debt	846,180	846,180	5,091,744	12,336,971
Total	\$ 16,251,896	\$ 1,290,735	\$ 5,541,387	\$ 13,097,038

iii) Market Risk

The school division is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$20 million with interest payable monthly at a rate of prime less 1.00 %. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. The balance outstanding on this credit facility at August 31, 2013 was \$Nil (2012 - \$Nil).

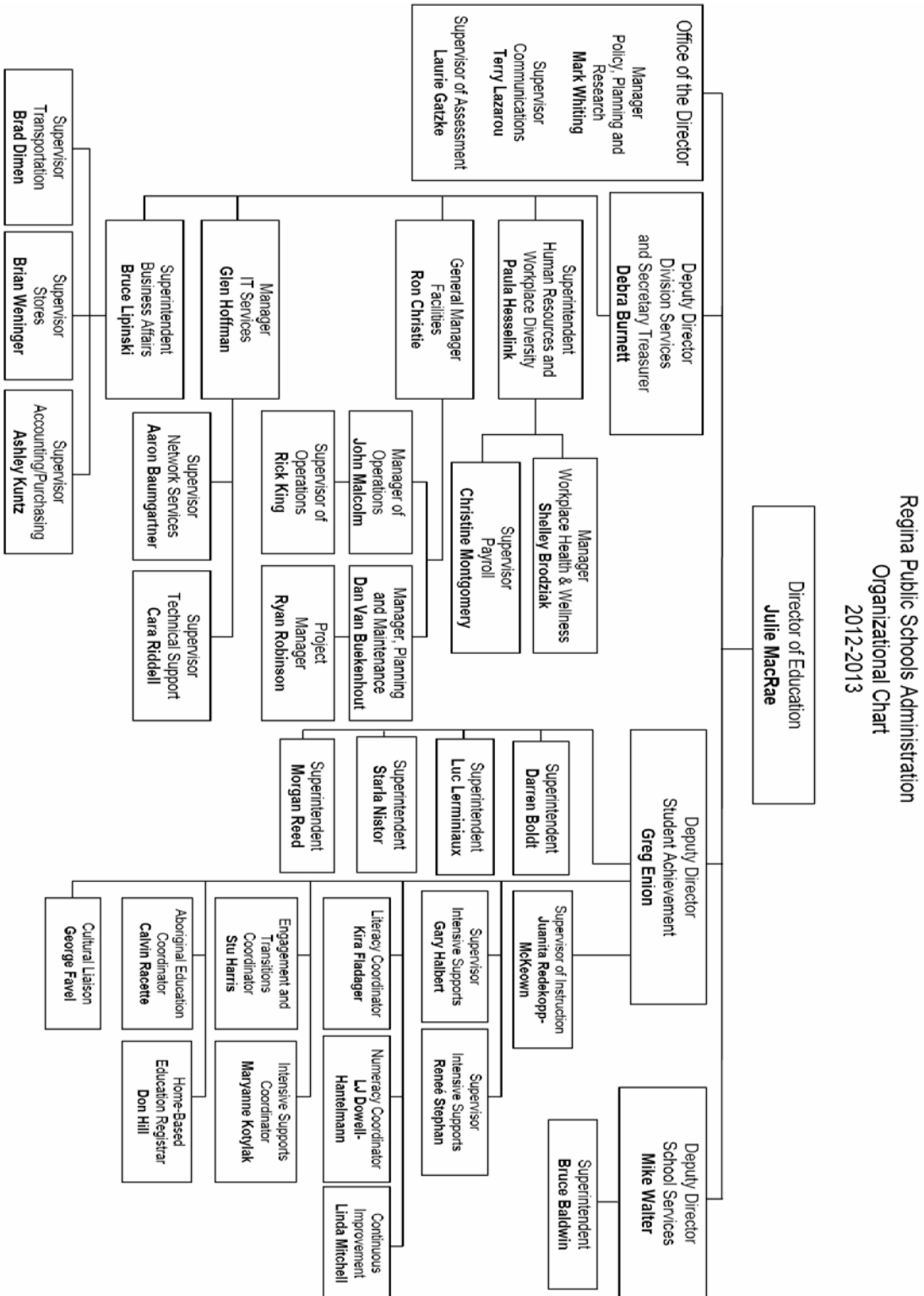
The school division minimizes these risks by:

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

Foreign Currency Risk:

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however the risk is minimal as the school division does not make a significant amount of purchases denominated in foreign currency outstanding at August 31, 2013 or August 31, 2012.

Appendix B: Organizational Chart Regina Public School Division



Appendix C: School List

There are 41 elementary schools, 9 high schools, an Adult Campus and the Victoria Campus in the Regina Public School Division. RPS is also affiliated with three religious-based affiliate schools.

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

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

Appendix D: Payee List – 2012-13

Regina Public School Division Payee Disclosure List for the Fiscal Year September 1, 2012 to August 31, 2013

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

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development **	Total
Anderson, Cindy	17,037	10,137	0	1,044	28,218
Beck, Carla	17,037	10,137	0	2,692	29,866
Ekong, Jane	13,630	8,298	0	5,218	27,146
Fraser, Angela	3,407	1,838	0	538	5,783
Gagne, Katherine*	19,699	11,599	0	1,419	32,717
O'Reilly, Kathleen	13,630	8,298	0	2,619	24,547
Stobbs, Tim	3,407	1,838	0	0	5,245
West, Dale	17,037	9,466	0	2,025	28,528
Young, Aleana	13,630	8,298	0	1,317	23,245
Young, Barbara	3,407	1,704	0	0	5,111
Total	121,921	71,613	0	16,872	210,406

* Board Chair

** Professional development includes education, training and conferences.

Personal Services

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

ACHEMICHUK, DANITA	85,372
ACKERMAN, JASON	74,363
ACTON, SHEILA	87,138
ADAM, BRENT	88,323
ADAM, JUNE	83,584
ADAMACK, PEGGY	90,306
ADAMS, CINDY	81,043
ADAMS, KELLY	83,584
ADAMS, KYLA	90,291
ADELMAN, SCOTT	83,984
ADEMA, RUTH	70,680
AGARAND, ANGELA	69,820

AGECOUTAY-SWEET, NATALIE	78,925
AGOPSOWICZ, TIFFANY	80,877
AINSLEY, RENEE	72,113
AITKEN, ELLEN	88,013
ALEXANDER, DARREN	80,767
ALEXANDER, HOLLY	56,924
ALEXANDER, JENNIFER	66,705
ALLAN, JUNE	81,888
ALLEN, LISA	107,821
ALLEN, RODNEY	144,416
ALLEN, SHAWN	67,459
AMBROSIA, JEFFREY	86,996
ANDERS, SHERI-LYNN	79,253
ANDERSEN, KIMBERLY	65,293
ANDERSON, AARON	83,191
ANDERSON, DELAINE	89,183
ANDERSON, KAREN	69,121

ANDERSON, KATHERINE	83,584	BALLANTYNE, SUSAN	84,682
ANDERSON, LYNN	69,928	BANERJEE, BASHAB	86,247
ANDERSON, MARIA	79,885	BANSLEY, SCOTT	91,588
ANDERSON, ROCHELLE	82,804	BARAGAR, ROBERT	83,160
ANDERSON, ROXANNE	123,466	BARBER, NEIL	69,288
ANDERSON, TRISTEN	65,717	BARIUAN, JOSE	52,444
ANDERSON COBB, KIMBERLY	83,580	BARNES, NICHOLAS	50,539
ANTONINI, CORY	87,161	BARON-WILLIAMS, BONNIE	122,647
ANTROBUS, LEANNE	62,009	BARTH, JAMIE	62,979
APPERLEY, DEANNA	83,009	BARTLETT, ALLEN	55,757
APPLEBY, JAMES	84,515	BASEDEN, MARGARET	56,453
ARCARI, MELISSA	54,098	BASI, HARBINDER	55,863
ARDELAN, DARA	80,249	BATES, ROBERTA	83,297
ARENDT, JUSTIN	62,718	BATESON-OSBORNE, LYNN	68,146
ARGUE, LANA	86,500	BAUMGARTNER, AARON	95,119
ARGUE, SHERYL	88,347	BAXTER, LEE	50,246
ARMSTRONG, HOLLY	100,874	BAXTER, RICHARD	64,327
ARMSTRONG, JAMIE	67,357	BAYDA, MELINDA	79,667
ARMSTRONG, JENNIFER	69,935	BAYDA, MORGAN	57,119
ARNSTEAD, CHRISTY	105,400	BEATTIE, JENNIFER	75,771
ARTEMENKO, TIMOTHY	87,540	BEATTIE, RICHARD	104,083
ARTHUR-MACDONALD, CATHERINE	98,890	BEATTIE, SHERRI	109,426
ASSELIN, MARCEL	93,462	BEAULIEU, PAULINE	57,117
ATCHISON, JES	75,290	BECHARD, RENEE	81,538
ATTWATER, CHRISTOPHER	80,180	BEINGESSNER, CHRIS	96,590
ATTWATER, SHAE-LYNN	81,699	BEKKER, JOSHUA	79,706
AUSMUS-DIETRICH, COURTNEY	63,398	BELICK, LAURIE	56,277
AVRAM-MCLEAN, LISA	61,060	BELISLE, JASON	81,289
BABCOCK, DENISE	83,584	BELL, AMANDA	57,545
BABCOCK, SCOTT	83,034	BELL, SARAH	76,326
BACHELU, ANNE	55,719	BENGERT SIMAN, WINTER	66,540
BACHELU, DENIS	83,507	BENOIT, LORI	80,452
BACHIU, BRENT	117,216	BENSON, BRETT	66,194
BACHIU, KATHLEEN	100,598	BENSON, ELIZABETH	83,195
BAGWELL, RHONDA	56,765	BENTZ, ANGELA	80,295
BAHIA, KAMALDEEP	60,117	BERGEN, CARIN	88,060
BAILEY, KELSEY	73,692	BERGEY KAIP, KIMBERLY	76,702
BAILEY, THERESA	70,764	BERRIAULT, HEATHER	79,579
BAIRD, RUSSELL	83,297	BERRNS, KAREN	106,668
BAISLEY, BRENDA	67,566	BETKER, KIRSTEN	68,188
BAKER, DAN	104,077	BETSON, ERIN	94,790
BALAS, DON	69,077	BICKFORD, ALEXANDRA	50,049
BALDWIN, BRUCE	168,513	BILASH, VALERIE	55,772
BALDWIN, TERESITA	115,069	BILETSKI, EVAN	62,484
BALKWILL, ANGELA	104,450	BILINSKI, CHRISTINE	58,439
BALL, CHERYL	82,155	BIRCH, ANDREA	78,090
		BIRD, LEATHA	86,680

