



**REGINA  
PUBLIC  
SCHOOLS**

# **Regina School Division #4 of Saskatchewan Annual Report 2013-14**

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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 2013-14 annual report. This report outlines activities and accomplishments of the School Division and provides audited financial statements for the fiscal year September 1, 2013 to August 31, 2014.

Respectfully submitted

*Katherine Gagne*

Katherine Gagne  
Chairperson

# Highlights/Accomplishments for 2013-14

## Planning for five new schools for Regina

As part of the Saskatchewan School Bundle Project, which will develop 18 schools within 9 joint-use facilities across the province, Regina Public Schools is the recipient of three new joint-use school facilities to be shared with the Regina Roman Catholic Separate School Division #81. These schools are to be constructed and opened by the 2017 school year. Each building will accommodate two schools, one public, one Catholic, and will include central shared spaces, a child care centre, and provide community resource spaces to form a single, cohesive joint-use facility.

Regina Public Schools also received approval in 2013-14 to replace École Connaught Community School. Initial planning for this project began late in the school year for an opening in the fall of 2017. Planning for the North Central Shared Facility continued during the year toward a projected 2015 construction start.

## Expansion of Campus Regina Public

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. In 2013-14, six additional courses were added for a total of 14 courses offered with students achieving over 750 credits in two credit classes/programs, representing an 92% credit achievement rate for CRP students. CRP self-declared First Nations, Metis and Inuit (FNMI) students achieved over 150 possible credits, representing a 80% success rate. The program and its success was featured at the 2014 Canadian School Board Associations' Conference in July and continues to receive attention from media and educators from other jurisdictions.

## Improved Outcomes of Elementary Students

At Regina Public Schools, identifying, targeting and monitoring students for early interventions results in achievement gains. In 2013-2014, 80% of Regina Public Schools students achieved appropriate development for the end of kindergarten. Wascana School focused on early reading principles using the Fountas and Pinnell Levelled Literacy Intervention, ongoing communication with families through family days and follow up home activities, a focus on oral language and community engagement through the *Help Me Tell My Story* (ASKI) assessment and a focus on team collaboration. The percentage of students achieving appropriate development at the completion of Kindergarten in June 2014 increased by 45% over 2013. The Wascana school cohort of students from end of grade 2 to end of grade 3 shows reading benchmark data that improved by 17%. At Judge Bryant School, middle year's teachers collaboratively met every other week to reflect on practice. They applied consistency to the administration and scoring of the assessment and explicitly taught their students to apply reading strategies. In 2014, 30% more students in the cohort completed the post assessment than in 2014 and 91% of the cohort scored adequate or better.

## Aboriginal Education

The Regina Public Schools Aboriginal Advocate program has shown success in the areas of increased graduation rates and increased credit attainment for First Nations, Metis and Inuit (FNMI) high school students. Regina Public School's has now committed to expanding the advocate program from two to four high schools for a total of six out of nine high schools. The Advocate program will be offered to FNMI students attending Balfour, Thom, Winston Knoll, Sheldon Williams, F.W Johnson, and Martin Collegiates.

## 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, 2013 to August 31, 2014.

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

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

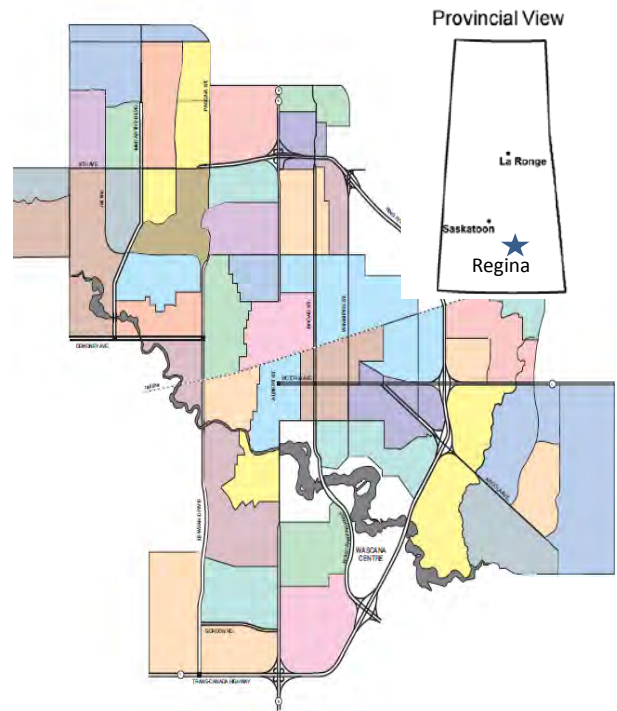
Regina Public Schools (RPS) is one of the largest school divisions, in terms of student population, in the province of Saskatchewan and is one of four urban school divisions.

We educate more than 21,000 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 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.

Regina Public Schools provides early learning experiences to three- and four-year olds in 49 Prekindergarten/Preschool 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.

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.

Campus Regina Public provides students in every high school with access to additional diverse academic, skilled trades and applied arts programming. Based in the Cochrane High School facility, Grade 11 and 12 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.

## School Division Planning

Regina Public Schools has a well-coordinated planning process which enables alignment of all school division planning activities. The division's strategic plan provides overall direction for everything the division does and serves as an anchor to ensure that all division planning processes are in alignment with each other.

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

Regina Public Schools enduring strategies are:

- Demonstrate effective governance, leadership and stewardship
- Planning and support for successful engagement and graduation of high school students
- Planning and support for successful introduction, attachment and engagement of elementary students
- Ensuring that students achieve grade-level growth performance in Literacy and Numeracy Alignment of system-level and school-based practices to enhance student achievement
- Ensuring First Nations, Métis, and Inuit students have outcomes that are equitable compared to all students through appropriate instructional strategies and appropriate supports.
- Ensuring that students with enhanced learning needs have timely and appropriate programs and services and access to the curriculum
- Application of technology-enhanced learning to support digital fluency and achievement

A copy of the 2013-14 plan is available at [www.rbe.sk.ca](http://www.rbe.sk.ca).

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

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. 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 Division-Level targets 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, Métis, and Inuit 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%.

## **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. Forums are held annually, hosted by the Division, where School Community Council members are invited to participate in discussions regarding a number of topics. During this year seven additional meetings, one in each Trustee subdivision, were held to provide opportunities to share information and obtain feedback from School Community Councils, parents and community members. These functions provided an opportunity for higher levels of engagement for both parents and the community in general.

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

- Arcola Community School hosted a Parent Forum on Drug Education. The forum involved school community councils and parents, was held on Tuesday, April 8, 2014. Approximately 175 parents, trustees, in-school administrators, and senior administrators attended the event. Katherine Gagne, RPS Board Chair, brought greetings to those who attended. The remainder of the evening was spent in grade group discussions. These discussions were supported and informed by representatives from Regina Police Services, Addiction Services, RPS Guidance Counsellors, RPS School Counsellors and were facilitated by superintendents and supervisors.
- During a six week period the children/families in eleven school communities involved in *Help Me Tell My Story* completed more than 2,100 learning ideas. The *Help Me Tell My Story* assessment engaged community and assessed oral language development for prekindergarten and kindergarten children. The children, caregivers, teacher and elder, completed the survey. Soon after the assessment, parents and educators had access to results that were linked to learning activities designed to support language development and help inform ongoing interventions at home, in school and in the community.
- Rosemont School hosted the Imagine No Bullying concert. Talented musicians performed at a morning assembly, visited classrooms in the afternoon, and then entertained approximately 100 people from the community at an evening concert.

## ***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. Two centres, located at Scott Collegiate and the Gathering Place 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.

As well, the Division has partnered with the Regina Catholic School Division, Prairie Valley School Division and the File Hills Qu'Appelle Tribal Council, post-secondary institutions, business and industry to create the Regina District Industry Education Council (RDIEC). The RDIEC provides a venue for an effective long term partnership between Industry and Education. The role of the RDIEC is to provide career development opportunities for youth, educators and career practitioners through programming and information services in the Regina area.

Regina Public Schools has implemented phase two of Campus Regina Public. This program gives students from all Regina Public high schools the opportunity to enroll in afternoon classes at the Cochrane Campus where curriculum is taught with an experiential approach. Many industry 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.

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.

## Governance

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

Regina Board of Education Trustees were elected by the public ratepayers of the City of Regina or acclaimed on October 26, 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. Eighty six per cent of schools have the required elected and appointed members of their SCC. Funds are allocated to SCCs to support these efforts. Increasing participation from parents and community members is encouraged, as is a focus on educational priorities.

The *Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2013-14, Regina Public Schools conducted a forum, for this purpose, involving all of its SCCs. The highlight of the forum was the focus on Drug Education, with breakout sessions to featuring school and community resource people.

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**

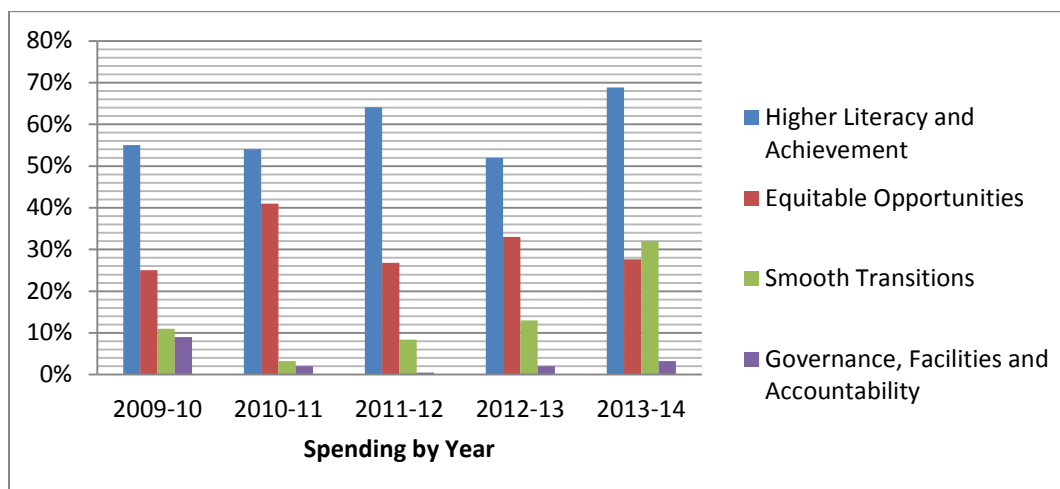
	2009-2010	2010-2011	2011-2012	2012-2013	2013-14
Parents/Guardians	72%	72%	75%	73%	73%
Community Members	6%	3%	2%	4%	4%
Other*	22%	25%	23%	23%	23%

\*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 21,000 students and operates 41 elementary and 9 high schools. Six elementary schools and two high schools offer French Immersion programs to 2,118 students.

The Division operates 39 Prekindergarten programs providing early learning experiences to over 700 three- and four-year olds in 24 school communities. In addition, 10 RPS Discovery Pre-Schools provide early learning experiences for 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 2013-14 school year, Regina Public Schools provided support to 2,307 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		
	2011-12	2012-13	2013-14
Kindergarten	1512	1643	1723
1	1423	1530	1695
2	1451	1466	1567
3	1383	1466	1495
4	1317	1397	1511
5	1462	1347	1477
6	1343	1475	1343
7	1447	1354	1508
8	1447	1477	1406
9	1429	1511	1503
10	1722	1563	1702
11	1603	1582	1497
12	2342	2329	2238
<b>Total</b>	<b>19881</b>	<b>20140</b>	<b>20665</b>

<b>PreK Overall</b>	<b>648</b>	<b>672</b>	<b>721</b>
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2014

Subpopulation Enrolments	Grades	School Year		
		2011-12	2012-13	2013-14
Self-Identified FNMI	K to 3	569	653	782
	4 to 6	461	442	484
	7 to 9	618	572	551
	10 to 12	1058	978	963
	<b>Total</b>	<b>2706</b>	<b>2645</b>	<b>2780</b>
French Immersion	K to 3	871	905	978
	4 to 6	453	492	508
	7 to 9	307	342	399
	10 to 12	184	227	233
	<b>Total</b>	<b>1815</b>	<b>1966</b>	<b>2118</b>
English as an Additional Language	1 to 3	–	493	683
	4 to 6	–	394	586
	7 to 9	–	300	510
	10 to 12	–	373	528
	<b>Total</b>	<b>–</b>	<b>1560</b>	<b>2307</b>

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, 2014

## Staff Profile

Regina Public Schools employs approximately 2,167 full-time equivalent employees in a variety of school-based and division-level positions. While the majority of employees are teachers or professional educators in supervisory positions, 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.

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 – 2013-14**

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	1,386.90
<b>Principals, vice-principals</b>	75.95
<b>Other educational staff</b> – (positions that support educational programming) - e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	403.74
<b>Administrative and financial staff</b> – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks	134.38
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	157.75
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	1.0
<b>Senior management team</b> – e.g. chief financial officer, director of education, superintendents	7.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2,166.72</b>

- 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, 2014.

Source: RPS Human Resources

## **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 Supervisor 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. Three superintendents report directly to this position.

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

The Deputy Director of Student Achievement, 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.



# Indicators

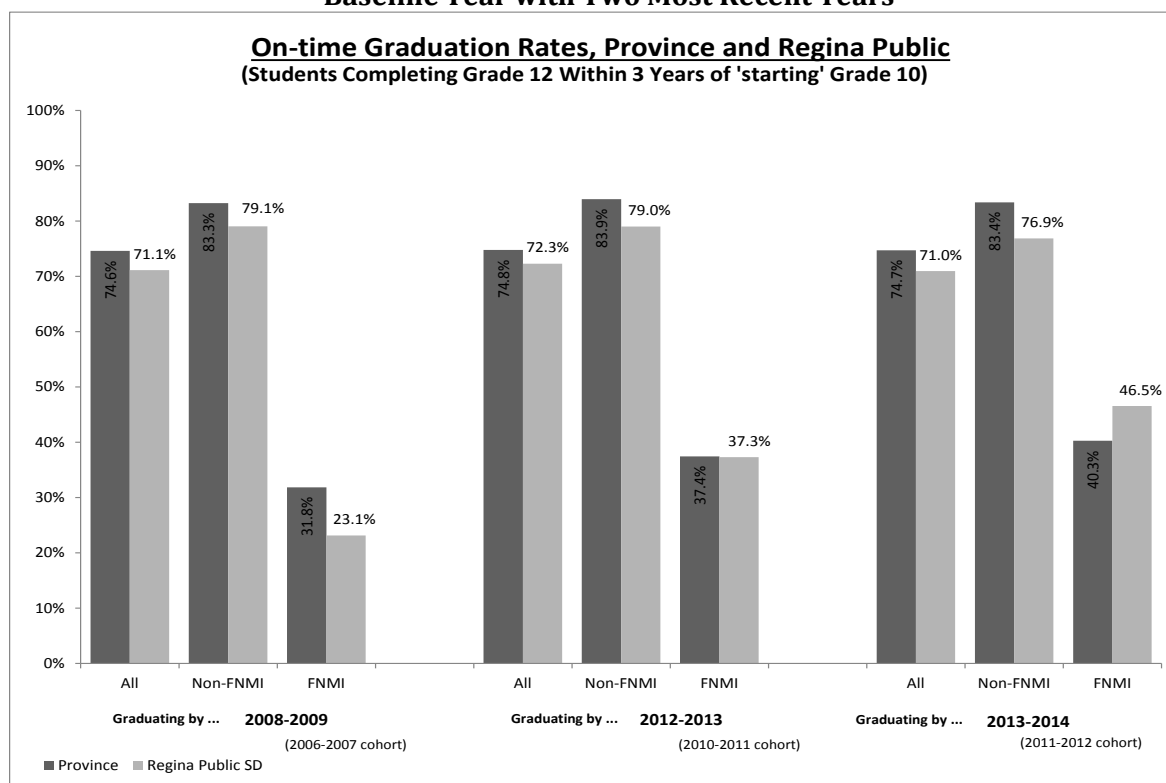
Increased student achievement is a priority for Regina Public Schools. The indicators below illustrate student performance as informed by Division and provincial data.

## Grade 12 Graduation

### Three-Year Graduation Rates

The School Division’s graduation rate for all students is largely unchanged and remains slightly below the provincial level. The Non-FNMI 3 year graduation rate has remained relatively constant, however, the graduation rate for FNMI students continues to show annual improvement, doubling since 2008-09, and now exceeding the provincial average rates. The School Division’s efforts to provide additional Aboriginal advocate positions to support FNMI students along with the Division’s focus on encouraging student self declaration have been factors toward improving these results. There continues to be a variance between graduation rates for FNMI students and Non-FNMI students in Regina Public Schools. Reducing this gap continues to be 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.

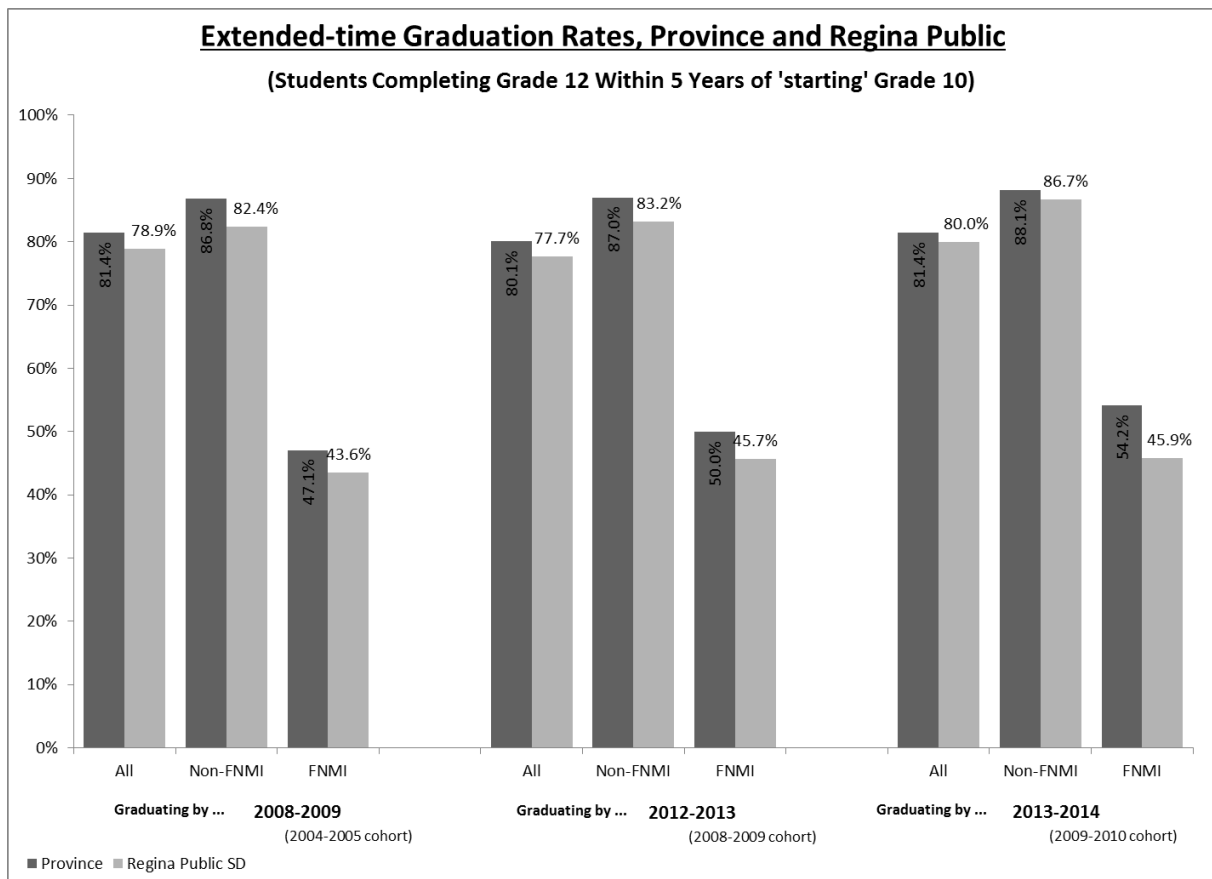
Source: Ministry of Education, 2014

## Five-Year Graduation Rates

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

Regina Public Schools' five-year graduation rate, which is based upon the 2009-2010 cohort of students, reached 80% during the 2013-14 school year. The Division continues to work toward providing additional supports and interventions to students to encourage similar graduation results in the three-year graduation rate. 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, 2014

## Average Final Marks

In 2013-14, and across all courses identified, the average grades for students in Regina Public Schools (RPS) were 1.6 to 7.1% below the provincial averages reported. There has been a slight increase in the average marks from 2012-2013. High schools across the school division are focusing on credit attainment and average mark improvement by analyzing individual student achievement though year to year student cohort data.

