



**Saskatchewan Rivers School Division
No. 119**

2018-19 Annual Report

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School Division Contact Information

Saskatchewan Rivers School Division No. 119



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Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.
Minister of Education

Dear Minister Wyant:

The Board of Education of Saskatchewan Rivers School Division No. 119 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Saskatchewan Rivers' School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Barry Hollick,
Board Chair



Introduction

This report provides a snapshot of Saskatchewan Rivers in its 2018-2019 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Governance

Saskatchewan Rivers Public School Division (SRPSD) is governed by a nine member elected board. Among its many articles, *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The SRPSD is organized into four urban at large seats and five rural subdivision seats. The current Board of Education was elected on October 26, 2016 and is serving a four-year term. The Board of Education members as of August 31, 2019 are:

Elected to represent the City of Prince Albert at large:

Grant Gustafson, Barry Hollick (Board Chair), Arne Lindberg and Michelle Vickers

Elected/acclaimed to represent rural wards:

Ward 1 – Bill Yeaman

Ward 2 – Darlene Rowden

Ward 3 – Jaimie Smith-Windsor (Vice-Chair)

Ward 4 – John McIvor

Ward 5 – Bill Gerow



Front Row: Jamie Smith-Windsor (Vice Chair), Robert Bratvold (Director), Barry Hollick (Board Chair)
Back Row: John McIvor, Darlene Rowden, Grant Gustafson, Bill Gerow, Michelle Vickers, Bill Yeaman, Arne Lindberg

School Community Councils

Saskatchewan Rivers Public School Division has an active School Community Council (SCC) in each of its 32 schools. Establishment of SCCs within SRPSD follows Ministry of Education guidelines on the formation of SCCs and the election of its representing members. SRPSD promotes the inclusion of high school students to have representation on their local SCCs. High School student representation is found through our Board mandated Student representative group: Saskatchewan Rivers Students for Change (SRSC). SRSC student representatives in each school community provide reports directly to the Board through two elected student trustees who deliver school community priorities and concerns to the Board.

The Education Regulations 2015 require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. To support this requirement, School Community Council reviewed Learning Improvement Plans with School Administrators and submission of Learning Improvement Plans to the Board was completed on behalf of School Community Council members and each school.

The regulations also require school divisions to undertake orientation, training, development and networking. In 2018-19, the Board hosted its annual SRPSD Board of Education/SCC Seminar and it was well attended by community members. The 2018-19 SCC Seminar engaged SCCs in discussions about the Saskatchewan School Boards Association's Vision for Education in the province and strategies to positively affect student attendance. SCC members who attended the annual gathering had direct input into the development of the Saskatchewan Rivers Public School Division's attendance vision statement for the Board's Strategic Plan.

The Board designates \$1,000 funding to each its SCCs yearly, from the SCC governance budget provided in the budget package. Moreover, the Board, in conjunction with a committee comprising of School Community Council members, awards over \$25,000 annually to schools through a board-funded Program Enhancement Grant. A total of \$60,000 was expended through a combination of SCC governance budget and Program Enhancement Grant allocations in 2018-19. This grant provides funds for School Community Councils that generate innovative ideas to enrich the educational programs within schools in the division. Programs align with strategies that support Saskatchewan Rivers Public School Division's Board of Education Strategic Plan and ultimately enhance student achievement, promote student engagement and support the principles of equity and inclusion.

Parent engagement is a priority for SRPSD. All families and schools in SRPSD want the best for their children. Family and school partnerships strengthen the connection between schools and their communities. Therefore, the advice the SCCs give to the school staff relates to the school's programs, which in turn enables the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

School Division Profile

About Us

As a public school division, we welcome students of all faiths and backgrounds. The maps on this page illustrate that our 32 schools and nearly 9,000 students are located on Treaty 6 Territory and the Traditional homeland of the Métis people. We have schools in the City of Prince Albert, as well as in rural areas in all four directions from the city. Over half of our students declare First Nations and Métis ancestry. The total geographic area of the school division is approximately 15,702.50 square kilometers.

We take great pride in the range of programs we offer our students, in the relationships we have with families, and in the many ways we work with other agencies in the community, all on behalf of what is in the best interests of students. We are also very proud of our staff, and commend them for responding to the educational needs of our students.

