Saskatchewan
Learning

Auditor's Report and Financial Statement

of the Living Sky School Division No. 202 School Division No. 20205000

For the Period Ending: August 31, 2006

Raymond Kopera, B. Comm., C.A.
Secretary Treasurer

Johnson Holm Svenkeson, Chartered Accountants, P.C. Ltd.
Auditor

Note - Copy to be sent to Saskatchewan Learning, Regina

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Chartered Accountants, P.C. Ltd.

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AUDITORS' REPORT

To the Chairman and Board Members of
Living Sky School Division No. 202

We have audited the statement of financial position of the Living Sky School Division No. 202 as at August 31, 2006 and the statements of financial activities and fund balances and changes in financial position for the eight month period then ended. These financial statements are the responsibility of the school division's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly in all material respects, the financial position of the Living Sky School Division No. 202 as at August 31, 2006 and the results of its financial activities and the changes in its financial position for the period then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Board and Electors of Living Sky School Division No. 202 and Saskatchewan Learning for the purpose of compliance with the Education Act of 1995. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Johnson Holm Svenkeson

Chartered Accountants

North Battleford, Saskatchewan
February 20, 2007

CA

* Denotes a Professional Corporation.

Living Sky School Division No. 202

Statement of Financial Position
as at August 31, 2006

		Operating Fund	Capital Fund	Other Funds	Aug. 31, 2006 Total	Dec. 31, 2005 Total
Financial Assets						
Cash		873,376	-	56,288	**929,664**	**4,227,744**
Short Term Investments		-	-	110,889	**110,889**	**123,801**
Taxes Receivable	15,470,008					
Less Allowance	(291,407)	15,178,601			**15,178,601**	**9,560,631**
Provincial Grants Receivable		123,162	-		**123,162**	**366,326**
Other Receivables		811,471	496,090	-	**1,307,561**	**2,591,130**
Prepaid Items		-	-		**-**	**222,971**
Inventories		-			**-**	**1,841**
Long Term Investments		50,111	120,287	-	**170,398**	**174,121**
Other Assets		-	-	-	**-**	
Interfund Debt Receivable		-	745,017	1,786		
Total Financial Assets		**17,036,721**	**1,361,394**	**168,963**		
					17,820,275	**17,268,565**
Liabilites						
Bank Indebtedness		1,321,905	-	-	**1,321,905**	**-**
Provincial Grant Overpayment		-	-		**-**	**-**
Other Payables		2,286,997	-	-	**2,286,997**	**1,998,024**
Short Term Loans		-	-		**-**	**-**
Debentures			-		**-**	**-**
Capital Loans			404,600		**404,600**	**404,600**
Other Long Term Debt			-		**-**	**136,815**
Other Liabilities		1,268,870	-	-	**1,268,870**	**1,771,281**
Interfund Debt Payable		746,803	-	-		
Total Liabilites		**5,624,575**	**404,600**	**-**		
					5,282,372	**4,310,720**
Net Financial Assets		**11,412,146**	**956,794**	**168,963**	**12,537,903**	**12,957,845**
Physical Assets			97,377,450		**97,377,450**	**95,773,294**
Net Assets		**11,412,146**	**98,334,244**	**168,963**	**109,915,353**	**108,731,139**
Equity in Physical Assets			96,911,865		**96,911,865**	**95,170,895**
Fund Balances		11,412,146	1,422,379	168,963	**13,003,488**	**13,560,244**
School Position		**11,412,146**	**98,334,244**	**168,963**	**109,915,353**	**108,731,139**

Living Sky School Division No. 202
Statement of Financial Activities and Fund Balances
for the period ending August 31, 2006

	Operating Fund	Capital Fund	Other Funds	8 Months Current Period Consolidated	8 Months Current Period Budget
REVENUES					
Property Taxation	17,770,308		-	**17,770,308**	**18,293,974**
Grants	8,657,801	512,540		**9,170,341**	**8,298,415**
Tuition and Related Fees	1,396,644	70,389		**1,467,033**	**2,289,461**
Supplementary Services	-			**-**	**-**
Complementary Services	4,277,980	-		**4,277,980**	**4,172,754**
External Services	521,872	20,026		**541,898**	**333,456**
Other	280,048	20,573	1,954	**302,576**	**456,720**
Total Revenues	**32,904,653**	**623,528**	**1,954**	**33,530,136**	**33,844,780**
EXPENDITURES					
Governance	215,842	-		**215,842**	**225,857**
Administration	831,081	-		**831,081**	**890,795**
Instruction	23,126,240	-		**23,126,240**	**23,742,320**
Plant	4,236,393	32,844		**4,269,237**	**6,602,295**
Transportation	2,841,526	227,021		**3,068,547**	**3,214,901**
Tuition and Related Fees	53,755	-		**53,755**	**33,000**
Complementary Services	392,729	-		**392,729**	**234,588**
External Services	319,551	1,616,021		**1,935,572**	**410,070**
Interest and Bank Charges	23,048	34,025	-	**57,073**	**40,848**
Total Expenditures	**32,040,165**	**1,909,911**	**-**	**33,950,076**	**35,394,674**
Excess(Deficiency) of Revenue over Expenditure	**864,488**	**(1,286,383)**	**1,954**	**(419,941)**	**(1,549,894)**
Interfund Transfers to (from)					
for Capital Expenditures	(1,293,346)	1,293,346	-		
for Debt Repayment	(170,655)	170,655	-		
for Reserves	1,834	(1,834)	-		
Excess (Deficiency) after Interfund Transfers	**(597,679)**	**175,784**	**1,954**	**(419,941)**	**(1,549,894)**
Long Term Capital Debt Issued		-		**-**	**-**
Long Term Capital Debt Repaid		(136,815)		**(136,815)**	**(91,209)**
Surplus(Deficit) for the Year	**(597,679)**	**38,969**	**1,954**	**(556,756)**	**(1,641,103)**
Opening Fund Balances	12,009,825	1,383,410	167,009	**13,560,244**	**13,560,244**
Closing Fund Balances	**11,412,146**	**1,422,379**	**168,963**	**13,003,488**	**11,919,141**

Living Sky School Division No. 202
Statement of Changes in Financial Position
for the period ending August 31, 2006

	8 Months Current Period
Operations	
Net Revenue (Expenditure) before Financing	(419,941)
Decrease (Increase) in Taxes Receivable	(5,617,970)
Decrease (Increase) in Grants Receivable	243,164
Decrease (Increase) in Other Receivables	1,283,569
Decrease (Increase) in Prepaid Items	222,971
Decrease (Increase) in Other Assets	-
Increase (Decrease) in Provincial Grant Overpayment	-
Increase (Decrease) In Other Payables	288,973
Increase (Decrease) in Short Term Loans	-
Increase (Decrease) in Other Liabilities	(502,412)
Net Increase (Decrease) in Cash from Operations	(4,501,646)
Investing	
Decrease (Increase) in Inventories	1,841
Decrease (Increase) in Long Term Investments	3,723
Net Increase (Decrease) in Cash from Investing	5,564
Financing	
Debentures Issued	-
Debentures Repaid	-
Other Capital Loans and Long Term Debt Issued	-
Other Capital Loans and Long Term Debt Repaid	(136,815)
Net Increase (Decrease) in Cash from Financing	(136,815)
Net Change In Cash and Cash Equivalents	(4,632,897)
Opening Cash and Equivalents	4,351,545
Closing Cash and Cash Equivalents	(281,352)

Living Sky School Division No. 202
Expenditure by Function and Economic Classification
for the period ending August 31, 2006

Classification / Function	Salaries & Benefits	Goods & Services	Debt Service	Capital Expenditures	Total
Governance	65,349	150,493		-	**215,842**
Administration	663,264	167,817		-	**831,081**
Instruction	21,212,311	1,913,929		-	**23,126,240**
Plant and Maintenance	1,866,251	2,370,142		32,844	**4,269,237**
Transportation	835,131	2,006,395		227,021	**3,068,547**
Tuition and Related Fees	-	53,755		-	**53,755**
Complementary Services	232,702	160,027		-	**392,729**
External Services	237,004	82,547		1,616,021	**1,935,572**
Interest and Bank Charges			57,073		**57,073**
Total	**25,112,012**	**6,905,105**	**57,073**	**1,875,886**	**33,950,076**

Living Sky School Division No. 202
Details of Revenue
for the period ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Property Taxation Revenue		
Operating Fund		
Tax Revenue:		
Property Tax Revenue (*net Education Tax Credit*)	17,643,406	17,650,504
Revenue from Supplemental Levies	-	-
Total Property Tax Revenue	17,643,406	17,650,504
Grants in Lieu of Taxes:		
Federal Government	111,593	133,353
Provincial Government	109,258	310,803
Railways	96	-
Other	12,837	10,582
Total Grants in Lieu of Taxes	233,784	454,738
Treaty Land Entitlement	206,534	190,947
House Trailer Fees	1,367	10,587
Additions to Levy:		
Penalties	87,201	195,824
Other	70,791	-
Total Additions to Levy	157,992	195,824
Deletions from Levy:		
Discounts	(403,101)	(193,439)
Cancellations	(69,674)	(3,649)
Other Deletions	-	(11,538)
Provision for Uncollectable Taxes	-	-
Total Deletions from Levy	(472,775)	(208,626)
Total Operating Property Tax Revenue to Summary	17,770,308	18,293,974
Other Funds		
Tax Levy:		
Special Tax Levy	-	-
Total Other Funds Property Tax Revenue to Summary	-	-
Total Property Taxation Revenue to Summary	17,770,308	18,293,974
Grants:		
Operating Fund		
Department of Learning Grants:		
Foundation Operating Grant	8,520,340	7,479,415
Other Department Grants	137,310	-
Total Department Grants	8,657,651	7,479,415
Other Provincial Grants	150	-
Federal Grants	-	-
Grants from Others	-	-
Total Operating Fund Grants To Summary	8,657,801	7,479,415
Capital Fund		
Capital Grants	512,540	819,000
Total Capital Fund Grants to Summary	512,540	819,000
Total Grants to Summary	9,170,341	8,298,415

