Independent Auditor's Report

To the Board of Trustees,
St. Thomas Aquinas Roman Catholic Separate Regional School Division No. 38

We have audited the accompanying financial statements of St. Thomas Aquinas Roman Catholic Separate Regional School Division No. 38 which comprise the statement of financial position as at August 31, 2015, the statements of operations, cash flows, change in net debt, remeasurement gains and losses, the schedules of changes in accumulated surplus, capital revenue, program operations and plant operations and maintenance expenses 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.

Auditor's 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 auditor's 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 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 St. Thomas Aquinas Roman Catholic Separate Regional School Division No. 38 as at August 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Edmonton, AB
November 26, 2015

1. AUTHORITY AND PURPOSE

The School Division delivers education programs under the authority of the School Act, Revised Statutes of Alberta 2000, Chapter S-3. This School Division is exempt from payment of income tax and is a registered charity under the Income Tax Act.

The School Division receives instruction and support allocations under Education Grants Regulation (AR 120/2008). The regulation allows for the setting of conditions and use of grant monies. The School Division is limited on certain funding allocations and administration expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the Canadian public sector accounting standards (PSAS). The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

a) Cash and Cash Equivalents

Cash and cash equivalents include cash and investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

b) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts.

c) Inventories

Inventories are measured at the lower of cost or net realizable value.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

d) Tangible Capital Assets

The following criteria applies:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the asset. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value at the date of donation, except in circumstances where fair value cannot be reasonably determined, when they are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at original cost less accumulated amortization.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Buildings include land, site and leasehold improvements as well as assets under capital lease.
- Sites and buildings are written down to residual value when conditions indicate they no longer contribute to the ability of the School Division to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. For supported assets, the write-downs are accounted for as reductions to Expended Deferred Capital Revenue.
- Buildings that are demolished or destroyed are written-off.
- Tangible capital assets with costs in excess of $5,000 are capitalized.
- Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the Board are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School Division’s rate for incremental borrowing or the interest rate implicit in the lease.
- Tangible capital assets are amortized over their estimated useful lives on a straight-line basis, at the following rates:

Buildings	2% to 4%
Vehicles & Buses	10% to 20%
Computer Hardware & Software	20% to 25%
Equipment & Furnishings	10% to 20%

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

e) Deferred Revenue

Deferred revenue includes contributions received for operations which have stipulations that meet the definition of a liability per *PSAS PS 3200*. These contributions are recognized by the School Division once it has met all eligibility criteria to receive the contributions. When stipulations are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability.

Deferred revenue also includes contributions for capital expenditures, unexpended and expended:

- **Unexpended Deferred Capital Revenue**

  Unexpended Deferred Capital Revenue represent externally restricted supported capital funds provided for a specific capital purpose received or receivable by the School Division, but the related expenditure has not been made at year-end. These contributions must also have stipulations that meet the definition of a liability per *PSAS PS 3200* when expended.

- **Expended Deferred Capital Revenue**

  Expended Deferred Capital Revenue represent externally restricted supported capital funds that have been expended but have yet to be amortized over the useful life of the related capital asset. Amortization over the useful life of the related capital asset is due to certain stipulations related to the contributions that require that the School Division to use the asset in a prescribed manner over the life of the associated asset.

f) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs are capitalized into the carrying amount of the related asset. In subsequent periods, the liability is adjusted for the accretion of discount and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and the discount accretion is included on the Statement of Operations.

The School Division has determined that it has a conditional asset retirement obligation relating to certain school sites. These obligations will be discharged in the future by funding through the Alberta Government. The School Division believes that there is insufficient information to estimate the fair value of the asset retirement obligation because the settlement date or the range of potential settlement dates has not been determined and information is not available to apply an expected present value technique.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

g) Liability for Contaminated Sites

In June 2010, the Public Sector Accounting Board issued this accounting standard effective for fiscal years starting on or after April 1, 2014. Contaminated sites are a result of contamination being introduced into the air, soil, water, or sediment of a chemical, organic, or radioactive material, or live organism that exceeds an environmental standard. The School District adopted this accounting standard retroactively as of April 1, 2014. The adoption of this standard did not result in any changes.

h) Operating and Capital Reserves

Certain amounts are internally or externally restricted for future operating or capital purposes. Transfers to and from reserves are recorded when approved by the Board of Trustees. Capital reserves are restricted to capital purposes and may only be used for operating purposes with approval by the Minister of Education. Reserves are disclosed in the Schedule of Changes in Accumulated Surplus.

i) Revenue Recognition

Revenues are recorded on an accrual basis. Instruction and support allocations are recognized in the year to which they relate. Fees for services related to courses and programs are recognized as revenue when such courses and programs are delivered.