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

<b>Average Final Marks in Selected Secondary-Level Courses 2013-14</b>						
<b>Subject</b>	<b>All Students</b>		<b>Non-FNMI</b>		<b>FNMI</b>	
	<b>Province</b>	<b>Regina SD</b>	<b>Province</b>	<b>Regina SD</b>	<b>Province</b>	<b>Regina SD</b>
<b>English Language Arts A 10</b>	72.0	67.4	74.9	71.0	60.2	53.1
<b>English Language Arts B 10</b>	71.7	66.7	74.6	70.0	59.5	53.1
<b>Science 10</b>	70.6	66.3	73.9	70.4	57.1	50.1
<b>Math: Workplace and Apprenticeship 10</b>	71.1	66.4	74.6	70.2	57.8	49.7
<b>Math: Foundations and Pre-calculus 10</b>	70.7	67.3	72.9	70.2	58.5	52.2
<b>English Language Arts 20</b>	73.0	71.4	74.9	72.8	63.3	62.7
<b>Math: Workplace and Apprenticeship 20</b>	66.9	59.8	69.6	61.1	59.5	54.9
<b>Math: Foundations 20</b>	72.6	69.6	74.2	71.3	63.5	59.0

**Note:**

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

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

## Grades 7 to 10 Transitions

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

Starting in 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. In 2013-14, this new resource was expanded to allow all teachers the ability 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 school they choose and is used by homeroom 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's four Aboriginal education instructional consultants and three Aboriginal advocate positions provided support to our FNMI students with transitions and on-time completion. This emphasis has resulted in a greater increase in transition rates for our FNMI students.

At Regina Public Schools, the percentage of students who are progressing from Grade 7 to Grade 10 on-time continues to increase.

**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	2009-10	2010-11	2007-08 Cohort	2009-10 Cohort	2010-11 Cohort	2010-11 Cohort
<b>All students</b>	1,424	1,337	1,381	93.3%	92.1%	94.6%	96.7%
<b>Non-FNMI students</b>	na	1,143	1,150	na	93.2%	95.7%	97.1%
<b>FNMI students</b>	218	194	231	84.4%	85.6%	89.2%	94.4%

Note:

Students who have not progressed to Grade 10 "on-time" may have remained in a previous grade or were not re-enrolled in subsequent years. "Still in School" is the proportion of students either in Grade 10 or continuing a previous grade. Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

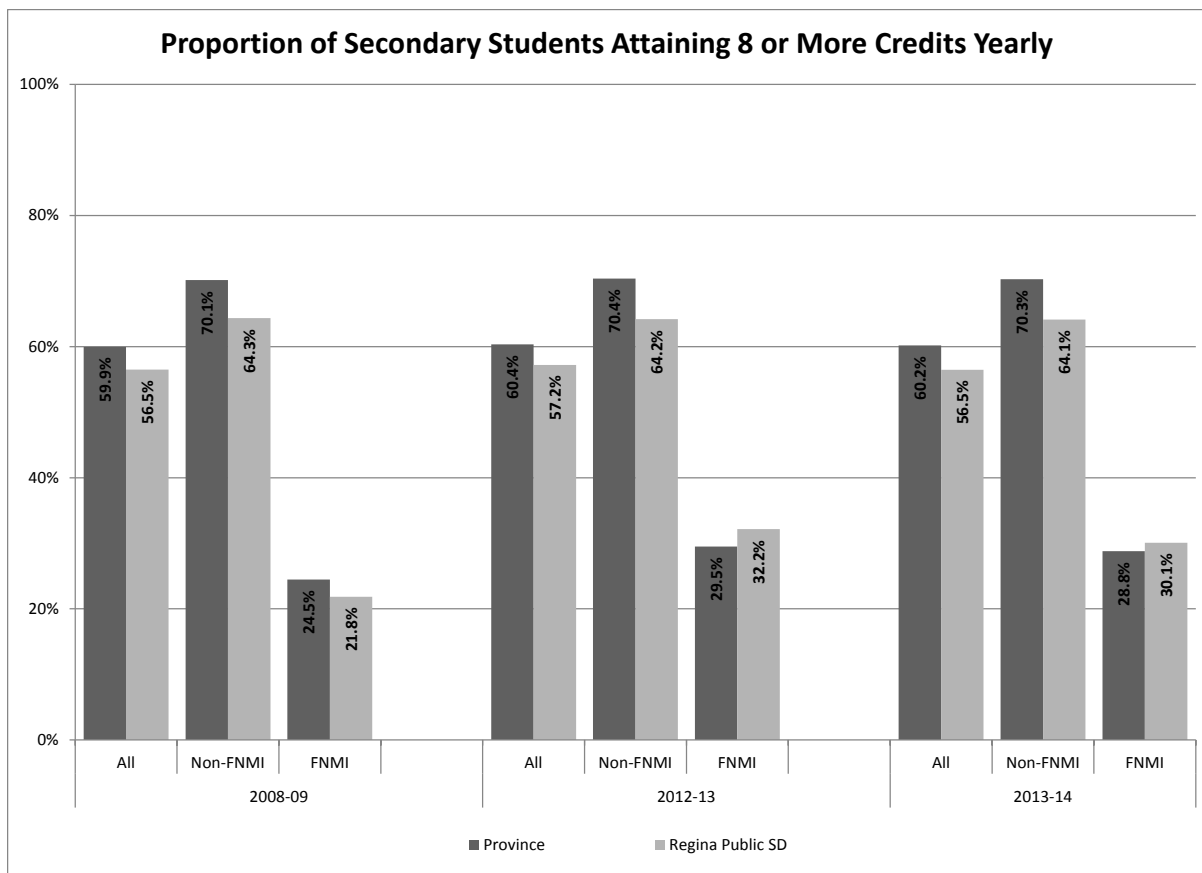
Source: Ministry of Education, 2014

## Credit Attainment

Saskatchewan high school 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. Recent provincial results have been relatively stable at approximately 70% of all students attaining eight or more credits per year.

In 2013-14, the percentage of Regina Public students attaining eight or more credits remained slightly below the provincial average, even though the School Division's results have remained consistent overtime. The average number of self-identified FNMI students attaining eight or more credits has increased over time and are now slightly higher than the provincial rate.

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



**Note:**

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

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

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2014

# Facilities and Transportation

## Facilities

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

RPS operates 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. RPS 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.

RPS was fortunate to receive approval for planning and constructing three new joint schools in Regina’s newest neighbourhoods and the approval for replacing the École Connaught Community School building. The Division continues to consult with school communities, design new schools based on the consultations and then build and open those schools.

The construction of the Seven Stones Community School in North Central Regina continued through 2013-14 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	2009-10	2010-11	2011-12	2012-13	2013-14
Arcola	Plan	Tender/Construct	Construct	New school open Nov 2012	
Douglas Park	Plan	Tender/Construct	Construct	New school open Sept 2012	

### Projects in Progress

Project	2009-10	2010-11	2011-12	2012-13	2013-14
North Central Shared Facility/ Scott Collegiate	Plan	Plan	Plan	Design Stage	Design Stage
Seven Stones	Plan	Plan	Plan/Tender	Construct	To open Fall 2014
Campbell Collegiate	Plan	Tender/Construct	Phase 1 Complete	Phase 2A Plan/Tender/Construct	Phase 2B Plan/Tender/Construct
New Elementary School (Harbour Landing)					Plan
New Elementary School (Greens on Gardiner)					Plan
New Elementary School (north of Lakeridge)					Plan

### Projects awaiting Ministry approval to proceed to next stage:

Project	2009-10	2010-11	2011-12	2012-13	2013-14
Connaught			Facility Study	Facility Study Completed & Approved	Design Stage Approved
Imperial/McDermid			Facility Study	Facility Study Completed & Approved	Design Stage Site selected (Pending)*
Glen Elm(Haultain)			Facility Study	Facility Study Completed & Approved	Design Stage (Pending)*
Argyle( Athabasca )	Site selected	Facility Study Approved	Design Stage (Pending)*	Design Stage (Pending)*	Design Stage (Pending)*

\*awaiting Provincial Government Approval

## ***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

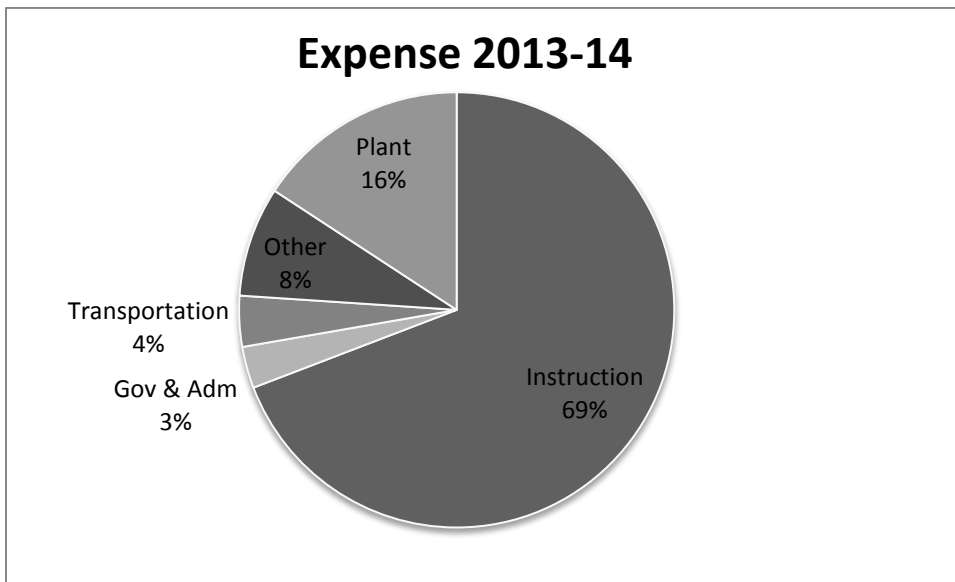
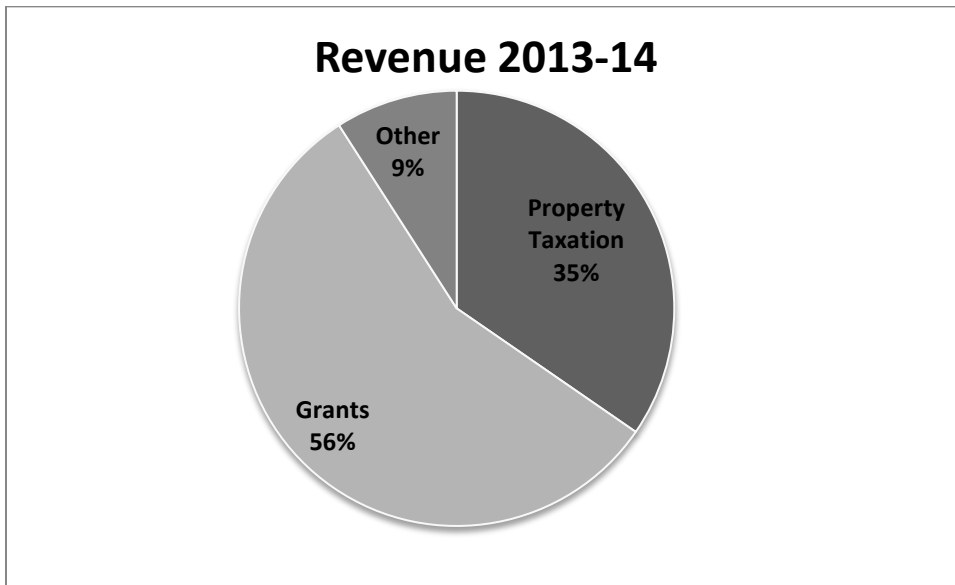
**Figure 13: Student Transportation 2013-14**

<u>Transportation Statistics</u>	
Students transported	5733
In-town students transported (included in total number above)	5733
Transportation routes	298
Average one-way ride time	28.5 minutes
Longest one-way ride time	66.2 minutes
Number of School trips	7539

Source: Regina Public School Transportation Department

# Financial Overview

## *Revenue and Expenses*





## Budget to Actual Expenditures and Variances

Figure 14 below summarizes Regina Public School Division's main categories of revenues and expenditures in 2013-14.

**Figure 14: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2013 to August 31, 2014**

	2014	2014	2013	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	79,548,827	81,232,947	79,911,703	1,684,120	2%	
Grants	130,370,169	132,123,407	123,972,735	1,753,238	1%	
Tuition and Related Fees	1,000,000	1,873,190	1,428,818	873,190	87%	1
School Generated Funds	3,600,000	3,886,893	3,788,550	286,893	8%	2
Complementary Services	3,117,118	3,331,339	3,325,683	214,221	7%	3
External Services	7,147,684	7,595,095	6,889,543	447,411	6%	4
Other	1,833,500	4,648,370	3,059,424	2,814,870	154%	5
<b>Total Revenues</b>	<b>226,617,298</b>	<b>234,691,241</b>	<b>222,376,456</b>	<b>8,073,943</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	566,540	525,714	738,025	(40,826)	-7%	6
Administration	4,009,412	6,393,752	5,773,808	2,384,340	59%	7
Instruction	155,010,553	155,001,273	147,597,984	(9,280)	0%	
Plant	33,313,864	35,357,624	35,311,895	2,043,760	6%	8
Transportation	8,226,997	8,468,074	8,051,928	241,077	3%	
Tuition and Related Fees	584,730	524,507	490,994	(60,223)	-10%	9
School Generated Funds	3,592,360	3,538,614	3,153,311	(53,746)	-1%	
Complementary Services	6,231,779	5,576,563	5,554,885	(655,216)	-11%	10
External Services	7,179,258	7,580,773	6,943,715	401,515	6%	11
Other Expenses	822,416	1,086,627	807,125	264,211	32%	12
<b>Total Expenses</b>	<b>219,537,909</b>	<b>224,053,521</b>	<b>214,423,670</b>	<b>4,515,612</b>	<b>2%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>7,079,389</b>	<b>10,637,720</b>	<b>7,952,786</b>			

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

Note	Explanation
1	The number of tuition students higher than budget estimates.
2	Student fee collections and grants, donations and partnership revenues were higher than expected.
3	Youth in Custody program and Correspondence school revenues were higher than expected.
4	Additional funding for Associate schools provided by Ministry of Education due to enrollment increase.
5	Scholarship and playground donation revenues higher than expected
6	School Community Council expenses were lower than budget. Funds were carried over to internally restricted reserves.
7	Budgets related to Administration and Instruction did not reflect a \$2.1 million dollar reallocation from Instruction to Administration associated with LEADS and related support staff salaries. The net affect is that Administrative salaries are overbudget while Instructional salaries were not notwithstanding additional teacher FTE's.
8	Plant is overbudget as result of unexpected Ministry approved projects and prior years' projects that were completed in the current year.
9	Tuition payments were less than expected.
10	Teacher salaries (Community Schools) were lower than budget due to interconnection with teacher salaries in the Instruction area.
11	Additional funding for Associate schools provided by Ministry of Education due to enrollment increase.
12	Interest on the loan issued in 2014 for Seven Stones School construction not included in budget.

# Appendix A: Management Report and Audited Financial Statements

## Management's Responsibility for the Financial Statements

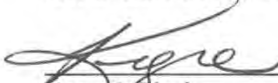
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

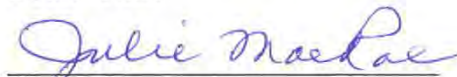
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained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

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

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

On behalf of the Regina School Division No. 4:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

December 16, 2014

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## Audited Financial Statements

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Of the Regina School Division No. 4

School Division No. 2150000

For the Period Ending: August 31, 2014

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Debra Burnett - Deputy Director Division Services

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MNP - Auditor

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

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## 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, 2014 and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these 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, 2014 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  
December 16, 2014

*MNP* LLP  
MNP LLP

**Regina School Division No. 4**  
**Statement of Financial Position**  
**as at August 31, 2014**

	2014	2013
<b>Financial Assets</b>		
Cash and Cash Equivalents	83,026,142	84,457,003
Accounts Receivable (Note 8)	5,843,881	3,828,633
Inventories for Sale	112,237	253,168
Portfolio Investments (Note 4)	725,000	695,360
<b>Total Financial Assets</b>	<b>89,707,260</b>	<b>89,234,164</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	17,744,855	17,059,981
Long Term Debt (Note 10)	27,793,601	19,121,075
Liability for Employee Future Benefits (Note 6)	10,371,000	9,582,000
Deferred Revenue (Note 11)	11,001,336	13,154,434
<b>Total Liabilities</b>	<b>66,910,792</b>	<b>58,917,490</b>
<b>Net Financial Assets</b>	<b>22,796,468</b>	<b>30,316,674</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	149,378,657	131,164,002
Inventory of Supplies for Consumption	294,930	313,286
Prepaid Expenses	2,310,178	2,348,551
<b>Total Non-Financial Assets</b>	<b>151,983,765</b>	<b>133,825,839</b>
<b>Accumulated Surplus (Note 14)</b>	<b>174,780,233</b>	<b>164,142,513</b>

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, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>REVENUES</b>	(Note 15)		
Property Taxation	79,548,827	81,232,947	79,911,703
Grants	130,370,169	132,123,407	123,972,735
Tuition and Related Fees	1,000,000	1,873,190	1,428,818
School Generated Funds	3,600,000	3,886,893	3,788,550
Complementary Services (Note 12)	3,117,118	3,331,339	3,325,683
External Services (Note 13)	7,147,684	7,595,095	6,889,543
Other	1,833,500	4,648,370	3,059,424
<b>Total Revenues (Schedule A)</b>	<b>226,617,298</b>	<b>234,691,241</b>	<b>222,376,456</b>
<b>EXPENSES</b>			
Governance	566,540	525,714	738,025
Administration	4,009,412	6,393,752	5,773,808
Instruction	155,010,553	155,001,273	147,597,984
Plant	33,313,864	35,357,624	35,311,895
Transportation	8,226,997	8,468,074	8,051,928
Tuition and Related Fees	584,730	524,507	490,994
School Generated Funds	3,592,360	3,538,614	3,153,311
Complementary Services (Note 12)	6,231,779	5,576,563	5,554,885
External Services (Note 13)	7,179,258	7,580,773	6,943,715
Other Expenses	822,416	1,086,627	807,125
<b>Total Expenses (Schedule B)</b>	<b>219,537,909</b>	<b>224,053,521</b>	<b>214,423,670</b>
<b>Operating Surplus for the Year</b>	<b>7,079,389</b>	<b>10,637,720</b>	<b>7,952,786</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>164,142,513</b>	<b>164,142,513</b>	<b>156,189,727</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>171,221,902</b>	<b>174,780,233</b>	<b>164,142,513</b>