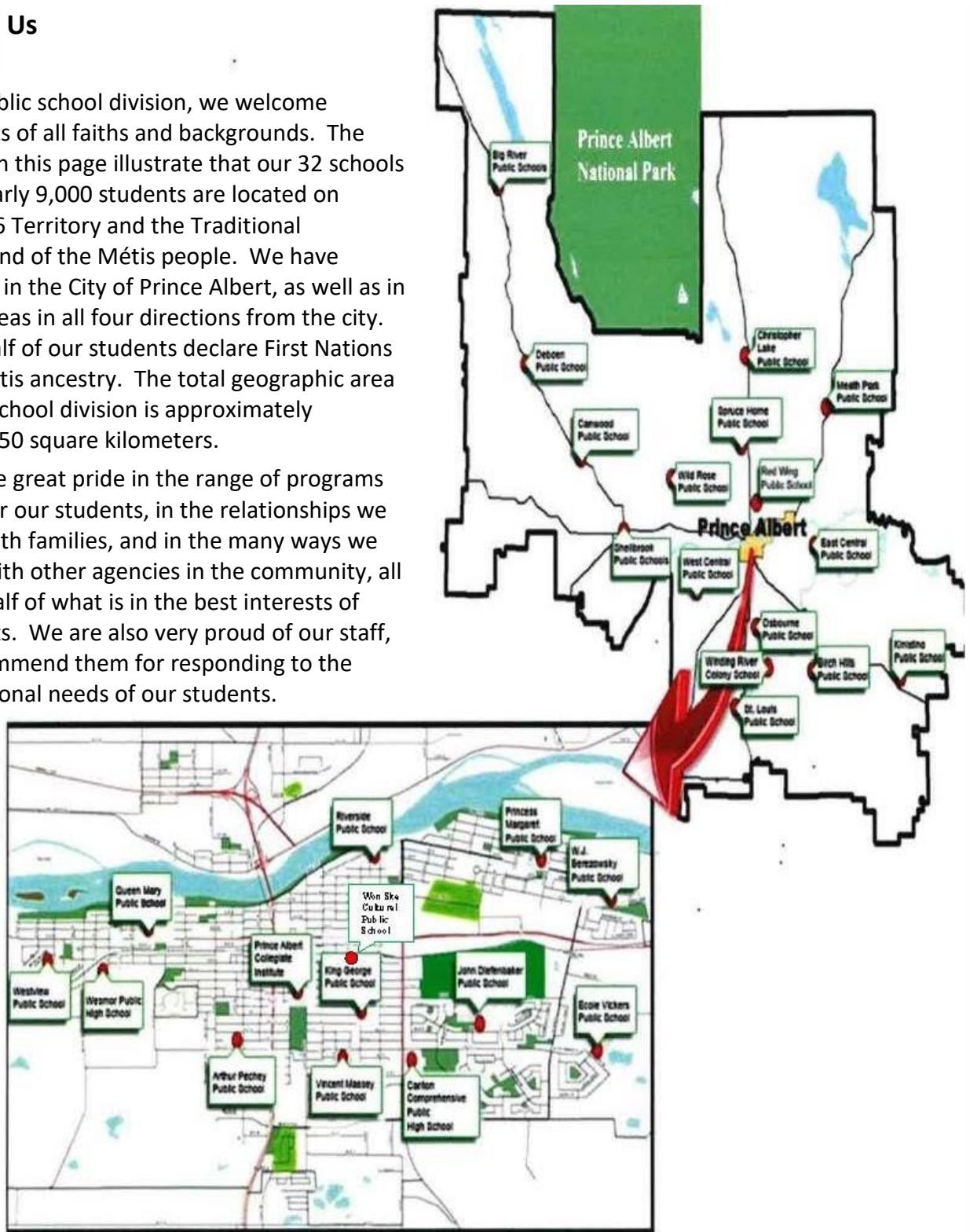


Figure 1: Location of Saskatchewan Rivers Public School Division/schools

Division Philosophical Foundation

Our Mission:

Saskatchewan Rivers Public School Division strives for excellence in education and seeks to maximize each child's unique learning ability.

Our Vision: Pursuit of excellence, respect for diversity and achievement for all.

Our Motto: *Excellence for Every Learner*

Our Educational Beliefs: Saskatchewan Rivers Schools are committed to providing quality education for all students as exemplified by the school division motto "*Excellence for Every Learner*". The work of the school division is driven by our core commitments and by several areas of action for each. For a full explanation of the Board's core beliefs and priorities, please see the full document available at https://www.srsd119.ca/wp-content/uploads/2014/09/BED_RL_Mission_Vision_Values_2017_11_09.pdf.

Community Partnerships

Saskatchewan Rivers Public School Division follows a strong Board mandate to enhance partnerships. This builds community strength as we work together. The community is very involved with the school division through formal and informal partnerships. Every sector, organizations ranging from large provincial bodies such as Ministries of Health, Social Services, and Justice to local community based organizations (CBO), connects in some way to SRPSD. Prince Albert has strong inter-sectoral structures to involve the community in education.

Prince Albert HUB is another tiered, integrated multi-agency team SRPSD is involved with that joins forces to focus on long term community goals and initiatives arrived at through shared experiences, research and analysis.

SRPSD has a wealth of formal partnerships and memorandums of understanding with local community stakeholders including, but not limited to, the following examples: SRPSD is the accountable partner for KidsFirst, active member of the Prince Albert Early Childhood Council, has facility use agreements with Family Futures childcare, has formal Invitational Shared Services Initiative agreements with Saskatoon Tribal Council and Wahpeton Dakota Nation, agreement with Red Cross Saskatchewan to provide Healthy Youth Symposiums, as well as a shared agreement to administer support for youth in corrections within SRPSD. Furthermore, there are numerous informal agreements, relationships, and community ties to the division. The SRPSD Board of Education supports the cooperative relationships that can bring allies to the quest for enhanced student achievement. In fact, SRPSD's belief in partnership is such that specific policy is directed to supporting its growth.

At the school level, numerous schools bring in various community members and stakeholders to say thank you and celebrate the student achievement that occurs when community

resources are aligned to supporting learning. Community support for SRPSD Commitment to Student Achievement is evident, for example, through partnerships that supported summer camp opportunities, such as literacy, music, and cultural camps, to help with the holiday achievement gap that can surface for vulnerable students.

The community partnered with SRPSD many times throughout the year to support student safety. Twelve community groups, supported by the Ministry of Education, signed a protocol addressing community violence in 2013. Other organizations, such as Saskatchewan Polytechnic, have since become involved in the protocol. Further productive partnerships with agencies, such as the Red Cross, provide youth and staff with training in CPR, First Aid, and AED training as well as youth directed support through Respect Ed workshops.

Creating and maintaining relationships within the community is evident in SRPSD's participation and partnership in community events. Such local events include World Youth Softball Championships and "the Heart of the Youth Community Pow Wow", as well as events supporting unity in Truth and Reconciliation (e.g. Carlton Comprehensive Public High School Pow Wow, Orange Shirt Day).

Program Overview

Saskatchewan Rivers Public School Division provides educational opportunities for a very diverse student population. In order to provide the best education possible for all students, the division offers a wide range of programs in its many urban and rural schools. The provincially mandated core curricula, broad areas of learning and cross-curricular competencies are central to all SRPSD programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Over half of the student population in SRPSD is of First Nations and Métis ancestry and there is a growing number of New Canadians in the division as well. SRPSD programs are guided by the *Student First* approach in which students' strengths, needs and interests are central to inclusive educational learning experiences.¹

Inclusive Learning Team – Intensive Supports

The Inclusive Learning Team provides a variety of supports to school teams, students, and parents through inter-professional collaborative teams. Teams include SRPSD personnel as well as individuals from outside agencies. The Inclusive Learning Team gathers professionals such as consultants, psychologists, speech language pathologists, occupational therapists, a physical therapist, an audiologist, educational support teachers, social workers, and outreach workers. All of these professionals collaborate with classroom teachers, educational support teachers and administrators in each of our schools to respond to student needs in inclusive learning environments.