BIRD-FRATER, DEBBIE	86,347	BRHELLE, LEONARD	62,132
BISHOFF, ERIN	80,734	BRIDGEMAN, JANNAE	71,455
BLACK, JEREMY	62,418	BRIDGEMAN, SCOTT	63,995
BLACK, KATHERINE	82,331	BRITTON, CORY	112,559
BLAIR, LAURIE	72,610	BROCK, SUSAN	54,500
BLAKE, TINA	86,078	BRODZIAK, SHELLEY	95,119
BLAKLEY, BRENT	83,234	BROOKS, CALLA-DAWN	78,776
BLASCHKE, MEIRA	63,946	BROOKS, TRACY	108,983
BLONDEAU, LUCAS	61,319	BROUET, MICHAEL	79,706
BLONDEAU, NICOLE	61,868	BROWN, AMANDA	75,188
BLYTH, GARRAD	80,199	BROWN, CINDY	79,706
BLYTH, TARYN	61,935	BROWN, KIMBERLY	83,664
BOAN, DAVID	84,862	BROWN, LINDA	52,861
BOAN, ELISABETH	80,816	BROWN, NADINE	16,299
BOE, TRACY	65,943	BROWN, SHANNON	83,978
BOEHME, LORI	82,111	BRUBACHER-HINES, JOCELYN	55,028
BOJARSKI, ADA	61,907	BRUCE, RYAN	88,821
BOLDT, DARREN	156,775	BRYCE, MICHELE	85,909
BOLEN, CHRISTINE	84,683	BRYKSA, PATTI	98,791
BOLIANATZ, ROBERTA	83,466	BUCHKO, DALE	54,725
BOLTON, KENNETH	55,125	BUISSON, NANCY	105,587
BOOTH, TABITHA	93,382	BUISSON, RENE	83,584
BORTIS, CHERYL	36,182	BURKOWSKY, LARRY	55,664
BORTIS, KALI	59,844	BURNETT, DEBRA	192,905
BOSLEY, BLAYNE	83,060	BURNETT, MELISSA	65,446
BOUTILIER, STEPHEN	66,104	BURNS, BEVERLY	82,012
BOUVET, DANIELLE	95,026	BURNS, GILLIAN	33,379
BOWES, MONIQUE	92,342	BURNS, JENNA	31,947
BOYARSKI, PEGGY	55,309	BURNS, KEVIN	85,642
BRACE, DOREEN	85,544	BURROWS, STEPHEN	79,129
BRACE, GRAHAM	56,882	BURROWS, TANA	79,284
BRADEN, RONALD	53,719	BURWASH, ARLENE	97,244
BRADLEY, STACEY	79,233	BUSSIÈRE, DARRYL	96,264
BRAITHWAITE, STACEY	81,891	BUSSIÈRE, JILLIAN	94,768
BRANDER, BEVERLEY	84,278	BUTTON, EDNA	77,037
BRANDER, BRUCE	86,236	BUTZ, MEGAN	52,164
BRANDT, CONSTANCE	53,600	BYLSMA, RENAE	79,921
BRANDT, JARED	54,993	CACHENE, JORI	68,344
BRASS, DUSTIN	62,809	CAIRNS, JILLIAN	85,053
BRASSARD, FRANCINE	91,543	CAMPBELL, BRENDA	85,656
BRAULT-CHARENTE, MARIE-EVE	57,092	CAMPBELL, DONALD	83,584
BRAUN, GARRY	79,727	CAMPBELL, FAITH	51,424
BRAUN, LUKE	65,419	CAMPBELL, JUDY	79,706
BRAY, CRYSTAL	68,716	CAMPBELL, JUDY	107,605
BRENTNELL, CARLIE	70,085	CAMPBELL, KASSANDRA	59,584
BREZINSKI, GWENDOLYN	84,905	CAMPBELL, MARGO	88,347
BREZINSKI, KELLY	77,664	CAMPEAU, ISABELLE	88,695

CANHAM, MARIA	79,132	CLEMENTS, CRYSTAL	74,244
CANLAS, JOEL	54,838	CLEVELAND, TRACI	60,763
CANN, MARCY	72,442	CLIFFORD, KEVIN	55,622
CARDINAL, BRIAN	55,335	COLEMAN, JASON	115,971
CARDINAL, SHANA	60,377	COLEMAN, JENNIFER	89,068
CARLSON, GISELE	90,136	COLERIDGE, NICOLE	73,031
CARLSON, RONALEEN	86,780	COLLIER, NAOMI	57,778
CARON, KYLE	891	CONSTABLE, LEAH	79,419
CASPER, JACQUELINE	59,339	CONWAY, VICKI	58,460
CASSANO, CHELSEA	65,810	COOK, DEANNA	77,714
CASSELL, DAWNE	85,313	COOK, LACEY	67,415
CASSWELL, CAROL	66,260	COOK, MARY	89,152
CASSWELL, FREDERICK	101,949	COOPER, BARBARA	59,901
CASTILLO-TAGPIS, ANGELITA	4,048	CORBETT, LEAH	54,896
CASTLE, LORRIE	50,796	CORBIN, HEATHER	87,979
CASWELL, RYAN	63,431	CORBIN, PATRICK	108,074
CENTIMO, CLORINDA	79,419	CORSON, MARY	57,435
CHABOT-GREENWOOD, JOANNE	81,112	COUNIOS, EVANGELIA	83,584
CHADWICK, DIANE	84,679	COUPAL, SHIRLEY	92,342
CHALIFOUR, ANDREA	85,393	COUSE, KELLY	82,012
CHAMMARTIN, MICHEL	83,149	COWIE, MARGARET	89,005
CHAMP, EMMA	54,330	COX-THIBAUT, LAURA	79,419
CHAN, CHRISTINE	88,347	CRADDOCK, AMANDA	57,994
CHASE, JACQUELINE	90,064	CRAIK, LINDA	79,282
CHEREPUSCHAK, ROBERT	79,827	CRAWFORD, TRINA	81,340
CHERKAS, BONNIE	81,734	CREASE-MACLEAN, ERICA	65,004
CHERKAS, RONALD	82,852	CRICHLOW, SHIANNE	81,337
CHESTERS, SUSAN	71,084	CRITTENDEN, LORRI	98,928
CHILD, NEIL	88,347	CROSS, JAMIE	74,476
CHISHOLM, ANGELA	74,311	CROSSAN-PARKER, BARBARA	63,441
CHOMEY, ELLEN	56,252	CROSSMAN, MANDY	71,235
CHRISTIE, RONALD	131,721	CRUSE, BRITTNEE	60,592
CHRISTIE BEACH, CAROL	82,813	CRUSE, RYAN	61,766
CHRISTOFFEL, ROBSON	93,459	CULLINS, TRACY	80,440
CHRISTOPHERSON, JOEL	78,516	CUSHWAY, RUSSELL	83,857
CHRISTOPHERSON, KELLEY	69,603	CUTTING, CAMBRI	72,084
CHURCH, JASON	55,502	CUTTING, DONNA	57,108
CLAKE, KENNETH	105,523	CUTTING, PAUL	67,004
CLARK, DALE	91,485	CYR, KEN	67,747
CLARK, JANEEN	79,419	CYR, VANEA	85,890
CLARKE, LOIS	85,993	DACEY, MICHAEL	62,871
CLARKE, RUSSELL	107,623	DAELICK, LORI	99,713
CLARKE, STANLEY	67,204	DAHL, DOUGLAS	83,784
CLASSEN, LORI	65,746	DAHLGREN, WAYNE	71,176
CLAUSON, KELSEY	62,078	DALE, DONA	90,913
CLAYARDS, HEIDI	75,436	DANIELS, MELISSA	60,937
CLEAVELEY, GLEN	51,476	DARKE, JOANNE	79,706