*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, 2014**

	<b>2014 Budget</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
	(Note 15)		
<b>Net Financial Assets, Beginning of Year</b>	<b>30,316,674</b>	<b>30,316,674</b>	<b>36,487,451</b>
<b>Changes During the Year:</b>			
Operating Surplus for the Year	7,079,389	10,637,720	7,952,786
Acquisition of Tangible Capital Assets (Schedule C)	(13,801,165)	(25,789,493)	(21,324,833)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	1,183,031	843,605	2,592,609
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	53,206	(1,182,378)
Amortization of Tangible Capital Assets (Schedule C)	6,187,440	6,678,027	6,516,163
Net Acquisition of Inventory of Supplies	-	18,356	(14,697)
Net Change in Other Non-Financial Assets	-	38,373	(710,427)
<b>Change in Net Financial Assets</b>	<b>648,695</b>	<b>(7,520,206)</b>	<b>(6,170,777)</b>
<b>Net Financial Assets, End of Year</b>	<b>30,965,369</b>	<b>22,796,468</b>	<b>30,316,674</b>

*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, 2014**

	2014	2013
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	10,637,720	7,952,786
Add Non-Cash Items Included in Surplus (Schedule D)	6,731,233	5,333,785
Net Change in Non-Cash Operating Activities (Schedule E)	(2,496,812)	1,898,863
<b>Cash Provided by Operating Activities</b>	<b>14,872,141</b>	<b>15,185,434</b>
<b>CAPITAL ACTIVITIES</b>		
Cash (Used) to Acquire Tangible Capital Assets	(25,789,493)	(21,324,833)
Proceeds on Disposal of Tangible Capital Assets	843,605	992,609
<b>Cash (Used) by Capital Activities</b>	<b>(24,945,888)</b>	<b>(20,332,224)</b>
<b>INVESTING ACTIVITIES</b>		
Cash (Used) to Acquire Portfolio Investments	(29,640)	-
<b>Cash (Used) by Investing Activities</b>	<b>(29,640)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long Term Debt	11,399,284	-
Repayment of Long Term Debt	(2,726,758)	(1,062,047)
<b>Cash Provided (Used) by Financing Activities</b>	<b>8,672,526</b>	<b>(1,062,047)</b>
<b>(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(1,430,861)</b>	<b>(6,208,837)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>84,457,003</b>	<b>90,665,840</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>83,026,142</b>	<b>84,457,003</b>

*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, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue:</b>			
Property Tax Levy Revenue	73,802,305	75,521,148	74,102,519
Revenue from Supplemental Levies	600,000	913,757	542,562
<b>Total Property Tax Revenue</b>	<b>74,402,305</b>	<b>76,434,905</b>	<b>74,645,081</b>
<b>Grants in Lieu of Taxes:</b>			
Federal Government	1,786,639	1,895,749	1,683,420
Provincial Government	4,675,444	4,252,571	4,870,789
<b>Total Grants in Lieu of Taxes</b>	<b>6,462,083</b>	<b>6,148,320</b>	<b>6,554,209</b>
<b>Other Tax Revenues:</b>			
Treaty Land Entitlement - Urban	-	10,825	30,631
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>10,825</b>	<b>30,631</b>
<b>Deletions from Levy:</b>			
Other Deletions	(1,315,561)	(1,361,103)	(1,318,218)
<b>Total Deletions from Levy</b>	<b>(1,315,561)</b>	<b>(1,361,103)</b>	<b>(1,318,218)</b>
<b>Total Property Taxation Revenue</b>	<b>79,548,827</b>	<b>81,232,947</b>	<b>79,911,703</b>
<b>Grants:</b>			
<b>Operating Grants</b>			
Ministry of Education Grants:			
Operating Grant	113,175,618	116,469,512	109,009,346
Other Ministry Grants	816,398	473,064	606,173
<b>Total Ministry Grants</b>	<b>113,992,016</b>	<b>116,942,576</b>	<b>109,615,519</b>
Other Provincial Grants	740,800	754,273	740,435
<b>Total Operating Grants</b>	<b>114,732,816</b>	<b>117,696,849</b>	<b>110,355,954</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	15,637,353	14,426,558	13,616,781
<b>Total Capital Grants</b>	<b>15,637,353</b>	<b>14,426,558</b>	<b>13,616,781</b>
<b>Total Grants</b>	<b>130,370,169</b>	<b>132,123,407</b>	<b>123,972,735</b>

**Regina School Division No. 4**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees:</b>			
Tuition Fees:			
School Boards	-	80,000	-
Individuals and Other	1,000,000	1,793,190	1,428,818
<b>Total Operating Tuition and Related Fees</b>	<b>1,000,000</b>	<b>1,873,190</b>	<b>1,428,818</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,000,000</b>	<b>1,873,190</b>	<b>1,428,818</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular:</b>			
Student Fees	500,000	560,891	548,073
<b>Total Curricular Fees</b>	<b>500,000</b>	<b>560,891</b>	<b>548,073</b>
<b>Non-Curricular Fees:</b>			
Commercial Sales - GST	250,000	229,963	214,955
Commercial Sales - Non-GST	300,000	313,628	341,726
Fundraising	1,300,000	1,130,688	1,129,964
Grants and Partnerships	310,000	476,120	455,294
Students Fees	800,000	1,156,145	1,076,223
Other	140,000	19,458	22,315
<b>Total Non-Curricular Fees</b>	<b>3,100,000</b>	<b>3,326,002</b>	<b>3,240,477</b>
<b>Total School Generated Funds Revenue</b>	<b>3,600,000</b>	<b>3,886,893</b>	<b>3,788,550</b>
<b>Complementary Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Operating Grant	2,445,118	2,602,711	2,317,511
Other Ministry Grants	672,000	595,583	750,423
Other Provincial Grants	-	6,250	124,490
Federal Grants	-	-	1,500
Other Grants	-	38,273	18,675
<b>Total Operating Grants</b>	<b>3,117,118</b>	<b>3,242,817</b>	<b>3,212,599</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	38,800	47,465
Other Revenue	-	49,722	65,619
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>88,522</b>	<b>113,084</b>
<b>Total Complementary Services Revenue</b>	<b>3,117,118</b>	<b>3,331,339</b>	<b>3,325,683</b>

**Regina School Division No. 4**  
**Schedule A: Supplementary Details of Revenue**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>External Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Grants:			
Operating Grant	7,147,684	7,526,804	6,817,781
Other Ministry Grants	-	-	39,725
<b>Total Operating Grants</b>	<b>7,147,684</b>	<b>7,526,804</b>	<b>6,857,506</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	42,430	30,532
Other Revenue	-	25,861	1,505
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>68,291</b>	<b>32,037</b>
<b>Total External Services Revenue</b>	<b>7,147,684</b>	<b>7,595,095</b>	<b>6,889,543</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	181,500	3,043,730	341,392
Sales & Rentals	752,000	775,779	698,275
Investments	900,000	828,861	837,379
Gain on Disposal of Capital Assets	-	-	1,182,378
<b>Total Other Revenue</b>	<b>1,833,500</b>	<b>4,648,370</b>	<b>3,059,424</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>226,617,298</b>	<b>234,691,241</b>	<b>222,376,456</b>

**Regina School Division No. 4**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Governance Expense</b>			
Board Members Expense	191,540	187,040	186,906
Professional Development- Board Members	14,000	15,408	16,872
Advisory Committees	104,500	85,633	99,678
Professional Development - Advisory Committees	1,500	393	-
Elections	-	-	213,702
Other Governance Expenses	255,000	235,914	219,542
Amortization of Tangible Capital Assets	-	1,326	1,325
<b>Total Governance Expense</b>	<b>566,540</b>	<b>525,714</b>	<b>738,025</b>
<b>Administration Expense</b>			
Salaries	2,621,718	4,761,997	4,521,419
Benefits	488,303	630,208	556,058
Supplies & Services	507,300	507,413	363,581
Non-Capital Furniture & Equipment	24,000	30,411	3,164
Building Operating Expenses	40,000	138,443	78,472
Communications	77,600	89,979	74,768
Travel	12,440	12,728	76
Professional Development	88,200	64,828	26,350
Amortization of Tangible Capital Assets	149,851	157,745	149,920
<b>Total Administration Expense</b>	<b>4,009,412</b>	<b>6,393,752</b>	<b>5,773,808</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	111,064,960	110,889,013	106,250,536
Instructional (Teacher Contract) Benefits	8,707,217	7,577,511	6,862,466
Program Support (Non-Teacher Contract) Salaries	19,172,911	21,183,210	19,108,052
Program Support (Non-Teacher Contract) Benefits	2,910,240	3,454,145	3,207,098
Instructional Aids	5,108,392	2,838,182	3,306,343
Supplies & Services	1,964,982	2,854,489	2,750,147
Non-Capital Furniture & Equipment	3,243,201	2,644,021	2,483,545
Communications	224,227	540,591	547,858
Travel	115,174	246,489	261,892
Professional Development	711,040	476,313	697,279
Student Related Expense	291,670	499,147	350,088
Amortization of Tangible Capital Assets	1,496,539	1,798,162	1,772,680
<b>Total Instruction Expense</b>	<b>155,010,553</b>	<b>155,001,273</b>	<b>147,597,984</b>

**Regina School Division No. 4**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	9,423,594	9,017,894	8,681,050
Benefits	2,476,860	2,266,551	2,283,654
Supplies & Services	3,000	128	2,850
Non-Capital Furniture & Equipment	129,500	42,415	33,698
Building Operating Expenses	16,982,616	20,164,301	20,512,026
Communications	510,740	18,407	42,508
Travel	151,201	149,157	155,146
Professional Development	50,000	28,589	28,893
Amortization of Tangible Capital Assets	3,586,353	3,670,182	3,572,070
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>33,313,864</b>	<b>35,357,624</b>	<b>35,311,895</b>
<b>Student Transportation Expense</b>			
Salaries	178,295	175,849	168,736
Benefits	36,147	35,901	35,235
Supplies & Services	597,000	643,753	589,997
Non-Capital Furniture & Equipment	513,000	678,984	547,751
Building Operating Expenses	140,000	166,002	126,533
Communications	8,900	8,023	7,906
Professional Development	3,000	2,411	-
Contracted Transportation	5,834,610	5,868,131	5,660,224
Amortization of Tangible Capital Assets	916,045	889,020	915,546
<b>Total Student Transportation Expense</b>	<b>8,226,997</b>	<b>8,468,074</b>	<b>8,051,928</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	584,730	467,632	438,484
Transportation Fees	-	56,875	52,510
<b>Total Tuition and Related Fees Expense</b>	<b>584,730</b>	<b>524,507</b>	<b>490,994</b>
<b>School Generated Funds Expense</b>			
Supplies & Services	200,000	443,620	138,747
Cost of Sales	500,000	391,816	384,986
Non-Capital Furniture & Equipment	-	54,957	76,784
School Fund Expenses	2,800,000	2,541,972	2,482,138
Amortization of Tangible Capital Assets	92,360	106,249	70,656
<b>Total School Generated Funds Expense</b>	<b>3,592,360</b>	<b>3,538,614</b>	<b>3,153,311</b>

**Regina School Division No. 4**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	-	128,598	-
Instructional (Teacher Contract) Salaries & Benefits	2,651,575	2,117,989	2,323,660
Program Support (Non-Teacher Contract) Salaries & Benefits	2,482,078	2,424,794	2,435,486
Instructional Aids	699,111	655,888	570,320
Supplies & Services	308,500	156,147	114,457
Non-Capital Furniture & Equipment	-	26,940	15,685
Communications	-	3,963	6,111
Travel	4,437	8,475	11,549
Student Related Expenses	49,000	-	45,226
Amortization of Tangible Capital Assets	37,078	53,769	32,391
<b>Total Complementary Services Expense</b>	<b>6,231,779</b>	<b>5,576,563</b>	<b>5,554,885</b>
<b>External Service Expense</b>			
Tuition Fees	2,391,115	-	-
Instructional (Teacher Contract) Salaries & Benefits	4,651,475	4,898,182	4,882,421
Program Support (Non-Teacher Contract) Salaries & Benefits	88,826	101,145	99,809
Instructional Aids	1,000	1,965,747	1,371,800
Supplies & Services	33,968	582,829	556,188
Non-Capital Furniture & Equipment	2,500	-	910
Communications	3,800	572	98
Travel	-	70	705
Professional Development (Non-Salary Costs)	5,000	24,474	19,289
Student Related Expenses	-	6,180	10,921
Amortization of Tangible Capital Assets	1,574	1,574	1,574
<b>Total External Services Expense</b>	<b>7,179,258</b>	<b>7,580,773</b>	<b>6,943,715</b>

**Regina School Division No. 4**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2014**

	2014 Budget	2014 Actual	2013 Actual
<b>Other Expense</b>			
Interest and Bank Charges:			
Current Interest and Bank Charges	27,000	45,599	26,248
Interest on Other Capital Loans and Long Term Debt			
School Facilities	595,792	845,868	618,241
Other	199,624	122,830	162,636
Total Interest and Bank Charges	<u>822,416</u>	<u>1,014,297</u>	<u>807,125</u>
Loss on Disposal of Tangible Capital Assets	-	72,330	-
<b>Total Other Expense</b>	<b>822,416</b>	<b>1,086,627</b>	<b>807,125</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>219,537,909</b>	<b>224,053,521</b>	<b>214,423,670</b>

**Regina School Division No. 4**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2014**

	Land		Buildings		School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Assets Under Construction	2014	2013
	Improvements		Short term									
<b>Tangible Capital Assets - at Cost:</b>												
Opening Balance as of September 1	8,201,462	471,448	169,439,992	8,058,959	9,639,653	453,661	8,178,714	5,968,313	783,542	16,181,846	227,379,590	210,819,243
Additions/Purchases	167,378	-	-	-	3,995,757	86,992	1,178,947	1,313,601	64,648	18,982,170	25,789,493	21,324,833
Disposals	-	-	-	-	(2,211,608)	-	(131,026)	(1,943,094)	-	-	(4,285,728)	(4,764,486)
Transfers to (from)	-	-	20,362,966	4,801,731	-	-	-	-	-	(25,164,697)	-	-
<b>Closing Balance as of August 31</b>	<b>8,368,840</b>	<b>471,448</b>	<b>189,802,958</b>	<b>12,860,690</b>	<b>11,423,802</b>	<b>540,653</b>	<b>9,226,635</b>	<b>5,338,820</b>	<b>850,190</b>	<b>9,999,319</b>	<b>248,883,355</b>	<b>227,379,590</b>
<b>Tangible Capital Assets - Amortization:</b>												
Opening Balance as of September 1	-	141,433	83,676,386	2,006,501	2,886,060	444,340	2,527,530	4,040,887	492,451	-	96,215,588	93,053,680
Amortization of the Period	-	23,572	3,078,210	505,382	883,635	26,718	922,708	1,067,764	170,038	-	6,678,027	6,516,163
Disposals	-	-	-	-	(1,314,797)	-	(131,026)	(1,943,094)	-	-	(3,388,917)	(3,354,255)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>165,005</b>	<b>86,754,596</b>	<b>2,511,883</b>	<b>2,454,898</b>	<b>471,058</b>	<b>3,319,212</b>	<b>3,165,557</b>	<b>662,489</b>	<b>N/A</b>	<b>99,504,698</b>	<b>96,215,588</b>
<b>Net Book Value:</b>												
Opening Balance as of September 1	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
Closing Balance as of August 31	8,368,840	306,443	103,048,362	10,348,807	8,968,904	69,595	5,907,423	2,173,263	187,701	9,999,319	149,378,657	131,164,002
<b>Change in Net Book Value</b>	<b>167,378</b>	<b>(23,572)</b>	<b>17,284,756</b>	<b>4,296,349</b>	<b>2,215,311</b>	<b>60,274</b>	<b>256,239</b>	<b>245,837</b>	<b>(105,390)</b>	<b>(6,182,527)</b>	<b>18,214,655</b>	<b>13,398,439</b>
<b>Disposals:</b>												
Historical Cost	-	-	-	-	2,211,608	-	131,026	1,943,094	-	-	4,285,728	4,764,486
Accumulated Amortization	-	-	-	-	1,314,797	-	131,026	1,943,094	-	-	3,388,917	3,354,255
Net Cost	-	-	-	-	896,811	-	-	-	-	-	896,811	1,410,231
Price of Sale	-	-	-	-	843,605	-	-	-	-	-	843,605	2,592,609
<b>Gain/loss on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(53,206)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(53,206)</b>	<b>1,182,378</b>



**Regina School Division No. 4**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2014**

	2014	2013
<b>Non-Cash Items Included in Surplus:</b>		
Amortization of Tangible Capital Assets (Schedule C)	6,678,027	6,516,163
Net Loss (Gain) on Disposal of Tangible Capital Assets	53,206	(1,182,378)
<b>Total Non-Cash Items Included in Surplus</b>	<b>6,731,233</b>	<b>5,333,785</b>

**Regina School Division No. 4**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2014**

	2014	2013
<b>Net Change in Non-Cash Operating Activities:</b>		
(Increase) in Accounts Receivable	(2,015,248)	(1,016,122)
Decrease in Inventories for Sale	140,931	1
(Decrease) in Provincial Grant Overpayment	-	(261,597)
Increase in Accounts Payable and Accrued Liabilities	684,874	1,211,136
Increase in Liability for Employee Future Benefits	789,000	305,300
(Decrease) Increase in Deferred Revenue	(2,153,098)	2,385,269
Decrease (Increase) in Inventory of Supplies for Consumption	18,356	(14,697)
Decrease (Increase) in Prepaid Expenses	38,373	(710,427)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(2,496,812)</b>	<b>1,898,863</b>

**Notes to the Financial Statements**August 31, 2014

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**1. AUTHORITY AND PURPOSE**

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

The school division is 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 Chartered Professional Accountants of Canada (CPA Canada).

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

**a) Future Changes in Accounting Policies**

A number of new standards and amendments to standards issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada are not yet effective and have not been applied in preparing these financial statements.

The following standard will become effective September 1, 2014:

PS 3260 Liability for Contaminated Sites, a new standard providing guidance on the recognition, measurement and disclosure of liabilities for the remediation of contaminated sites.

The School Division has identified several contaminated sites and work is underway to estimate the amount of the School Division's liability. The School Division plans to record the contaminated sites liability retroactively without restatement in 2015.

**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.

**Notes to the Financial Statements**August 31, 2014

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

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount 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 \$10,371,000 (2013 - \$9,582,000) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$81,232,947 (2013 - \$79,911,703) 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 the 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.

**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 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 and accumulated surplus from 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 and accumulated surplus from operations in the period the gain or loss occurs.

**Notes to the Financial Statements**August 31, 2014

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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.

**f) Financial Assets**

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

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

**Accounts Receivable** includes taxes receivable, 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 uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. 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.

**Notes to the Financial Statements**August 31, 2014

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**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 and land improvements, buildings, buildings – short term, school buses, other vehicles, furniture and equipment, computer hardware and audio equipment, computer software, capital lease assets and assets under construction.

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

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

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

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

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

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

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

**Notes to the Financial Statements**August 31, 2014

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**h) Liabilities**

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

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

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

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. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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

**i) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

1. Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation

**Notes to the Financial Statements**August 31, 2014

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for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

2. 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.

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the 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.

## Notes to the Financial Statements

August 31, 2014

iv) **Interest Income**

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

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

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

k) **Statement of Remeasurement Gains and Losses**

The school division has not presented a statement of remeasurement gains 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. The balance drawn on the line of credit at August 31, 2014 was \$Nil (August 31, 2013 - \$Nil).