¹ Saskatchewan Ministry of Education. (2017). *Inclusive Education*. Retrieved from <http://www.publications.gov.sk.ca/details.cfm?p=85573>

Specialized Learning Centres

Educators in SRPSD Specialized Learning Centres provide intensive, needs-based supports and educational opportunities that structure learning success for the most vulnerable students. Students attending these Specialized Learning Centres may be experiencing significant emotional, behavioural, cognitive, sensory, or physical challenges that require individual programming, community supports, and personal care that extend beyond the capacities in a regular classroom. Children in the Specialized Learning Centres are integral members of their school learning community and participate in regular classroom and school-wide opportunities that appropriately support their learning success.

Newcomers and English as an Additional Language

In recent years, the schools in SRPSD have welcomed many students who are newcomers from other parts of the world. To support newcomers with a smooth transition into the school system, a division-wide protocol outlines information, processes, and strategies for school personnel to consider while planning ways to respond to the strengths and challenges of individual students. To determine language proficiency levels and enhance school-based learning supports, the protocol provides schools with guidelines for accessing the expertise of an Intensive Supports consultant, and elementary English as an Additional Language (EAL) teachers. In addition, the protocol makes provision for high school students to take classes through SRPSD's secondary EAL program located in Carlton Comprehensive High School. In addition to academic support, EAL educators work with Intensive Supports personnel and Settlement Workers in Schools (SWIS) to ensure that students and families have access to the physical, social, and emotional supports required for transitioning into a new culture. SRPSD continuously collaborates with Settlement Services in Prince Albert to ease and streamline school entry processes for newcomers.

French Immersion Program

SRPSD offers French Immersion programming to students from Kindergarten to Grade 12. In 2018-2019, École Arthur Pechey Public School, École Vickers Public School and École Debden Public School all offered French Immersion from Kindergarten to Grade 8. September 2018 was the first time that Arthur Pechey offered French Immersion to students in Kindergarten to Grade 8. This marked the last phase of a three-year French Immersion expansion program for the Prince Albert region. Carlton Comprehensive High School completes the French Immersion programming for students in Grades 9 to 12 in the Prince Albert region.

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students.

2018-2019 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships; and,
- Alignment of human, physical and fiscal resources.

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan.

Inspiring Success is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Reading, Writing, Math at Grade Level

ESSP Outcome:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

School division goals aligned with Reading, Writing and Math at Grade Level outcome

The Saskatchewan Rivers Public School Division goal statements for reading, writing and math are written in a manner that allows every student to have an individualized goal. For example, the Saskatchewan Rivers School Division goal statement for Reading Literacy is the following:

By June 2019 100% of SRPSD students will be achieving:

- mastery or proficiency standards; or
- 50% catch-up growth; or
- an individualized goal in reading literacy.

Individualizing the goals in this way allows every teacher and every student to have an achievable academic target. The success rate for the achievement of these individualized goals in schools that focused on reading during the 2018-19 school year was 78% according to summaries of achievement provided by each school.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

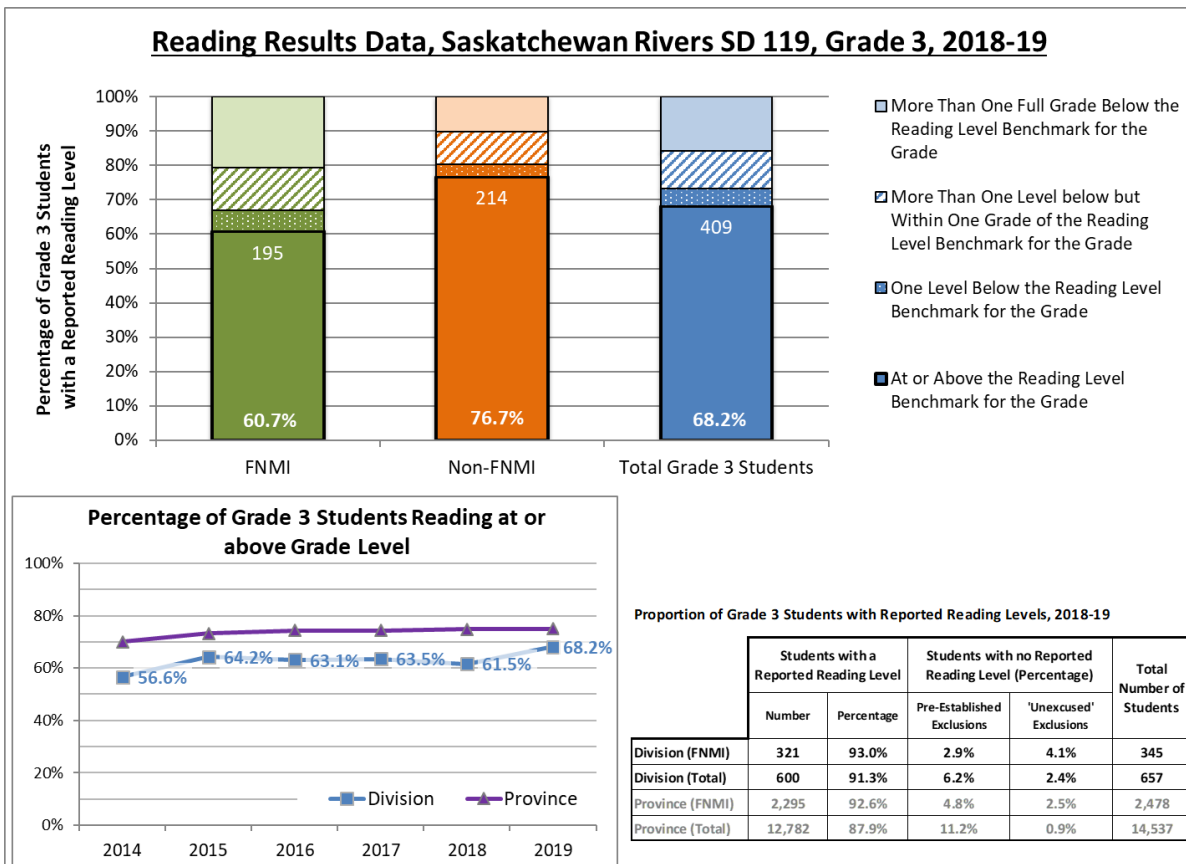
- Embedded the instructional approaches of Saskatchewan Reads into the teaching of the ELA curriculum through workshops, coaching and administrative support.
- Utilized formative assessment data to inform instruction.
- Provided workshops on the administration of the Developmental Reading Assessment, common scoring, and Frequently Asked Questions (FAQs) to increase confidence and the validity of the assessment results for differentiated instruction.
- Explored the potential for an external expert such as a critical friend, research companion, and writer in residence to support growth.
- Collaborative Interdisciplinary Services Teams worked with a common cluster of schools to analyze student needs, assess available resources and determine support interventions for vulnerable students.
- Embedded a coaching program in all schools.
- Orientated and supported first and second year teachers about current best practices.
- Enhanced the effectiveness of school embedded coaches to improve the implementation of current best practice strategies.
- Provided educational support teacher training and support so these teachers were empowered in their roles as instructional leaders in schools.
- Deployed a broad range of division professional development opportunities to address the needs of students and staff in their work towards the ESSP and division goals.
- Supported inclusive education practices and strategies with Inclusive Learning Team's coordinated inter-professional supports for school based teams.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are