DASCHUK, ANGELA	64,132	DOWLER, SHERRI	91,316
DAVIDSON, LISA	64,412	DRACKETT, SHAUNA	73,205
DAVIES, JENNIE	79,218	DROVER, ANNE	85,004
DAVIES, KATHERINE	83,165	DROZDA DAUNHEIMER, JOCELYN	84,030
DAVIS, SHANNON	88,118	DRYBURGH, TARA	84,060
DAWSON, JOANNE	79,132	DUBE, SERGE	79,286
DE LA CRUZ, GEORGE	52,672	DUFFIELD, BLAINE	75,276
DEAN, VIVIAN	86,120	DUFOUR, JACQUES	92,269
DEIS, KELLY	76,548	DUKE, MITCHELL	64,622
DELANEY, PATRICIA	85,760	DUKE, TAMMY	93,780
DELONG, GREG	70,208	DUMBA, JEFF	79,706
DELORME, RUTH	80,317	DUMELIE, DANIELLE	63,269
DELPARTE, C	83,010	DUMONT, KELLY	83,584
DELSNIDER, DANIELLE	56,653	DUMONT, KYLE	63,765
DELSNYDER, JANICE	88,204	DUNCAN, LILLY	54,424
DEMARS, JOAN	94,272	DUNHAM, KELLY	79,784
DEMYEN, GALE	52,822	DURAN, ALEXANDRA	80,491
DENNIS, CONNIE	80,803	DUSYK, CEANE	71,085
DENNIS, JANETTE	96,669	DYCK, MARILYN	81,589
DERENISKY, SANDRA	82,177	DYCK, MICHAEL	79,706
DERINGER, DONARAE	72,094	EARIS, SONIA	79,770
DERKATCH, MINDY	87,940	EASTWOOD, MARY	84,470
DERKSON, KELVIN	82,749	EBERL, M. SANDRA	79,706
DERMODY, KAREN	79,706	ECHTNER, LORETTA	53,594
DEROSIER, WILLIAM	117,233	EDEY, GWENDOLYN	79,706
DERR, BETTY	64,824	EDMONDS, MURRAY	58,383
DESJARLAIS, DANIELLE	76,599	EDOO, ANNA	77,142
DESJARLAIS, JASON	82,512	EDWARDS, BREE	58,021
DESJARLAIS, JENNIFER	82,518	EDWARDS, TAYLOR	59,631
DESROSIERS, SHEENA	67,158	EDWARDS, TODD	152,975
DESROSIERS, SHELLEY	85,911	EGETO, MEGAN	62,938
DEWITT, LAUNEL	66,109	EHRMANTRAUT, R. MARK	83,584
DICKSON, NIAMH	70,490	EISWIRTH, JUSTIN	53,889
DIETZ, MARILYN	79,995	ELBERG, TANYA	87,387
DIEWOLD, NICHOLE	61,712	ELDER, LANCE	84,006
DIGBY, GAIL	79,727	ELL, KARLA	58,700
DIMEN, BRADLEY	80,194	ELLIOTT, MARJORIE	84,039
DLOUHY-STEVENSON, SHERRI	53,078	ELLIS, LAURIE	80,850
DONKERSGOED, HENRIETTA	69,383	ELLIS, TRACEY	50,684
DONOHUE, CORRIE	88,505	EMBURY, MARILYN	87,983
DONOVAN, ANNA-MARIE	87,016	EMPEY, GAIL	83,584
DONOVAN, CHRISTINA	74,780	ENDSIN, STEFAN	59,518
DORÉ, CLAIRE	83,180	ENGEL, KIM	96,700
DORLAND, JEAN	79,132	ENGELE, GREGG	56,299
DOUGLAS, THOMAS	53,655	ENGEN, CHRISTOPHER	81,786
DOWELL, NICOLE	64,952	ENION, ASHLEY	59,221
DOWELL-HANTELMAHNN, LORI	97,636		

ENION, CHARLENE	81,311	FOOTE, ALISON	65,695
ENION, GREGORY	171,637	FORD, HENRY	80,486
ERFLE, RUEBI	66,054	FOREMAN, ANDREW	57,154
ERHARDT, LESLIE	62,688	FOREMAN, DALLAS	59,660
EVANS, EDNA	83,727	FORNWALD, DENNIE	71,684
EVANS, KELLI	78,403	FORRE-OTTAVIANO, TERRILL	80,623
EVANS, TRACY	51,818	FORREST, SALEMA	70,107
EVENSON, KATHLEEN	70,201	FORSYTH, KYLEE	61,913
EWERT-MOLESKY, LARA	70,002	FORTIER-FRECON, NAOMI	70,084
EXNER, DANETTE	93,902	FOSTER, KENT	79,706
EXNER, KELTIE	65,943	FOSTER, SANDRA	56,744
EXNER, KRISTIN	82,002	FOSTER, SHERRON	56,094
FARGO, TIM	56,025	FOSTER, TANYA	72,143
FARLEY, STEPHANIE	68,509	FOSTER, THOMAS	88,187
FARNDEN, SHELLEY	88,092	FOURHORNS, YVONNE	79,706
FAVEL, SANDRA	81,112	FOURNIER, ROSANNE	102,446
FAYANT, LYNETTE	81,564	FOWLER, LESLIE	80,252
FAYANT, SHANNON	106,246	FOX, SAGE	75,337
FAZAKAS, MARILYN	56,001	FRANKLIN, SUZANNE	74,790
FAZAKAS, NICOLE	71,494	FREDERICKSON, TERRI	57,236
FEDORUS, SHANNON	92,375	FREDERIKSEN, BRENDA	72,411
FEHR, MATTHEW	64,340	FREI, LISA	105,966
FEHR-ROSE, RAELEEN	59,398	FRIES, BRIAN	67,747
FEKULA, GLEN	87,607	FRIESEN, CATHLINE	81,022
FELSTROM, NANCY	89,619	FRIESEN, DAWNA	82,326
FERNANDEZ, RAMON	54,248	FRIESEN, ELEANOR	91,113
FERWERDA, MICHELLE	56,379	FRIESEN, JAMES	94,775
FIELD, MIRANDA	62,283	FRIESEN, JAMIE	59,980
FIELDGATE, NANCY	81,301	FRIESEN, JAMIE	65,742
FIFI, MARTIN	54,580	FRIESEN, JENNIFER	67,331
FINDLAY, HEATHER	80,349	FRIESEN, LAURA	62,336
FINDLAY, NORA	110,668	FRIGON, JAMES	64,209
FINLAYSON, AMANDA	79,706	FRIGON, LORI	73,496
FIORANTE, LISA	79,706	FRIZZELL, KELLY	79,706
FIORANTE, PAULA	81,522	FROH, LINDA	50,081
FIRNESZ, DIANNA	102,020	FROH, TARA	60,139
FLADAGER, JAY	104,577	FRY, RENATTA	72,382
FLADAGER, KIRA	98,208	FULCHER, JESSICA	53,399
FLAMAN, TAMMY	55,564	FUNK, SHANNON	80,824
FLAMAN-DRUMM, LORI	81,036	FUNKE, HENRY	67,370
FLATEN-ORR, BARBARA	88,060	GABOURY, JEREMY	71,470
FLENGERIS, MARIA	79,121	GABRIEL, BRENDA	81,257
FLETCHER, AMBER	81,266	GAIR, BRENDA	79,706
FLETT, RENA	83,165	GALBRAITH, KRISTY	67,904
FLOOD, RYAN	84,345	GALLOWAY, SHELLY	78,771
FLYNN, LARSON	56,024	GARDINER, JENNIFER	85,876
FOGARTY, LADD	89,611	GARDINER, SCOTT	73,346