4. **PORTFOLIO INVESTMENTS**

All portfolio investments are comprised of the following:

	2014	2013
<b>Portfolio investments in the cost and amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
<i>GICs, 2.10% to 3.40%, mature 12/08/2014 to 05/27/2019</i>	\$ 725,000	\$ 582,912
<i>Bank of Nova Scotia, 8.30%, mature 09/27/2013</i>	-	112,448
<b>Total portfolio investments</b>	<b>\$ 725,000</b>	<b>\$ 695,360</b>



## Notes to the Financial Statements

August 31, 2014

## 5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2014 Budget	2014 Actual	2013 Actual
Governance	\$ 187,040	\$ 337,348	\$ -	\$ 1,326	\$ 566,540	\$ 525,714	\$ 738,025
Administration	5,392,205	843,802	-	157,745	4,009,412	6,393,752	5,773,808
Instruction	143,103,879	10,099,232	-	1,798,162	155,010,553	155,001,273	147,597,984
Plant	11,284,445	20,402,997	-	3,670,182	33,313,864	35,357,624	35,311,895
Transportation	211,750	7,367,304	-	889,020	8,226,997	8,468,074	8,051,928
Tuition and Related Fees	-	524,507	-	-	584,730	524,507	490,994
School Generated Funds	-	3,432,365	-	106,249	3,592,360	3,538,614	3,153,311
Complementary Services	4,671,381	851,413	-	53,769	6,231,779	5,576,563	5,554,885
External Services	4,999,327	2,579,872	-	1,574	7,179,258	7,580,773	6,943,715
Other	-	-	1,086,627	-	822,416	1,086,627	807,125
<b>TOTAL</b>	<b>\$ 169,850,027</b>	<b>\$ 46,438,840</b>	<b>\$ 1,086,627</b>	<b>\$ 6,678,027</b>	<b>\$ 219,537,909</b>	<b>\$ 224,053,521</b>	<b>\$ 214,423,670</b>

## 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. Significant assumptions include discount rate, inflation rate, productivity rate and decrement rates. 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 completed as at August 31, 2012. 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:

	2014	2013
	August 31, 2014	August 31, 2013
Actuarial extrapolation date		
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25	3.25
Discount rate (percentage)	2.80	3.50
Inflation rate (percentage)	2.25	2.25
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2014	2013
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 9,687,200</b>	<b>\$ 10,429,800</b>
Current period benefit cost	777,700	857,500
Interest cost	359,500	292,000
Benefit payments	(389,100)	(948,000)
Actuarial (gains) losses	865,400	(944,100)
<b>Accrued Benefit Obligation - end of year</b>	<b>11,300,700</b>	<b>9,687,200</b>
<b>Unamortized Net Actuarial Losses</b>	<b>(929,700)</b>	<b>(105,200)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 10,371,000</b>	<b>\$ 9,582,000</b>

## Notes to the Financial Statements

August 31, 2014

Employee Future Benefits Expense	2014	2013
Current period benefit cost	\$ 777,700	\$ 857,500
Amortization of net actuarial loss	40,900	103,800
<b>Benefit cost</b>	<b>818,600</b>	<b>961,300</b>
<b>Interest cost on unfunded employee future benefits obligation</b>	<b>359,500</b>	<b>292,000</b>
<b>Total Employee Future Benefits Expense</b>	<b>\$ 1,178,100</b>	<b>\$ 1,253,300</b>

## 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:

	2014			2013
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,628	61	1,689	1,678
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	\$ 9,471,894	\$ 329,635	\$ 9,801,529	\$ 9,487,434

- 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-

## Notes to the Financial Statements

August 31, 2014

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 2013 (based on the level established in the 2007 valuation) as sponsor negotiations regarding possible plan amendments are ongoing.

Stakeholders of The Regina Civic Employees' Superannuation and Benefit Plan were notified, on July 17, 2014, that the Deputy Superintendent of Pensions is considering cancelling the pension plan's registration as the plan is not in compliance with legislation. Stakeholders have been given the opportunity to make submissions to the Deputy Superintendent regarding their views on cancelling the Plan's registration, and to rebut submissions provided by other stakeholders, by the end of 2014. Following that, the Deputy Superintendent will provide notice of her intentions regarding cancellation of registration, regulatory action, or other resolution.

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:

	2014	2013
Number of active School Division members	625	608
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	\$ 2,709,385	\$ 2,698,080
School Division contributions for the year	\$ 2,706,138	\$ 2,695,787
Actuarial valuation date	31-Dec-12	31-Dec-12
Plan Assets	\$ 991,482,000	\$ 991,482,000
Plan Liabilities	\$ 1,284,297,000	\$ 1,284,297,000
Plan (Deficit)	\$ (292,815,000)	\$ (292,815,000)

## Notes to the Financial Statements

August 31, 2014

**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:

	<b>2014</b>	<b>2013</b>
Provincial Grants Receivable	\$ 3,331,737	\$ 1,567,562
City of Regina Capital Receivable	1,427,438	1,427,438
Other Receivables	1,084,706	833,633
<b>Total Accounts Receivable</b>	<b>\$ 5,843,881</b>	<b>\$ 3,828,633</b>

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:

	<b>2014</b>	<b>2013</b>
Accrued Salaries and Benefits	\$ 8,255,056	\$ 5,251,311
Supplier Payments	5,823,269	4,395,537
Other Accrued Liabilities	3,666,530	7,413,133
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 17,744,855</b>	<b>\$ 17,059,981</b>

## Notes to the Financial Statements

August 31, 2014

## 10. LONG-TERM DEBT

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

Other Long Term Debt:		2014	2013
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	\$ 14,884,504	\$ 15,461,669
Capital Loans	RBC Financial Group, capital school building construction, 4.47%, principal and interest payments of \$47,567 payable monthly, due date of loan, November 1, 2033	7,360,017	-
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
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	2,128,039	2,387,427
Capital Leases	Bank of Nova Scotia, purchase school buses, 3.36%, principal and interest payments of \$454,382 payable yearly, due date of lease, August 2020	3,421,041	-
<b>Total Long Term Debt</b>		<b>\$ 27,793,601</b>	<b>\$ 19,121,075</b>

Principal repayments over the next 5 years are estimated as follows:

	Capital Loans	Capital Leases	Total
2015	867,958	\$ 593,416	\$ 1,461,374
2016	883,060	613,274	1,496,334
2017	919,785	633,796	1,553,581
2018	958,044	1,656,192	2,614,236
2019	997,900	314,782	1,312,682
Thereafter	17,617,774	1,737,620	19,355,394
<b>Total</b>	<b>\$ 22,244,521</b>	<b>\$ 5,549,080</b>	<b>\$ 27,793,601</b>

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

	Capital Loans	Capital Leases	2014	2013
Principal	\$ 755,054	\$ 1,971,704	\$ 2,726,758	\$ 1,062,047
Interest	845,869	123,332	969,201	780,574
<b>Total</b>	<b>\$ 1,600,923</b>	<b>\$ 2,095,036</b>	<b>\$ 3,695,959</b>	<b>\$ 1,842,621</b>

## Notes to the Financial Statements

August 31, 2014

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2013	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2014
<b>Capital projects:</b>				
Federal capital tuition	\$ 8,025	\$ -	\$ -	\$ 8,025
Proceeds from sale of school buildings - Ministry discretion	2,206,723	295,250	(2,501,973)	-
<b>Total capital projects deferred revenue</b>	<b>\$ 2,214,748</b>	<b>\$ 295,250</b>	<b>\$ (2,501,973)</b>	<b>\$ 8,025</b>
<b>Other deferred revenue:</b>				
City of Regina - Tax Levy	10,333,071	10,550,251	(10,333,071)	10,550,251
Other (tuition fees, federal grants, special programs)	606,615	284,664	(448,219)	443,060
<b>Total other deferred revenue</b>	<b>\$ 10,939,686</b>	<b>\$ 10,834,915</b>	<b>\$ (10,781,290)</b>	<b>\$ 10,993,311</b>
<b>Total Deferred Revenue</b>	<b>\$ 13,154,434</b>	<b>\$ 11,130,165</b>	<b>\$ (13,283,263)</b>	<b>\$ 11,001,336</b>

## Notes to the Financial Statements

August 31, 2014

## 12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2014 and 2013:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community Schools	Nutrition	Other Programs	2014	2013
<b>Revenue:</b>						
Grants	\$ 2,478,221	\$ -	\$ 81,018	\$ 683,578	\$ 3,242,817	\$ 3,212,599
Tuition and Related Fees	-	-	-	38,800	38,800	47,465
Miscellaneous Revenue	-	-	49,722	-	49,722	65,619
<b>Total Revenue</b>	<b>2,478,221</b>	<b>-</b>	<b>130,740</b>	<b>722,378</b>	<b>3,331,339</b>	<b>3,325,683</b>
<b>Expenses:</b>						
Salaries & Benefits	2,348,793	1,695,535	242,602	384,451	4,671,381	4,759,146
Instructional Aids	70,898	279,739	260,320	44,931	655,888	570,320
Supplies and Services	-	-	-	156,147	156,147	114,457
Non-Capital Equipment	4,969	21,613	358	-	26,940	15,685
Communications	-	455	-	3,508	3,963	6,111
Travel	-	3,441	-	5,034	8,475	11,549
Student Related Expenses	-	-	-	-	-	45,226
Amortization of Tangible Capital Assets	-	-	-	53,769	53,769	32,391
<b>Total Expenses</b>	<b>2,424,660</b>	<b>2,000,783</b>	<b>503,280</b>	<b>647,840</b>	<b>5,576,563</b>	<b>5,554,885</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ 53,561</b>	<b>\$ (2,000,783)</b>	<b>\$ (372,540)</b>	<b>\$ 74,538</b>	<b>\$ (2,245,224)</b>	<b>\$ (2,229,202)</b>

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, First Nations Métis Education, correspondence school and University of Regina transitions project.

## Notes to the Financial Statements

August 31, 2014

## 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 2014 and 2013:

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	Visa Program	Other Programs	2014	2013
<b>Revenue:</b>					
Grants	\$ 7,526,804	\$ -	\$ -	\$ 7,526,804	\$ 6,857,506
Tuition and Related Fees	-	42,430	-	42,430	30,532
Miscellaneous Revenue	-	-	25,861	25,861	1,505
<b>Total Revenue</b>	<b>7,526,804</b>	<b>42,430</b>	<b>25,861</b>	<b>7,595,095</b>	<b>6,889,543</b>
<b>Expenses:</b>					
Salaries & Benefits	4,999,327	-	-	4,999,327	4,982,230
Instructional Aids	1,965,574	173	-	1,965,747	1,371,800
Supplies and Services	531,178	25,791	25,860	582,829	556,188
Non-Capital Equipment	-	-	-	-	910
Communications	-	572	-	572	98
Travel	70	-	-	70	705
Professional Development (Non-Salary Costs)	24,474	-	-	24,474	19,289
Student Related Expenses	6,180	-	-	6,180	10,921
Amortization of Tangible Capital Assets	-	-	1,574	1,574	1,574
<b>Total Expenses</b>	<b>7,526,803</b>	<b>26,536</b>	<b>27,434</b>	<b>7,580,773</b>	<b>6,943,715</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ 1</b>	<b>\$ 15,894</b>	<b>\$ (1,573)</b>	<b>\$ 14,322</b>	<b>\$ (54,172)</b>

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

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. Other programs include revenues and expenses from seminars.



## Notes to the Financial Statements

August 31, 2014

Summary of Associate School Revenues and Expenses, Details by School	Regina Christian School	Harvest City Academy	Regina Huda School	2014	2013
<b>Revenue:</b>					
Operating Grants	\$ 2,807,457	\$ 2,208,930	\$ 2,510,417	\$ 7,526,804	\$ 6,857,506
<b>Total Revenue</b>	<b>2,807,457</b>	<b>2,208,930</b>	<b>2,510,417</b>	<b>7,526,804</b>	<b>6,857,506</b>
<b>Expenses:</b>					
Salaries & Benefits	2,051,576	1,384,204	1,563,547	4,999,327	4,982,230
Instructional Aids	539,239	663,815	762,520	1,965,574	1,370,445
Supplies and Services	203,448	152,498	175,232	531,178	516,970
Non-Capital Equipment	-	-	-	-	702
Travel	-	-	70	70	705
Professional Development	9,354	6,853	8,267	24,474	23,220
Student Related Expenses	3,840	1,560	780	6,180	6,765
<b>Total Expenses</b>	<b>2,807,457</b>	<b>2,208,930</b>	<b>2,510,416</b>	<b>7,526,803</b>	<b>6,901,037</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ (43,531)</b>

**14. ACCUMULATED SURPLUS**

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

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

## Notes to the Financial Statements

August 31, 2014

Details of accumulated surplus from operations are as follows:

	August 31 2013	Additions during the year	Reductions during the year	August 31 2014
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 131,164,002	\$ 25,789,493	\$ (7,574,838)	\$ 149,378,657
Less: Debtowing on Tangible Capital Assets	19,121,075	11,399,284	(2,726,758)	27,793,601
	<b>112,042,927</b>	<b>14,390,209</b>	<b>(4,848,080)</b>	<b>121,585,056</b>
<b>PMR maintenance project allocations (1)</b>	-	<b>2,263,943</b>	<b>(2,263,943)</b>	-
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	3,338,696	2,973,902	(393,441)	5,919,157
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 Ken Jenkins School	-	32,806	-	32,806
Board Share of Sale of Athabasca School	245,191	-	-	245,191
	<b>4,304,008</b>	<b>3,006,708</b>	<b>(393,441)</b>	<b>6,917,275</b>
<b>Other:</b>				
Election Reserve	50,000	80,000	-	130,000
General Reserve	3,792,006	-	-	3,792,006
Renewal Reserve	2,873,992	-	-	2,873,992
School Fund Reserve	2,471,179	1,913,155	(2,010,484)	2,373,850
Encumbrance Reserve	775,550	911,792	(775,550)	911,792
Facility Upgrades Reserve	7,048,294	1,690,000	(3,478,294)	5,260,000
IT Upgrades Reserve	1,244,349	65,864	(52,686)	1,257,527
Instructional Innovation Reserve	3,376,263	544,826	(505,438)	3,415,651
Other Reserve	317,594	12,000	(60,000)	269,594
	<b>21,949,227</b>	<b>5,217,637</b>	<b>(6,882,452)</b>	<b>20,284,412</b>
<b>Unrestricted Surplus</b>	<b>25,846,351</b>	<b>147,139</b>	<b>-</b>	<b>25,993,490</b>
<b>Total Accumulated Surplus from Operations</b>	<b>\$ 164,142,513</b>	<b>\$ 25,025,636</b>	<b>\$ (14,387,916)</b>	<b>\$ 174,780,233</b>

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

**Notes to the Financial Statements****August 31, 2014**

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

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 includes allocations 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 18, 2013 and the Minister of Education on August 23, 2013.

**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.

## Notes to the Financial Statements

August 31, 2014

## 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.

	2014	2013
<b>Revenues:</b>		
<i>Ministry of Education</i>	\$ 142,094,232	\$ 133,118,015
<i>Saskatchewan Government Insurance</i>	709,173	670,435
	<b>\$ 142,803,405</b>	<b>\$ 133,788,450</b>
<b>Expenses:</b>		
<i>Good Spirit School Division</i>	\$ 52,527	\$ 50,235
<i>SaskPower</i>	2,402,252	2,205,037
<i>SaskEnergy</i>	2,674,363	2,557,676
<i>SaskTel</i>	579,309	733,636
<i>Sask Workers' Compensation Board</i>	316,006	382,656
<i>Sunwest School Division</i>	7,500	-
<i>Regina Qu'Appelle Health Region</i>	121,534	171,857
	<b>\$ 6,153,491</b>	<b>\$ 6,101,097</b>
<b>Accounts Receivable:</b>		
<i>Ministry of Education</i>	\$ 3,331,737	\$ 1,567,562
	<b>\$ 3,331,737</b>	<b>\$ 1,567,562</b>
<b>Prepaid Expenses:</b>		
<i>Sask Workers' Compensation Board</i>	\$ 105,335	\$ 127,552
	<b>\$ 105,335</b>	<b>\$ 127,552</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
<i>SaskTel</i>	\$ 45,585	\$ -
<i>SaskPower</i>	169,275	22,771
<i>SaskEnergy</i>	5,440	147
	<b>\$ 220,300</b>	<b>\$ 22,918</b>

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.

## Notes to the Financial Statements

August 31, 2014

## 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 Campbell Collegiate renovation in the amount of \$2,609,402 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:							
2015	\$ 496,933	\$ 90,710	\$ 1,292,057	\$ 638,000	\$ 2,517,700	\$ 593,416	\$ 593,416
2016	507,608	90,710	744,596	-	1,342,914	613,274	613,274
2017	-	90,710	15,990	-	106,700	633,796	633,796
2018	-	61,544	-	-	61,544	1,656,192	1,656,192
2019	-	51,822	-	-	51,822	314,782	314,782
Thereafter	-	-	-	-	-	1,737,620	1,737,620
Interest and executory costs	\$ 1,004,541	\$ 385,496	\$ 2,052,643	\$ 638,000	\$ 4,080,680	\$ 5,549,080	\$ 5,549,080
	-	-	-	-	-	645,491	645,491
<b>Total Lease Obligations</b>	<b>\$ 1,004,541</b>	<b>\$ 385,496</b>	<b>\$ 2,052,643</b>	<b>\$ 638,000</b>	<b>\$ 4,080,680</b>	<b>\$ 6,194,571</b>	<b>\$ 6,194,571</b>

## 19. SUBSEQUENT EVENTS

Subsequent to the year end the school division completed the sale of Haultain School for a price of \$1,482,400.

## Notes to the Financial Statements

August 31, 2014

**20. COMPARATIVE INFORMATION**

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

**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:

	2014	2013
Operating Teacher Salaries	\$ 101,803,056	\$ 97,809,537
Complementary Teacher Salaries	1,994,776	1,975,621
External Teacher Salaries	4,489,000	4,322,611
<b>Total Teacher Salaries</b>	<b>\$ 108,286,832</b>	<b>\$ 104,107,769</b>
Professional Development Allocation .59%	\$ 638,892	\$ 614,236

**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, 2014 and August 31, 2013 was:

	August 31, 2014		August 31, 2013	
	Accounts Receivable		Accounts Receivable	
Current	\$	121,000	\$	533,569
0-30 days		4,135,999		1,758,459
30-60 days		134,909		76,520
60-90 days		526		32,647
Over 90 days		1,451,447		1,427,438
<b>Total</b>	<b>\$</b>	<b>5,843,881</b>	<b>\$</b>	<b>3,828,633</b>

## Notes to the Financial Statements

August 31, 2014

**ii) Liquidity Risk**

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

	August 31, 2014			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 14,015,498	\$ 210,184	\$ 2,930,005	\$ 589,168
Long term debt	730,687	730,687	6,976,833	19,355,394
<b>Total</b>	<b>\$ 14,746,185</b>	<b>\$ 940,871</b>	<b>\$ 9,906,838</b>	<b>\$ 19,944,562</b>

**iii) Market Risk**

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

**Interest Rate Risk:**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$20 million with interest payable monthly at a rate of prime less 1.00 %. 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, 2014 was \$Nil (2013 - \$Nil).