those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2019

Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

The Grade 3 reading results for 2018-19 were 68.2% compared to 61.5% of students reading at or above grade level in 2017-18. The gap between the results for Grade 3 First Nations, Métis and Inuit (FNMI) students (60.7%) and Non-FNMI students (76.7%) reading at or above grade level is relatively consistent with other measures reported in this annual report (e.g., EYE-TA and Grad Rates). The reading tutor intervention strategy was changed to allow for a concentrated effort with Grade 3 students. The focus on one grade and the continued support provided by both the embedded coaches and the division supports contributed to these results.

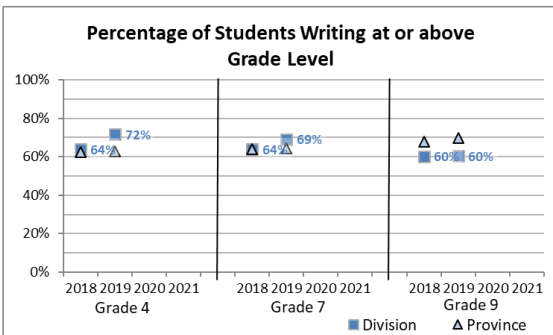
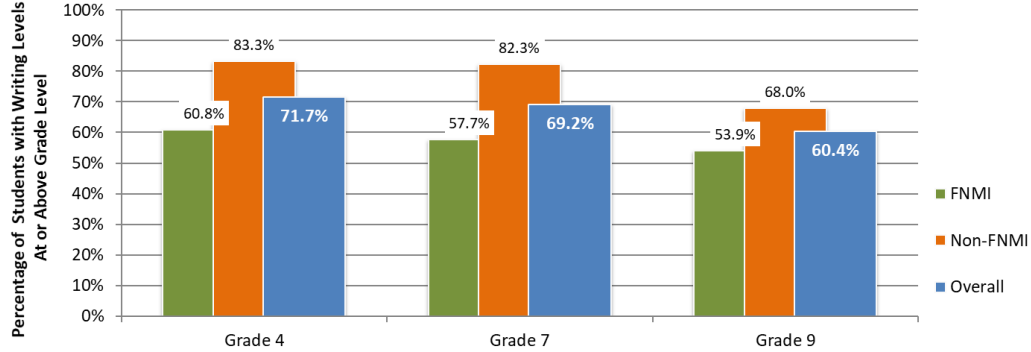
We are proud of the considerable amount of improvement from the 2017-18 results, but we are cautious. We need to continue to provide a focussed energy on improving our early years' student achievement.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

Percentage Writing At or Above Grade Level, Saskatchewan Rivers SD 119, Grades 4, 7, and 9, 2018-19



Proportion of Students with Reported Writing Levels, 2018-19

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	597	94.3%	4.6%	1.1%	633
Division (Grade 7)	629	92.8%	4.9%	2.4%	678
Division (Grade 9)	447	86.3%	5.0%	8.7%	518
Province (Grade 4)	13,150	88.5%	10.4%	1.1%	14,860
Province (Grade 7)	12,332	90.3%	8.2%	1.5%	13,656
Province (Grade 9)	11,378	88.3%	7.6%	4.1%	12,883

Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students Writing At or Above Grade Level

The Saskatchewan Rivers School Division data for writing shows a consistent pattern with other measures in this report where there is significant difference noted when comparing the results for Non-FNMI and FNMI students. The gap is approximately 22 to 25% for grades 4 and 7. The gap narrows to approximately 14% in grade 9. The decrease in proficiency by almost 15% in grade 9 is an area of concern. The writing results for Saskatchewan Rivers Public School Division for grades 4 and 6 are slightly higher than the provincial results. The Saskatchewan Rivers PSD results for grade 9 are again lower than the provincial results for 2019.