GAREAU, ELIZABETH	56,702	GULLICKSON, BLAIR	110,948
GARRATT, LINDA-LEA	86,603	GUNNLAUGSON, KAREN	67,323
GARRATT, TARA	93,689	GUSTILO, JO-ANN	50,951
GATES, KRISTA	73,150	GWILLIAM, PATRICIA	61,126
GATIN, BRIAN	84,882	HAACKE, BRIAN	83,584
GATZKE, LAURIE	131,721	HACK, BRENNAN	81,977
GAUTHIER, SHAWN	52,967	HACKEL, JORDAN	51,213
GELLNER, LYNDA	96,102	HADDAD, AUDREY	78,727
GELOWITZ, DARCY	83,692	HADICAN, STEVEN	83,590
GERES, BRENDA	92,063	HAIG, DEANNA	70,146
GERLACH, MELISSA	68,504	HAIN, LAKEN	55,106
GERMAIN, NORMAN	52,623	HALBERT, GARY	131,721
GERMIN, TRISTA	60,910	HALBERT, JENNIFER	50,100
GERSPACHER, JOCELYN	79,456	HALBERT, ROBIN	80,824
GETZ, SUSAN	84,439	HALL, ELDON	82,700
GIAMBATTISTA, KRISTI	82,999	HALL, JENNIFER	23,532
GIBLETT, JENAYA	53,319	HALL, JODY	80,962
GIBSON, CAROL	85,721	HALL, RYAN	84,187
GIBSON, CHRISTOPHER	5,744	HAMEL-SROCHENSKI, CAREY	50,810
GILROY, MARJORIE-ANNE	83,754	HAMMETT, REBECCA	80,411
GILROY, RULENE	65,761	HAMMETT, RODNEY	68,056
GIRODAT, DALE	105,929	HANIAK, SAMANTHA	52,038
GIROUX, STEFANIE	61,273	HANLINE, DANIEL	65,199
GLASSER, JENELLE	57,029	HANNILA, LIISA	59,518
GLASSPELL, GEOFFREY	82,755	HANOVER, CAMERON	50,401
GLEIM, GARNETT	64,497	HANSLIP, DONNA	85,303
GLOVER, JUSTINE	58,038	HANSLIP, WAYNE	56,633
GOBEIL, CHELSI	68,634	HANTKE CAMPBELL, JENNA LEE	50,154
GOBY, BENJAMIN	69,098	HAQUE, SABREENA	57,556
GOERTZEN, JANEY	55,703	HARDEN, CHRISTINA	59,498
GORRIE, DAVID	98,928	HARDING, GREGORY	100,813
GORRIE, MARION	85,615	HAREL, MARIE-FRANCE	79,436
GOSKI, NANETTE	72,502	HARPER-HARRIS, LYNN	98,461
GOTTSELIG, SUSAN	80,501	HARRIS, KAREY	75,703
GRAF, DAYNA	68,648	HARRIS, KATHRYN	109,466
GRASDAL, PETER	98,369	HARRIS, STUART	94,995
GRAY, JENNIFER	66,717	HARRISON, JUSTIN	81,121
GRAY, MICHELLE	81,724	HARRISON, TANIA	81,457
GRAYSTON, JASON	79,706	HARRISON, TODD	74,951
GREEN, JAYME-LEE	58,576	HART, CAROL	87,317
GREENE, CHRISTINE	52,234	HARTNESS, LORETTA	56,944
GREENSLADE, JEFFREY	88,381	HASSLER, BRIAN	53,518
GRODECKI, KATHRYN	75,521	HASTINGS, BEVERLY	87,814
GRODECKI, MICHELLE	57,145	HAUGHN, DEBORAH	82,233
GUDEREIT, SHARON	78,727	HAUS, RHONDA	95,791
GULKA-TIECHKO, DIANNE	107,196	HAWKES, KAREN	82,245
GULLACHER, PAUL	68,059	HAYDEN, ANGELIC	55,523

HAYDUK, HILARY	60,362	HOMINUKE, JAMES	54,611
HAYES, ELLEN	84,415	HONE BEST, JENNIFER	51,701
HAYKO, KIMBERLEY	64,968	HORST, JEAN	79,727
HAYNES, ROSA	56,154	HORTON, GLENN	67,747
HECKER, LINDA	68,798	HORVATH, HOLLY	54,991
HEGION, JESSICA	52,137	HOSIE, BONNIE	82,318
HEIDEL, GORDON	97,407	HOTCHKISS, DAVID	51,333
HEINEMANN, KEVIN	96,202	HOUK, TRACY	95,491
HENDREN, KATHERINE	82,960	HOULDEN, BARRY	83,761
HENDRY, KEVIN	48,344	HOVE, CARMEN	67,746
HENDRY-VERMEULEN, ADRIANNE	73,978	HOWARD, APRIL	63,668
HENRY, JILL	52,094	HOWARD, BRADLEY	101,837
HENSON, MARGOT	83,463	HOWARD, KAREN	80,272
HERBACK, JEFFREY	68,647	HOWAT, KARLA	96,318
HERBACK, JOCELYN	64,328	HOWELL, MAUREEN	82,511
HERCZAKOWSKI, PETER	87,298	HOWIE, LORI	81,495
HERMAN, DEAN	83,298	HOWLETT, JANELLE	59,428
HERON, DUSTIN	68,666	HOWSE, JASON	81,043
HERRIDGE, LOIS	103,023	HOWSE, LYNN	84,895
HESSELINK, PAULA	156,775	HOWSE-MEISTER, DALE	53,797
HEUCK, GEORG	79,706	HUBBARD, MARNIE	85,133
HIBBERT, TERI-LIN	70,170	HUBENIG, JEFF	107,190
HICKLING, JOANNE	92,819	HUBER, BONNIE	87,932
HICKS, BRYAN	79,706	HUBER, JENNIFER	63,967
HIEBERT, JANICE	61,644	HUBER, JENNIFER	79,070
HILL, DONALD	55,857	HUEL, CHAD	78,492
HILLBOM, CAROLYN	69,389	HUGHES, JOSHUA	61,120
HINCKS, JO-ANN	62,074	HUNCHUK, CATHERINE	90,892
HINKS, CHARLENE	89,491	HUNTER, CATRINA	61,364
HINZ, GERHARDT	80,744	HURFORD, KENT	50,812
HINZ, MARLENE	79,200	HURLBERT, NINA	82,648
HOCK, CYNTHIA	115,543	HURRELL, RITA	59,354
HODGINS, RYAN	75,870	HUSBAND, MARK	80,988
HODGSON, JACINTHE	84,219	HUSLI, JACQUELINE	69,450
HOFFMAN, ANGELA	56,204	HUTTON, ANGELA	73,287
HOFFMAN, GLEN	52,205	HUTTON, SHANNON	82,012
HOFFMAN, GRAHAM	79,706	IBBOTT NEISZNER, HILLARY	98,517
HOGNESTAD, NANCY	87,325	INSLEY, TREVOR	67,747
HOLINATY, CARISSA	61,313	IRVINE, CAROL	92,579
HOLLINGER, SHARMAYN	76,050	IRVINE, JESSICA	60,263
HOLLINGER, TAYLOR	69,135	IRVINE, TIMOTHY	70,705
HOLLOWAY, CELINE	83,584	ISTACE, DANIELLE	52,207
HOLMES, SUSAN	85,325	JACKSON, KAREN	96,006
HOLOTA, CARMEN	92,739	JACKSON, NICOLE	59,385
HOLSTEIN, LEANNE	79,743	JACOBSON, TARA	60,099
HOLYWELL, SHELLEY	81,523	JAINDL, EDWARD	50,783
		JAMIESON, KENZIE	76,554

JAN, KRISTOPHER	63,094	KINDRACHUK, JACOB	99,031
JANSSEN, JASON	61,944	KINDRED, SHELLEY	79,706
JARRETT, PHYLLIS	80,593	KING, NANCY	85,404
JASPER, ELISE	60,574	KING, RICHARD	73,662
JEANNOT, ARMAND	81,946	KING, THERESA	92,989
JEFFREY, CLINTON	69,256	KIVELA, DEBORAH	87,791
JENSEN, COLIN	95,829	KJELDTSEN, BARBARA	83,584
JEWORSKI, VANESSA	63,585	KJELDTSEN, DAVIN	86,418
JO, JAMES	87,974	KLASSEN, TRACEY	68,405
JOHNS, BRITTANY	57,844	KLEEMOLA, TERRY	87,043
JOHNS, CHRISTINA	84,588	KLEIN, JOELLA	77,609
JOHNS, DYLAN	67,429	KLEISINGER, DONNA	79,833
JOHNS, IRIS	81,596	KLEISINGER, EVELYN	80,421
JOHNSON, ALYSSA	57,120	KLETKE, KAREN	83,350
JOHNSON, CATHY	56,562	KLOTZEL, PHILIP	83,584
JOHNSON, DONALD	60,479	KLUMPP, KIMBERLEY	84,770
JOHNSON, HOLLY	55,893	KNOBLAUCH-SCHOEPP, SHERRY	102,654
JOHNSON, JASMINE	52,479	KNOLL, AIMEE	58,399
JOHNSON, PARRY	82,859	KNOLL, MICHAEL	81,869
JOHNSON, SCOTT	67,580	KOBER, KARLA	63,374
JOHNSON BECHARD, MYVANWY	86,026	KODAS, MARY	90,019
JOHNSTONE, KATHRYN	63,668	KOPEC, SYNDEE	87,345
JONES, AVRIL	88,347	KOROL, BRENDA	82,088
JONES, CORY	67,702	KOROLUK, ROBYN	67,215
JONES, LISA	60,722	KORPAN, GREGORY	57,363
JONES, TERRY	63,923	KOSHMAN, HEIDI	84,101
JONES, TYLER	70,609	KOT, JANIS	86,290
JONES-LEIBEL, KIMBERLY	68,711	KOTYLAK, LAURA	75,310
JORDENS, SHARON	84,277	KOTYLAK, MARYANNE	102,516
JOSEPHSON, HEATHER	79,187	KOWALYSHYN, LISA	71,660
JOSEPHSON, RYAN	88,224	KOZACK, TODD	82,936
JOST, SANDRA	81,833	KRAMER, CARLA	65,339
JUDGE, LAURIE	81,143	KRAMER, THERESA	59,758
KACHUIK, SHIRLEY	46,180	KRETSCHMER, MARDI-JANE	86,735
KAMBOZ, INDERJIT	74,732	KROGSGAARD, TORI	56,914
KARDYNAL, RYAN	70,251	KRUEGER, LOUISE	89,457
KASPER, RENA	58,595	KRUEGER, MICHELLE	85,225
KASPRICK, JASON	109,253	KRUG, KARI	53,282
KEARLEY, GINELLE	57,812	KUKURA, LORI	110,867
KEEFE, SARAH	83,584	KULLMAN, ELAINE	72,549
KEEWATIN, DARCY	73,476	KUNTZ, LINDA	81,609
KERBRAT, GUY	82,842	KUNTZ, NANCY	79,800
KERR, INGRID	62,465	KUNTZ-ZECH, SHAELA	74,652
KERR, JANET	88,501	KUPPENBENDER, LINDSAY	57,569
KERSTER, LAURIE	84,101	KUSTER-VANCISE, PAMELA	69,370
KEYES, CHRISTOPHER	111,474	KUZ, LAURA-LEE	83,528
KIMBLEY, ALISON	53,776	KYDD, SARAH	60,216