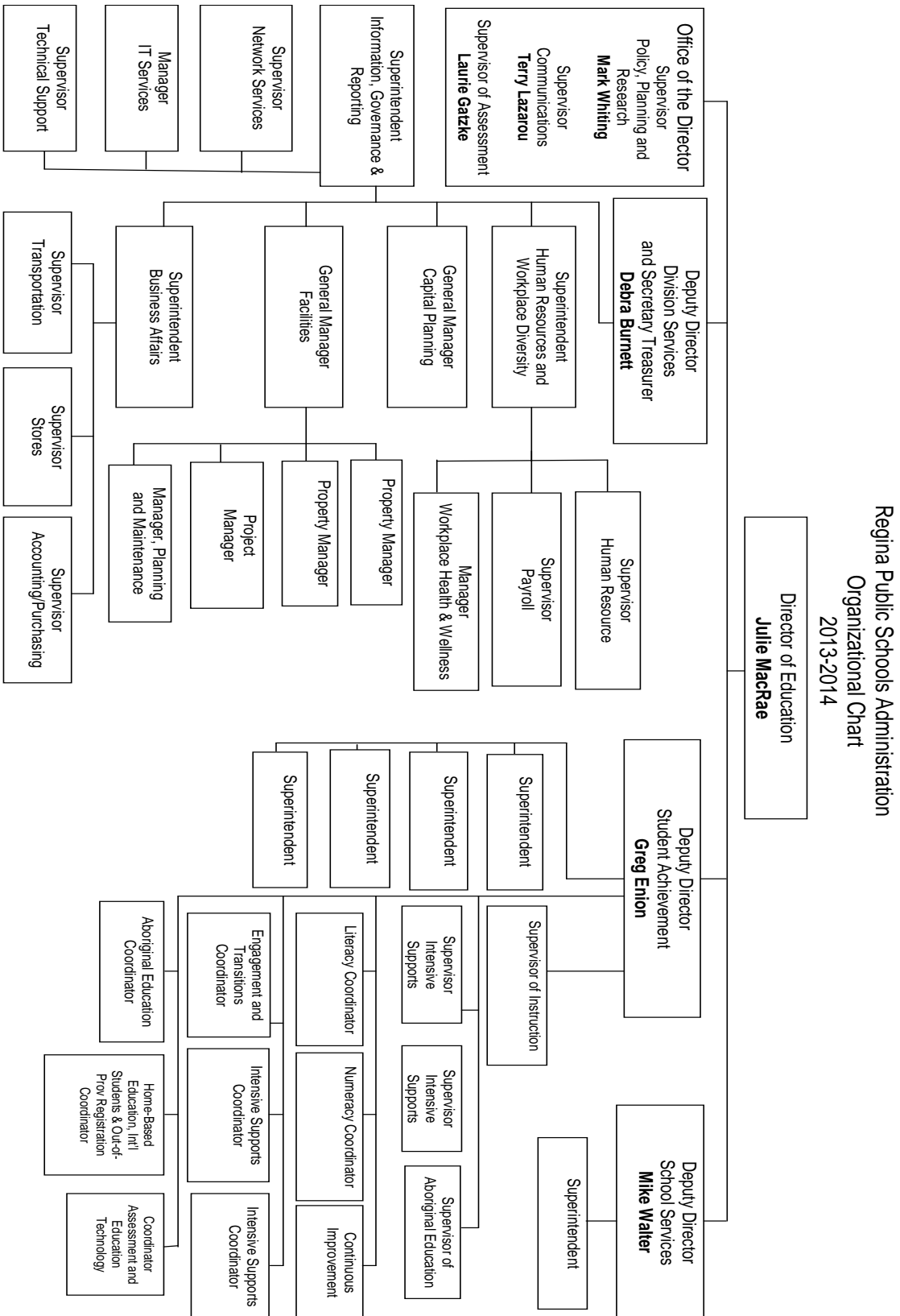
The school division minimizes these risks by:

- 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. The school division did not have any financial instruments denominated in foreign currency outstanding at August 31, 2014 or August 31, 2013.

# 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	K-8
Balfour	9-12
Braun, Henry	K-8
Bryant, Judge	Pre-K-8
Buck, Ruth M.	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	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.	K-8
Hunt, Wilfred (Hospital Schools: Wilfred Hunt RQHR Transitional Program)	K-8
Imperial	Pre-K-8
Janzen, Henry	K-8
Johnson, F.W.	9-12
Kitchener	Pre-K-8
Knoll, Winston	9-12
Lakeview	K-8
Lee, George	K-8
MacKenzie, Jack	K-8
MacNeill	K-8
Martin	9-12
Massey	K-8

School	Grade Level
McDermid	Pre-K-8
McDonald, Gladys	K-8
McLurg	Pre-K-8
McVeety, Marion	Pre-K-8
Milliken, Ethel	K-8
Mironuck, Elsie	Pre-K-8
Pawson, Ruth	K-8
Perry, Dr. A.E.	K-8
Ready, W.F.	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	K-12
Regina Christian School	K-12
Regina Huda School	Pre-K-12

\* As of the 2014-15 school year, the Wascana School students and staff will move to the new Seven Stones Community School.

## Appendix D: Payee List – 2013-14

### Regina Public School Division Payee Disclosure List for the Fiscal Year September 1, 2013 to August 31, 2014

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, 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	17,708	8,519	0	581	26,808
Beck, Carla	17,708	8,519	0	956	27,183
Ekong, Jane	17,708	8,519	0	2,829	29,056
Gagne, Katherine*	20,501	9,850	0	1,169	31,520
O'Reilly, Kathleen	17,708	8,519	0	506	26,733
West, Dale	17,037	8,519	0	3,124	28,680
Young, Aleana	17,708	8,519	0	620	26,847
<b>Total</b>	<b>126,078</b>	<b>60,964</b>	<b>0</b>	<b>9,785</b>	<b>196,827</b>

\* 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	87,334	AITKEN, ELLEN	99,761
ACKERMAN, JASON	77,338	ALEXANDER, HOLLY	51,970
ACTON, SHEILA	87,102	ALEXANDER, BROOKE	54,251
ADAM, JUNE	83,584	ALEXANDER, JENNIFER	68,863
ADAM, BRENT	84,049	ALEXANDER, DARREN	75,256
ADAMACK, PEGGY	89,757	ALLAN, JUNE	80,503
ADAMS, SARAH	54,765	ALLEN, LISA	109,760
ADAMS, CINDY	83,549	AMBROSIA, JEFFREY	86,855
ADAMS, KELLY	83,584	ANDERS, SHERI-LYNN	79,419
ADAMS, KYLA	92,086	ANDERSEN, KIMBERLY	83,905
ADELMAN, SCOTT	83,298	ANDERSON, KAREN	68,865
AGARAND, ANGELA	79,479	ANDERSON, LYNN	78,953
AGECOUTAY-SWEET, NATALIE	82,086	ANDERSON, MARIA	81,872
AGOPSOWICZ, TIFFANY	83,439	ANDERSON, AARON	83,126
AINSLEY, RENEE	80,524	ANDERSON, ROCHELLE	83,238

ANDERSON, KATHERINE	83,584	BANERJEE, BASHAB	86,749
ANDERSON, DELAINE	89,083	BANSLEY, SCOTT	91,562
ANDERSON, ROXANNE	124,176	BARAGAR, ROBERT	83,584
ANDERSON COBB, KIMBERLY	83,796	BARBER, NEIL	73,092
ANTONINI, CORY	91,919	BARBER, MARGO	77,761
ANTONOWITSCH, SELEENA	53,623	BARIUAN, JOSE	50,681
ANTROBUS, LEANNE	62,996	BARNES, NICHOLAS	56,276
APPERLEY, DEANNA	86,308	BARON-WILLIAMS, BONNIE	108,247
APPLEBY, JAMES	85,115	BARRETT, SARAH	72,393
ARANEDA, ANDRES	60,509	BARTLETT, ALLEN	51,418
ARCARI, MELISSA	64,436	BASEDEN, MARGARET	53,581
ARCHAMBAULT, MONICA	82,135	BASI, HARBINDER	61,999
ARDELAN, DARA	80,766	BATES, ROBERTA	83,698
ARENDT, JUSTIN	140,716	BATESON-OSBORNE, LYNN	58,807
ARGUE, LANA	87,972	BAUMGARTNER, AARON	95,119
ARGUE, SHERYL	88,878	BAXTER, RICHARD	60,211
ARMSTRONG, JAMIE	70,275	BAYDA, MORGAN	58,828
ARMSTRONG, JENNIFER	76,435	BAYDA, MELINDA	79,251
ARMSTRONG, HOLLY	84,423	BEATTIE, JENNIFER	79,029
ARTEMENKO, TIMOTHY	86,765	BEATTIE, SHERRI	106,282
ASHTON, TERRY	53,741	BEATTIE, RICHARD	120,845
ASSELIN, MARCEL	89,636	BEAULIEU, PAULINE	53,276
ATCHISON, JES	78,402	BECHARD, RENEE	81,284
ATTWATER, SHAE-LYNNE	80,073	BECKMANN, LEE	57,732
ATTWATER, CHRISTOPHER	85,536	BEDARD, MARIE-CLAIRE	81,920
AVRAM-MCLEAN, LISA	60,250	BEINGESSNER, CHRIS	96,275
BABCOCK, SCOTT	82,913	BEKKER, JOSHUA	80,343
BABCOCK, DENISE	83,584	BELICK, LAURIE	52,436
BACHART, JODIE	52,297	BELISLE, JASON	81,108
BACHELU, DENIS	85,578	BELIVEAU, KENDRA	63,078
BACHIU, KATHLEEN	81,295	BELL, SARAH	80,111
BACHIU, BRENT	116,202	BELLE, JAMES	55,032
BACK, COLIN	79,636	BELLEGARDE, SANDRA	91,942
BAGGENSTOS, ANGELA	64,925	BENGERT SIMAN, WINTER	69,251
BAGWELL, RHONDA	61,124	BENOIT, LORI	84,861
BAHIA, KAMALDEEP	63,154	BENSON, BRETT	68,643
BAILEY, THERESA	74,161	BENSON, ELIZABETH	86,351
BAIRD, RUSSELL	83,584	BENTZ, ANGELA	80,036
BAISLEY, BRENDA	68,735	BERG, KAYLAN	53,368
BAKER, DAN	114,661	BERGEN, CARIN	88,347
BALAS, DON	84,029	BERGEY KAIP, KIMBERLY	81,033
BALDWIN, TERESITA	143,991	BERRIAULT, HEATHER	80,715
BALKWILL, ANGELA	113,650	BERRNS, KAREN	105,729
BALL, CHERYL	91,180	BETKER, KIRSTEN	70,581
BALLANTYNE, SUSAN	83,298	BETSON, ERIN	97,156

BICKFORD, ALEXANDRA	60,193	BRAULT-CHARETTE, MARIE-EVE	53,557
BILASH, VALERIE	51,945	BRAUN, LUKE	68,837
BILINSKI, CHRISTINE	60,764	BRAUN, GARRY	82,033
BINDA, CHRISTINE	77,827	BRENTNELL, CARLIE	73,210
BIRCH, ANDREA	79,921	BREWER, JOLIE	54,017
BIRD, LEATHA	84,732	BREZINSKI, GWENDOLYN	91,086
BIRD-FRATER, DEBBIE	84,593	BREZINSKI, KELLY	93,042
BISHOFF, ERIN	80,992	BRHELLE, LEONARD	63,715
BLACK, JEREMY	64,996	BRIDGEMAN, JANNAE	59,944
BLACK, KATHERINE	71,703	BRIDGEMAN, SCOTT	67,919
BLACKWELL, KRISTEN	56,011	BRIERE, JENNIFER	62,749
BLAIR, LAURIE	75,500	BRITTON, SHAWNA	57,984
BLAKE, TINA	82,155	BRITTON, CORY	112,781
BLAKLEY, BRENT	80,323	BRODNER, KAYLA	60,410
BLASCHKE, MEIRA	66,742	BRODZIAK, SHELLEY	95,119
BLENKIN, PAMELA	54,473	BROOKS, CALLA-DAWN	81,899
BLONDEAU, NICOLE	62,310	BROOKS, TRACY	109,928
BLONDEAU, LUCAS	63,117	BROUET, MICHAEL	79,706
BLYTH, TARYN	66,473	BROWN, SASHA	62,145
BLYTH, GARRAD	82,747	BROWN, AMANDA	78,488
BOAN, ELISABETH	79,341	BROWN, CINDY	79,706
BOAN, DAVID	95,000	BROWN, SHANNON	85,028
BOEHME, LORI	83,195	BROWN, KIMBERLY	94,603
BOJARSKI, ADA	64,708	BRUBACHER-HINES, JOCELYN	57,824
BOLDT, DARREN	156,775	BRUCE, RYAN	89,374
BOLEN, CHRISTINE	84,673	BRYANTON, DAVID	74,099
BOLIANATZ, ROBERTA	82,145	BRYCE, MICHELE	85,263
BOLTON, KENNETH	51,213	BUCHKO, DALE	51,463
BONNEAU, VICTORIA	75,431	BUISSON, RENE	83,298
BOOTH, TABITHA	101,017	BUISSON, NANCY	112,251
BORTIS, KALI	61,911	BURKOWSKY, LARRY	55,531
BOSLEY, BLAYNE	83,189	BURNETT, MELISSA	58,720
BOULANGER, ALLISON	70,136	BURNETT, DEBRA	208,607
BOUTILIER, STEPHEN	69,566	BURNS, JENNA	55,933
BOWER, JOANNA	68,004	BURNS, KEVIN	81,480
BOWES, MONIQUE	92,692	BURNS, BEVERLY	82,719
BOYARSKI, PEGGY	53,190	BURROWS, TANA	90,551
BRACE, GRAHAM	56,180	BUSSIERE, JILLIAN	95,842
BRACE, DOREEN	84,843	BUSSIERE, DARRYL	97,444
BRADEN, RONALD	54,421	BUTTON, EDNA	85,618
BRADLEY, STACEY	80,796	BUTZ, MEGAN	56,840
BRAITHWAITE, STACEY	84,971	BYLSMA, RENAE	81,615
BRANDER, BEVERLEY	83,584	BYRD, CALEIGH	58,338
BRANDER, BRUCE	87,152	BZDEL, MARK	66,088
BRANDT, CONSTANCE	53,252		

CACHENE, JORI	75,566	CHRISTOFFEL, ROBSON	90,594
CAIRNS, JILLIAN	85,566	CHRISTOPHERSON, KELLEY	73,193
CAMERON, TAYLER	55,909	CHRISTOPHERSON, JOEL	82,683
CAMERON, CARLA	67,399	CHURCH, JASON	57,279
CAMPBELL, JUDY	79,706	CLAKE, KENNETH	105,283
CAMPBELL, DONALD	83,584	CLARK, JANEEN	79,134
CAMPBELL, FAITH	84,906	CLARK, ERICA	81,697
CAMPBELL, MARGO	92,742	CLARK, DALE	87,979
CAMPBELL, BRENDA	96,260	CLARKE, STANLEY	73,295
CAMPBELL, JUDY	107,635	CLARKE, LOIS	88,260
CAMPEAU, ISABELLE	87,405	CLARKE, RUSSELL	106,603
CANHAM, MARIA	90,538	CLASSEN, LORI	68,658
CANLAS, JOEL	50,851	CLAUSON, KELSEY	59,578
CANN, MARCY	75,316	CLEAVELEY, GLEN	56,622
CARDINAL, BRIAN	54,019	CLEMENTS, CRYSTAL	69,383
CARDINAL, SHANA	63,547	CLEVELAND, TRACI	62,786
CARLSON, RONALEEN	90,646	CLIFFORD, KEVIN	51,746
CARLSON, GISELE	97,441	COBBLEDICK, TRINA	83,170
CARTERI, SOPHIE	52,177	COFFIN, TIA	67,583
CASPER, JACQUELINE	65,370	COLEMAN, KRISTIN	62,551
CASSANO, CHELSEA	67,368	COLEMAN, JENNIFER	89,133
CASELL, DAWNE	94,018	COLEMAN, JASON	118,810
CASSWELL, CAROL	66,260	COLERIDGE, NICOLE	77,475
CASWELL, RYAN	63,302	COLLIER, NAOMI	60,280
CAUL, CAROLYN	86,547	CONSTABLE, LEAH	79,706
CENTIMO, CLORINDA	80,572	CONWAY, VICKI	81,841
CHABOT-GREENWOOD, JOANNE	92,255	COOK, LACEY	70,920
CHADWICK, DIANE	86,602	COOK, DEANNA	85,336
CHALIFOUR, ANDREA	84,551	CORBETT, LEAH	58,052
CHAMMARTIN, MICHEL	81,639	CORBIN, HEATHER	87,979
CHAMP, EMMA	56,725	CORBIN, PATRICK	109,244
CHAN, CHRISTINE	87,774	CORSON, MARY	60,017
CHAPMAN, LESLIE	54,297	COSTANZA, CHRISTINA	56,857
CHASE, JACQUELINE	91,900	COTCHER, JANICE	66,797
CHEREPUSCHAK, NATASHA	53,726	COUNIOS, EVANGELIA	83,584
CHEREPUSCHAK, ROBERT	79,706	COUPAL, SHIRLEY	92,692
CHERKAS, LAKEN	59,144	COUSE, KELLY	81,338
CHERKAS, BONNIE	91,494	COXFORD, KYLA	53,932
CHERKAS, RONALD	95,903	COX-THIBAUT, LAURA	79,420
CHERNOFF, CURTIS	95,716	CRADDOCK, AMANDA	54,152
CHILD, NEIL	89,554	CRAIK, LINDA	79,420
CHISHOLM, ANGELA	76,494	CRAWFORD, LAURIE	66,658
CHRISTIE, RONALD	131,723	CRAWFORD, TRINA	80,249
CHRISTIE BEACH, CAROL	82,941	CREASE-MACLEAN, ERICA	66,976
		CRICHLow, SHIANNE	84,820

CRITTENDEN, LORRI	98,919	DERKSON, KELVIN	95,412
CROSS, JAMIE	77,728	DERMODY, KAREN	79,706
CROSSAN-PARKER, BARBARA	66,300	DEROSIER, WILLIAM	116,947
CRUMLY, MICHELLE	51,909	DERR, BETTY	88,165
CRUSE, BRITTNEE	63,427	DERZAPH, PATRICIA	54,959
CRUSE, RYAN	65,285	DESJARLAIS, JASON	79,706
CULLINS, TRACY	78,317	DESJARLAIS, DANIELLE	80,322
CURRIE, SHARLA	57,496	DESJARLAIS, JENNIFER	80,675
CUSHWAY, RUSSELL	83,168	DESROSIERS, SHEENA	71,608
CUTTING, DONNA	52,037	DESROSIERS, SHELLEY	86,531
CUTTING, PAUL	69,474	DICKSON, NIAMH	73,660
CUTTING, CAMBRI	73,643	DIETZ, MARILYN	80,609
CYR, KEN	67,747	DIEWOLD, NICHOLE	65,130
CYR, VANEA	92,692	DIGBY, GAIL	79,468
DACEY, MICHAEL	59,330	DIMEN, BRADLEY	80,194
DAELICK, LORI	100,373	DLOUHY-STEVENSON, SHERRI	64,188
DAHL, DOUGLAS	86,172	DOHLEN, JANICE	60,512
DAHLGREN, WAYNE	72,551	DONBROOK, ANDRA	80,620
DANIELS, MELISSA	66,578	DONKERSGOED, HENRIETTA	60,305
DARKE, JOANNE	80,115	DONOHUE, CORRIE	84,618
DASCHUK, ANGELA	69,674	DONOVAN, ANNA-MARIE	87,195
DAVIDSON, KENNETH	53,143	DONOVEL, CHRISTINA	77,480
DAVIDSON, LISA	72,390	DORE, CLAIRE	89,970
DAVIES, JENNIE	81,208	DORLAND, JEAN	79,993
DAVIES, KATHERINE	83,165	DOWELL-HANTELMANN, LORI	100,709
DAVIS, SHANNON	88,233	DOWLER, SHERRI	83,584
DAVIS-YAU, STEPHANIE	55,588	DROZDA DAUNHEIMER, JOCELYN	83,881
DAWE, MELINDA	61,884	DRYBURGH, TARA	83,667
DAWSON, JOANNE	79,419	DUBE, SERGE	80,179
DEAN, VIVIAN	84,365	DUCK, MICHAEL	53,592
DEBOLT, MADELINE	58,390	DUFFIELD, BLAINE	73,780
DEIS, KELLY	79,702	DUFOUR, JACQUES	88,347
DELANEY, PATRICIA	87,365	DUKE, TAMMY	94,283
DELONG, JACQUIE	62,250	DUMBA, JEFF	79,706
DELONG, GREG	72,678	DUMONT, TENILLE	55,207
DELORME, ALANA	53,777	DUMONT, KYLE	64,769
DELORME, RUTH	80,601	DUNCAN, LILLY	85,488
DELPARTE, C	83,298	DUNHAM, KELLY	79,706
DELSNIDER, DANIELLE	59,237	DURAN, ALEXANDRA	79,918
DELSNYDER, JANICE	88,060	DUSYK, CEANE	73,031
DEMARS, JOAN	79,706	DYCK, MICHAEL	79,706
DENEIKO, CARLIE	54,046	DYCK, MARILYN	82,273
DERENISKY, SANDRA	80,849	EARIS, SONIA	79,902
DERINGER, DONARAE	75,358	EASTWOOD, MARY	83,584
DERKATCH, MINDY	90,154		