Living Sky School Division No. 202
Details of Revenue
for the year ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Tuition and Related Fees Revenue		
Operating Fund		
Tuition Fees:		
School Boards	3,171	26,726
Federal Government and First Nations	1,342,489	2,028,176
Individuals and Other	43,535	5,575
Total Tuition Fees	1,389,194	2,060,477
Transportation Fees	7,450	36,299
Other Related Fees	-	192,685
Total Operating Fund Tuition and Fees to Summary	1,396,644	2,289,461
Capital Fund		
Federal/First Nations Capital Fees	70,389	-
Total Capital Fund Tuition and Fees to Summary	70,389	-
Total Tuition and Related Fees Revenue to Summary	1,467,033	2,289,461
Supplementary Services Revenue		
Operating Fund		
Adult Education		
Cafeteria		
Shared Services Reimbursements		
Summer School		
Distance Education		
Swimming Pools		
Residences		
Other		
Total Supplemental Services Revenue to Summary	-	-
Complementary Services		
Operating Fund		
Sk Learning Grants:		
SK Learning Grants-Foundation Operating Grant	-	-
Sask Learning Grants-Property Tax Credit	4,101,845	4,139,754
Sask Learning Grants-Other	5,000	-
Other Provincial Grants	46,080	-
Federal Grants	-	30,000
Other Grants	16,995	-
Tuition Fees:		
Tuition Fees-School Divisions	-	-
Tuition Fees-Federal Government	-	-
Tuition Fees-First Nations	-	-
Tuition Fees-Individuals and Other Parties	396	-
Transporation Fees:		
Transp Fees-School Divisions	-	-
Transp Fees-Federal Government	-	-
Transp Fees-First Nations	-	-
Transp Fees-Individuals and Other Parties	146	-

Living Sky School Division No. 202
Details of Revenue
for the year ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Other Related Fees:		
Other Related Fees-School Divisions	-	-
Other Related Fees-Federal Government	-	-
Other Related Fees-First Nations	-	-
Other Related Fees-Individuals and Other Parties	3,108	-
Misc Revenue:		
Misc Revenue-User Fees	-	-
Misc Revenue-Reimbursements	-	-
Misc Revenue-Other Miscellaneous Revenue	104,408	-
Food Sales	-	-
Sale of Materials	-	-
Rentals	-	3,000
Sale of Non-Capital Assets	-	-
Other Sales and Rentals Revenue	-	-
Total Operating Fund Complementary Services Revenue to Summary	4,277,980	4,172,754
Capital Fund		
Sk Learning Capital Grants	-	-
Other Provincial Capital Grants	-	-
Federal Capital Grants	-	-
Capital Grants-other	-	-
Other Miscellaneous Revenue	-	-
Sale of Capital Assets	-	-
Interest and Dividends	-	-
Total Capital Fund Complementary Services Revenue to Sumi	-	-
Total Complementary Services Revenue to Summary	4,277,980	4,172,754

External Services		
Operating Fund		
Foundation Operating Grant	-	237,776
Other Saskatchewan Learning Grants	-	-
Other Provincial Grants	464,531	-
Federal Grants	-	-
Other Grants	-	24,000
Tuition Fees:		
Tuition Fees-School Divisions	-	-
Tuition Fees-Federal Government	-	-
Tuition Fees-First Nations	-	-
Tuition Fees-Individuals and Other Parties	-	-
Transporation Fees:		
Transp Fees-School Divisions	-	-
Transp Fees-Federal Government	-	-
Transp Fees-First Nations	-	-
Transp Fees-Individuals and Other Parties	-	-
Other Related Fees:		
Other Related Fees-School Divisions	-	-
Other Related Fees-Federal Government	-	-
Other Related Fees-First Nations	-	-
Other Related Fees-Individuals and Other Parties	-	-

Living Sky School Division No. 202
Details of Revenue
for the year ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Misc Revenue:		
Misc Revenue-User Fees	-	-
Misc Revenue-Reimbursements	-	-
Misc Revenue-Other Miscellaneous Revenue	2,415	12,000
Food Sales	54,131	48,507
Sale of Materials	-	-
Rentals	796	11,173
Sale of Non-Capital Assets	-	-
Other Sales and Rentals Revenue	-	-
Total Operating Fund External Services Revenue to Summary	521,872	333,456
Capital Fund		
Sk Learning Capital Grants	-	-
Other Provincial Capital Grants	-	-
Federal Capital Grants	-	-
Capital Grants	-	-
Other Miscellaneous Revenue	11,826	-
Sale of Capital Assets	-	-
Interest and Dividends	8,200	-
Total Capital Fund External Services Revenue to Summary	20,026	-
Total External Services Revenue to Summary	541,898	333,456
Other Revenue		
Operating Fund		
Miscellaneous Revenue	49,555	121,937
Sales & Rentals	134,385	133,772
Investments	96,108	141,736
Total Operating Fund Other Revenue to Summary	280,048	397,445
Capital Fund		
Miscellaneous Revenue	-	55,000
Sales & Rentals	-	-
Investments	20,573	9,546
Total Capital Fund Other Revenue to Summary	20,573	64,546
Other Funds		
Miscellaneous Revenue	(950)	(7,950)
Investments	2,904	2,679
Total Other Funds Other Revenue to Summary	1,954	(5,271)
Total Other Revenue to Summary	302,576	456,720

Living Sky School Division No. 202
Details of Expenses
for the period ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Governance Expenses		
Operating Fund		
Board Members Expense	80,683	88,140
Conventions - Board Members	11,824	13,340
Local Boards/Advisory Committees	9,577	33,660
Conventions - Local Boards/Advisory Committees	281	5,140
Elections	-	-
Other Governance Expenses	113,477	85,577
Total Operating Fund Governance Expenses to Summary	**215,842**	**225,857**
Capital Fund		
Capital Equipment	-	-
Total Capital Fund Governance Expenses to Summary	-	-
Total Governance Expenses to Summary	**215,842**	**225,857**

	8 Months Consolidated	8 Months Budget
Administration Expenses		
Operating Fund		
Salaries	577,349	576,860
Benefits	85,916	81,793
Supplies/Services	47,710	63,433
Non-Capital Equipment	11,575	23,602
Building Operating Expenses	8,654	34,743
Communications	68,493	67,844
Travel	9,601	18,004
Professional Development	21,783	19,516
Total Operating Fund Administration to Summary	**831,081**	**885,795**
Capital Fund		
Capital Equipment	-	5,000
Total Capital Fund Administration to Summary	-	**5,000**
Total Administration Expenses to Summary	**831,081**	**890,795**

Living Sky School Division No. 202
Details of Expenses (continued)
for the period ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Instruction Expenses		
Operating Fund		
Instructional Salaries:		
Instructional Salaries	16,481,249	16,955,802
Total Instructional Salaries	16,481,249	16,955,802
Instructional Benefits	1,105,044	1,103,555
Non-Teacher Support Salaries	3,215,099	3,260,328
Non-Instructional Support Benefits	410,918	399,502
Instructional Aids	608,102	600,496
Supplies and Services	593,775	593,749
Non-Capital Equipment	287,318	328,818
Communications	88,787	73,742
Travel	105,825	82,862
Professional Development	114,163	132,314
Student Related Expense	115,960	211,152
Total Operating Fund Instruction to Summary	**23,126,240**	**23,742,320**
Capital Fund		
Capital Equipment	-	-
Total Capital Fund Instruction to Summary	-	-
Total Instruction Expenses to Summary	**23,126,240**	**23,742,320**
Plant Operation & Maintenance Expenses		
Operating Fund		
Salaries	1,554,961	1,384,073
Benefits	311,289	288,334
Supplies/Services	654	-
Non-Capital Equipment	28,687	77,100
Building Operating Expenses	2,318,692	2,630,440
Communications	795	1,608
Travel	20,640	36,390
Professional Development	675	4,350
Total Operating Fund Plant & Maintenance to Summary	**4,236,393**	**4,422,295**
Capital Fund		
Capital Equipment and Building Costs	32,844	2,180,000
Total Capital Fund Plant & Maintenance to Summary	**32,844**	**2,180,000**
Total Plant Operation & Maintenance Expenses to Summary	**4,269,237**	**6,602,295**