KYLE, KAREN	66,770	LEUNG, LYDIA	57,146
LABAR-AHMED, LAUREL	89,823	LEUNG, ROXANNE	65,973
LABUIK, TARA	60,647	LEUPOLD, JUANITA	86,129
LAFONTAINE, LANA	83,756	LEURER, KIMBERLY	52,450
LAGIMODIERE, ROSEMARY	53,562	LEUSINK, KARIN	25,062
LAMB, MICHAEL	80,207	LEVERS, TRENT	87,043
LANE, JENNIFER	71,861	LEVESQUE, MARIO	85,557
LANG, MARITA	57,064	LEWKO, KELLI	55,628
LANG, RHONDEAN	75,336	LEWRY, CALANDRA	73,206
LANZ, SHERON	56,907	LINDSTROM, DONNA	76,350
LAPCHUK, SASHA	81,497	LIPINSKI, BRUCE	156,775
LAPCHUK, WANDA	83,887	LITTLE, MELANIE	93,506
LAPLANTE, TERESA	83,494	LITTLEMORE, DONNA	74,287
LARSEN, RHETT	74,630	LITZENBERGER, BLAIR	99,564
LAURANS, CHRISTENE	54,265	LLOYD, DARREN	88,347
LAW, JANELLE	2,441	LOCK, MELISSA	78,078
LAWRENCE, DARCY	79,997	LOCKERT, JASON	62,445
LAWRENCE, KIM	89,127	LOCKHART, SHEILA	79,669
LAWSON, AMY	63,897	LOEPPKY, CHERYL	75,969
LAX, SHELLEY	79,419	LOGAN, CHANDRA	62,056
LAYCOCK, KATHLEEN	56,377	LONGMAN, SARAH	62,825
LAZAROU, THEODOROS	101,348	LOOSEMORE, STEPHEN	50,137
LAZAROU, WENDY	72,394	LORENZ, MARCEL	86,157
LEACH, JENNIFER	66,057	LOVAS-GOFORTH, DENISE	74,979
LEAL, VICTOR	51,176	LOWEY-CHIMILAR, TANNIS	94,725
LEASK, HEATHER	60,480	LUBA, JANICE	91,176
LEBLANC, BERNADETTE	105,995	LUBENKO, LUBA	84,450
LEBLANC, SHARON	82,116	LUDWIG, RENEE	76,095
LECH, KAMILLE	97,575	LUEKE, TOVE	53,861
LEE, ALISA	69,608	LUKOMSKI, JOHN	114,065
LEE, RORI	93,689	LYNCH, COLLEEN	86,566
LEHRER, JAMES	86,986	MACAULAY, SUSAN	88,347
LEIB, SHANNON	80,869	MACAULAY, W. BARRY	94,137
LEIBEL, LORENA	91,596	MACDONALD, PENNY	3,631
LEIER, MICHAEL	79,861	MACDONALD, TRACY	83,297
LEITNER, JOANNE	93,259	MACERA, FRANK	87,692
LEITNER, PERRY	87,979	MACHIN, KEVIN	83,584
LEKIVETZ, JENNIFER	64,258	MACHMER, LAURIE	58,198
LELLIOTT, CARRI	58,382	MACHNAIK, LISA	73,349
LEMIEUX, DARYL-LYNNE	79,710	MACKAY, DONNA	87,659
LEMMONS, JASON	67,747	MACLEOD-KLEIN, STACEY	35,515
LENICZEK, KAREN	79,689	MACPHAIL, THERESA	55,992
LENIHAN, KELSIE	60,314	MACPHERSON, BETSY	79,706
LENTON-YOUNG, MARTA	98,354	MACPHERSON, KATHERINE	85,125
LEPAGE, ROGER	79,419	MACRAE, JULIE	201,698
LERMINIAUX, LUC	146,983	MADHUR, DAYA	61,575
LESLIE, DENISE	84,840		

MAFFENBEIER, DARRELL	82,195	MCDIVITT, KRISTA	57,583
MAH, MELISSA	79,560	MCDONALD, ALLYSON	87,362
MAHONEY, ADRIENNE	61,084	MCDONALD, BRITTANY	56,926
MAHONEY, DELEE	77,318	MCDONALD, JOAN	85,265
MAIER, ARNOLD	79,706	MCDOUGALL, WENDY	81,112
MAIER, MARIAN	88,347	MCDOWELL, DIANA	83,382
MAIERHOFFER, JOSEPH	95,829	MCFADDEN, TIMOTHY	87,808
MAILHOT, SUSAN	82,825	MCFARLEN, JORDAN	56,960
MAKSYMIW, MONICA	62,030	MCGEOUGH, LAURIE	82,490
MALCOLM, JOHN	90,179	MCGILLICKY, SIDNEY	55,373
MALCOLM, SCOTT	53,083	MCGILLIVRAY, CATHY	93,101
MALEY, DANIELLE	55,443	MCGOWAN, SHARLENE	95,278
MALLET, MICHAEL	88,060	MCGURRAN, JOSEPH	59,256
MALLORY, ANGELA	63,892	MCINTOSH, LAURA	83,862
MANN, LISA	59,382	MCIVER, KAREN	52,991
MANUEL SOUTH, SHELLY	85,331	MCKAY, BARRY	85,409
MANZ, JIM	80,408	MCKAY, JUSTIN	61,773
MARCHANTALER, JASON	87,979	MCKAY, KERRI	81,774
MARCHANTALER, SHAUNE	83,584	MCKEE, IVY	83,012
MARCOTTE, PAUL	83,297	MCKENZIE, BRENDA	79,706
MARIO, TERRY	90,566	MCKENZIE, CHRISTINA	54,216
MARKESTEYN, MICHAEL	85,603	MCKENZIE, JANINE	53,804
MARKEWICH, KELLY	52,288	MCKENZIE, KOLA	73,704
MARKWART, KIMBERLEY	93,165	MCKENZIE, SANDRA	50,437
MARSHALL, CHAD	82,893	MCKENZIE-COX, MAXINE	88,441
MARSHALL, ERIC	67,018	MCKEOWN, DARCY	97,523
MARTIN, DEBRA	90,581	MCKILLOP, IAN	104,347
MARTINSON, SHERMAN	80,465	MCKILLOP, MICHELLE	80,486
MASTALIER, ARLENE	69,256	MCKILLOP, SCOTT	88,759
MASTEL, TRACY	87,182	MCKIM, CONNIE	80,111
MATHESON, KRISTY	77,114	MCKINNA, ALISSA	70,696
MATIC, RACHELLE	72,786	MCLAREN, CRYSTAL	73,929
MATICHUK, HEATHER	61,533	MCLAREN, IAN	86,059
MAURER, ASHLEY	56,340	MCLAREN, SCOTT	84,492
MAXIE-POITRAS, TANJA	65,766	MCLEOD, DARLA	55,587
MAXWELL, JEFFREY	84,631	MCMAHON, JUDITH	80,739
MAZE, PATRICK	97,523	MCMARTIN, JODI	81,941
MAZURAK, HEATHER	88,077	MCMILLAN, HARMONY	75,086
MCCARTNEY, JENNIFER	53,300	MCMILLEN, KRISTA	81,024
MCCASKELL, AUTUMN	33,096	MCMILLEN, SHAYNE	89,049
MCCHESENEY, ELANN	56,213	MCMURDO, KIMBERLEE	81,746
MCCLELLAND, LYANE	82,688	MCMURTRY, BONNIE	84,425
MCCOLL, DONNA	109,564	MCNABB, NATALIE	80,684
MCCORMICK, JOLENE	81,726	MCNAIR, TRICIA	83,584
MCCRORIE, ANN	60,187	MCPHERSON, DALLAS	51,570