EBERL, M. SANDRA	68,816	FEKULA, GLEN	101,088
ECHTNER, LORETTA	54,838	FELLNER, STEPHANIE	55,614
EDEY, GWENDOLYN	79,706	FELSTROM, NANCY	89,113
EDMONDS, MURRAY	54,999	FERWERDA, MICHELLE	61,876
EDOO, ANNA	79,885	FICK, MIRANDA	71,455
EDWARDS, BREE	64,233	FIELD, MIRANDA	65,435
EDWARDS, TAYLOR	66,135	FIELDGATE, NANCY	77,134
EGETO, MEGAN	65,436	FILYK, REGAN	64,352
EHRMANTRAUT, R. MARK	83,584	FINDLAY, HEATHER	87,912
EISWIRTH, JUSTIN	56,962	FINDLAY, NORA	110,885
ELBERG, TANYA	85,375	FIORANTE, LISA	79,420
ELDER, LANCE	84,287	FIORANTE, PAULA	80,641
ELLES, MANDI REIGH	52,396	FLADAGER, KIRA	101,191
ELLIOTT, MARJORIE	83,733	FLADAGER, JAY	106,224
ELLIS, LAURIE	86,955	FLAMAN, TAMMY	57,148
ELLIS, TRACEY	88,842	FLAMAN-DRUMM, LORI	81,878
ELSON, REBECCA	50,270	FLATEN-ORR, BARBARA	88,347
EMBURY, MARILYN	86,056	FLENGERIS, MARIA	82,033
EMPEY, GAIL	83,298	FLETCHER, AMBER	74,480
ENDSIN, STEFAN	62,088	FLETT, RENA	83,429
ENGEL, KIM	96,082	FLOOD, RYAN	83,584
ENGEN, CHRISTOPHER	84,401	FORBES, DARREN	85,314
ENION, ASHLEY	59,090	FORD, HENRY	80,567
ENION, CHARLENE	79,706	FOREMAN, ANDREW	59,990
ENION, GREGORY	175,386	FOREMAN, DALLAS	62,119
ERFLE, RUEBI	68,936	FORRE-OTTAVIANO, TERRILL	92,051
ERHARDT, LESLIE	87,407	FORREST, SALEMA	69,817
EVANS, EDNA	83,230	FORSYTH, KYLEE	64,054
EVANS, KELLI	83,398	FORTIER-FRECON, NAOMI	73,116
EVENSON, KATHLEEN	60,256	FOSTER, SHERRON	50,743
EWERT-MOLESKY, LARA	73,012	FOSTER, TANYA	80,184
EXNER, KELTIE	67,450	FOSTER, KENT	80,238
EXNER, KRISTIN	79,134	FOSTER, THOMAS	88,191
EXNER, DANETTE	91,334	FOURHORNS, YVONNE	80,106
FALCONER, NICOLE	66,958	FOURNIER, ROSANNE	102,475
FARLEY, STEPHANIE	72,937	FOWLER, LESLIE	84,345
FARNDEN, SHELLEY	89,501	FOX, JESSICA	51,412
FAVEL, SANDRA	81,441	FOX, SAGE	78,601
FAYANT, LYNETTE	82,259	FRASER, KYLA	53,524
FAYANT, SHANNON	106,246	FREDERICKSON, TERRI	82,625
FAZAKAS, MARILYN	57,438	FREDERIKSEN, BRENDA	81,150
FAZAKAS, NICOLE	74,846	FREI, LISA	107,718
FEDORUS, SHANNON	92,692	FRIES, BRIAN	67,747
FEHR, MATTHEW	67,215	FRIESEN, JENNIFER	69,457
FEHR-ROSE, RAELEEN	58,775	FRIESEN, CATHLINE	80,597



FRIESEN, DAWNA	81,639	GLOVER, JUSTINE	60,354
FRIESEN, JAMES	109,661	GOBEIL, CHELSI	76,702
FRIESEN-FORD ASHURST, CYNTHIA	76,562	GOBY, BENJAMIN	73,910
FRIGON, JAMES	66,487	GOERTZEN, JANEY	52,383
FROH, LINDA	82,976	GORRIE, MARION	85,949
FRY, RENATTA	75,706	GORRIE, DAVID	103,336
FULCHER, JESSICA	56,410	GOSKI, NANETTE	77,250
FUNKE, HENRY	64,386	GOTTSELIG, SUSAN	79,727
GABOURY, JEREMY	74,491	GRAF, DAYNA	73,458
GAIR, BRENDA	80,370	GRASDAL, PETER	98,128
GALBRAITH, KRISTY	71,794	GRAY, JENNIFER	68,191
GALE, ERIN	73,791	GRAYSTON, JASON	79,706
GALLOWAY, SHELLY	78,726	GREEN, DAELYNN	52,632
GANES, MARK	52,748	GREENBERG, GILLIAN	57,282
GARDINER, SCOTT	70,088	GREENE, CHRISTINE	54,197
GARDINER, JENNIFER	88,616	GREENSLADE, JEFFREY	92,046
GARRATT, LINDA-LEA	86,271	GRODECKI, MICHELLE	70,875
GARRATT, TARA	93,677	GRODECKI, KATHRYN	78,428
GATES, NICOLE	66,498	GUDEREIT, SHARON	72,544
GATES, KRISTA	73,229	GUEST, TARA	64,250
GATIN, BRIAN	83,795	GULKA-TIECHKO, DIANNE	109,682
GATZKE, LAURIE	131,723	GULLACHER, PAUL	69,763
GAUCHER, MELISSA	51,172	GULLICKSON, BLAIR	110,788
GAVEL, MILISSA	100,067	GUNNLAUGSON, KAREN	67,269
GEDDES, ERIN	79,659	GUSTILO, JO-ANN	58,463
GELLNER, LYNDA	92,178	GWILLIAM, PATRICIA	60,772
GELOWITZ, DARCY	85,089	HAACKE, BRIAN	83,584
GERES, BRENDA	93,461	HACK, KARIN	79,706
GERLACH, MELISSA	64,513	HACKEL, DANIELLE	60,081
GERMAIN, NORMAN	53,001	HACKEL, JORDAN	60,157
GERMAN, ALYSEN	52,869	HADDAD, AUDREY	79,420
GERMIN, TRISTA	63,643	HADICAN, STEVEN	83,590
GERSPACHER, JOCELYN	82,562	HAGGARD, MELISSA	61,950
GETZ, SUSAN	83,401	HAHN, COLTER	57,786
GIAMBATTISTA, KRISTI	81,588	HAIG, DEANNA	72,858
GIBLETT, JENAYA	60,087	HALBERT, JENNIFER	56,797
GIBSON, SHERI	64,016	HALBERT, ROBIN	83,024
GIBSON, CAROL T	83,284	HALBERT, GARY	131,723
GILROY, MARJORIE-ANNE	84,806	HALL, JODY	81,262
GINETZ, KARRIE	55,977	HALL, RYAN	83,324
GIRODAT, DALE	106,056	HALL, ELDON	83,381
GIROUX, STEFANIE	60,871	HALLADAY, TRACEY	63,577
GLASSER, JENELLE	57,858	HAMEL-SROCHENSKI, CAREY	67,414
GLASSPELL, GEOFFREY	81,968	HAMMETT, RODNEY	79,716
		HAMMETT, REBECCA	81,124

HANIAK, SAMANTHA	56,962	HESELINK, PAULA	156,775
HANLINE, DANIEL	67,826	HEUCK, GEORG	81,479
HANNILA, LIISA	59,214	HIBBERT, TERI-LIN	73,202
HANSLIP, WAYNE	51,953	HICKS, BRYAN	79,706
HANSLIP, DONNA	86,442	HIEBERT, JANICE	65,537
HARDEN, CHRISTINA	65,761	HILL, DONALD	60,959
HARDING, GREGORY	98,738	HILLBOM, CAROLYN	79,706
HAREL, MARIE-FRANCE	80,226	HINCKS, JO-ANN	66,263
HARLOS, ERIN	57,367	HINKS, CHARLENE	90,022
HARPER-HARRIS, LYNN	98,055	HINZ, MARLENE	79,759
HARRIS, KAREY	85,426	HOCK, CYNTHIA	128,540
HARRIS, STUART	94,993	HODGE, KELLY-SUE	61,526
HARRIS, KATHRYN	108,951	HODGINS, RYAN	78,107
HARRISON, KATHRYN	66,581	HODGSON, JACINTHE	84,914
HARRISON, TODD	74,769	HODSMAN, JESSICA	56,963
HARRISON, JUSTIN	83,155	HOFFMAN, ANGELA	59,737
HART, CAROL	84,936	HOFFMAN, GRAHAM	79,706
HARTMAN, CHRISTOPHER	51,974	HOGNESTAD, NANCY	90,653
HARTNESS, LORETTA	53,157	HOIUM-SINCLAIR, SANDRA	54,219
HASSLER, BRIAN	50,480	HOLBROW, DARRYN	69,140
HASTINGS, BEVERLY	85,852	HOLINATY, CARISSA	64,915
HAU, STACIE	56,591	HOLLINGER, TAYLOR	73,517
HAUGHN, DEBORAH	81,474	HOLLINGER, SHARMAYN	82,163
HAUS, RHONDA	97,192	HOLLOWAY, CELINE	84,327
HAWKES, KAREN	80,067	HOLMES, SUSAN	85,382
HAYDEN, ANGELIC	56,406	HOLOTA, CARMEN	89,049
HAYDUK, HILARY	61,254	HOLSTEIN, LEANNE	88,427
HAYES, ELLEN	83,370	HOLYWELL, SHELLEY	57,438
HAYNES, ROSA	57,248	HOMINUKE, JAMES	58,605
HEGION, JESSICA	58,560	HONE BEST, JENNIFER	53,766
HEIDEL, GORDON	95,813	HORTON, GLENN	67,747
HEINEMANN, KEVIN	102,483	HORVATH, MELISSA	55,192
HEINEN, LAUNEL	50,041	HORVATH, HOLLY	56,397
HENDERSON, DAWNA	58,555	HOSIE, BONNIE	82,626
HENDREN, KATHERINE	82,478	HOTCHKISS, DAVID	51,158
HENDRICK, ALICIA	58,328	HOUK, TRACY	95,656
HENDRY-VERMEULEN, ADRIANNE	76,667	HOULDEN, BARRY	89,036
HENSON, MARGOT	82,271	HOVE, CARMEN	68,551
HERBACK, JEFFREY	65,009	HOWARD, APRIL	65,252
HERCZAKOWSKI, PETER	87,288	HOWARD, KAREN	81,066
HERMAN, DEAN	83,317	HOWARD, BRADLEY	115,190
HERON, DUSTIN	71,040	HOWAT, KARLA	97,272
HERRIDGE, LOIS	105,725	HOWELL, MAUREEN	83,168
HERSBERGER, SHELBY	52,958	HOWIE, LORI	81,986
		HOWLETT, JANELLE	62,684

HOWLETT, VALERIE	72,171	JOHNSON, CATHY	52,772
HOWSE, JASON	81,342	JOHNSON, DONALD	53,325
HOWSE, LYNN	86,982	JOHNSON, HOLLY	55,929
HOWSE-MEISTER, DALE	58,531	JOHNSON, ALYSSA	59,492
HUBBARD, TRACY	83,648	JOHNSON, SCOTT	70,696
HUBBARD, MARNIE	83,913	JOHNSON, PARRY	83,597
HUBENIG, JEFF	112,694	JOHNSON BECHARD, MYVANWY	85,844
HUBER, SHARI	58,134	JONES, LISA	62,451
HUBER, JENNIFER	65,879	JONES, TERRY	68,440
HUBER, JENNIFER K	83,760	JONES, CORY	68,587
HUBER, BONNIE	87,079	JONES, TYLER	74,596
HUEL, CHAD	80,567	JONES, AVRIL	89,027
HUNTINGTON, JENNIFER	53,481	JONES-LEIBEL, KIMBERLY	71,781
HURLBERT, NINA	80,106	JORDENS, SHARON	84,673
HURRELL, RITA	63,742	JOSEPHSON, HEATHER	79,706
HUSBAND, MARK	81,395	JOSEPHSON, RYAN	88,718
HUSLI, JACQUELINE	72,613	JOST, SANDRA	81,914
HUTCHESON, ANDREA	69,015	JUDGE, LAURIE	81,023
HUTTON, SHANNON	77,099	KALAMAN, DEON	53,366
HUTTON, ANGELA	86,851	KALUZA-HUGHES, CHRISTINA	81,572
IBBOTT NEISZNER, HILLARY	95,813	KAMBOZ, INDERJIT	79,135
INGALLS, RAELENE	57,996	KARDYNAL, RYAN	73,357
INSLEY, TREVOR	67,747	KASPER, RENA	61,878
IRVINE, JESSICA	63,579	KASPRICK, JASON	104,151
IRVING, AMANDA	51,063	KEEFE, SARAH	83,584
ISNANA, FAITH	68,297	KEEWATIN, DARCY	76,702
ISTED, AMANDA	70,558	KERBRAT, GUY	83,104
JACKSON, LINDSAY	79,122	KERR, INGRID	63,402
JACKSON, KAREN	84,943	KERR, JANET	90,062
JAINDL, EDWARD	50,949	KERSTER, LAURIE	96,177
JAMIESON, KENZIE	72,400	KESHANE, SARAH	57,055
JAN, KRISTOPHER	65,812	KEYES, CHRISTOPHER	111,270
JANSSEN, JASON	64,584	KIMBLEY, ALISON	56,180
JANZEN, LARA	74,102	KINDRED, SHELLEY	79,706
JARRETT, PHYLLIS	80,572	KING, COLLEEN	66,802
JASPER, ELISE	62,215	KING, RICHARD	82,975
JEANNOT, ARMAND	80,762	KING, NANCY	85,236
JEFFREY, CLINTON	84,200	KINNEY, SUSAN	73,193
JENSEN, COLIN	100,658	KIVELA, DEBORAH	88,427
JESSOP, MARISSA	59,296	KJELDTSEN, BARBARA	83,584
JO, JAMES	92,909	KJELDTSEN, DAVIN	88,718
JOHNS, BRITTANY	60,182	KLASSEN, TRACEY	68,414
JOHNS, DYLAN	70,516	KLEEMOLA, TERRY	87,043
JOHNS, CHRISTINA	83,708	KLEIN, REBECCA	53,837
JOHNS, IRIS	84,256		

KLEIN, JOELLA	80,460	LAGUE, ELLEN	57,762
KLEISINGER, DONNA	79,648	LAING, LEIA	57,333
KLEISINGER, EVELYN	83,296	LAMB, MICHAEL	84,443
KLEPPE, STEFANI	54,785	LAMOUNI, NOURREDDINE	56,092
KLETKE, KAREN	84,870	LANE, JENNIFER	73,974
KLOTZEL, PHILIP	83,584	LANG, MARITA	53,908
KLUMPP, KIMBERLEY	77,088	LANG, RHONDEAN	78,456
KNOBLAUCH-SCHOEPP, SHERRY	102,894	LANGILL, JARA	70,707
KNOLL, MICHAEL	83,874	LANZ, SHERON	53,108
KOBER, KARLA	63,374	LAPCHUK, SASHA	85,039
KODAS, MARY	89,157	LAPCHUK, WANDA	87,695
KOPEC, SYNDEE	87,301	LAPLANTE, TERESA	83,301
KORCZAK, PAMELA	73,098	LAWRENCE, DARCY	83,552
KOROL, BRENDA	94,015	LAWRENCE, KIM	88,347
KOROLUK, ROBYN	70,578	LAWSON, AMY	65,805
KORPAN, GREGORY	60,261	LAX, SHELLEY	79,706
KOSHMAN, HEIDI	84,101	LAYCOCK, KATHLEEN	52,582
KOT, JANIS	84,131	LAZAROU, WENDY	78,664
KOTYLAK, CAROL	53,211	LAZAROU, THEODOROS	101,348
KOTYLAK, LAURA	78,653	LAZORKO, JAYME-LEE	60,961
KOTYLAK, MARYANNE	95,427	LEACH, JENNIFER	69,055
KOWALYSHYN, LISA	75,195	LEBLANC, SHARON	93,293
KOZACK, TODD	83,126	LEBLANC, BERNADETTE	104,799
KRAMER, THERESA	64,164	LECH, KAMILLE	99,809
KRETSCHMER, MARDI-JANE	84,264	LEE, GEORGINA	60,630
KROGSGAARD, TORI	61,793	LEE, RORI	93,394
KRUEGER, MICHELLE	85,052	LEFLAR, CHELSEA	50,178
KRUEGER, LOUISE	102,910	LEHRER, JAMES	86,303
KRUG, KARI	54,875	LEIB, SHANNON	79,887
KUKURA, LORI	110,685	LEIBEL, LORENA	91,451
KULLMAN, ELAINE	75,734	LEIER, MICHAEL	83,300
KUNTZ, ASHLEY	65,916	LEITNER, PERRY	88,874
KUNTZ, NANCY	79,499	LEITNER, JOANNE	93,394
KUNTZ, LINDA	93,235	LEKIVETZ, JENNIFER	65,576
KUNTZ-ZECH, SHAELA	81,869	LELLIOTT, CARRI	50,496
KURUCZ, LARISSA	50,994	LEMIEUX, DARYL-LYNNE	78,534
KUSTER-VANCISE, PAMELA	83,584	LENICZEK, KAREN	81,729
KUZ, LAURA-LEE	83,860	LENIHAN, KELSIE	58,665
KYDD, SARAH	56,777	LENTON-YOUNG, MARTA	98,919
KYLE, KAREN	72,826	LEPAGE, ROGER	79,706
LABAR-AHMED, LAUREL	89,988	LERMINIAUX, LUC	147,255
LABUIK, TARA	70,159	LESLIE, DENISE	85,314
LAFONTAINE, LANA	90,646	LEUNG, LYDIA	59,797
LAGIMODIERE, ROSEMARY	55,452	LEUNG, ROXANNE	70,545
		LEUPOLD, JUANITA	83,615