Volunteers contribute a considerable number of hours per year to schools to ensure that certain programs are delivered, such as kindergarten, lunch services and the raising of school generated funds. Contributed services are not recognized in the financial statements.

Eligibility criteria are criteria that the School Division has to meet in order to receive certain contributions. Stipulations describe what the School Division must perform in order to keep the contributions. Contributions without eligibility criteria or stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity. Contributions with eligibility criteria but without stipulations are recognized as revenue when the contributions are authorized by the transferring government or entity and all eligibility criteria have been met.

Contributions with stipulations are recognized as revenue in the period the stipulations are met, except when and to the extent that the contributions give rise to an obligation that meets the definition of a liability in accordance with *PSAS PS 3200.* Such liabilities are recorded as deferred revenue. The following items fall under this category.

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year the stipulated related expenses are incurred;
- Unexpended Deferred Capital Revenue; or
- Expended Deferred Capital Revenue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

I) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Allocation of Costs

- Actual salaries of personnel assigned to two or more programs are allocated based on the time spent in each program.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

j) Pensions

Pension costs included in these statements comprise the cost of employer contributions for current service of employees during the year.

The current and past service costs of the Alberta Teachers Retirement Fund are met by contributions by active members and the Government of Alberta. Under the terms of the Teachers' Pension Plan Act, the School Division does not make pension contributions for certificated staff. The Government portion of the current service contribution to the Alberta Teachers Retirement Fund on behalf of the School Division is included in both revenues and expenses. For the school year ended August 31, 2015, the amount contributed by the Government was $2,259,350 (2014 - $2,079,884).

The School Division maintains an optional defined contribution plan under which amounts are contributed to employees' RRSP accounts. Expense for this plan is equal to the organization's required contributions for the year. Pension expense for the year is $203,365 (2014 - $199,498).

k) Program Reporting

The School Division's operations have been segmented as follows:

- **ECS Instruction**: The provision of Early Childhood Services education instructional services that fall under the basic public education mandate.

- **Grade 1-12 Instruction:** The provision of instructional services for grades 1-12 that fall under the basic public education mandate.

- **Plant Operations and Maintenance:** The operation and maintenance of all school buildings and maintenance shop facilities.

- **Transportation:** The provision of regular and special education bus services (to and from school), whether contracted or board operated, including transportation facilities.

- **Board & System Administration**: The provision of board governance and system-based / central office administration.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

k) Program Reporting (Continued)

- **External Services:** All projects, activities, and services offered outside the public education mandate for ECS children and students in grades 1 - 12. Services offered beyond the mandate for public education are to be self-supporting, and Alberta Education funding may not be utilized to support these programs.

The allocation of revenues and expenses are reported by program, source, and object on the Schedule of Program Operations. Respective instruction expenses include the cost of certificated teachers, non-certificated teaching assistants as well as a proportionate share of supplies and services, school administration and instruction support, and System Instructional Support.

l) Trusts Under Administration

The School Division has property that has been transferred or assigned to it to be administered or directed by a trust agreement or statute. The School Division holds title to the property for the benefit of the beneficiary.

Trusts under administration have been excluded from the financial reporting of the School Division. Trust balances can be found in Note 13.

m) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School Division recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, debt and other liabilities. Unless otherwise noted, it is management's opinion that the School Division is not exposed to significant credit and liquidity risks, or market risk, which includes currency, interest rate and other price risks.