MCPHERSON, KRYSTAL	106,509	MOORE, PATRICK	68,907
MCREDMOND, BAHIIYIH	59,319	MOORE, SUSAN	80,607
MCRORIE, CATHARINE	79,795	MORAN, ROBERT	67,747
MCWILLIAMS, ALLEN	69,608	MORIN, ROBERTA	81,066
MEAD, WENDY	46,456	MOROZ, AMY	78,729
MEDL, DEREK	68,316	MORRIS, KIM	53,989
MEHLSSEN, SUSAN	80,801	MORRISON, SARAH	59,157
MEJIA, LEANNE	83,584	MORROW, NICOLE	62,893
MELNECHENKO, BRANDAN	77,089	MOSCOSO, ENRIQUE	62,586
MELNECHENKO, LORRI	83,584	MOSER, JESSICA	62,045
MEREDITH, KENNETH	110,303	MOSKAL, LYNDSAY	63,863
MEREDITH, SHARON	83,584	MOSKOWY, WENDY	84,769
MERKLEY, RAELYNNE	72,874	MOSS, MOLLY	91,582
MEYER, KELLEY	97,329	MOTLIK, SCOTT	62,224
MEYERS, LANA	80,041	MUCHA, SANDRA	88,340
MIESKE, CHRISTOPHER	65,195	MUCHOWSKI, TRACY	62,202
MIEZIANKO, DEAN	110,768	MUELLER, IRMGARD	74,759
MILANI, KEVIN	79,706	MULHOLLAND, IAN	63,151
MILIOKAS, KAREN	79,969	MUNRO, JASON	83,795
MILLAR, ANNE	81,294	MUNSON, KRISTA	100,159
MILLAR, LEE	85,302	MURRAY, ASHLEY	58,057
MILLAR, LINDSAY	59,455	MURRAY, CONNIE	86,848
MILLAR, TYRONE	78,983	MUSLEH, JUDY	81,689
MILLER, BLAINE	54,141	MYMRYK, WENDY	52,470
MILLER, CHERA	84,409	NADARAJAH, NOLAN	52,767
MILLER, CORINNE	123,602	NADOROZNICK, SAMIRA	72,708
MILLER, LAURIE	51,087	NAGEL, KARI	69,539
MILLER, PAULA	79,419	NAGEL, WILLIAM	97,673
MILLER, SHERYL	85,034	NATRASANY, CARLA	105,649
MILLER, TODD	79,706	NAULT, TAMMY	80,742
MILLER, VICTORIA	92,022	NEETZ, CLAUDINE	91,771
MILLIGAN, LORI	65,128	NEITHERCUT, LORNE	88,675
MISKIMAN, BEVERLY-ANNE	85,316	NELSON, ALANA	69,009
MISSAL, SHERI	60,925	NELSON, DAVID	57,382
MITCHELL, FRANCES	50,252	NELSON-GOETZ, DIXIE	121,180
MITCHELL, IAN	90,736	NENSON, BRIAN	64,354
MITCHELL, LINDA	98,792	NENSON-CATLEY, LISA	105,911
MOATS, ERIN	76,921	NEULS, SETH	102,290
MOELLER, CAROL	81,580	NEWMAN, ALISON	82,012
MOFFATT, JESSICA	86,442	NEWMAN, ROBERT	84,771
MOLLER, DWIGHT	56,247	NICHOLSON, CARA	80,760
MONTAGUE, NICOLLE	65,443	NISTOR, STARLA	156,775
MONTGOMERY, CHRISTINE	100,576	NIXDORF, ANGELIKA	67,141
MONTGRAND, WINSTON	61,388	NIXON, DWILA	83,363
MOORE, CYNTHIA	82,163	NORBECK, ALLISON	76,823

NORDIN, PHIL	79,478	PATTERSON, JANINE	54,730
NORMAN, CURTIS	84,485	PATTERSON, TAMMY	62,409
NORMAN, JASON	104,909	PAYOT, CHANTELLE	82,180
NOTENBOOM, ROBERT	87,693	PEACE, RICHARD	83,081
NOVAK, MARK	52,139	PEARCE, BLAINE	80,733
NOYES, ELLEN	72,825	PEARCE, LOIS	69,810
O'BYRNE, BETTY	57,050	PECHEY, KAMA	80,838
OCHITWA, NYSA	52,102	PEDSCALNY, KAREN	85,331
O'DONNELL, CHANTELLE	70,807	PELLETIER, DEANNA	67,131
O'DONNELL, LORAINÉ	106,536	PELLETIER, FRANCOISE	87,877
O'HAGAN, RORY	92,742	PELLETIER, NATALIE	57,336
O'HALLORAN, JODI	81,619	PELLETIER, SANDRA	54,686
OLLINGER, EMILY	25,518	PELLETIER, THERESA	80,704
OLLIVER, BRENDA	82,060	PELLING, ANDREW	94,628
OLSON, MIA	50,092	PELTON, ALICE	89,913
OLSON, WENDY	70,140	PENNER, CYNTHIA	81,102
OLYNICK, STARLA	74,325	PENNETT, DANE	60,007
OLYNYK, DARCY	70,716	PENNINGTON, THERESA	80,121
ONIEU, CARLEEN	84,538	PEREPELUK, KIM	81,534
ORBAN, LUANA	50,116	PERILLAT, BRIGITTE	62,799
ORTHNER, CYNTHIA	83,584	PERRY, JEFFREY	80,662
OSTAPOVITCH, BRENDA	84,609	PETERS, BRITTANY	66,017
OSTAPOVITCH, LORETTA	83,584	PETERS, DARREN	83,051
OTTENBREIT-BORN, WYBIUS	88,813	PETERS, MICHELLE	59,220
OVERBY, SHANE	120,858	PETERS, SCOTT	83,584
PABUSTAN, JESUS	50,697	PETERSON, VANESSA	64,388
PACHOLKO, DANIELLE	67,441	PETROSKI, MARI	71,655
PANKEWICH, CORINNE	59,676	PFEIFER, JENNA	71,707
PANKO, KELSEY	89,534	PHILIPPON, LACEY	55,325
PANKO, MICHAEL	95,429	PHILLIPS, ROBERT	98,704
PAOLI, LORETTA	71,640	PICARD, REBEKAH	56,881
PAPP, MICHELLE	79,326	PIERACCI, CARLA	83,154
PARASKEVOPOULOS, PATRICIA	63,422	PILATZKE, SEJAL	98,049
PARDOE, MAUREEN	88,373	POITRAS, SHARON	79,574
PARENTEAU, RICHARD	53,763	POKOYOWAY, TYLER	68,080
PARIDAEN, DONALD	72,624	POLL, STEPHEN	81,097
PARISIEN, KEVIN	80,885	POMINVILLE, LESLIE	80,713
PARISIEN, STEVEN	79,706	PON, TERRANCE	88,347
PARK, DANIELLE	67,825	POOLE, RANDALL	51,205
PARKER, CANDACE	66,768	PORRITT, JANN	90,762
PARKER, CHAD	52,487	PORTER, DENISE	85,828
PARR, ALLISON	60,971	POSEHN, DEBRA	94,402
PARR, JESSICA	60,423	POSEHN, MELISSA	64,195
PASKIW, DANNY	90,876	POWELL, ERIN	76,107
PATRON, JOANNE	83,147	POWELL, LISA	90,471

POWELL, SANDRA	91,648	RICE, THOMAS	83,010
PREECE, CAROL	72,771	RICHE, DALE	52,201
PRITCHARD, CAROL	81,149	RICHTER, TAMMY	86,717
PRITCHARD, GARY	80,862	RIDDELL, CARA	78,552
PROSOFSKY, PETER	57,253	RIDGWAY, COLLEEN	82,310
PROUD, KAREN	79,706	RIFFEL, CHRISTOPHER	80,772
PROULX, CRYSTAL	61,245	RILLING, KAREN	74,479
PROULX, GILBERT	65,802	RILLING, MICHAEL	80,947
PURDY, RUSSELL	57,194	RILLING, RODNEY	113,118
PURTILL, EDWARD	84,324	RILLING, SHARON	79,706
PUTZ, NICOLE	50,674	RINK, REBECCA	54,711
PYLE, BRADFORD	71,393	RIPPLINGER, AMY	71,887
QUICK, MAUREEN	80,662	RISSLING, MICHAEL	77,200
QUICKFALL, MARY	88,368	ROBERTSON, DANIELLE	60,479
QUINNEY, SHAUN	71,750	ROBERTSON, DOUGLAS	52,781
RACETTE, CALVIN	104,565	ROBERTSON, JANE	85,367
RACETTE, DEREK	79,985	ROBINSON, RYAN	81,332
RACETTE, SCOTT	50,823	ROE, SARAH	57,802
RACETTE, TRICIA	84,658	ROGERS, STEPHEN	51,001
RACZYNSKI, CAROLE	97,516	ROGNE, NICOLE	58,579
RAEDEKE, RONALD	83,235	ROLAND SEMENCHUCK, MICHELE	98,175
RAMAGE, SOPHIE	67,858	ROSENGREN-HULTGREN, KERRILYN	75,385
RANDALL, SARA	88,347	ROSS, ROBIN	96,419
RANSOM, BRIAN	87,979	ROSS, SHAWN	61,062
RAUSCH, JESSICA	60,798	ROTH, ROBERTA	61,005
RAYNER, DALE	87,177	ROY, JACQUELINE	68,683
READY, DONALD	92,742	RUECKER, MONA	97,582
READY, JILL	81,685	RUF, M	83,117
READY, MARIAN	102,649	RUGG, ROCHELLE	82,042
REAVLEY, SHARON	94,951	RUGGIERI, KARLA	58,665
REDEKOPP-MCKEOWN, JUANITA	131,721	RUSCONI, CLIFFORD	91,830
REED, CHRISTOPHER	68,669	RYHORCHUK, TYSON	58,113
REED, D.	150,245	SADOWSKY, KIM	82,557
REICHEL, TARA	68,911	SAIGEON, LORI	86,852
REISS, MARIE	79,886	SAKATCH, JACQUELINE	83,738
REMPEL FURRY, TRACY	78,450	SANCHUCK, SHANNON	79,971
RENNIE, BRIAN	65,047	SANDBERG, THOMAS	91,221
RENWICK, COREY	81,734	SANDERS, LINDSAY	56,234
RENWICK, GILLIANE	60,437	SAUL, WANDA	98,108
RENWICK, JONATHON	58,858	SAVILLE, ELAINE	78,930
REOCH, KELLEY	82,187	SAWATZKY, WENDY	90,963
REVET, JEANNETTE	91,299	SAWCHYN, MACKENZIE	74,099
RHEAD, LAURA	70,832	SCARFE, JEANNE	92,742
RICE, BRYAN	59,352		
RICE, CINDY	80,480		