LEVERS, TRENT	87,711	MACPHERSON, KATHERINE	86,760
LEVESQUE, MARIO	91,690	MACRAE, JULIE	243,437
LEWIS, HEATHER	83,584	MADIRATTA, JESSICA	58,743
LEWKO, KELLI	61,694	MAFFENBEIER, DARRELL	84,007
LEWRY, CALANDRA	78,444	MAH, MELISSA	80,779
LICHTMAN, SANDRA	50,242	MAHONEY, ADRIENNE	61,603
LILLEJORD, AUTUMN	60,512	MAHONEY, DELEE	81,660
LINDSTROM, DONNA	79,420	MAIER, ARNOLD	79,706
LIPINSKI, BRUCE	156,775	MAIER, MARIAN	88,800
LITTLE, JAMES	60,455	MAIERHOFFER, JOSEPH	103,400
LITTLE, MELANIE	94,555	MAILHOT, JONI	51,032
LITZENBERGER, BLAIR	100,447	MAILHOT, SUSAN	83,508
LLOYD, DARREN	90,022	MAKSYMIW, MONICA	64,504
LOCK, MELISSA	83,468	MALCOLM, JOHN	88,096
LOCKERT, JASON	55,021	MALEY, DANIELLE	58,117
LOCKHART, SHEILA	75,120	MALLETT, MICHAEL	88,347
LOEPPKY, CHERYL	79,365	MALLORY, ANGELA	69,347
LOGAN, CHANDRA	67,166	MANN, LISA	62,773
LONGMAN, SARAH	131,723	MANNING, TUSAUNA	71,790
LONGMOORE, DYLAN	58,255	MANSFIELD, MARY	81,317
LOOYSEN, JEFFREY	50,207	MANUEL SOUTH, SHELLY	85,319
LORENZ, MARCEL	89,052	MANZ, JIM	82,881
LOSIE, JENNIFER	69,693	MARCHANTALER, SHAUNE	83,584
LOURENS, GLENDA	86,085	MARCHANTALER, JASON	88,836
LOVAS-GOFORTH, DENISE	76,543	MARCOTTE, PAUL	83,584
LOWEY-CHIMILAR, TANNIS	95,790	MARIO, TERRY	86,204
LUBA, JANICE	90,446	MARKESTEYN, MICHAEL	83,584
LUBENKO, LUBA	92,692	MARKEWICH, KELLY	50,397
LUCE, ASHLEY	56,180	MARKWART, JENEL	53,968
LUDTKE, NICOLE	67,969	MARKWART, KIMBERLEY	96,546
LUEKE, TOVE	52,597	MARSHALL, ERIC	64,989
LYNCH, JESSICA	54,793	MARSHALL, CHAD	83,189
LYNCH, COLLEEN	85,274	MARTENS, PERRY	80,765
MACAULAY, SUSAN	88,358	MARTINSON, SHERMAN	79,706
MACAULAY, W. BARRY	93,530	MASTALIER, ARLENE	71,804
MACDONALD, TRACY	83,584	MASTEL, TRACY	90,174
MACDONALD, KAREN	91,956	MATHESON, KRISTY	80,949
MACERA, FRANK	88,569	MATIC, RACHELLE	75,921
MACHIN, KEVIN	59,652	MAURER, ASHLEY	58,439
MACHMER, LAURIE	60,511	MAXIE-POITRAS, TANJA	68,599
MACHNAIK, LISA	73,738	MAXWELL, JEFFREY	84,834
MACKAY, DONNA	89,772	MAZE, PATRICK	97,523
MACKENZIE, ANN	63,086	MAZURAK, HEATHER	96,847
MACPHAIL, THERESA	56,414	MCARTHUR, AMANDA	56,682
MACPHERSON, BETSY	79,706	MCCHESNEY, ELANN	83,919

MCCLELLAND, LYANE	81,232	MCWILLIAMS, ALLEN	72,719
MCCOLL, DONNA	110,317	MEDL, DEREK	71,258
MCCONNELL, CHRISTINE	58,309	MEENAN, DARLA	83,579
MCCORMICK, JOLENE	81,487	MEHLESEN, SUSAN	93,904
MCDIVITT, KRISTA	58,591	MEJIA, LEANNE	83,584
MCDONALD, JOAN	83,584	MELNECHENKO, BRANDAN	79,926
MCDONALD, ALLYSON	87,541	MELNECHENKO, LORRI	83,584
MCDOUGALL, WENDY	79,818	MELNYK, HEATHER	79,340
MCDOWELL, DIANA	84,318	MEREDITH, SHARON	83,584
MCFADDEN, TIMOTHY	84,445	MEREDITH, KENNETH	111,654
MCFARLEN, JORDAN	59,551	MERK, JENNIFER	52,612
MCGEOUGH, LAURIE	82,807	MERKLEY, RAELYNNE	74,343
MCGILLIVRAY, CATHY	93,305	MEYER, KELLEY	88,780
MCGOWAN, SHARLENE	95,339	MEYERS, LANA	82,132
MCGURRAN, JOSEPH	66,422	MIESKE, CHRISTOPHER	67,862
MCINTOSH, VANESSA	65,994	MIEZIANKO, DEAN	110,768
MCINTOSH, LAURA	85,343	MILIOKAS, KAREN	79,665
MCKAY, BARRY	85,727	MILLAR, LINDSAY	61,372
MCKAY, KERRI	86,388	MILLAR, LEE	81,260
MCKEE, IVY	82,471	MILLAR, TYRONE	81,726
MCKENZIE, BRENDA	53,839	MILLAR, ANNE	82,437
MCKENZIE, KOLA	73,143	MILLER, BLAINE	50,237
MCKENZIE-COX, MAXINE	88,386	MILLER, MIRANDA	52,000
MCKEOWN, DARCY	102,768	MILLER, PAULA	79,706
MCKILLOP, MICHELLE	79,706	MILLER, TODD	79,706
MCKILLOP, SCOTT	88,840	MILLER, CHERA	84,794
MCKILLOP, IAN	106,413	MILLER, SHERYL	85,283
MCKIM, CONNIE	79,420	MILLER, CORINNE	123,322
MCKINNA, ALISSA	72,285	MILLIGAN, LORI	66,459
MCLAREN, CRYSTAL	77,131	MIINTER, JENNIFER	90,106
MCLAREN, SCOTT	85,687	MISHRA, CHRISTINE	51,578
MCLAREN, IAN	86,866	MITCHELL, IAN	95,296
MCLEOD, DARLA	50,697	MITCHELL, LINDA	99,004
MCMAHON, JUDITH	81,118	MOATS, ERIN	81,531
MCMARTIN, JODI	80,598	MOELLER, CAROL	81,028
MCMILLAN, HARMONY	77,651	MOFFATT, JESSICA	86,589
MCMILLEN, KRISTA	83,300	MOLLER, DWIGHT	55,062
MCMILLEN, SHAYNE	89,902	MONTAGUE, RENEE	60,342
MCMURDO, KIMBERLEE	81,676	MONTAGUE, NICOLLE	68,315
MCMURTRY, BONNIE	83,663	MONTGRAND, WINSTON	62,962
MCNABB, NATALIE	83,313	MOORE, PATRICK	71,932
MCNAIR, TRICIA	83,584	MOORE, SUSAN	79,838
MCPHERSON, KRYSTAL	106,524	MORAN, ROBERT	67,747
MCREDMOND, BAHIIYIH	64,007	MORIN, ROBERTA	82,555
MCRORIE, CATHARINE	81,324	MOROZ, AMY	78,725

MORRIS, KIM	53,976	OLLIVER, BRENDA	82,481
MORRIS, COLLEEN	79,032	OLSON, MIA	57,166
MORRISON, SARAH	61,501	OLSON, WENDY	73,346
MORROW, NICOLE	63,677	OLYNICK, STARLA	77,436
MOSCOSO, ENRIQUE	54,814	OLYNYK, DARCY	75,907
MOSER, JESSICA	63,744	ONIEU, CARLEEN	87,137
MOSKOWY, WENDY	91,848	ORTHNER, CYNTHIA	83,584
MOTLIK, SCOTT	69,004	OSTAPOVITCH, LORETTA	83,584
MUCHA, SANDRA	88,313	OSTAPOVITCH, BRENDA	84,524
MUCHOWSKI, TRACY	66,853	OSTEN, BRENDA	79,457
MUELLER, IRMGARD	76,900	OTTENBREIT-BORN, WYBIUS	90,450
MULHOLLAND, IAN	64,123	OVERBY, SHANE	129,496
MULLER, JASON	52,115	PACHOLKO, DANIELLE	70,046
MUNRO, JASON	84,349	PANKO, KELSEY	93,986
MUNSON, KRISTA	100,493	PANKO, MICHAEL	98,136
MURRAY, CONNIE	86,405	PAOLI, LORETTA	74,959
MUSLEH, JUDY	80,524	PAPP, MICHELLE	81,762
NAGEL, KARI	73,665	PARASKEVOPOULOS, PATRICIA	64,293
NAGEL, WILLIAM	86,083	PARDOE, MAUREEN	85,938
NATRASANY, CARLA	104,426	PARIDAEN, DONALD	69,212
NAULT, TAMMY	81,791	PARISIEN, STEVEN	79,706
NEETZ, CLAUDINE	86,940	PARISIEN, KEVIN	82,012
NEITHERCUT, LORNE	96,443	PARK, DENNY	56,811
NELSON, CHANTELLE	52,273	PARKER, CHAD	76,465
NELSON, ALANA	72,651	PARLEY, JUDY	82,633
NELSON-GOETZ, DIXIE	112,411	PARR, ALLISON	62,891
NENSON, BRIAN	64,860	PASKIW, DANNY	91,207
NENSON-CATLEY, LISA	106,265	PATRON, JOANNE	102,732
NEULS, SETH	110,288	PATTERSON, JANINE	57,193
NEWMAN, ROBERT	79,706	PATTERSON, TAMMY	65,893
NEWMAN, ALISON	84,445	PATTERSON, JANNE	73,559
NICHOLSON, CARA	81,523	PAYOT, CHANTELLE	83,517
NISTOR, STARLA	147,443	PEACE, RICHARD	82,583
NIXDORF, ANGELIKA	67,251	PEARCE, LOIS	76,379
NIXON, DWILA	86,523	PEARCE, BLAINE	81,448
NORBECK, ALLISON	79,836	PECHEY, KAMA	79,866
NORDIN, PHIL	79,478	PEDSCALNY, KAREN	85,319
NORMAN, CURTIS	84,385	PEEVER, STACY	55,727
NORMAN, JASON	104,319	PELLETIER, SANDRA	51,705
NOYES, ELLEN	75,978	PELLETIER, NATALIE	59,352
O'DONNELL, CHANTELLE	73,679	PELLETIER, DEANNA	69,743
O'DONNELL, LORAINÉ	107,612	PELLETIER, THERESA	80,672
O'HAGAN, RORY	92,742	PELLETIER, FRANCOISE	86,356
O'HALLORAN, JODI	85,096	PELLING, ANDREW	98,988
OLESON, JENNIFER	79,253	PELTON, ALICE	87,894

PELZER, ORENDA	83,454	QUICK, MAUREEN	80,550
PENNETT, DANE	63,236	QUICKFALL, MARY	100,663
PENNINGTON, THERESA	83,331	QUINNEY, SHAUN	75,344
PENNY, MARK	81,841	RACETTE, DEREK	83,848
PEPLER, GREGORY	60,707	RACETTE, TRICIA	84,363
PEREPELUK, KIM	82,988	RACETTE, CALVIN	103,711
PERRY, JEFFREY	83,434	RAEDEKE, RONALD	83,147
PETERS, AILEEN	51,770	RAMADAN, NARMEEN	67,425
PETERS, MICHELLE	64,549	RAMAGE, SOPHIE	82,560
PETERS, BRITTANY	68,857	RANDALL, MELISSA	75,359
PETERS, DARREN	81,936	RANDALL, SARA	88,347
PETERS, SCOTT	83,584	RANSOM, BRIAN	87,979
PETERSON, VANESSA	66,852	RAYNER, DALE	89,913
PETROSKI, MARI	73,676	READY, JILL	54,038
PFEIFER, JENNA	74,232	READY, DONALD	92,742
PHAM, VANESSA	60,896	REAVLEY, SHARON	98,746
PHILLIPS, ROBERT	99,863	REDEKOPP-MCKEOWN, JUANITA	131,723
PICARD, REBEKAH	58,218	REED, CHRISTOPHER	70,565
PIERACCI, CARLA	82,582	REED, D.	153,782
PILUK, SARAH	52,615	REISS, MARIE	80,157
PLETTENBERG, ANNE	58,834	REMPEL, AMY	54,562
PLETZ, WENDY	80,506	REMPEL FURRY, TRACY	79,733
POITRAS, SHARON	91,563	RENNIE, BRIAN	62,139
POKOYOWAY, TYLER	72,369	RENWICK, JONATHON	61,437
POLL, STEPHEN	84,464	RENWICK, GILLIANE	63,448
POMINVILLE, LESLIE	79,962	RENWICK, COREY	79,706
PON, TERRANCE	88,747	REOCH, KELLEY	82,096
PORRITT, JANN	90,824	REPSKI, DENEE	71,781
PORTER, DENISE	83,996	REVET, JEANNETTE	98,940
POTTER, KRISTINA	85,221	RICE, BRYAN	61,736
POWELL, ERIN	75,453	RICE, CINDY	80,561
POWELL, LISA	90,556	RICE, THOMAS	83,584
POWELL, SANDRA	91,442	RICHTER, TAMMY	85,549
PREECE, CAROL	75,085	RIDDELL, CARA	80,194
PRICE, KRISTA	78,263	RIDGWAY, COLLEEN	82,458
PRINGLE, KRYSTAL	60,678	RIEGER, CASSANDRA	56,129
PRITCHARD, CAROL	80,662	RIFFEL, CHRISTOPHER	84,441
PRITCHARD, GARY	82,345	RILLING, KAREN	69,722
PROSOFKY, PETER	55,453	RILLING, SHARON	80,980
PROUD, KAREN	79,706	RILLING, MICHAEL	84,015
PROULX, GILBERT	68,442	RILLING, RODNEY	112,638
PURDY, RUSSELL	52,791	RINK, REBECCA	54,181
PURTILL, EDWARD	85,614	RIOU, JAIME	72,094
PURYK, NICOLE	61,227	RISSLING, MICHAEL	75,921
PYLE, BRADFORD	74,397		



ROBERTSON, DANIELLE	62,857	SCHULZE, JENNIFER	65,029
ROBERTSON, JANE	90,917	SCHWANN, LISA	87,237
ROBINSON, RYAN	83,430	SCHWARTZ, JAMIE	62,684
ROEMER, TRACEY	83,584	SCHWARTZ, CARLENE	65,100
ROGERS, STEPHANIE	57,183	SCHWEITZER, MARIE	82,559
ROGERS, CYNTHIA	73,991	SCHWINDT, SHANE	67,313
ROLAND SEMENCHUCK, MICHELE	97,360	SCOTT, ANGELA	63,250
ROSBROOK, KYLE	56,040	SCOTT, JODI	80,567
ROSENKRANZ, KAITLYN	53,757	SEBASTIAN, CHANTEL	69,486
ROSS, SHAWN	58,171	SEBASTIAN, DANIELLE	73,031
ROSS, ROBIN	88,347	SEIFERLING, KAREN	51,441
ROY, JACQUELINE	71,718	SEIFERT, CANDICE	78,433
RUECKER, MONA	97,932	SEIFERT, CURTIS	102,494
RUF, M	81,918	SEITZ, JAN	78,279
RUGG, ROCHELLE	84,321	SELIMOS, SOULA	81,125
RUGGIERI, KARLA	58,551	SENTES, SHELLEY	80,439
RUSCONI, CLIFFORD	92,085	SENTES, JOLENE	85,119
RYHORCHUK, TYSON	63,974	SERBAN, SILVIU	62,186
SADOWSKY, KIM	85,854	SERBY, STACEY	69,938
SAIGEON, LORI	88,354	SEWELL, JENNIFER	85,757
SAKATCH, JACQUELINE	83,700	SEYMOUR, DAINA	72,243
SANCHUCK, SHANNON	71,388	SHAKESPEARE, SANDRA	83,476
SANDBERG, THOMAS	83,727	SHAW, ERIN	77,123
SANDERS, LINDSAY	63,984	SHEAD, LORNE	71,800
SANDOMIRSKY, JESSICA	83,538	SHIPLACK, MARIN	61,355
SAUL, WANDA	98,919	SHIRE, MATTHEW	67,747
SAVILLE, ELAINE	80,104	SHORDEE, CHRISTINA	80,663
SCARFF, SARAH	67,723	SHUBA, SUZANNE	68,798
SCHACK, WILLIAM	83,584	SIGFUSSON, BECKY	71,913
SCHAFFER, CHRISTIE	67,564	SILVIUS, MICHAEL	56,898
SCHAPANSKY, NATALIE	76,315	SIMPSON, REBECCA	55,444
SCHERLE, ASHLEY	54,166	SIMPSON, ANDREW	64,682
SCHICK, COLIN	67,747	SINCLAIR, BRADLEY	67,710
SCHINDELKA, JOEL	84,584	SINGH, AMY	59,888
SCHMALENBERG, APRIL	54,416	SISON, ANELYN	54,692
SCHMELING, AMANDA	58,905	SITTER, AMIE	83,444
SCHMIDT, JOEY	80,810	SJOGREN-BRANCH, MARY ANN	87,405
SCHMIDT, VONNIE	83,297	SKLAR, ADRIENNE	81,475
SCHMIDT, SHARON	84,634	SKOCZYLAS, DEBORAH	58,770
SCHNEIDER, JONATHAN	75,847	SKOGBERG, JOCELYN	61,211
SCHNELL, CELESTE	59,584	SKOGBERG, LORI	88,711
SCHROEDER, KIM	55,794	SKRYPNYK, KEELEY	76,191
SCHULER, MARYJANE	79,754	SLYWKA, BARBARA	75,600
SCHULTZ, AMY	69,806	SMILLIE, PATRICIA	85,583
		SMITH, MICHELLE	52,276