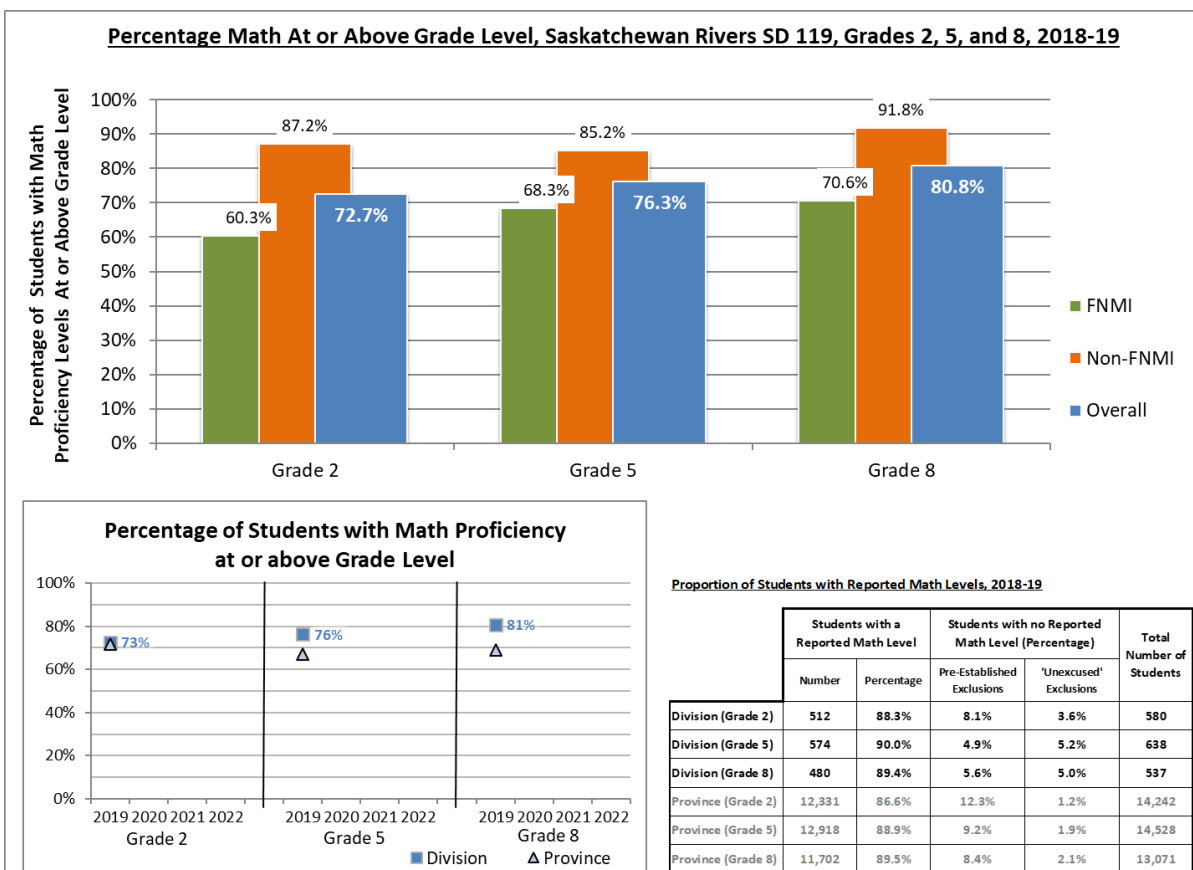
The establishment of the SRPSD Writing Working Group identified a number of best current practices for instruction, goal setting and assessment of writing. The continued work of this Working Group along with grade alike workshops, embedded coaching, peer led workshops for teachers, and an increasing number of schools with a writing goal should contribute to continued growth in levels of proficiency.

The work of our Indigenous Perspectives Team connecting land based, culturally responsive and discursive strategies to curricular outcomes is beginning to have an effect on student achievement and teacher confidence. The amount of relevant and engaging and often empowering learning is steadily increasing in SRPSD.

Proportion of Students At or Above Grade Level in Mathematics

The mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

The SRPSD achievement results for mathematics are encouraging because the grade 8 students had a proficiency rate greater than 80%. Unfortunately, the disparity in results for First Nations and Métis and Inuit students when compared to the results for others in the division remains as it is in reading and writing. The results for mathematics for Saskatchewan Rivers Public School Division for grades 2, 5 and 8 are slightly higher than the provincial results for each grade.

The embedded coaching program in Saskatchewan Rivers Public School Division along with the division coaches continue to provide excellent support for teachers. A tracking system has been developed in the division that allows teachers to record and communicate the outcomes students may be working on if students are not achieving grade appropriate outcomes. Making this process efficient and effective has allowed the continued closing of the gap for individual students between where they are currently achieving and their appropriate grade level. Teachers appreciate the alignment and expansion of current best practices across the skill areas of reading, writing and mathematics. Goal setting, assessment and inclusive and responsive pedagogy strategies are transferable.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

The Saskatchewan Rivers First Nations, Métis and Inuit student Engagement and graduation rate goals in 2018-19 were the following:

- Achieve an annual increase of 4% on 3 year and 5 year Métis and First Nation graduation rates.
- 100% of First Nations and Métis students will be on track to graduate within 3 years or be on track to have 50% catch-up credit attainment towards a 5-year graduation rate.
- Attendance rates of periods missed will improve by 5%.
- Schools involved in Following Their Voices for at least 2 years will realize an 8% annual increase in the graduation rate.
- Parent Engagement/support as measured by Our School perceptual surveys will increase 3%.

	<p>Saskatchewan Rivers, Wahpeton Dakota Nation, and Saskatoon Tribal Council Invitational Shared Services Initiative (ISSI) goals:</p> <ul style="list-style-type: none"> • Increase Muskoday and One Arrow student engagement in SRPSD high schools as measured by Our School student engagement measures by 5%. • Increase Wahpeton student engagement in SRPSD high schools as measured by Our School student engagement measures by 5%. • Increase credit attainment for Muskoday and One Arrow students attending SRPSD High Schools. • Increase credit attainment for Wahpeton students attending SRPSD High Schools • Increased attendance for Muskoday and One Arrow students attending SRPSD High Schools. • Increased attendance for Wahpeton students attending SRPSD High Schools.
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Saskatchewan Rivers Public School Division took the following actions to reach these targets during the 2018-19 school year:</p> <ul style="list-style-type: none"> • The SRPSD Transitions Coach worked directly with students and teachers to assist with the creation of graduation and post-graduation plans. • School based Graduation Priority Teams collected and analyzed data, introduced high impact Student First practices and collaborated with other SRPSD School Based Graduation Priority Teams. • Division level graduation team researched promising practices and provided monthly connection to school level teams. • Conducted Blanket exercise with SRPSD staff and students. • Established an Elders Advisory Council. • Integrated Treaty Education in all Division-based Professional Learning Community workshops. • Enhanced Invitational Shared Services Initiatives (ISSI) partnerships and shared resources with ISSI partners. • Supported First Nations, Métis and Inuit student achievement through FNMEAF allocation for (a) Mentor program within three urban K-8 and three urban 9-12 SRPSD schools. • Supported First Nations, Métis and Inuit student achievement through FNMEAF allocation for Reading Tutor program within urban K-8 SRPSD schools. • Included a SRPSD Our School question that supported specific thematic survey results relative to ISSI partnership students. <p>Saskatchewan Rivers, Wahpeton Dakota Nation, and Saskatoon Tribal Council Invitational Shared Services Initiative (ISSI) actions to reach our targets during the 2018-19 school year:</p> <ul style="list-style-type: none"> • Implemented ISSI graduation coach programs in Muskoday, One Arrow, Wahpeton, Carlton, Birch Hills, St. Louis, PACI, and Wesmor Schools. • Implemented Graduation Coach work-plans that identified students’ needs and supports. Monthly student engagement tracking sheets were submitted to monitor student need and progress. • Integrated SRPSD Transitions Coach and SRPSD Indigenous Perspectives Consultant support with ISSI Graduation Coach work-plans and student support strategies.