Living Sky School Division No. 202
Details of Expenses (continued)
for the period ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Student Transportation Expenses		
Operating Fund		
Salaries	694,575	651,541
Benefits	140,555	261,145
Supplies/Services	336,185	516,135
Non-Capital Equipment	300,747	302,500
Building Operating Expenses	2,095	980
Communications	349	600
Travel	12,186	9,000
Professional Development	648	3,000
Other		
Contracted Transportation	1,354,186	1,440,000
Total Operating Fund Student Transportation to Summary	**2,841,526**	**3,184,901**
Capital Fund		
Capital Equipment	227,021	30,000
Total Capital Fund Student Transportation to Summary	**227,021**	**30,000**
Total Student Transportation Expenses to Summary	**3,068,547**	**3,214,901**
Tuition and Related Fees Expenses		
Operating Fund		
Tuition Fees	53,755	33,000
Transportation Fees	-	-
Other Fees	-	-
Total Operating Fund Tuition and Related Fees to Summary	**53,755**	**33,000**
Capital Fund		
Capital Equipment	-	-
Total Capital Fund Tuition and Related Fees to Summary	**-**	**-**
Total Tuition and Related Fees Expenses to Summary	**53,755**	**33,000**
Supplementary Services Expenses		
Operating Fund		
Adult Education		
Cafeteria		
Shared Services		
Summer School		
Distance Education		
Swimming Pool		
Residences		
Other		
Total Operating Fund Supplementary Services to Summary	**-**	**-**
Capital Fund		
Capital Equipment Costs		
Total Capital Fund Supplementary Services to Summary	**-**	**-**
Other Funds		
Other Supplementary Services Expenses		
Total Other Funds Supplementary Services to Summary	**-**	**-**
Total Supplementary Services Expenses to Summary	**-**	**-**

Living Sky School Division No. 202
Details of Expenses (continued)
for the period ending August 31, 2006

	8 Months Consolidated	8 Months Budget
Complementary Services Expenses		
Operating Fund		
Tuition Fees	-	-
Transportation Fees	-	-
Other Fees	-	-
Administration Salaries & Benefits	3,525	-
Instructional Salaries & Benefits	-	-
Program Support (Non-Teacher Contract)	228,677	93,711
Plant Operation & Maint Salaries & Benefits	500	-
Transportation Salaries & Benefits	-	-
Instructional Aids	3,704	4,200
Supplies & Services	89,817	86,100
Non-Capital Furniture & Equipment	8,759	3,513
Building Operating Expenses	2,056	3,600
Communications	2,327	1,200
Travel	6,049	1,260
Professional Development (Non-Salary Costs)	2,039	4,200
Student Related Expenses	45,148	34,884
Contracted Transportation & Allowances	128	1,920
Total Operating Fund Complementary Services to Summary	392,729	234,588
Capital Fund		
Capital Expenditures	-	-
Total Capital Fund Complementary Services to Summary	-	-
Total Complementary Services Expenses to Summary	392,729	234,588
External Services		
Operating Fund		
Tuition Fees	-	-
Transportation Fees	-	-
Other Related Fees	-	-
Administration Salaries & Benefits	123,714	160,884
Instructional Salaries & Benefits	-	-
Program Support (Non-Teacher Contract) Salaries & Benefits	41,871	38,694
Plant Operation & Maintenance Salaries & Benefits	-	-
Transportation Salaries & Benefits	71,418	76,892
Instructional Aids	-	-
Supplies & Services	58,110	109,000
Non-Capital Furniture & Equipment	-	-
Building Operating Expenses	6,660	22,200
Communications	-	-
Travel	-	1,200
Professional Development (Non-Salary Costs)	3,743	-
Student Related Expenses	13,135	1,200
Contracted Transportation & Allowances	900	-
Total Operating Fund External Services to Summary	319,551	410,070
Capital Fund		
Capital Expenditures	1,616,021	-
Total Capital Fund External Services to Summary	1,616,021	-
Total Complementary Services Expenses to Summary	1,935,572	410,070

Living Sky School Division No. 202
Details of Expenses (continued)
for the period ending August 31, 2006

		8 Months Consolidated	8 Months Budget
Interest and Bank Charges Expense			
Operating Fund			
Current Interest and Bank Charges		23,048	18,000
Total Operating Fund Interest and Bank Charges to Summary		**23,048**	**18,000**
Capital Fund			
Interest on Debentures			
Other Interest	- School Facilities	-	-
	- Other	-	
Interest on Other Capital Loans and Long Term Debt			
Other Interest	- School Facilities	-	-
	- Other	34,025	22,815
Total Capital Fund Interest to Summary		**34,025**	**22,815**
Other Funds			
Current Interest and Bank Charges		-	33
Total Other Funds Interest and Bank Charges to Summary		**-**	**33**
Total Interest and Bank Charges Expense to Summary		**57,073**	**40,848**

		8 Months Consolidated	8 Months Budget
Capital Fund Debt Principal Repayment			
Debenture Principal			
Other Debt	- School Facilities	-	-
	- Other	-	-
Other Capital Loan and Long Term Debt Principal			
Other Debt	- School Facilities	-	-
	- Other	136,815	91,209
Total Capital Fund Debt Principal Repayment to Summary		**136,815**	**91,209**

Living Sky School Division No. 202
Schedule of Physical Assets
for the period ending August 31, 2006

	Land	Buildings	Equipment	Work-in-Progress	Current Yr Total
Physical Assets - at Cost:					
Opening cost	744,216	81,562,019	13,467,059		**95,773,294**
Additions	108,375	1,507,646	259,865		**1,875,886**
Write-downs	-	-	(271,730)		**(271,730)**
Disposals	-	-	-		**-**
Transfers to (from)	-	-	-		**-**
Closing Cost of Physical Assets	**852,591**	**83,069,665**	**13,455,194**	**-**	**97,377,450**
Equity in Physical Assets:					
Opening balance	744,216	81,096,435	13,330,244		**95,170,895**
Physical asset additions	108,375	1,507,646	259,865		**1,875,886**
Physical asset write-downs	-	-	(271,730)		**(271,730)**
Physical asset disposals	-	-	-		**-**
Debentures & LT Debt issued	-	-	-		**-**
Debentures & LT Debt principal repaid	-	-	136,814		**136,814**
Transfers to (from)	-	-	-		**-**
Closing Equity in Physical Assets	**852,591**	**82,604,081**	**13,455,193**	**-**	**96,911,865**

Living Sky School Division No. 202
Statement of Tax Accounts
for the period ending August 31, 2006
This schedule recaps the information provided by municipalities on the Statement of Tax Accounts form

Municipality	Mill Rate	Total Taxable Assessment	Arrears 1-Jan	Penalty	Current Property Tax Levy	Education Tax Credit	Net Tax Levy	Grants-in-Lieu	Trailer Fees & Adj.	Total	Cash	Disc. Cancel	Arrears 31-Aug
RURAL													
RM of Winslow 319	20.25	288150			5,835	2,136	3,699			3,699			3,699
RM of Oakdale 320	20.25	84,440,915	103,183	467	1,709,933	188,110	1,521,823	18,271		1,643,744	29,231	9,720	1,604,793
RM of Prairiedale 321	20.25	40,509,735	(58,650)	114	820,322	114,396	705,926			647,390	4,214	(70,601)	713,777
RM of Antelope Park 322	20.25	29,976,420	12,683	109	607,026	66,329	540,697	13,964		567,453	2,364	745	564,344
RM of Biggar 347	20.25	268,935			5,446	2,067	3,379			3,379	536	154	2,689
RM of Grandview 349	20.25	64,295	1,165		1,302	490	812			1,977	-		1,977
RM of Mariposa 350	20.25	28,705,635	63,075	250	581,290	177,700	403,590	17,952		484,867	16,154	254	468,458
RM of Progress 351	20.25	71,775,440	52,086	343	1,453,453	243,330	1,210,123	18,853		1,281,405	21,159	51,027	1,209,219
RM of Heart's Hill 352	20.25	102,138,110	153,379	1,524	2,068,301	305,697	1,762,604	24,401		1,941,908	44,911	37,679	1,859,318
RM Eagle Creek 376	20.25	11,957,420	178,191	152	242,138	88,722	153,416			331,759	101,382	3	230,373
RM Glenside 377	20.25	17,729,330	113,900	556	359,019	132,105	226,914	8,210		349,580	9,629	543	339,408
RM of Rosemount 378	20.25	5,248,690	32,879	239	106,286	39,073	67,213			100,331	9,781	196	90,354
RM of Reford 379	20.25	26,863,997	47,740	560	543,997	161,268	382,729	24		431,053	18,383	13,877	398,793
RM of Trampling Lake 380	20.25	28,771,035	57,067	316	582,614	203,528	379,086			436,469	28,139	137	408,193
RM of Grass Lake 381	20.25	50,528,080	157,345	334	1,023,195	209,608	813,587	62,803		1,034,069	76,057	2,950	955,062
RM of Eye Hill 382	20.25	81,472,330	35,768	187	1,649,816	236,295	1,413,521	52,462		1,501,938	14,770	293	1,486,875
RM of Great Bend 405	20.25	66,935	310	1	1,355	515	840			1,151	121		1,030
RM of Mayfield 406	20.25	27,413,065	97,049	1,176	555,115	196,525	358,590			456,815	39,895	1,219	415,701
RM of Buffalo 409	20.25	49,956,324	693,101	699	1,011,617	372,118	639,499			1,333,299	669,554	1,830	661,915
RM of Round Valley 410	20.25	44,303,513	112,376	2,581	897,146	241,869	655,277			770,234	59,490		710,744
RM of Senlac	20.25	81,566,240	8,819	61	1,651,740	164,837	1,486,903			1,495,783	4,987	260	1,490,536
RM of Redberry 435	20.25	21,620,800	275,856	1,126	437,822	158,722	279,100			556,082	127,145	7,472	421,465
RM of Douglas 436	20.25	33,698,815	460,139	2,474	682,402	253,808	428,594			891,207	69,202	420	821,586
RM of North Battleford 437	20.25	55,828,205	217,922	3,695	1,130,522	293,851	836,671		552	1,058,840	108,244	850	949,746
RM Battle River 438	20.25	44,310,705	221,794	3,522	897,292	275,293	621,999			847,315	81,093	146	766,076
RM of Cutknife 439	20.25	34,695,755	95,021	827	702,590	219,780	482,810			578,658	49,848	13,995	514,815
RM of Hillsdale 440	20.25	21,334,180	15,715	141	432,479	54,351	378,128			393,984	8,172	149	385,663
RM of Meeting Lake 466	20.25	21,293,450	246,239	4,742	431,192	156,992	274,200	3,749		528,930	123,232	7,996	397,702
RM of Round Hill 467	20.25	21,437,785	195,142	2,743	434,116	162,261	271,855			469,740	48,000	5,765	415,975
RM Meota 468	20.25	41,747,050	115,579	7,660	845,379	151,657	693,722	2,020		818,981	69,608	5,508	743,865
RM of Paynton 470	20.25	5,263,505	28,016	2	106,586	31,541	75,045			103,063	19,774		83,289
RM of Spiritwood 496	20.25	49,780,510	165,939	4,049	1,008,057	331,257	676,800	27,015		873,803	104,364	18,452	750,987
RM of Medstead 497	20.25	20,128,690	112,307	1,061	407,607	148,142	259,465			372,833	36,820	719	335,294
RM of Parkdale 498	20.25	1,168,655	22,263		23,665	8,802	14,863			37,126		35	37,091
RM of Big River 555	20.25	388,520	427	8	7,868	1,901	5,967			6,402	475	1,081	4,846
RM of Meadow Lake 588	20.25	74,100	1,312		1,501	120	1,381	4,234		6,927	1,400		5,527
TOTAL RURAL		1,156,815,319	4,035,137	41,719	23,426,024	5,395,196	18,030,828	253,958	552	22,362,194	1,998,134	112,874	20,251,186