SMITH, TROY	53,655	STEWART, DARRYL	83,535
SMITH, TARA	57,153	STHAMANN, DOUGLAS	82,515
SMITH, CHALYN	67,994	STINSON, CRAIG	64,367
SMITH, TAMARA	69,448	STINSON, DANIELLE	81,047
SMITH, DAVID	73,396	STIRLING, HEATHER	88,304
SMITH, JANEEN	78,985	STOCKEN-POITRAS, RACHELLE	62,050
SMITH, STEPHANIE	79,283	STOFFEL, CATHERINE	87,706
SMITH, LAURIE	80,434	STONER, GLENNA	79,706
SMITH, RYAN	88,836	STOUSE, CHARMAINE	81,776
SMITH, JODIE	89,096	STOYAND, EDWARD	64,682
SMITH, FIONA	92,692	STRACHAN, CATHERINE	123,351
SMITH, GREGORY	109,745	STREIFEL, LYNELL	58,702
SOJONKY, ARLENE	84,673	STROEDER, ELIZABETH	80,534
SOLHEIM, SHARON	94,615	STRUTHERS, ETHEL	88,591
SOMERS, TRACEY	80,550	STUART, LINDSAY	67,459
SOMERS, LAWRENCE	110,969	STUDLIN, KAREN	80,641
SOMMERFELD, JODIE	75,923	STUMPH, MICHAEL	77,114
SORRELL, TONI	53,545	STURTZ, CORBY	79,706
SOTROPA, BRENDA	79,653	STUSEK, SHERYL	81,909
SOUTAR, SANDRA	82,884	SUNDEEN, JONI	55,285
SPASOFF, TAMARA	93,271	SUNDEEN, JEREMY	67,268
SPEERS, CARI	81,134	SURKAN, SARAH	55,393
SPOCK, PAMELA	97,196	SURKAN, RANDI	71,604
SPRUNGALA, ALISA	77,213	SURKAN, SANDRA	83,368
STANGEL, SHAWNA	93,821	SVEINSON, DARYL	82,900
STANIFORTH, JASMINE	56,028	SVEINSON KUNTZ, SHERRAN	93,695
STANTON, APRIL	55,370	SWEDBURG, KALEN	61,370
STARK, MICHELLE	83,101	SWEENEY, STEFANIE	60,141
STAUDT, DONNA	52,800	SWEENEY, TIMOTHY	67,133
STAWARZ, DEANNE	84,662	SWIFT, AUBREY	67,777
STECIUK, RICKY	117,071	SWITZER, ANGELA	83,108
STEPAN, TAYLOR	56,793	SWYSTUN, VALERIE	78,162
STEPHAN, RENEE	131,723	SYKES JONASSON, LISA	82,265
STEPHEN, LEONA	79,711	SYROTA, ARLENE	80,635
STEPHENSON, KRISTINE	62,248	TAIT, BEVERLEY	86,757
STEPHENSON, JANET	72,926	TARR, ASHLEY	61,181
STERLING, RONALD	61,313	TARR, PAMELA	80,028
STETNER, LINDSAY	65,120	TAYLER, REBECCA	83,165
STEVELY, RENNAE	81,583	TAYLOR, CONSTANCE	59,096
STEVENS, BRENDAN	91,703	TAYLOR, KEVIN	60,163
STEVENSON, BRENDA	62,852	TAYLOR, SAMANTHA	79,134
STEVENSON, RHONDA	63,578	TAYLOR, ELAINE	80,717
STEVENSON, BRIAN	73,457	TAYLOR, ANDREA	81,471
STEVENSON, VICTOR	90,119	TAYLOR, MICHAEL	87,693
STEWART, MANDIE	58,005	TAYLOR, JANINE	87,855

TAYLOR, MAUREEN	88,077	TUHARSKY, JUANITA	83,584
TAYLOR, GREGORY	106,381	TUNISON, JILLIAN	81,083
TAYLOR-NEALE, DIANE	84,445	TURBUCK, JESSICA	54,552
TAYPOTAT, JACQUELINE	88,427	TURBUCK, ANDREW	66,900
TEECE-NIEBLAS, DEBORAH	80,834	TURNER, PAMELA	55,584
TEMPEL-LE DRESSAY, DEBORAH	91,023	TYMIAK, PHILLIS	91,608
TEMPLE, IAN	61,848	UHRICH, ILONA	80,662
TERHORST, JODI	55,182	UHRICH-CHAPPELL, GABRIELLE	72,253
TERLESKY, DAVID	68,901	ULMER, BARB	51,672
TERRY, DENISE	84,305	ULRIKSEN, ANDREA	81,268
TESSIER, KIMBERLY	76,046	UNRUH, GABRIELLA	79,706
THACKER, ELIZABETH	56,911	URBAN, GRANT	93,615
THAKKER, SEJAL	98,220	VALIAHO, BRENDA	87,894
TERRIEN, ELIZABETH	59,054	VALLEY, JANET	65,677
THIELE, ALISON	76,977	VAN BUEKENHOUT, DANIEL	102,545
THIES, BRITTANY	62,015	VAN DUSEN, HEIDI	82,479
THIESSEN, DALLAS	58,600	VAN DUSEN, ERIK	103,538
THOLL, ALMA	68,475	VAN LUVEN, SHEA	61,127
THOMAS, JONATHAN	64,054	VANCE, STEPHANIE	68,154
THOMAS, ERIN	69,474	VANCISE, CAITLYN	72,025
THOMPSON, SANDRA	83,143	VANCISE, ROBERT	82,765
THOMPSON, DEBRA	84,101	VARGO, TRACEY	90,341
THOMPSON, KATE	92,984	VEIKLE, GAIL	92,480
THOMSON, COURTNEY	75,331	VERVILLE, SIMONE	106,125
THORSON, TRUDY	71,646	VICKARYOUS, JAMES	65,736
THORSON, CHRISTIANE	83,165	VILLENEUVE, DAWN	67,501
THULL, KAREN	98,343	VINDEVOGHEL, LINDSAY	82,403
TIEFENBACH, KATHRYN	76,386	VOLLMAN, RAEGAN	79,592
TOEWS, CORINNE	85,457	VONAU, JOANNE	88,607
TOFFAN, CALVIN	78,316	VUONG, ELIZABETH	60,216
TOMCHUK, MICHAEL	100,041	WADDELL, BRODY	53,776
TONIELLO, CYNTHIA	86,100	WADE-CUMMINGS, RICHARD	54,016
TOPP, ROSEANNE	69,043	WAGNER, JANELLE	75,392
TOPPINGS, ERIN	59,648	WALL, CATHERINE	54,532
TOTH, JOYCE	83,963	WALLACE, MICHELLE	61,230
TOTH, CHARLES	107,215	WALLACE MARKESTEYN, M. ELIZABETH	85,012
TOTTEN, MARILYN	88,347	WALTER, MICHAEL	175,385
TRAIL, IAN	74,999	WALTON, ERIN	83,584
TRAIL, CANDACE	76,035	WANDY, SARAH	55,059
TRAKALO, TERESA	83,296	WANG-RESCHKE, APRIL	92,026
TRITHART, KAREN	82,366	WARD, MICHELLE	87,704
TRUONG, CATHY	69,615	WARNECKE, CHRISTOPHER	82,467
TSAKAS, MARIA	84,311	WARNECKE, SHARIA	87,855
TSANG, TARA	70,900	WARNER, AARON	57,377

WARNYCA STRECKER, KAREN	86,802	WILSON, CARLA	57,565
WARREN, HEIDI	56,129	WILSON, MARK	72,954
WARREN, BRIAN	62,297	WILSON, TARALYNE	92,755
WARREN, PATRICIA	78,625	WILYMAN, TONY	79,706
WARREN, DEVIN	87,611	WINCHESTER, BRUCE	74,188
WATERS, TARA	72,975	WINCHESTER, JUDITH	87,321
WATKIS, JUAN-MARIE	84,211	WISNIEWSKI, JEFFREY	85,050
WATTS, WENDY	94,717	WISZNIAK, LINNEA	85,719
WAUGH, MONIQUE	73,697	WITTAL, ERIN	75,596
WEBER, JOANNE	88,347	WLOCK, JANA	68,592
WEES, DEANNA	78,317	WOLFMUELLER, AMANDA	53,617
WEICHEL, GARRY	59,853	WOOD, RYAN	73,772
WEICHEL, LISA	90,986	WOOD, TERESA	86,075
WEINRAUCH, JENNIFER	75,955	WOOD HUBER, TANIS	91,852
WEIR, TED	79,706	WOODARD, MARLIS	79,437
WEISGARBER, MICHAEL	85,655	WOODWARD, KATHLEEN	65,578
WELLS, ANNE	58,011	WOOLARD, HEATHER	68,635
WENGER, PAMELA	82,414	WOTHERSPOON, STEPHANIE	62,464
WENINGER, BRIAN	80,194	WRIGHT, ALISON	68,676
WENZEL, JILL	89,315	WRIGHT, WILLIAM	82,913
WHALEY, LISA	71,710	WURM, TASHA	77,116
WHARRAN, TRACY	68,799	WYATT, JENNIFER	60,896
WHITE, MICHAEL	90,722	XHAFERI, JOCELYN	67,593
WHITING, MARK	124,407	YANTZ-BARTON, ELEISHA	60,340
WHITTLE, MEHLEY	57,392	YEA, STACEY	73,167
WHITTLE, LINDA	58,509	YEE, KAITLEN	56,779
WIEBE, BRITTANY	60,436	YEMBA, TARA	84,699
WIELER, NATHAN	79,084	YEO, JULIAN	59,384
WIENS, JACQUELINE	71,171	YEO, JOANNE	83,584
WIHAK, KATHERINE	63,530	YESKE, TRUDY	81,809
WILKES, ROBERT	60,973	YESKE, KEVIN	82,023
WILKIE, CHRISTINE	80,593	YIM, SHELLEY	75,338
WILKINSON, CRYSTAL	81,250	YIM-RODIER, JENNIFER	65,352
WILKINSON, ROBERT	83,200	YOUCK, TRACY	81,254
WILKINSON, TRAVIS	83,664	YOUCK, ANDREA	87,677
WILKINSON, RENEE	88,347	YOUNG, STACEE	81,587
WILLER, HEATHER	67,056	YOUNG, DAVID	87,043
WILLIAMS, ADAM	64,471	YUZICAPI, KENDRA	85,236
WILLIAMS, JILLIAN	81,381	ZACHARIAS, TERRY	51,198
WILLIAMS, TYLER	83,690	ZACHARIAS, MARK	82,765
WILLIAMS, DEBORAH	84,660	ZAPSHALA, LESLIE	80,413
WILLIAMS, MARCIA	85,575	ZAROWNY, BARON	64,089
WILLIAMS, LISA	87,529	ZELLER, TERRY	84,318
WILLS, RHONDA	88,060	ZIEGLER, KELLY	64,435
WILSON, BARBARA	56,064	ZIEGLER, COREY	86,199

ZIMBALUK, DARLA	81,671	ZUBKOW, JOSEPH	59,822
ZIMMER, KIM	79,706		
ZIMMERMAN, BEVERLEY	85,975		

### ***Transfers***

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

GOOD SPIRIT SCH DIV 204	52,530
HARVEST CITY CHRISTIAN ACADEMY	667,778
PRAIRIE VALLEY SCHOOL DIV NO 208	83,586
RANCH EHRLO SOCIETY	409,122
REGINA CHRISTIAN SCHOOL ASSOC	642,198
REGINA HUDA SCHOOL	769,440
RHSAA	92,039
SCEP CENTRE	107,707

### ***Supplier Payments***

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

ACTION ROOFING LTD	2,123,486	ENERGY GUARD WATER	52,510
ALLIANCE ENERGY LTD	79,124	EVRAZPLACE	155,113
ALSASK LOCKSHOPPE	64,669	FEDERATED CO-OPERATIVES LTD	635,746
ALTON TANGEDAL		FIGLEY CONSULTING ASSOCIATES LTD	59,734
ARCHITECT LTD	185,160	FINISHES PLUS ENT 1992	338,149
APEX PLUMBING & HEATING	646,763	FIRST CLASS PLANNERS	50,061
APPLE CANADA INC	300,540	FLOOR SHOW, THE	79,232
BLUE IMP	93,669	FLOORS BY DESIGN LTD	105,041
BOOK & BRIER PATCH	66,813	FLYING EAGLE CONVEYANCE	208,178
BUNZL DISTRIBUTION	85,563	FLYNN CANADA LTD	1,278,849
BUSINESS FURNISHINGS	589,199	FORBO FLOORING CORP CANADA	130,871
CAPITAL CABS 2000	1,292,238	FUNDSCRIP	108,780
CDW CANADA	104,160	GABRIEL CONSTRUCTION LTD	173,801
CHOICE ELECTRICAL SUPPLY	97,654	GEDDES, VELMA	61,425
CIRCA OFFICE INTERIORS	151,642	GLACIER GLASS SERVICE LTD	164,097
CITY OF REGINA	736,398	GRAHAM CONSTRUCTION AND ENGINEERING	86,441
CLARK BUILDERS	6,577,941	GRAND & TOY LTD	230,017
CONCENTRA FINANCIAL	349,929	GV AUDIO INC	66,531
CONEXUS ARTS CENTRE	75,844	ICD	86,110
CO-OP TAXI LINES	326,312		
ECCO HEATING PRODUCTS LTD	132,007		
EECOL ELECTRIC (SASK) LTD	55,718		
ELEMENT FINANCIAL CORP	76,381		

IMPACT SECURITY GROUP INC	134,187	PEARSON SCHOOL SYSTEMS	192,830
INDEPENDENT CONSTRUCTION MANAGEMENT INC	1,038,194	PENNER'S DECORATING LTD	132,405
INLAND AUDIO VISUAL LTD	109,883	PHILLIPS BLINDS & SHADES	198,795
INTERNATIONAL BACCALAUREATE ORG	59,535	POWERLAND COMPUTERS	887,336
J C KENYON ENGINEERING INC	50,618	QSI INTERIORS LTD	507,955
JEFF JACKSON PLAYGROUND PRO	60,980	QUOREX CONSTRUCTION	1,415,354
JORDAN ASBESTOS REMOVAL LTD	66,091	REACH REGINA FOOD SECURITY PROJECT	78,416
KEV GROUP	90,020	REGINA ELECTRIC	159,876
KLEIN'S ELECTRIC INC	84,502	REGINA QU'APPELLE HEALTH REGION	166,829
KONICA MINOLTA BUSINESS	998,837	RELIABLE HEATING & COOLING LTD	770,927
L&B ROOFING LIMITED	750,945	RESTOREX DISASTER RESTORATION	118,484
LANCASHIRE DISTRIBUTION	95,878	RICHELIEU	58,560
LAWN BUTLER	378,015	RIEGER GENERAL CONTRACTING	72,779
LEDCOR CONSTRUCTION LIMITED	2,874,852	ROOF MANAGEMENT & INSPECTION	395,078
LEEVILLE CONSTRUCTION LTD	720,761	ROYALE DRIVING ACADEMY	708,828
LORAAS DISPOSAL SERVICES	71,655	SASKATCHEWAN WORKERS' COMPENSATION	316,006
MACPHERSON LESLIE & TYERMAN	135,811	SASKENERGY	2,768,028
MARSH CANADA LIMITED	561,300	SASKPOWER	2,479,260
MCGRAW-HILL RYERSON LTD	67,062	SASKTEL CMR	595,904
MEYERS NORRIS PENNY	66,385	SCHOLASTIC BOOK FAIRS CANADA INC	105,822
MISS VIKI'S DRIVING	120,630	SHAW INDUSTRIES	54,832
MODUS STRUCTURES INC	2,227,279	SHORTBUSS TRANSPORTATION INC	379,948
MOMENTUM HVAC SERVICES	280,888	SILVER SCREEN	
MPM CONSTRUCTION SERVICES LTD	744,304	SPORTSWEAR	58,206
NELSON EDUCATION LTD	104,200	SOFTWARE 4 SCHOOLS	79,112
NEXCAP FINANCE CORPORATION	1,441,030	SOUTH COUNTRY EQUIPMENT LTD	73,856
NUMBER TEN ARCHITECTS	182,091	ST JOHN'S MUSIC LTD	75,480
OPERATION DIRT LTD	123,683	STS TEGG SERVICE	78,797
ORACLE CORPORATION CANADA INC	133,967	SYSCO SERCA FOOD SERVICES OF REGINA	94,503
P3 ARCHITECTURE	1,515,000	TRADE WEST EQUIPMENT LTD	127,180
PCL MAXAM, A JOINT VENTURE	1,782,006	TRI WEST PAVING	50,583
PEARSON EDUCATION CANADA	264,372	UNISOURCE CANADA INC	71,473
		VAN DE'S ACCESSIBLE	
		TRANSIT INC	74,966
		VIPOND INC	70,148

WALTERS INDUSTRIAL MECHANICAL LTD	257,858	WESTRIDGE CONSTRUCTION	738,966
WARNER BUS INDUSTRIES LTD	333,029	WHERE 2 TRANSPORTATION	679,644
WARNER INDUSTRIES	875,145	WOLSELEY MECHANICAL GROUP	93,439
WARNER TRANSPORTATION SERVICES LTD	3,335,407	WUDVUE MANAGEMENT LTD	574,152
WESCLEAN REGINA SALES LTD	195,209	Z-BEST FURNACE & DUCT CLEANING	296,471

### ***Other Expenditures***

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

CO-OPERATORS	190,041
CUPE LOCAL 3766	171,375
CUPE LOCAL 650	164,810
LEADS	58,890
MANULIFE FINANCIAL	1,173,962
REGINA CIVIC EMPLOYEES	5,751,423
RPSTA	238,293
SASK TEACHERS' FEDERATION	3,193,799
SK TEACHERS' RETIREMENT PLAN	9,646,252
TEACHERS' SUPERANNUATION FUND	566,977

## Appendix E: Infrastructure Projects – 2013-14

### Infrastructure Projects

The following Infrastructure projects were undertaken in the 2013-14 school year.

School	Project	Details	2013-14 Cost
Albert School	Roof	Partial roof replacement	\$ 226,850
Arcola School*	New School	School construction	\$ 646,815
Argyle School	Energy Retrofit	Window replacements	\$ 202,347
Balfour Collegiate <sup>+</sup>	Daycare	Daycare renovation	\$ 218,491
Burnett Centre	Roof	Partial roof replacement	\$ 337,312
Campbell Collegiate*	Retrofit	<ul style="list-style-type: none"> <li>● Window replacements</li> <li>● Soffit and fascia replacement</li> <li>● Asbestos abatement</li> </ul>	\$ 1,369,523
Campbell Collegiate	Retrofit	Design, Architectural, and Planning fees	\$ 562,317
Campbell Collegiate <sup>+</sup>	Structural Repair	Interior remediation	\$ 2,781,761
Campus Regina Public	Retrofit	Design, Architectural, and Planning fees	\$ 584,534
Campus Regina Public	Roof	Partial roof replacement	\$ 576,982
Campus Regina Public <sup>+</sup>	Daycare	Daycare renovation	\$ 280,960
Douglas Park School*	New School	School construction	\$ 252,324
Dr. A.E. Perry School**	Portable Addition	Installation of portable classrooms	\$ 805,121
Dr. A.E. Perry School	Daycare	Daycare renovation	\$ 351,598
Dr. L.M. Hanna School	Roof	Partial roof replacement	\$ 444,805
Elsie Mironuck School <sup>+</sup>	Portable Addition	Installation of portable classroom	\$ 261,928
Ethel Milliken School <sup>+</sup>	Portable Addition	Installation of portable classroom	\$ 306,547
George Lee School <sup>+</sup>	Portable Addition	Installation of portable classroom	\$ 292,176
Gladys McDonald School <sup>+</sup>	Portable Addition	Installation of portable classroom	\$ 294,125
Glen Elm School*	Portable Addition	Installation of portable classrooms	\$ 508,279



Glen Elm School	Roof	Partial roof replacement	\$ 294,254
Grant Road School	Energy Retrofit	Window replacements	\$ 218,429
MacNeill School <sup>+</sup>	Portable Addition	Installation of portable classrooms	\$ 531,753
Marion McVeety School	Energy Retrofit	Window replacements	\$ 276,966
North Central Shared Facility <sup>*+</sup>	New School	Design, Architectural, and Planning fees	\$ 546,480
Ruth M. Buck	Roof	Partial roof replacement	\$ 579,436
Seven Stones School <sup>*+</sup>	New School	School construction	\$ 6,444,426
Sheldon-Williams Collegiate <sup>+</sup>	Accessibility	Installation of elevator	\$ 467,913
Thom Collegiate	Retrofit	Locker room renovations	\$ 306,497
W.S. Hawrylak School <sup>*</sup>	Portable Addition	Installation of portable classrooms	\$ 464,336
Walker School	Roof	Partial roof replacement	\$ 494,208
Walker School <sup>*</sup>	Portable Addition	Installation of portable classroom	\$ 279,526
Wascana School <sup>+</sup>	Retrofit	Renovation to accommodate École Connaught Community School during the new school construction	\$ 565,211
Wascana School	Roof	Partial roof replacement	\$ 192,655
<b>Total</b>			<b>\$22,774,230</b>

\* Part of the cost of this project was paid during the 2012-13 budget year.

+ This project will be completed in 2014-15 and part of the cost will be incurred during 2014-15.