- Implemented regular ISSI team meetings to ensure actions, strategies and work-plans continued to support student achievement.

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2018-19

Subject	All Students		Non-FNMI		FNMI	
	Province	SKRvrs	Province	SKRvrs	Province	SKRvrs
English Language Arts A 10 (Eng & Fr equiv)	73.9	76.1	77.0	80.1	62.0	71.9
English Language Arts B 10 (Eng & Fr equiv)	73.2	73.4	76.5	77.9	60.8	69.2
Science 10 (Eng & Fr equiv)	72.6	72.4	76.0	77.6	59.8	66.9
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	79.2	77.2	84.6	60.7	73.9
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	78.2	75.6	81.4	61.1	73.7
English Language Arts 20 (Eng & Fr equiv)	75.6	74.8	77.7	78.6	65.2	69.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	74.2	70.2	78.5	63.1	70.4
Math: Foundations 20 (Eng & Fr equiv)	74.7	77.6	76.3	80.6	65.3	71.7

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

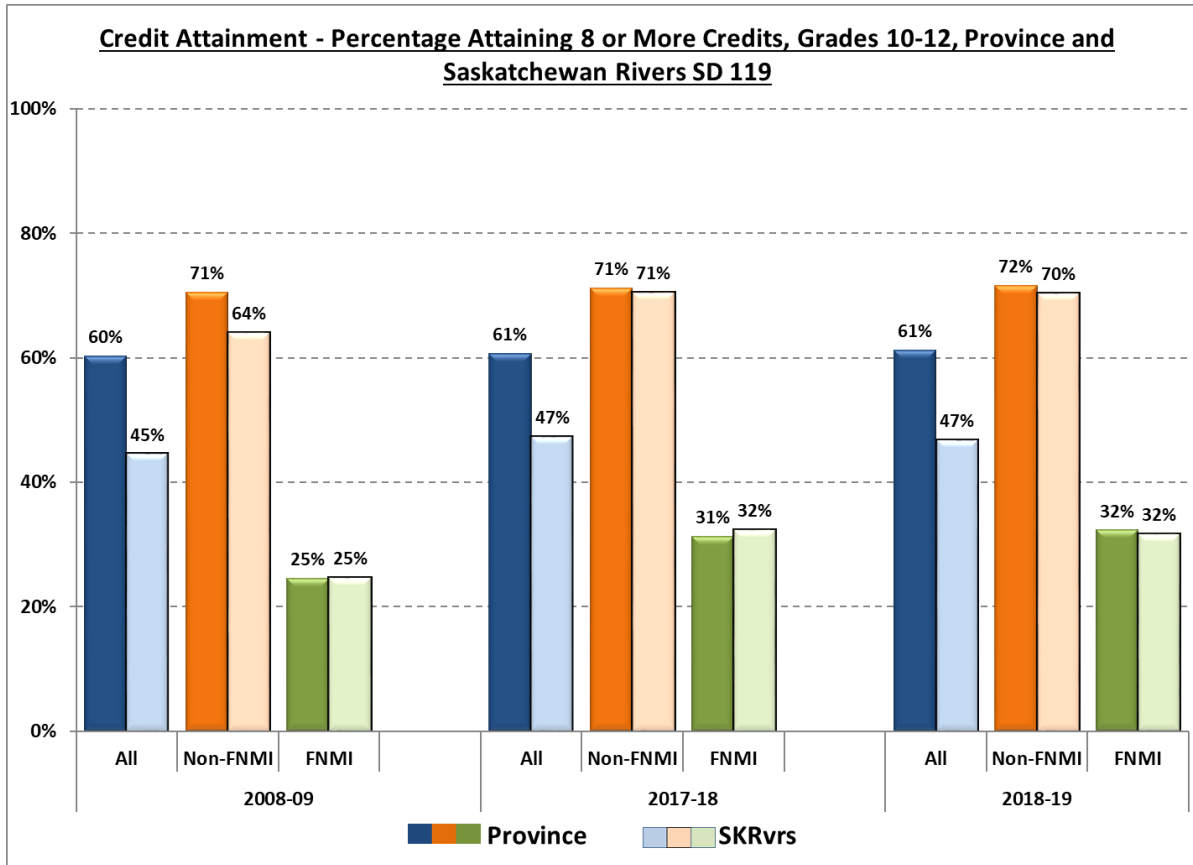
Analysis of Results – Average Final Marks

The Saskatchewan Rivers Public School Division's average final marks in selected secondary-level courses are consistently comparable to the provincial averages. It is a source of pride that the results for First Nations and Métis students are consistently above the provincial results, and this correlates with our attendance results. The continued emphasis within SRPSD on outcomes based assessment in its truest form and the prevalence of the growth mindset philosophy may be reflected in the averages that are consistently above the provincial results. Allowing and encouraging students to reassess so they can learn from their mistakes will continue to be common practice in SRPSD high school classrooms.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

The credit attainment results remained the same as in 2017-18 with just under 50% of students attaining 8 or more credits yearly. The difference in results between First Nations and Métis students and Non First Nations and Métis students is consistent with the other academic achievement indicators in this report. The results

within SRPSD are almost identical to the provincial results for both First Nations and Métis students (32%) and Non First Nations and Métis students (70% compared to 72%).

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- **Achieve an annual increase of three percentage points in the provincial three-year graduation rate.**
- **By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.**

School Division goals aligned with the Graduation Rates outcome

The Saskatchewan Rivers graduation rate goals in 2018-2019 were the following:

- By June 2019 75% of the 2016-2017 cohort of grade 10 students will graduate within 3 years.