Living Sky School Division No. 202
Statement of Tax Accounts
for the period ending August 31, 2006
This schedule recaps the information provided by municipalities on the Statement of Tax Accounts form

Municipality	Mill Rate	Total Taxable Assessment	Arrears 1-Jan	Penalty	Current Property Tax Levy	Education Tax Credit	Net Tax Levy	Grants-in-Lieu	Trailer Fees & Adj.	Total	Cash	Disc. Cancel	Arrears 31-Aug
URBAN													
Town of Battleford	20.25	83,766,105	122,793	6,095	1,696,238	136,609	1,559,629	58,485		1,747,002	1,308,632	76,038	362,332
Resort Village of Chitek Lake	20.25	10,872,685	182,222		220,172	17,711	202,461			384,683	211,252	27,000	146,431
Resort Village of Cochin	20.25	10,952,700	47,858	3,104	221,793	17,787	204,006	2,963		257,931	175,529	27,040	55,362
Town of Cut Knife	20.25	10,828,745	75,171	3,250	219,283	17,690	201,593	12,191		292,205	168,919	9,853	113,433
Village of Denholm	20.25	345,545	7,711		6,997	559	6,438	387		14,536	1,321		13,215
Village of Denzil	20.25	1,586,765	24,789	1,814	32,132	2,760	29,372	80		56,055	7,118	215	48,722
Town of Hafford	20.25	3,946,525	67,253	5,926	79,918	6,393	73,525	3,574		150,278	58,697	2,773	88,808
Town of Kerrobert	20.25	20,481,335	92,118	7,993	414,739	33,208	381,531	3,752		485,394	333,592	16,262	135,540
Village of Leoville	20.25	4,472,180	43,576		90,562	7,471	83,091			126,667	6,811	4,500	115,356
Town of Luseland	20.25	10,867,950	26,814	387	220,076	16,803	203,273	8,364		238,838	160,579	9,435	68,824
Town of Macklin	20.25	29,460,785	126,884	2,862	596,360	47,873	548,487			678,233	499,162	15,692	163,379
Village of Major	20.25	659,981	2,137	64	13,360	1,679	11,681	373		14,255	5,383	741	8,131
Village of Maymont	20.25	1,509,190	10,948	157	30,561	2,509	28,052	30		39,187	22,542	1,064	15,581
Village of Medstead	20.25	1,472,470	18,610		29,818	2,546	27,272			45,882	2,236	394	43,252
Village of Meota	20.25	9,110,440	18,234	2,352	184,486	14,933	169,553	166		190,305	128,315	13,008	48,982
Resort Village of Metinota	20.25	5,898,685	1,347	211	119,448	9,606	109,842			111,400	-	5,336	106,064
City of North Battleford	20.25	186,440,511			3,775,431	290,186	3,485,245			3,485,245	1,891,264	12,954	1,581,027
Village of Primate	20.25	403,040	3,600	298	8,162	899	7,263	26		11,187	-		11,187
Village of Rabbit Lake	20.25	930,630	30,511	2,269	18,845	1,814	17,031	1,846		51,657	18,052	697	32,908
Village of Richard	20.25	124,725	615	0	2,526	224	2,302			2,917	-	106	2,811
Village of Rockhaven	20.25	501,950	6,741		10,164	1,348	8,816			15,557	-	1,000	14,557
Vilalge of Ruddell	20.25	138,745	3,475	47	2,810	274	2,536			6,058	1,406		4,652
Village of Scott	20.25	966,435	21,669	165	19,571	1,970	17,601			39,435	12,433	373	26,629
Village of Senlac	20.25	362,355	14,993	256	7,338	678	6,660	18		21,927	268	176	21,483
Village of Speers	20.25	398,360	4,553	22	8,067	717	7,350	130		12,055	482	122	11,451
Town of Spiritwood	20.25	14,171,120	5,853	1,359	286,965	23,189	263,776	2,592		273,580	36,882	12,382	224,316
Village of Tramping Lake	20.25	622,060	21,300		12,597	1,008	11,589	49		32,938	6,374	327	26,237
Town of Unity	20.25	43,083,677	97,025	4,803	872,446	67,218	805,228	550	1,498	909,104	735,225	39,565	134,314
Town of Wilkie	20.25	10,897,393	83,345	2,051	220,671	18,249	202,422	1,145		288,963	172,809	12,057	104,097
TOTAL URBAN		465,273,087	1,162,145	45,485	9,421,536	743,911	8,677,625	96,721	1,498	9,983,474	5,965,283	289,110	3,729,081
TOTAL		1,622,088,406	5,197,282	87,204	32,847,560	6,139,107	26,708,453	350,679	2,050	32,345,668	7,963,417	401,984	23,980,267

Living Sky School Division No. 202
Details of Current Property Tax Revenue by Tax Assessment Category
for the period ending August 31, 2006
This schedule provides details, by tax assessment category, of the Property Tax Revenue recognized in the financial statements
The total property tax revenue recognized should equal 8/12 of the current levy from the Statement of Tax Accounts

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Current Tax Revenue
RURAL									
RM of Winslow 319	2,756	27	953	153					**3,889**
RM of Oakdale 320	149,832	2,961	6,926	731,604	248,633				**1,139,956**
RM of Prairiedale 321	6,489	101,892	211	438,290					**546,882**
RM of Antelope Park 322	25,271	372	14,213	360,399	4,430				**404,685**
RM of Biggar 347	2,231	6	1,394						**3,631**
RM of Grandview 349	858	10							**868**
RM of Mariposa 350	286,429	4,066	11,817	3,395	81,818				**387,525**
RM of Progress 351	368,046	10,355	6,723	135,702	448,143				**968,969**
RM of Heart's Hill 352	315,310	3,095	27,374	852,126	180,962				**1,378,867**
RM Eagle Creek 376	139,043	5,563	15,071	1,748					**161,425**
RM Glenside 377	167,428	9,019	62,314	585					**239,346**
RM of Rosemount 378	52,005	2,275	15,930	648					**70,858**
RM of Reford 379	263,021	3,334	8,408	184	57,333	30,384			**362,664**
RM of Trampling Lake 380	337,033	4,960	11,675	1,567	33,174				**388,409**
RM of Grass Lake 381	283,814	5,721	8,615	297,015	86,965				**682,130**
RM of Eye Hill 382	273,580	32,612	12,700	453,966	320,478			6,541	**1,099,877**
RM of Great Bend 405	904								**904**
RM of Mayfield 406	317,851	8,326	20,185	5,725	17,989				**370,076**
RM of Buffalo 409	618,549	11,043	28,443	16,377					**674,412**
RM of Round Valley 410	365,947	11,707	29,250	58,457	112,426	20,311			**598,098**
RM of Senlac	72,174	1,864	28,355	891,626	104,261			2,880	**1,101,160**
RM of Redberry 435	242,189	383	32,691	906	2,571			13,143	**291,883**
RM of Douglas 436	423,832	3,827	18,869	2,344	6,063				**454,935**
RM of North Battleford 437	456,621	72,276	16,647	41,858	10,455	155,825			**753,682**
RM Battle River 438	403,172	115,812	49,072	16,101	14,037				**598,194**
RM of Cutknife 439	348,956	16,134	14,632	35,895	1,943	1,292		49,541	**468,393**
RM of Hillsdale 440	39,985	1,969	3,909	236,169	6,288				**288,320**
RM of Meeting Lake 466	224,937	3,819	47,280	284	2,511			8,633	**287,464**
RM of Round Hill 467	283,404	4,379		1,627					**289,410**
RM Meota 468	175,197	161,465	11,530	2,052	1,482			211,860	**563,586**
RM of Paynton 470	46,365	3,721	4,779	69	16,124				**71,058**
RM of Spiritwood 496	398,446	34,553	158,472	13,973	5,120	231		61,244	**672,039**
RM of Medstead 497	216,512	9,713	40,227	400	4,198			689	**271,739**
RM of Parkdale 498		15,354		77			346		**15,777**
RM of Big River 555		883	2,826	432	614			490	**5,245**
RM of Meadow Lake 588				1,000					**1,000**
TOTAL RURAL	**7,308,187**	**663,496**	**711,491**	**4,602,754**	**1,768,018**	**208,043**	**346**	**355,021**	**15,617,356**