Portfolio investments in equity instruments quoted in an active market and derivatives are recorded at fair value. All other financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of items in the cost or amortized cost upon initial recognition. The gain or loss arising from derecognition of a financial instrument is recognized in the Statement of Operations. Impairment losses such as write-downs or write-offs are reported in the Statement of Operations.

n) Measurement Uncertainty

The precise determination of many assets and liabilities is dependent on future events. As a result, the preparation of financial statements for a period involves the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits.

3. CASH AND CASH EQUIVALENTS

	2015			2014
	Average Effective (Market) Yield	Cost	Amortized Cost	Amortized Cost
Cash		$ 4,330,825	$ 4,330,825	$ 3,343,498

4. ACCOUNTS RECEIVABLE

	2015			2014
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Other Alberta school jurisdictions	$ 28,093	$ -	$ 28,093	$ 72,808
Treasury Board and Finance - Supported debenture principal	255,129	-	255,129	478,104
Treasury Board and Finance - Accrued interest on supported debentures	12,256		12,256	26,602
Alberta Education	30,844	-	30,844	10,806
Federal government	111,060		111,060	174,868
Other	21,610	-	21,610	64,149
Total	$ 458,992	$ -	$ 458,992	$ 827,337

5. BANK INDEBTEDNESS

The School Division has negotiated a line of credit in the amount of $500,000 that bears interest at bank prime less 0.25%. This line of credit is secured by a borrowing bylaw and a security agreement. There was no balance outstanding on the line of credit at August 31, 2015 (2014 – nil).

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2015	2014
Alberta Education	$ 41,206	$ 23,026
Other Alberta school jurisdictions	-	14,796
Alberta Capital Finance Authority (Interest on long-term debt - Supported)	12,256	26,602
Accrued vacation pay	38,922	56,049
Other salaries & benefit costs	507	330
Other trade payables and accrued liabilities	596,381	734,123
Total	$ 689,272	$ 854,926

7. DEFERRED REVENUE

SOURCE AND GRANT OR FUND TYPE	DEFERRED REVENUE as at Aug. 31, 2014	ADD: 2014/2015 Restricted Funds Received/ Receivable	DEDUCT: 2014/2015 Restricted Funds Expended (Paid / Payable)	DEFERRED REVENUE as at Aug. 31, 2015
Unexpended deferred operating revenue				
Alberta Education:				
Infrastructure Maintenance Renewal	$ 376,051	$ 979,303	$ (472,660)	$ 882,694
Other Alberta Education deferred revenue	7,120	-	(7,120)	-
Other Government of Alberta:				-
Alberta Culture	7,446	-	(7,446)	-
Alberta Education	-	2,010	-	2,010
Health and Wellness	48,026	-	(45,000)	3,026
Other Deferred Revenue:				-
School Generated Funds	85,680	-	(57,895)	27,785
Fees	25,445	20,532	(25,445)	20,532
Transportation	4,600	7,200	(4,600)	7,200
Other Municipalities	-	18,788	-	18,788
Other	10,786	1,500	(1,600)	10,686
Total unexpended deferred operating revenue	$ 565,154	$ 1,029,333	$ (621,766)	$ 972,721
Unexpended deferred capital revenue	300,212	2,454,957	(1,984,878)	770,291
Expended deferred capital revenue	43,879,545	1,984,878	(2,638,250)	43,226,173
Total	$ 44,744,911	$ 5,469,168	$ (5,244,894)	$ 44,969,185

8. DEBT

	2015	2014
Debentures outstanding at August 31, 2015. The terms of the debentures are 20-25 years, payments made annually.	$ 255,129	$ 478,104

Debenture Debt – Supported

The debenture debt bears interest at rates varying between 8.875% and 11.625%. The debenture debt is fully supported by Alberta Finance. Debenture payments due over the next five years and beyond are as follows:

	Principal	Interest	Total
2015-2016	$ 98,655	$ 25,159	$ 123,814
2016-2017	69,856	15,157	85,013
2017-2018	41,414	8,397	49,811
2018-2019	29,092	4,395	33,487
2019-2020	16,112	1,548	17,660
2020 to maturity	-	-	-
Total	$ 255,129	$ 54,656	$ 309,785