And:

- By June 2019 85% of the 2014-2015 cohort of grade 10 students will graduate within 5 years.

The result for the three-year graduation goal was 69%. The result for the five-year goal was 82%.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Saskatchewan Rivers Public School Division took the following actions to reach the school division targets during the 2018-19 school year:

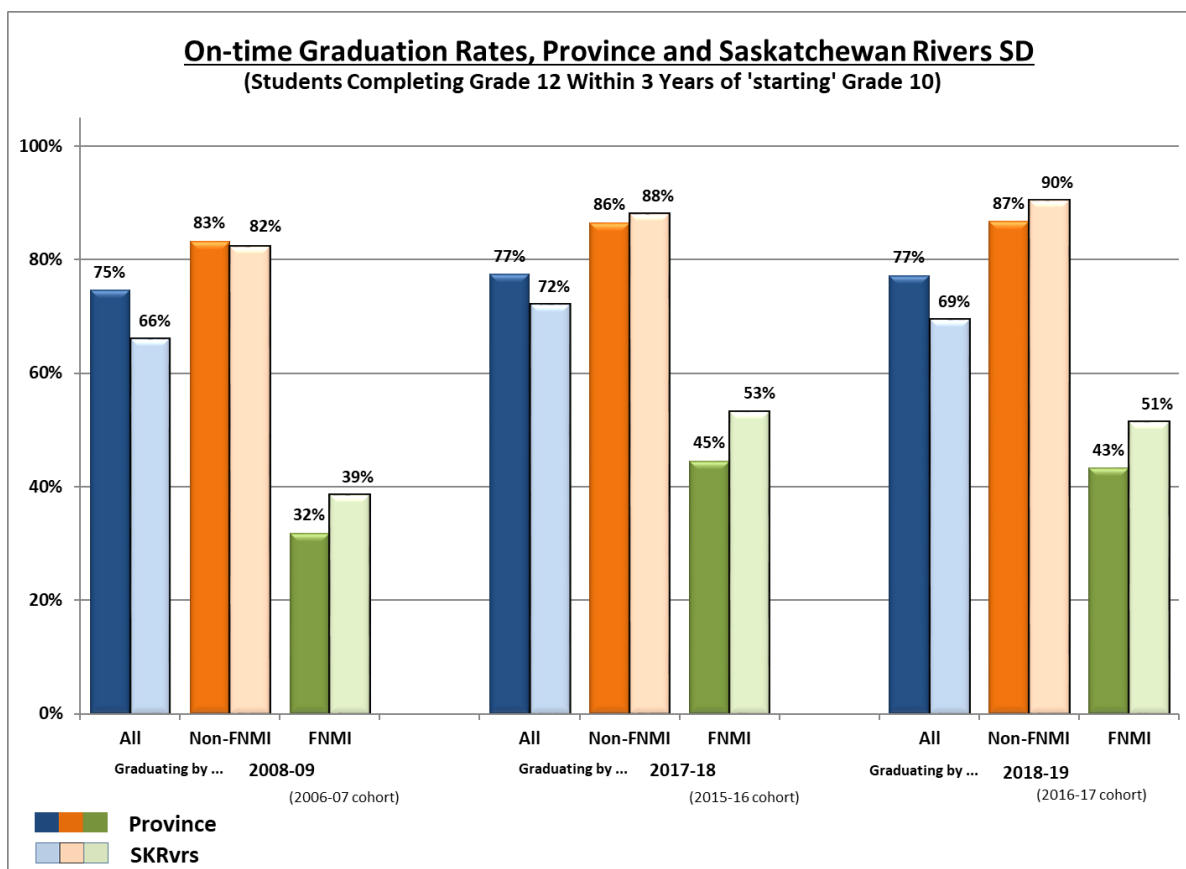
- The SRPSD Secondary/Transitions Coach worked with students and staff to assist with the creation of graduation and post-graduation plans;
- School based Graduation Priority Teams collected and analyzed data, introduced high impact Student First practices and collaborated with other SRSD School Based Graduation Priority Team;
- The Division level graduation team researched promising practices and provided a monthly connection to all school level teams; and
- Credit attainment reports were provided for review to each high school administration team.

Measures for Graduation Rates

Grade 12 Graduation Rate: On-time (within 3 years)

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

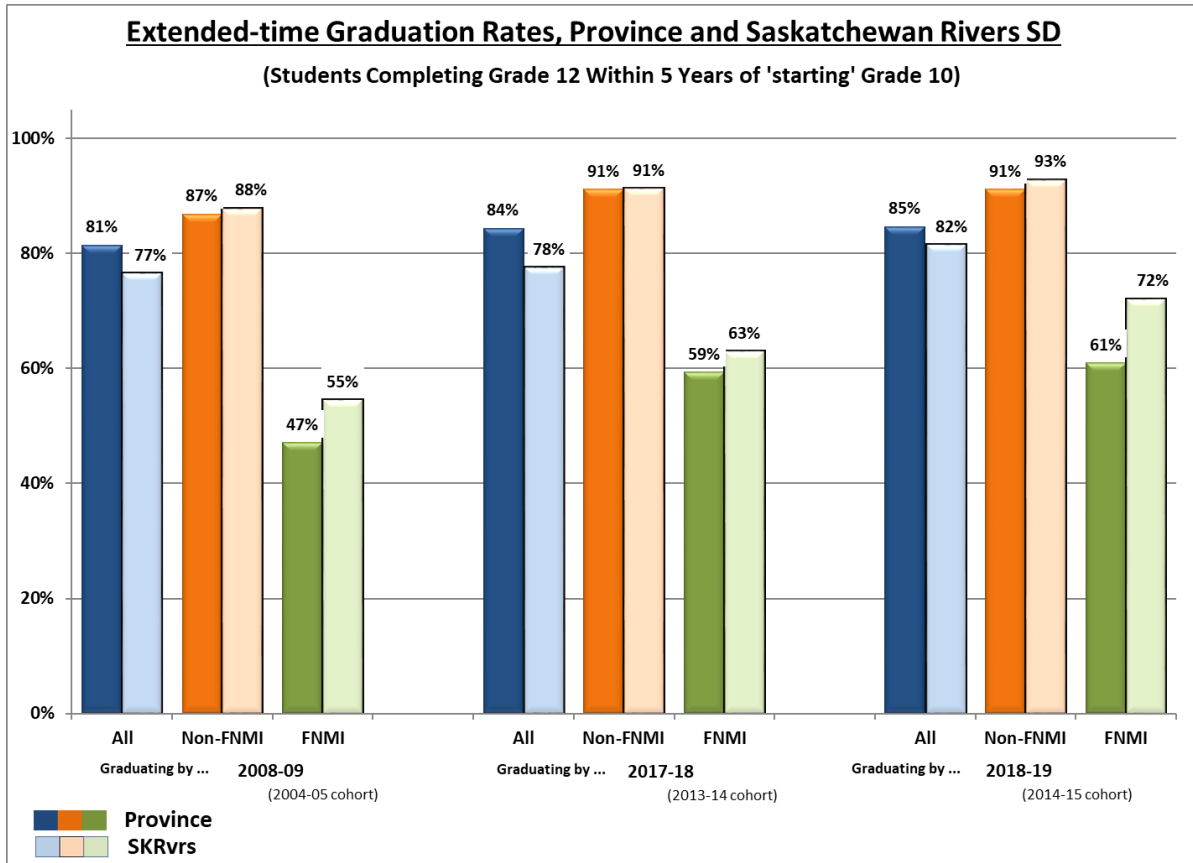
Analysis of Results – On-time Graduation Rates (within 3 years)