Living Sky School Division No. 202
Details of Current Property Tax Revenue by Tax Assessment Category
for the period ending August 31, 2006
This schedule provides details, by tax assessment category, of the Property Tax Revenue recognized in the financial statements
The total property tax revenue recognized should equal 8/12 of the current levy from the Statement of Tax Accounts

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Current Tax Revenue
URBAN									
Town of Battleford	4,137	918,500	316	173,774	257		33,841		1,130,825
Resort Village of Chitek Lake	217	60,540		7,560	137			78,328	146,782
Resort Village of Cochin	98	141,148		6,616					147,862
Town of Cut Knife	328	106,438		20,708	141	18,573			146,188
Village of Denholm		4,197		66		402			4,665
Village of Denzil	422	16,684		4,242	74				21,422
Town of Hafford		45,970		7,223	86				53,279
Town of Kerrobert	606	192,820		83,067					276,493
Village of Leoville	502	53,947		5,840	85				60,374
Town of Luseland	341	98,903		15,385	134	31,955			146,718
Town of Macklin	366	307,146		79,447	233	156	10,225		397,573
Village of Major	1,294	5,658		1,955					8,907
Village of Maymont	143	15,880		3,977	375				20,375
Village of Medstead	356	15,749		3,773					19,878
Village of Meota	388	105,809		6,776	113			9,906	122,992
Resort Village of Metinota	112	53,017		26,503					79,632
City of North Battleford	1,171	1,570,332	273	685,072	2,425	31,648	226,033		2,516,954
Village of Primate	485	4,628	62	144	123				5,442
Village of Rabbit Lake	681	6,779		5,105					12,565
Village of Richard		1,326	49	219	90				1,684
Village of Rockhaven	1,168	2,232	21	1,184	93	2,079			6,777
Vilalge of Ruddell	106	1,298		59		409			1,872
Village of Scott	898	7,865		686	3,597				13,046
Village of Senlac	203	3,640		1,049					4,892
Village of Speers	159	4,099		1,052	69				5,379
Town of Spiritwood	514	142,505		48,291					191,310
Village of Tramping Lake	505	6,942		819	132				8,398
Town of Unity	1,809	376,517		108,771	7,609	53,641	33,283		581,630
Town of Wilkie	1,323	95,925		26,704	2,892	17,741	2,529		147,114
TOTAL URBAN	**18,332**	**4,366,494**	**721**	**1,326,067**	**18,665**	**156,604**	**305,911**	**88,234**	**6,281,028**
TOTAL	**7,326,519**	**5,029,990**	**712,212**	**5,928,821**	**1,786,683**	**364,647**	**306,257**	**443,255**	**21,898,384**

Living Sky School Division No. 202
Details of Education Property Tax Credit by Category
for the period ending August 31, 2006
This schedule provides details, by tax assessment category, of the Education Property Tax Credit recognized in the financial statements
The total education property tax credit recognized should equal 8/12 of the education property tax credit from the Statement of Tax Accounts

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Education Property Tax Credit
RURAL									
RM of Winslow 319	1,410	2		12					1,424
RM of Oakdale 320	59,568	237		65,602					125,407
RM of Prairiedale 321	41,185	17		35,063					76,265
RM of Antelope Park 322	15,003	30		29,186					44,219
RM of Biggar 347	1,377								1,377
RM of Grandview 349	326								326
RM of Mariposa 350	113,334	325		4,807					118,466
RM of Progress 351	142,413	828		18,979					162,220
RM of Heart's Hill 352	130,220	248		73,331					203,799
RM Eagle Creek 376	58,563	445		140					59,148
RM Glenside 377	87,302	722		47					88,071
RM of Rosemount 378	25,815	182		52					26,049
RM of Reford 379	103,143	267		4,101					107,511
RM of Trampling Lake 380	132,509	397		2,779					135,685
RM of Grass Lake 381	111,123	458		28,158					139,739
RM of Eye Hill 382	108,786	3,132		45,611					157,529
RM of Great Bend 405	343								343
RM of Mayfield 406	128,454	666		1,897					131,017
RM of Buffalo 409	245,885	883		1,310					248,078
RM of Round Valley 410	150,175	937		10,135					161,247
RM of Senlac	38,201	380		71,311					109,892
RM of Redberry 435	104,454	1,082		278					105,814
RM of Douglas 436	168,227	306		673					169,206
RM of North Battleford 437	179,842	5,782		10,277					195,901
RM Battle River 438	171,853	9,265		2,411					183,529
RM of Cutknife 439	138,164	5,254		3,103					146,521
RM of Hillsdale 440	16,680	158		19,397					36,235
RM of Meeting Lake 466	103,442	996		224					104,662
RM of Round Hill 467	107,694	350		130					108,174
RM Meota 468	70,956	29,866		283					101,105
RM of Paynton 470	19,435	298		1,295					21,028
RM of Spiritwood 496	211,629	7,664		1,546					220,839
RM of Medstead 497	97,561	832		368					98,761
RM of Parkdale 498	5,835	28		6					5,869
RM of Big River 555	1,074	110		84					1,268
RM of Meadow Lake 588				80					80
TOTAL RURAL	**3,091,981**	**72,147**	-	**432,676**	-	-	-	-	**3,596,804**

Living Sky School Division No. 202
Details of Education Property Tax Credit by Category
for the period ending August 31, 2006
This schedule provides details, by tax assessment category, of the Education Property Tax Credit recognized in the financial statements
The total education property tax credit recognized should equal 8/12 of the education property tax credit from the Statement of Tax Accounts

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Education Property Tax Credit
URBAN									
Town of Battleford	1,692	76,187		13,194					**91,073**
Resort Village of Chitek Lake	82	11,109		616					**11,807**
Resort Village of Cochin	37	11,292		529					**11,858**
Town of Cut Knife	125	8,515		3,154					**11,794**
Village of Denholm		336		37					**373**
Village of Denzil	160	1,335		345					**1,840**
Town of Hafford		3,678		585					**4,263**
Town of Kerrobert	230	15,426		6,484					**22,140**
Village of Leoville	191	4,316		474					**4,981**
Town of Luseland	130	7,912		3,161					**11,203**
Town of Macklin	139	25,390		6,387					**31,916**
Village of Major	492	463		164					**1,119**
Village of Maymont	54	1,270		348					**1,672**
Village of Medstead	135	1,260		302					**1,697**
Village of Meota	147	9,257		551					**9,955**
Resort Village of Metinota	43	6,361							**6,404**
City of North Battleford	549	143,712		49,197					**193,458**
Village of Primate	208	370		21					**599**
Village of Rabbit Lake	259	542		408					**1,209**
Village of Richard	19	106		25					**150**
Village of Rockhaven	452	179		268					**899**
Vilalge of Ruddell	40	104		37					**181**
Village of Scott	341	629		343					**1,313**
Village of Senlac	77	291		84					**452**
Village of Speers	60	328		90					**478**
Town of Spiritwood	195	11,400		3,863					**15,458**
Village of Tramping Lake	40	555		76					**671**
Town of Unity	688	32,784		11,340					**44,812**
Town of Wilkie	503	7,876		3,787					**12,166**
TOTAL URBAN	**7,088**	**382,983**	-	**105,870**	-	-	-	-	**495,941**
TOTAL	**3,099,069**	**455,130**	-	**538,546**	-	-	-	-	**4,092,745**

Living Sky School Division No. 202
Details of Grants-in-Lieu by Revenue Source
for the period ending August 31, 2006
This schedule provides details, by revenue source, of the Grants-in-Lieu revenue recognized in the financial statements
The total GIL recognized should equal 8/12 of the GIL from the Statement of Tax Accounts