SCARFF, SARAH	73,490	SHUBA, SUZANNE	68,798
SCHACK, WILLIAM	83,584	SICH, TRINA	53,108
SCHAFFER, CHRISTIE	80,111	SIEMENS, JOLENE	60,874
SCHAPANSKY, NATALIE	73,201	SIGFUSSON, BECKY	69,260
SCHENHER, SANDRA	50,253	SILVIUS, MICHAEL	54,416
SCHERLE, ASHLEY	50,818	SIMON, STACY	56,494
SCHICK, COLIN	67,747	SIMPSON, ANDREW	63,503
SCHISSLER, BRIAN	52,013	SIMPSON, REBECCA	54,378
SCHMIDT, JOEY	79,706	SINCLAIR, BRADLEY	64,011
SCHMIDT, SHARON	84,292	SISON, ANELYN	53,426
SCHMIDT, VONNIE	64,944	SITTER, AMIE	84,040
SCHNEIDER, JONATHAN	68,773	SJOGREN-BRANCH, MARY ANN	88,157
SCHNELL, CELESTE	56,340	SKLAR, ADRIENNE	78,846
SCHROEDER, KIM	63,765	SKOCZYLAS, DEBORAH	56,380
SCHULER, MARYJANE	78,864	SKOGBERG, JOCELYN	56,745
SCHULTZ, AMY	70,324	SKOGBERG, LORI	87,887
SCHULZE, JENNIFER	62,250	SKOROBHACH, MANDY	65,467
SCHWANN, LISA	87,324	SKRYPNYK, KEELEY	70,994
SCHWARTZ, CARLENE	62,513	SLOWSKI, BENJAMIN	69,745
SCHWEITZER, MARIE	78,681	SLYWKA, BARBARA	82,343
SCHWINDT, SHANE	55,216	SMILLIE, PATRICIA	85,385
SCOTT, JODI	79,827	SMITH, CHALYN	65,573
SCOTT-SPEERS, DEBBIE	51,127	SMITH, GREGORY	108,453
SEBASTIAN, CHANTEL	63,800	SMITH, JANEEN	70,287
SEBASTIAN, DANIELLE	69,620	SMITH, JODIE	89,214
SEBASTIAN, GLENN	51,956	SMITH, LAURIE	80,417
SEIFERLING, KAREN	55,210	SMITH, RYAN	85,717
SEIFERT, CANDICE	75,256	SMITH, STEPHANIE	76,170
SEIFERT, CURTIS	102,554	SMITH, TAMARA	64,335
SEITZ, JAN	75,082	SMITH, TARA	60,600
SELIMOS, SOULA	82,010	SMITH-AITHCHESON, FIONA	87,205
SENTES, JOLENE	80,286	SOJONKY, ARLENE	84,683
SENTES, SHELLEY	80,204	SOLHEIM, SHARON	85,382
SERBY, STACEY	65,523	SOMERS, LAWRENCE	105,381
SEWELL, JENNIFER	84,524	SOMERS, TRACEY	80,338
SEYMOUR, DAINA	69,022	SOMMERFELD, JODIE	72,088
SHAKESPEARE, SANDRA	83,451	SORRELL, TONI	54,215
SHANNON, DANIELLE	56,950	SOTROPA, BRENDA	80,051
SHAW, ERIN	100,826	SOUTAR, SANDRA	80,680
SHAW, PAMELA	52,015	SPASOFF, TAMARA	89,349
SHAW, WENDY	86,150	SPEERS, CARI	79,623
SHERAR, MITCHEL	63,684	SPOCK, PAMELA	89,347
SHIPLACK, MARIN	58,775	STANGEL, SHAWNA	91,942
SHIRE, MATTHEW	67,747	STASESON, VICTORIA	68,168
SHORDEE, CHRISTINA	81,453	STAUDT, DONNA	54,130

STAWARZ, DEANNE	75,594	SWITZER, ANGELA	83,042
STECIUK, RICKY	112,587	SWYSTUN, VALERIE	80,350
STEELE, COLLEEN	91,624	SYKES JONASSON, LISA	81,878
STENNES, LINDSAY	61,252	SYROTA, ARLENE	80,641
STEPHAN, RENEE	131,721	TAIT, BEVERLEY	86,492
STEPHENSON, JANET	68,942	TAMAYO, EDWIN	57,500
STEPHENSON, JOCELYN	93,702	TAMELING, KRISTA	80,809
STEPHENSON, KRISTINE	59,157	TARR, ASHLEY	58,586
STERLING, RONALD	58,690	TAYLOR, ANDREA	80,222
STETNER, LINDSAY	62,206	TAYLOR, ELAINE	80,518
STEVELY, RENNAE	78,951	TAYLOR, GREGORY	95,630
STEVENS, BRENDAN	91,902	TAYLOR, JANINE	86,661
STEVENSON, BRENDA	60,128	TAYLOR, KEVIN	62,882
STEVENSON, BRIAN	69,964	TAYLOR, MAUREEN	87,681
STEVENSON, RHONDA	61,142	TAYLOR, MICHAEL	88,379
STEVENSON, VICTOR	91,812	TAYLOR, SAMANTHA	80,616
STEWART, DARRYL	79,706	TAYLOR-NEALE, DIANE	83,711
STHAMANN, DOUGLAS	81,806	TAYPOTAT, JACQUELINE	81,808
STINSON, CRAIG	59,359	TECLEMARIAM, OGBAY	7,120
STIRLING, HEATHER	88,039	TEECE-NIEBLAS, DEBORAH	82,814
STOCKEN-POITRAS, RACHELLE	58,326	TEMPEL-LE DRESSAY, DEBORAH	91,239
STOFFEL, CATHERINE	88,020	TEMPLE, IAN	60,635
STONER, GLENNA	79,706	TERHORST, JODI	55,498
STOUSE, CHARMAINE	80,825	TERLESKY, DAVID	76,540
STOUT-SMITH, KAREN	53,325	TERRY, DENISE	81,737
STOYAND, EDWARD	57,159	TESSIER, KIMBERLY	72,051
STRACHAN, BRIAN	132,099	THIELE, ALISON	73,397
STRACHAN, CATHERINE	107,287	THIES, BRITTANY	60,024
STREIFEL, LYNELL	95,492	THIESSEN, DALLAS	63,559
STROEDER, ELIZABETH	79,748	THOLL, ALMA	63,374
STRUTHERS, ETHEL	90,653	THOMAS, ERIN	67,004
STUART, LINDSAY	62,086	THOMAS, JONATHAN	61,313
STUDLIN, KAREN	80,720	THOMAS, TANIA	55,621
STUMPH, MICHAEL	75,670	THOMPSON, DEBRA	84,101
STURTZ, CORBY	79,706	THOMPSON, SANDRA	83,129
STUSEK, SHERYL	81,467	THORSON, CHRISTIANE	83,165
SURKAN, RANDI	67,813	THORSON, TRUDY	68,907
SURKAN, SANDRA	83,150	THULL, KAREN	99,121
SUTHERLAND, CARRIE	53,535	TIEFENBACH, KATHRYN	72,996
SVEINSON, DARYL	82,588	TKACH, TANIA	63,778
SVEINSON KUNTZ, SHERRAN	89,479	TOEWS, CORINNE	85,052
SWEDBURG, KALEN	59,551	TOFFAN, CALVIN	78,930
SWEENEY, STEFANIE	58,550	TOKAR, SANDRA	79,706
SWEENEY, TIMOTHY	60,223	TOMCHUK, MICHAEL	93,917
SWIFT, AUBREY	64,866	TONIELLO, CYNTHIA	85,245