Capital Loans - Unsupported

The School Division has capital loans outstanding in the amount of $406,093. The capital loans bear interest at 3.15% and prime plus 0.2% per annum and expire in June 2016 and November 2019. The following is a summary of principal and interest payments on related long-term debt outstanding at August 31, 2015:

	Principal	Interest	Total
2015-2016	$ 256,303	$ 10,790	$ 267,093
2016-2017	44,806	4,076	48,882
2017-2018	46,238	2,644	48,882
2018-2019	47,716	1,166	48,882
2019-2020	11,030	1,716	12,746
2020 to maturity	-	-	-
Total	$ 406,093	$ 20,392	$ 426,485

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Notes to the Financial Statements
For the Year Ended August 31, 2015

9. TANGIBLE CAPITAL ASSETS

	2015							2014
	Land	**Construction In Progress - Buildings**	**Buildings**	**Equipment**	**Vehicles**	**Computer Hardware & Software**	**Total**	**Total**
Estimated useful life			25-50 Years	5-10 Years	5-10 Years	3-5 Years		
Historical cost								
Beginning of year	$1,566,553	$	$ 71,569,746	$ 1,899,584	$ 478,805	$ 189,676	$75,704,364	$66,855,473
Additions		- 423,337	966,937	675,677	28,016	30,023	2,123,990	8,938,528
Transfers in (out)		-	-	-	-	-	-	-
Less disposals		-	- (311,280)		-	-	- (311,280)	(89,637
	$1,566,553	$ 423,337	$ 72,225,403	$ 2,575,261	$ 506,821	$ 219,699	$ 77,517,074	$75,704,364
Accumulated amortization								
Beginning of year	$	- $	$ 25,676,298	$ 962,514	$ 267,590	$ 13,243	$ 26,919,645	$24,503,496
Amortization	-	-	2,567,079	268,180	67,003	35,693	2,937,955	2,505,786
Less disposals	-	-	(16,602)		-	-	- (16,602)	(89,637
	$	- $	$ 28,226,775	$ 1,230,694	$ 334,593	$ 48,936	$29,840,998	$ 26,919,645
Net Book Value at End of Year	$1,566,553	$ 423,337	$ 43,998,628	$ 1,344,567	$ 172,228	$ 170,763	$47,676,076	$ 48,784,719

10. OTHER NON-FINANCIAL ASSETS

Other non-financial assets consist of the following:

	2015	2014
Inventory	$ 77,128	$ 73,261
Inventory School Start Up	51,299	-
Total	$ 128,427	$ 73,261

11. ACCUMULATED SURPLUS

Detailed information related to accumulated surplus is available on the Schedule of Changes in Accumulated Surplus. Accumulated surplus may be summarized as follows:

	2015	2014
Unrestricted surplus	$ 1,063,159	$ 449,124
Operating reserves	1,056,907	1,873,291
Accumulated surplus from operations	2,120,066	2,322,415
Investment in tangible capital assets	4,043,810	4,108,198
Capital reserves	300,000	300,000
Accumulated surplus	$ 6,463,876	$ 6,730,613

Accumulated surplus from operations includes funds of $542,665 that are raised at school level and are not available to spend at board level. The School Division's adjusted surplus from operations is calculated as follows:

	2015	2014
Accumulated surplus from operations	$ 2,120,066	$ 2,322,415
Deduct: School generated funds included in accumulated surplus (Note 14)	542,665	462,478
Adjusted accumulated surplus (1)	$ 1,577,401	$ 1,859,937

(1) Adjusted accumulated surplus from operations represents funds available for use by the School Division after deducting funds raised at school-level.

12. CONTRACTUAL OBLIGATIONS

Photocopier Lease

The School Division's current lease on photocopier equipment expires on November 27, 2017. The minimum annual lease charge is $17,988 plus GST for each year of the contract.

13. TRUSTS UNDER ADMINISTRATION

These balances represent assets that are held in trust by the School Division. They are not recorded in the statements of the School Division.