Municipality	Grants-in-Lieu					
	Federal	Prov	CPR	Housing	Other	**Total**
RURAL						
RM of Winslow 319						**-**
RM of Oakdale 320	12,181					**12,181**
RM of Prairiedale 321						**-**
RM of Antelope Park 322	143	3,317		5,850		**9,310**
RM of Biggar 347						**-**
RM of Grandview 349						**-**
RM of Mariposa 350	11,954	14				**11,968**
RM of Progress 351	12,569					**12,569**
RM of Heart's Hill 352	12,187	4,080				**16,267**
RM Eagle Creek 376						**-**
RM Glenside 377		5,473				**5,473**
RM of Rosemount 378						**-**
RM of Reford 379		16				**16**
RM of Trampling Lake 380						**-**
RM of Grass Lake 381		41,869				**41,869**
RM of Eye Hill 382		34,975				**34,975**
RM of Great Bend 405						**-**
RM of Mayfield 406						**-**
RM of Buffalo 409						**-**
RM of Round Valley 410						**-**
RM of Senlac						**-**
RM of Redberry 435						**-**
RM of Douglas 436						**-**
RM of North Battleford 437						**-**
RM Battle River 438						**-**
RM of Cutknife 439						**-**
RM of Hillsdale 440						**-**
RM of Meeting Lake 466		2,497				**2,497**
RM of Round Hill 467						**-**
RM Meota 468		1,347				**1,347**
RM of Paynton 470						**-**
RM of Spiritwood 496	18,010					**18,010**
RM of Medstead 497						**-**
RM of Parkdale 498						**-**
RM of Big River 555						**-**
RM of Meadow Lake 588	325	2,497				**2,822**
TOTAL RURAL	**67,369**	**96,085**	**-**	**5,850**	**-**	**169,304**

Living Sky School Division No. 202
Details of Grants-in-Lieu by Revenue Source
for the period ending August 31, 2006
This schedule provides details, by revenue source, of the Grants-in-Lieu revenue recognized in the financial statements
The total GIL recognized should equal 8/12 of the GIL from the Statement of Tax Accounts

Municipality	Grants-in-Lieu					
	Federal	Prov	CPR	Housing	Other	**Total**
URBAN						
Town of Battleford	37,290	1,700				**38,990**
Resort Village of Chitek Lake						**-**
Resort Village of Cochin		1,975				**1,975**
Town of Cut Knife	2,650	454		5,024		**8,128**
Village of Denholm	257					**257**
Village of Denzil	28	25				**53**
Town of Hafford	420			1,963		**2,383**
Town of Kerrobert	2,501					**2,501**
Village of Leoville						**-**
Town of Luseland		5,576				**5,576**
Town of Macklin						**-**
Village of Major	144	9	96			**249**
Village of Maymont		20				**20**
Village of Medstead						**-**
Village of Meota		110				**110**
Resort Village of Metinota						**-**
City of North Battleford						**-**
Village of Primate		18				**18**
Village of Rabbit Lake		1,230				**1,230**
Village of Richard						**-**
Village of Rockhaven						**-**
Vilalge of Ruddell						**-**
Village of Scott						**-**
Village of Senlac		12				**12**
Village of Speers		86				**86**
Town of Spiritwood	934	794				**1,728**
Village of Tramping Lake		33				**33**
Town of Unity		367				**367**
Town of Wilkie		764				**764**
TOTAL URBAN	**44,224**	**13,173**	**96**	**6,987**	**-**	**64,480**
			-			
TOTAL	**111,593**	**109,258**	**96**	**12,837**	**-**	**233,784**

Living Sky School Division No. 202
Statement of Taxable Assessments
for the period ending August 31, 2006

This schedule provides details, by tax assessment category, of the taxable assessment for 2006

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Taxable Assessment
RURAL									
RM of Winslow 319	207,680	2,030	71,840	6,600					**288,150**
RM of Oakdale 320	11,098,670	219,320	513,000	54,192,700	18,417,225				**84,440,915**
RM of Prairiedale 321	11,978,230	24,805	762,800	27,743,900					**40,509,735**
RM of Antelope Park 322	4,691,555	69,100	2,638,640	22,303,000	274,125				**29,976,420**
RM of Biggar 347	165,275	420	103,240						**268,935**
RM of Grandview 349	63,525	770							**64,295**
RM of Mariposa 350	21,216,965	301,210	875,360	251,500	6,060,600				**28,705,635**
RM of Progress 351	27,262,675	767,015	498,000	10,052,000	33,195,750				**71,775,440**
RM of Heart's Hill 352	23,356,245	229,285	2,027,680	63,120,300	13,404,600				**102,138,110**
RM Eagle Creek 376	10,299,630	412,090	1,116,200	129,500					**11,957,420**
RM Glenside 377	12,402,060	668,090	4,615,880	43,300					**17,729,330**
RM of Rosemount 378	3,852,200	168,490	1,180,000	48,000					**5,248,690**
RM of Reford 379	19,483,035	246,975	622,840	13,600	4,246,872	2,250,675			**26,863,997**
RM of Trampling Lake 380	24,965,380	367,415	864,840	116,100	2,457,300				**28,771,035**
RM of Grass Lake 381	30,487,930	553,070	925,480	14,357,700	4,203,900				**50,528,080**
RM of Eye Hill 382	26,833,290	1,818,545	1,245,600	30,018,500	21,191,625			364,770	**81,472,330**
RM of Great Bend 405	66,935								**66,935**
RM of Mayfield 406	23,544,510	616,770	1,495,160	424,100	1,332,525				**27,413,065**
RM of Buffalo 409	45,818,366	817,980	2,106,880	1,213,098					**49,956,324**
RM of Round Valley 410	27,107,159	867,185	2,166,698	4,330,139	8,327,850	1,504,482			**44,303,513**
RM of Senlac	14,133,295	253,610	5,552,480	54,824,300	6,410,775			391,780	**81,566,240**
RM of Redberry 435	17,939,845	28,350	2,421,520	67,100	190,425			973,560	**21,620,800**
RM of Douglas 436	31,394,935	283,460	1,397,720	173,600	449,100				**33,698,815**
RM of North Battleford 437	33,823,680	5,353,780	1,233,120	3,100,600	774,450	11,542,575			**55,828,205**
RM Battle River 438	29,864,615	8,578,630	3,634,960	1,192,700	1,039,800				**44,310,705**
RM of Cutknife 439	25,848,570	1,195,100	1,083,880	2,658,900	143,925	95,700		3,669,680	**34,695,755**
RM of Hillsdale 440	7,182,890	326,140	702,200	12,782,600	340,350				**21,334,180**
RM of Meeting Lake 466	16,661,935	282,865	3,502,200	21,000	186,000			639,450	**21,293,450**
RM of Round Hill 467	20,992,905	324,355		120,525					**21,437,785**
RM Meota 468	12,977,525	11,960,385	854,040	152,000	109,800			15,693,300	**41,747,050**
RM of Paynton 470	4,326,025	208,285	445,920	1,200	282,075				**5,263,505**
RM of Spiritwood 496	29,514,485	2,559,460	11,738,640	1,035,000	379,275	17,100		4,536,550	**49,780,510**
RM of Medstead 497	16,037,890	719,460	2,979,800	29,600	310,950			50,990	**20,128,690**
RM of Parkdale 498	1,137,335	25,620		5,700					**1,168,655**
RM of Big River 555		65,380	209,360	32,000	45,450			36,330	**388,520**
RM of Meadow Lake 588				74,100					**74,100**
TOTAL RURAL	**586,737,245**	**40,315,445**	**59,585,978**	**304,634,962**	**123,774,747**	**15,410,532**	**-**	**26,356,410**	**1,156,815,319**

Living Sky School Division No. 202
Statement of Taxable Assessments
for the period ending August 31, 2006

This schedule provides details, by tax assessment category, of the taxable assessment for 2006

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Multi-Unit Residential	Seasonal Residential	Total Taxable Assessment
URBAN									
Town of Battleford	336,930	74,800,460	25,720	5,838,400		8,625	2,755,970		**83,766,105**
Resort Village of Chitek Lake	16,060	4,484,410		560,000	10,125			5,802,090	**10,872,685**
Resort Village of Cochin	7,260	10,455,340		490,100					**10,952,700**
Town of Cut Knife	24,310	7,884,310		1,533,900	10,425	1,375,800			**10,828,745**
Village of Denholm		310,870		4,900		29,775			**345,545**
Village of Denzil	31,240	1,235,850		314,200	5,475				**1,586,765**
Town of Hafford		3,405,150		535,000	6,375				**3,946,525**
Town of Kerrobert	35,970	16,326,240		4,119,125					**20,481,335**
Village of Leoville	37,180	3,996,100		432,600	6,300				**4,472,180**
Town of Luseland	25,245	7,326,130		1,139,600	9,900	2,367,075			**10,867,950**
Town of Macklin	27,060	23,913,730		4,701,000	13,800	9,225	795,970		**29,460,785**
Village of Major	96,105	419,076		144,800					**659,981**
Village of Maymont	10,560	1,176,280		294,600	27,750				**1,509,190**
Village of Medstead	26,400	1,056,020		273,300	6,150		110,600		**1,472,470**
Village of Meota	28,710	7,837,690		501,900	8,400			733,740	**9,110,440**
Resort Village of Metinota	8,305	3,927,160						1,963,220	**5,898,685**
City of North Battleford	86,717	116,320,473	20,240	50,746,025	179,582	2,344,296	16,743,178		**186,440,511**
Village of Primate	35,915	342,790	4,560	10,700	9,075				**403,040**
Village of Rabbit Lake	50,420	502,110		378,100					**930,630**
Village of Richard		98,210	3,640	16,200	6,675				**124,725**
Village of Rockhaven	86,515	165,340	1,520	87,700	6,900	153,975			**501,950**
Vilalge of Ruddell	7,865	96,180		4,400	30,300				**138,745**
Village of Scott	66,550	582,610		50,800	266,475				**966,435**
Village of Senlac	15,015	269,640		77,700					**362,355**
Village of Speers	11,770	303,590		77,900	5,100				**398,360**
Town of Spiritwood	38,073	10,555,950		3,577,097					**14,171,120**
Village of Tramping Lake	37,390	514,220		60,700	9,750				**622,060**
Town of Unity	134,035	27,890,099		8,057,096	563,661	3,973,417	2,465,369		**43,083,677**
Town of Wilkie	144,760	8,776,279		984,403	106,603	653,998	231,350		**10,897,393**
TOTAL URBAN	**1,426,360**	**334,972,307**	**55,680**	**85,012,246**	**1,288,821**	**10,916,186**	**23,102,437**	**8,499,050**	**465,273,087**
TOTAL	**588,163,605**	**375,287,752**	**59,641,658**	**389,647,208**	**125,063,568**	**26,326,718**	**23,102,437**	**34,855,460**	**1,622,088,406**