TONIELLO, FRANCO	53,815	VOLLMAN, RAEGAN	75,667
TOPP, ROSEANNE	65,944	VONAU, JOANNE	88,231
TOPPINGS, ERIN	55,363	VUONG, ELIZABETH	57,784
TOTH, CHARLES	87,677	WADDELL, BRODY	50,431
TOTH, JOYCE	83,754	WADE-CUMMINGS, RICHARD	53,725
TOTTEN, MARILYN	88,347	WAGNER, JANELLE	72,025
TRAIL, CANDACE	73,191	WALKER, PENNY	51,247
TRAIL, IAN	75,439	WALL, CATHERINE	54,532
TRAIL, MIRANDA	70,375	WALLACE, MICHELLE	82,012
TRAINOR, SHAUN	51,428	WALLACE MARKESTEYN, M. ELIZABETH	84,965
TRAKALO, TERESA	88,827	WALTER, MICHAEL	171,637
TRANBERG, WAYNE	97,590	WALTON, ERIN	83,584
TRITHART, KAREN	82,415	WARD, MICHELLE	90,693
TRUONG, CATHY	65,826	WARNECKE, CHRISTOPHER	82,204
TSAKAS, MARIA	84,501	WARNECKE, SHARIA	88,077
TSOUGRIANIS, JENNIFER	65,856	WARNER, AARON	55,032
TUHARSKY, JUANITA	84,515	WARNYCA STRECKER, KAREN	83,305
TUNISON, JILLIAN	80,109	WARREN, BRIAN	62,368
TURBUCK, ANDREW	62,248	WARREN, DEVIN	87,388
TURBUCK, JESSICA	63,571	WATERS, TARA	68,425
TURNBULL, TRACEY	59,283	WATKIS, JUAN-MARIE	84,295
TURNER, PAMELA	66,638	WATTS, WENDY	92,742
TYMIAK, PHILLIS	91,939	WAUGH, MONIQUE	71,045
UHRICH, ILONA	80,708	WEBER, JOANNE	88,060
UHRICH-CHAPPELL, GABRIELLE	67,215	WEES, DEANNA	79,706
ULMER, BARB	64,998	WEICHEL, GARRY	64,117
ULRIKSEN, ANDREA	80,755	WEICHEL, LISA	89,166
UNRUH, GABRIELLA	79,706	WEINRAUCH, JENNIFER	71,502
URBAN, GRANT	77,494	WEIR, TED	79,706
VALLEY, JANET	66,485	WEISGARBER, MICHAEL	80,810
VAN BETUW, MICHAEL	51,975	WENGER, PAMELA	75,431
VAN BUEKENHOUT, DANIEL	102,559	WENINGER, BRIAN	80,194
VAN DUSEN, ERIK	95,254	WESAQUATE, JESSICA	57,090
VAN DUSEN, HEIDI	80,717	WEST, JOAN	73,835
VAN IDERSTINE, DARCIA	53,771	WHALEY, LISA	67,411
VAN LUVEN, SHEA	58,072	WHARRAN, TRACY	65,823
VANCE, STEPHANIE	73,967	WHITE, MICHAEL	87,073
VANCISE, ROBERT	82,732	WHITING, MARK	111,833
VARGO, TRACEY	84,322	WHITTLE, LINDA	58,509
VEIKLE, GAIL	92,497	WHITTLE, MEHLEY	53,248
VERVILLE, SIMONE	113,793	WIEBE, BRITTANY	56,079
VICKARYOUS, JAMES	62,955	WIELER, NATHAN	75,376
VILLENEUVE, DAWN	62,846	WIENS, JACQUELINE	68,589
VINDEVOGHEL, ALYSSA	175	WIENS, KAREN	56,655
VINDEVOGHEL, LINDSAY	82,017		

Supplier Payments

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

ACCESS COMMUNICATIONS	102,902	MANAGEMENT INC	
ACTION ROOFING LTD	69,762	INLAND AUDIO VISUAL LTD	100,495
ADVANTAGE SPORT	178,837	INTERNATIONAL	78,449
ALLIANCE ENERGY LTD	147,393	BACCALAUREATE	
ALTON TANGEDAL ARCHITECT LTD	244,337	JORDAN ASBESTOS REMOVAL LTD	125,356
APEX PLUMBING & HEATING	477,456	JOSTENS CANADA	59,562
APPLE CANADA INC	251,620	KEV GROUP	118,000
BERSCH & ASSOCIATES LTD	82,021	KONICA MINOLTA BUSINESS	614,966
BOOK & BRIER PATCH	69,444	L 'N' L DRIVING	52,080
BUNZL DISTRIBUTION	85,894	L&B ROOFING LIMITED	161,168
BUSINESS FURNISHINGS	351,980	LANCASHIRE DISTRIBUTION	93,512
CAPITAL CABS 2000	1,171,693	LAWN BUTLER	668,864
CIRCA OFFICE INTERIORS	240,587	LEADS	56,568
CLARK BUILDERS	7,809,459	LORAAS DISPOSAL SERVICES	69,603
CONCENTRA FINANCIAL	349,854	MACPHERSON LESLIE & TYERMAN	57,032
CONEXUS ARTS CENTRE	81,810	MARSH CANADA LIMITED	604,626
CO-OP TAXI LINES	179,049	MISS VIKI'S DRIVING	73,340
CO-OPERATORS, THE	172,265	MOMENTUM HVAC SERVICES	90,222
CRESTVIEW ROOFING LTD	326,288	MOOSE MOUNTAIN AEROBUS CANADA INC	73,772
CURTIS CONSTRUCTION LTD	56,138	MPM CONSTRUCTION SERVICES LTD	446,120
ECCO HEATING PRODUCTS LTD	69,403	NEXCAP FINANCE CORPORATION	2,292,802
EVOLUTION PRESENTATION	114,813	NUMBER TEN ARCHITECTS	228,476
EVRAZPLACE	146,174	ORACLE CORPORATION CANADA INC	143,560
FEDERATED CO-OPERATIVES LTD	513,583	P3 ARCHITECTURE	1,162,563
FINISHES PLUS ENT 1992	298,200	PCL MAXAM, A JOINT VENTURE	2,774,147
FLYING EAGLE CONVEYANCE	205,549	PEARSON EDUCATION CANADA	730,984
FLYNN CANADA LTD	1,210,772	PEARSON SCHOOL SYSTEMS	117,389
FRIESENS	70,429	PENNER'S DECORATING LTD	65,952
GEDDES, VELMA	51,795	PHILLIPS BLINDS & SHADES	76,897
GENIVAR	139,678	POWERLAND COMPUTERS	173,599
GLACIER GLASS SERVICE LTD	88,847	PREMIER SCHOOL AGENDAS	65,896
GRAHAM CONSTRUCTION AND ENGINEERING	2,951,159	QSI INTERIORS LTD	236,033
GRAND & TOY LTD	439,671	QUOREX CONSTRUCTION	1,446,429
HOPE'S HOME	98,864	RANCH EHRLO SOCIETY	406,199
ICD	68,587	REACH REGINA FOOD SECURITY PROJECT	64,448
IMPACT SECURITY GROUP INC	117,113	REAL CANADIAN SUPERSTORE	128,834
INDEPENDENT CONSTRUCTION	107,519	REGINA ELECTRIC	178,846
		REGINA QU'APPELLE HEALTH REGION	171,857
		RELIABLE HEATING & COOLING	676,746

LTD		SUPREME BASICS	143,663
RESTOREX DISASTER RESTORATION	678,012	SYSCO SERCA FOOD SERVICES OF REGINA	104,149
RHSAA	85,445	TRADE WEST EQUIPMENT LTD	131,679
RICHELIEU	62,170	UNISOURCE CANADA INC	50,107
ROOF MANAGEMENT & INSPECTION	338,338	VIPOND INC	62,946
ROYALE DRIVING ACADEMY	555,178	WAL-MART SUPERCENTER	55,399
SASKATCHEWAN WORKERS' COMPENSATION	382,657	WALTERS INDUSTRIAL MECHANICAL LTD	285,699
SASKENERGY	2,557,677	WARNER INDUSTRIES	775,731
SASKPOWER	2,205,037	WARNER TRANSPORTATION SERVICES LTD	3,263,397
SASKTEL CMR	733,636	WESCLEAN REGINA SALES LTD	203,386
SCEP CENTRE	129,525	WESTERN SPECIALTY CONTRACTING	103,930
SCHOLASTIC BOOK FAIRS CANADA INC	83,965	WESTRIDGE CONSTRUCTION LTD	5,347,980
SCHOLASTIC CANADA LTD	80,532	WHERE 2 TRANSPORTATION	618,231
SCHOOL SPECIALTY CANADA	57,644	WOOD RIDGE FLOORING	155,384
SHORTBUSS TRANSPORTATION INC	310,302	WUDVUE MANAGEMENT LTD	621,759
SILVER SCREEN SPORTSWEAR	80,297	YMCA	71,183
SOFTWARE 4 SCHOOLS	76,791	Z-BEST FURNACE & DUCT CLEANING	267,765
SOUTH COUNTRY EQUIPMENT LTD	55,099		
ST JOHN'S MUSIC LTD	89,517		
STS TEGG SERVICE	85,712		
SUNCORP VALUATIONS LTD	55,653		

Appendix E: Infrastructure Projects – 2012-13

Infrastructure Projects

The following Infrastructure projects were undertaken in the 2012-13 school year.

<i>School</i>	<i>Project</i>	<i>Details</i>	<i>2012-13 Cost</i>
Albert School	Portable Addition	<ul style="list-style-type: none"> • Installation of a portable classroom 	\$ 331,940
Arcola School	New School	School rebuild	\$ 3,574,301
Campbell Collegiate	Fitness Centre	<ul style="list-style-type: none"> • Locker replacements • Fitness Centre renovations 	\$ 291,582
Campbell Collegiate	Retrofit	<ul style="list-style-type: none"> • Window replacements • Soffit and fascia replacement • Asbestos abatement 	\$ 426,486
Campbell Collegiate	Structural Repair	<ul style="list-style-type: none"> • Foundation Repair • Interior remediation 	\$ 3,384,334
Campus Regina Public	Lab Retrofit	Construction of Cosmetology Lab	\$ 297,702
Campus Regina Public	Retrofit	Design, Architectural, and Planning fees	\$ 283,136
Douglas Park School	New School	School rebuild	\$ 2,772,137
École Elsie Mironuck School	Roof	Partial roof replacement	\$ 571,792
Grant Road School	Energy retrofit	Window replacements	\$ 339,366
Marion McVeety School	Roof	Partial roof replacement	\$ 330,692
École Massey School	Energy retrofit	Window replacements	\$ 440,970
McLurg School	Retrofit	Renovation of portable spaces to support structural innovation teaching	\$ 256,183
North Central Shared Facility	New School	Design, Architectural, and Planning fees	\$ 955,902
Rosemont School	Roof	Partial roof replacement	\$ 315,722
Rosemont School	Energy retrofit	Window replacements	\$ 242,483
Seven Stones School	New School	School construction	\$ 7,556,581
Total			\$ 22,371,309