	2015	2014
Deferred salary leave plan	$ 189,557	$ 131,866
Scholarship trusts	62,259	64,089
Edmonton Regional Learning Consortium	257,043	107,876
Total	$ 508,859	$ 303,831

14. SCHOOL GENERATED FUNDS

	2015	2014
School Generated Revenue, Beginning of Year	$ 548,158	$ 491,946
Gross Receipts:		
Fees	632,277	424,760
Fundraising	89,771	101,449
Gifts and donations	42,854	32,821
Other sales and services	560,096	798,109
Total gross receipts	1,324,998	1,357,139
Total Related Expenses and Uses of Funds	1,243,514	1,210,836
Total Direct Costs Including Cost of Goods Sold to Raise Funds	59,192	90,091
School Generated Revenues, End of Year	$ 570,450	$ 548,158
Balance included in Deferred Revenue	$ 27,785	$ 85,680
Balance included in Accumulated Surplus (Operating Reserves)	$ 542,665	$ 462,478

15. RELATED PARTY TRANSACTIONS

All entities that are consolidated in the accounts of the Government of Alberta are related parties of school divisions. These include government departments, health authorities, post-secondary institutions and other school divisions in Alberta.

	Balances		Transactions	
	Financial Assets (at cost or net realizable	Liabilities (at amortized cost)	Revenues	Expenses
Government of Alberta (GOA):				
Education				
Accounts receivable / Accounts payable	$ 30,844	$ 41,026	$ -	$ -
Prepaid expenses / Deferred revenue	-	2,010		
IMR deferred revenue	-	882,694	-	-
Unexpended deferred capital revenue	-	770,292	-	-
Expended deferred capital revenue	-	43,226,173	-	-
Other assets & liabilities	-	-	29,858,356	-
Grant revenue & expenses	-	8,686	39,340	39,340
ATRF payments made on behalf of district	-	-	2,259,350	-
Other revenues & expenses	-	-	-	14,077
Other Alberta school jurisdictions	28,093	-	5,738	316,753
Treasury Board and Finance (Principal)	255,129	-	222,974	222,974
Treasury Board and Finance (Interest)	12,256	12,256	48,053	48,053
Alberta Health Services	-	-	-	250
Alberta Infrastructure	-	-	425,191	-
Alberta Culture	-	-	81,384	-
Post-secondary institutions	-	-	-	10,026
TOTAL 2014/2015	$ 326,322	$ 44,943,137	$ 32,940,386	$ 651,473
TOTAL 2013/2014	$ 592,903	$ 45,089,115	$ 30,469,953	$ 175,037

16. ECONOMIC DEPENDENCE ON RELATED THIRD PARTY

The School Division’s primary source of income is from the Government of Alberta. The School Division’s ability to continue viable operations is dependent on this funding.

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17. REMUNERATION AND MONETARY= INCENTIVES

The School Division had paid or accrued expenses for the year ended August 31, 2015 to or on behalf of the following positions and persons in groups as described as follows:

Board Members:	**FTE**	**Remuneration**	**Benefits**	**Expenses**
Chair				
Tomkinson, John	1.0	$30,190	$581	$6,001
Other members				
Bannard, Sandra	1.0	$14,833	$470	$4,174
Chalifoux, Daniel	1.0	$13,465	$0	$4,156
Effon, Henry	1.0	$15,139	$368	$4,924
Hibbs, Thalia	1.0	$19,815	$524	$6,709
Kathol, Susan	1.0	$18,910	$470	$6,439
Lamer, Michelle	1.0	$14,254	$336	$3,623
Richert, Karen	1.0	$11,149	$243	$1,797
Svitch, Daniel	1.0	$12,887	$301	$2,494
Subtotal	*9.0*	*$150,642*	*$3,293*	*$40,317*
Superintendent	1.0	$169,860	$39,274	$18,383
Secretary/Treasurer	1.0	$144,379	$30,744	$13,075
Certificated teachers	215.0	$18,046,715	$4,247,155	
Non-certificated - other	162.0	$5,830,989	$1,274,583	
TOTALS		**$24,342,585**	**$5,595,049**	**$71,775**

18. BUDGET AMOUNTS

The budget was prepared by the School Division and approved by the Board of Trustees on May 21, 2014. It is presented for information purposes only and has not been audited.

19. COMPARATIVE FIGURES

The comparative figures have been reclassified where necessary to conform to the current year's presentation.