Living Sky School Division No. 202
Statement of Tax Exempt Assessments
for the period ending August 31, 2006

Tax Exemptions - pursuant to : **subsection 275 (2) and (3) of *The Urban Municipality Act,1984*, subsection 331 (3) and (4) of *The Rural Municipality Act, 1989* and subsection 226 (2) and (2.1) of *The Northern Municipalities Act***

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Muli-Unit Residential	Seasonal Residential	**Total Exempt Assessment**
RURAL									
RM of Winslow 319									-
RM of Oakdale 320	8,085	124,030	906,640	31,800	14,175				**1,084,730**
RM of Prairiedale 321									-
RM of Antelope Park 322									-
RM of Biggar 347									-
RM of Grandview 349									-
RM of Mariposa 350									-
RM of Progress 351									-
RM of Heart's Hill 352									-
RM Eagle Creek 376									-
RM Glenside 377									-
RM of Rosemount 378		461,510		1,797,700					**2,259,210**
RM of Reford 379									-
RM of Trampling Lake 380									-
RM of Grass Lake 381	22,220	141,400	7,560	353,900	1,891,125				**2,416,205**
RM of Eye Hill 382									-
RM of Great Bend 405									-
RM of Mayfield 406									-
RM of Buffalo 409									-
RM of Round Valley 410									-
RM of Senlac	23,925	464,590	14,640	267,200	10,800			10,780	**791,935**
RM of Redberry 435									-
RM of Douglas 436									-
RM of North Battleford 437									-
RM Battle River 438									-
RM of Cutknife 439									-
RM of Hillsdale 440									-
RM of Meeting Lake 466									-
RM of Round Hill 467									-
RM Meota 468				105,000					**105,000**
RM of Paynton 470									-
RM of Spiritwood 496									-
RM of Medstead 497									-
RM of Parkdale 498									-
RM of Big River 555									-
RM of Meadow Lake 588									-
TOTAL RURAL	**54,230**	**1,191,530**	**928,840**	**2,555,600**	**1,916,100**	**-**	**-**	**10,780**	**6,657,080**

Living Sky School Division No. 202
Statement of Tax Exempt Assessments
for the period ending August 31, 2006

Tax Exemptions - pursuant to : **subsection 275 (2) and (3) of *The Urban Municipality Act,1984*, subsection 331 (3) and (4) of *The Rural Municipality Act, 1989* and subsection 226 (2) and (2.1) of *The Northern Municipalities Act***

Municipality	Other Agricultural	Residential	Non-arable Agricultural	Commercial-Industrial	Pipelines & Railways	Elevators	Muli-Unit Residential	Seasonal Residential	Total Exempt Assessment
URBAN									
Town of Battleford									-
Resort Village of Chitek Lake									-
Resort Village of Cochin									-
Town of Cut Knife									-
Village of Denholm									-
Village of Denzil		46,620		2,494,300					2,540,920
Town of Hafford									-
Town of Kerrobert									-
Village of Leoville									-
Town of Luseland									-
Town of Macklin	11,165	34,020		9,300					54,485
Village of Major									-
Village of Maymont									-
Village of Medstead									-
Village of Meota				8,200					8,200
Resort Village of Metinota								68,110	68,110
City of North Battleford									-
Village of Primate									-
Village of Rabbit Lake									-
Village of Richard									-
Village of Rockhaven									-
Vilalge of Ruddell									-
Village of Scott									-
Village of Senlac		1,680		159,000			46,200		206,880
Village of Speers									-
Town of Spiritwood									-
Village of Tramping Lake		28,350		548,600					576,950
Town of Unity									-
Town of Wilkie									-
TOTAL URBAN	**11,165**	**110,670**	**-**	**3,219,400**	**-**	**-**	**46,200**	**68,110**	**3,455,545**
TOTAL	**65,395**	**1,302,200**	**928,840**	**5,775,000**	**1,916,100**	**-**	**46,200**	**78,890**	**10,112,625**

Living Sky School Division No. 202
Schedule of Unmatured Debenture Debt and Capital Loan Charges by Years
for the period ending August 31, 2006

School Facilities / Department Recognized	2006/2006 Information Only	Unmatured Portion 2006/07	2007/08	2008/09	2009/10	2010/11	2011/12 to Maturity	Total Unmatured (2007 and beyond)
Debentures								
Principal								-
Interest								-
Total	-	-	-	-	-	-	-	-
Capital Loans								
Principal	-	202,300	202,300					404,600
Interest	17,374	25,009	11,961					36,970
Total	17,374	227,309	214,261	-	-	-	-	441,570
School Facilities School Division Share								
Debentures								
Principal								-
Interest								-
Total	-	-	-	-	-	-	-	-
Capital Loans								
Principal								-
Interest								-
Total	-	-	-	-	-	-	-	-
Other Facilities								
Debentures								
Principal								-
Interest								-
Total	-	-	-	-	-	-	-	-
Capital Loans								
Principal	136,815							-
Interest	34,025							-
Total	170,840	-	-	-	-	-	-	-
Recognized Reserve and Surplus Replenishments								
Reserves (specify)								
								-
								-
Total	-	-	-	-	-	-	-	-

1. Purpose and authority

The Board of Education of the Living Sky School Division No. 202 was established by Ministerial Order as part of a Provincial Government initiative to amalgamate school divisions within the Province. The Living Sky School Division No. 202 assumed the assets, liabilities, fund balances and agreements of the former Battlefords School Division No. 118, Landswest School Division No. 123 and the Cando and Sonningdale School Districts in the former Biggar School Division No. 50. These statements reflect the amalgamated operations of the Living Sky School Division No. 202 for the period January 1, to August 31, 2006.

The Board of Education of the Living Sky School Division No. 202 of Saskatchewan delivers education programs under the authority of section 87 of *The Education Act*, 1995.

The Board is responsible for administering and managing the educational affairs of the school division in accordance with the intent of *The Education Act*, 1995 and Regulations.

2. Significant accounting policies

These financial statements have been prepared in accordance with accounting principles generally accepted for Saskatchewan school divisions as prescribed by Saskatchewan Learning and reflect the following policies:

Accounting policy and presentation

School divisions are required to net receipts and disbursements pertaining to long-term debt principal and interest applicable to amounts financed for Saskatchewan Learning.

Reserve funds that are set up and apply to potential operating fund transactions are recorded as appropriated fund balances in the operating fund. Reserve funds that were set up and apply to potential capital fund transactions are recorded as fund balances in the capital fund. Money received for Treaty Land Entitlement Settlements and not amortized is recorded as deferred revenue in other liabilities. In compliance with Saskatchewan Learning guidelines these amounts received are recognized as revenue on a straight line basis over 10 years. The balance of unrecognized receipts included in other liabilities was August 31, 2006 - $1,201,865 and December 31, 2005 - $1,843,776.

Further changes to school division accounting and reporting practices may be anticipated as the move to PSAB standards proceeds.

Fund accounting

A fund is a separate self-balancing group of accounts provided for each accounting entity established within the accounting system to segregate those transactions of a particular activity. The School Division has established the following funds.

Operating fund

The operating fund contains the current revenue, expenditures, assets, liabilities, and fund balances pertaining to the general operations of the school division.

Capital fund

The capital fund contains the capital assets, which are property and equipment, other capital related assets and long-term debt, transactions relating to capital fund activities, equity in capital fund assets, and fund balances.

Other funds

Other funds contain the assets, liabilities, transactions, and fund balances of Scholarship Trusts that have been designated for specific projects or purposes.

Fund balances

A detailed breakout of the various fund balances between non-appropriated and appropriated is disclosed in Note 9 to the financial statements.

Physical assets

Physical assets are accounted for at cost in the capital fund irrespective of the sources of financing. They are retained at cost until sold or until expiry of their useful economic life at which time they are written off to equity in physical assets. Individual assets that cost more than $5,000, have an estimated useful life greater than 2 years, and are new to the School Division are capitalized. Certain instructional and office equipment requiring replacement on a regular basis is not capitalized but expensed when purchased. Renovations to facilities are capitalized if they increase or change the use of existing space or are new additions to existing buildings. Expenditures consisting of roof, floor, and ceiling replacements, painting and other esthetic upgrades are expensed in the year as renovations in the operating fund regardless of the cost or source of funding.

That portion of asset acquisitions financed from current operations is included in interfund transfers for capital expenditures of the revenue fund.

That portion of asset acquisitions financed from other funds is included in inter-fund transfers for capital expenditures of the other funds

That portion of asset acquisitions financed for Saskatchewan Learning is included in the capital fund as revenue from provincial grants.

Living Sky School Division No. 202 has assumed the agreement between the former Battlefords School Division No. 118 and North West Regional College to share the facility of the North Battleford Comprehensive High School. In the agreement the School Division will hold title to the property, with the College's identified portion of 15.5% of the cost of the project being held in trust for the College. There is no offsetting liability on the balance sheet to recognize this shared investment.

Capital loans

Principal repayments of long-term debt applicable to money borrowed to finance the School Division portion of capital projects are included in expenditures in the capital fund when they mature. Principal repayments of long-term debt applicable to money borrowed to finance the Saskatchewan Learning portion of capital projects has been offset with receipts from Saskatchewan Learning.

Interest on long-term debt applicable to money borrowed to finance the School Division portion of capital projects is not accrued, but is included in expenditures when it is due. Interest on long-term debt applicable to money borrowed to finance the Saskatchewan Learning portion of capital projects is not accrued, and has been offset with receipts from Saskatchewan Learning.

Revenue recognition

Revenue from property taxation and related penalties, discounts, cancellations, and other adjustments are recoded when received or receivable.

Revenue recognition (Continued)

Tuition fees charged pertaining to course instruction and capital are recognized as the course is delivered and recorded as revenue in the appropriate fund.

All grants, restricted and unrestricted, are recorded as revenue and receivables once the school division has the right to claim the funds. The school division records all grant overpayments as liabilities and reduces any revenue accordingly.

All revenues are accounted for in the period in which the transaction or event occurred that gave rise to the revenue, and ultimate collection is reasonably assured.

Accounts receivable

Accounts receivable represent amounts billed for services or work completed. Allowances are recorded for any amounts that may not be collected and these allowances are offset against the accounts receivable.

Long-term investments

Long-term investments are recorded at cost. Due to their immediate or short-term nature, cost approximates fair value for all investments.

Interest on investments

Interest earned on investments is credited to revenues for the specific funds when it is received.

Consumable supplies

Consumable supplies that are used within a normal operating cycle are expensed when purchased.

Other liabilities

Unpaid vacation pay and school days worked prior to August 31st are accrued and included in other liabilities. There is no obligation to payout accumulated and unused sick leave and as such there is no liability recorded in the accounts. Sick leave is recorded as part of regular salary when it is taken.

All pension deductions are remitted monthly to the various group plans along with any matching contributions required to be paid by the Board. All Board contributions to any pension plan are recorded as an expense when incurred.

Retirement gratuities stipulated in Board policy are not accrued due to the stipulations and nature of the payouts of these gratuities and are recorded as expenditures when paid. Retirement allowances recognized under contractual agreements are set up in the accounts as reserves under appropriated funds in the operating fund.

The School Division does not accrue liabilities for outstanding purchase orders until the goods and services are received. Also, the School Division does not accrue any liability for outstanding school fund balances carried forward. The School Division does record expenditures and accrue liabilities for personal professional development balances carried forward.

Comparative figures

The financial statements do not present comparative figures for the preceding period. On January 1, 2006 the Living Sky School Division No. 202 assumed operational responsibility for the amalgamated School Division

Comparative figures (Continued)

consisting of the former Battlefords School Division No. 118, Landswest School Division No. 123, and the Cando and Sonningdale School Districts in the former Biggar School Division No. 50. All assets, liabilities, fund balances, and agreements pertaining to operations in the previous school divisions were transferred to the new School Division. Also, as part of a Provincial initiative the year end for school divisions in the Province was changed from December 31, to August 31. As a result of these changes comparative financial information has not been presented except for the opening balances in the Statement of Financial Position which, reflects the December 31, 2005 consolidated balances for the Living Sky School Division No. 202, Battlefords School Division No. 118, Landswest School Division No. 123, and the Cando and Sonningdale School Districts in the former Biggar School Division No. 50. Revenues and expenditures for the 2006 fiscal period include the revenues and expenditures of the amalgamated operations for the period January 1, to August 31, 2006.

3. Capital loans

	Balance Aug. 31, 2006
Saskatchewan Learning portion of capital projects	
CUCORP Financial Services – loan repayable in annual principal installments of $202,300 plus interest of 6.45% per annum	$ 404,600

4. Inter-fund debt

Inter-fund debt represents the amount on money that has been advanced to or is repayable by the various funds to another fund. All inter-fund debt can be offset within each fund by cash or other short-term assets.

5. Budget amounts

The Budget was prepared by School Division management with Board of Education approval given on May 17, 2006. It is presented for information purposes only and has not been audited.

6. Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported as revenue or expenditures in the period in which they became known.

7. Financial instruments

There are no significant terms and conditions related to financial instruments classified as current assets or current liabilities that may affect the amount, timing, and certainty of future cash flows. The carrying amount of accounts receivable, accounts payable and accrued liabilities approximates their fair value due to their immediate or short-term nature.

8. Credit risk

The school division does not have a significant exposure to any individual customer or counter party. The school division conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific customers, historical trends, and other information. The allowance for doubtful accounts for August 31, 2006 was $291,407 for taxes receivable and $119,666 for other receivables.

9. Fund Balances

	Balance Dec. 31'05	Amalgamation Adjustments	Restated Balance Jan. 01, 2006	Net Surplus (Deficit) Aug. 31, 2006	Appropriations & Transfers Aug. 31, 2006	Balance Aug. 31, 2006
Operating Fund						
Unappropriated Surplus						
Unappropriated Surplus	$5,684,138	-479,403	$5,204,735	-597,679	-641,911	$3,965,145
Appropriated Surplus						
Tax Loss Compensation	$1,320,368	479,403	$1,799,771		641,911	$2,441,682
Retirement Allowances	$61,285	32,200	$93,485	0	0	$93,485
Future Expenditures	$4,283,967	464,139	$4,748,106	0	0	$4,748,106
Busses	$0	163,728	$163,728	0	0	$163,728
Total Operating Fund	$11,349,759	660,067	$12,009,825	-597,679	0	$11,412,146
Capital Fund						
Unappropriated Surplus	$93,629	0	$93,629	-57,774	0	$35,855
Appropriated Surplus						
Capital Tuition Dept.	$112,010	272,167	$384,177	58,451	0	$442,628
Capital Tuition Local	$104,077	118,594	$222,671	30,143	0	$252,814
Bus Garage		250,000	$250,000			$250,000
Hafford School	$118,104	0	$118,104	2,183		$120,287
Connaught School	$889	0	$889			$889
McKitrick School	$3,830	0	$3,830			$3,830
Bready School	$80	0	$80	1,000		$1,080
Battleford Central School	$100	0	$100			$100
Macklin Gym		306,000	$306,000			$306,000
Unity High School		2,261	$2,261			$2,261
Kerrobert Playground		500	$500	4,966		$5,466
Kerrobert Football Field		1,167	$1,167			$1,167
Major Playground				4,200		$4,200
Hartley Clark Playground				1,660		$1,660
Total Capital Fund	$432,720	950,690	$1,383,410	38,969	0	$1,422,379

9. Fund Balances

	Balance Dec. 31'05	Amalgamation Adjustments	Restated Balance Jan. 01, 2006	Net Surplus (Deficit) Aug. 31, 2006	Appropriations & Transfers Aug. 31, 2006	Balance Aug. 31, 2006
Other Funds						
Appropriated Surplus						
Harper Bros Scholarship	$26,939	0	$26,939	461		$27,400
Stoik Family Scholarship	$34,212	0	$34,212	278		$34,490
BSD Scholarship	$63,975	-63,975	$0			$0
Knowles Scholarship		37,457	$37,457	1,020		$38,477
Ostrom Scholarship		4,426	$4,426	122		$4,548
Collins Webb		2,175	$2,175	-182		$1,993
J. Campbell		3,504	$3,504	-221		$3,283
McEachern		3,934	$3,934	32		$3,966
Bready		25,027	$25,027	205		$25,231
Wilgers		29,336	$29,336	240		$29,576
Busses	$163,728	-163,728	$0			$0
Bus Garage	$250,000	-250,000	$0			$0
Buildings	$380,361	-380,361	$0			$0
Unspecified	$41,300	-41,300	$0			$0
Uncollected taxes	$6,250	-6,250	$0			$0
Teacherage Maintenance	$6,250	-6,250	$0			$0
School Maintenance	$6,250	-6,250	$0			$0
Future Capital Reserves	$131,912	-131,912	$0			$0
Specific Reserves	$2,189	-2,189	$0			$0
General Reserves	$219,947	-219,947	$0			$0
Capital Tuition Local	$118,594	-118,594	$0			$0
Capital Tuition Dept	$272,167	-272,167	$0			$0
Technology Reserve	$16,391	-16,391	$0			$0
Total Other Funds	$1,740,465	-1,573,456	$167,009	1,954	0	$168,963