The three-year graduation rate for all SRPSD students returned to the 2016-17 level of 69% compared to 72% in 2017-18. This result occurred while the graduation rates for First Nations and Métis students' level dropped by 2% and for Non First Nations and Metis students' level increased by 2%. The disparity in results between the two demographic groups as a result increased from 35% to 39%. This increase in disparity is a concern. The results for Saskatchewan Rivers Public School Division for both groups continue to be above the provincial results with the disparity provincially continuing to be greater than it is within Saskatchewan Rivers Public School Division.

Grade 12 Graduation Rate: Extended-time (within 5 years)

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within **five years** of entering Grade 10, which includes those who graduated on-time, along with provincial results in each of these categories.



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Extended-time Graduation Rates (within 5 years)

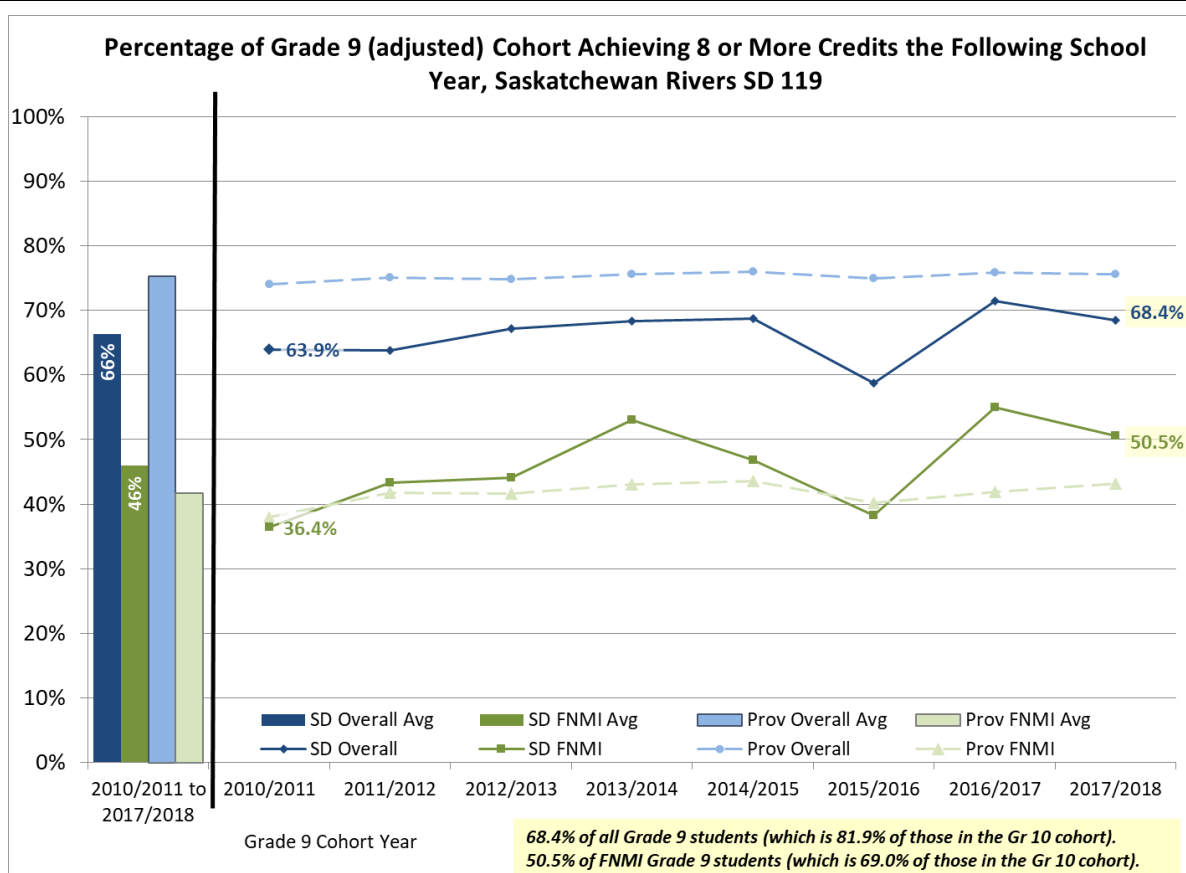
The five-year graduation rate for all SRPvrs students improved by 4% compared to 2017-18 (82% up from 78%). SRPvrs is proud of the overall growth, but are particularly proud of the 9% improvement for the First Nations and Métis students in Saskatchewan Rivers Public School Division - 72% up from 63% - and compared to the provincial result for the First Nations and Métis students of 61%. The 21% difference in results between the

demographic groups is a concern - 93% compared to 72% - and will continue to be until there is not a need to differentiate between students in this way.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating within three years.

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

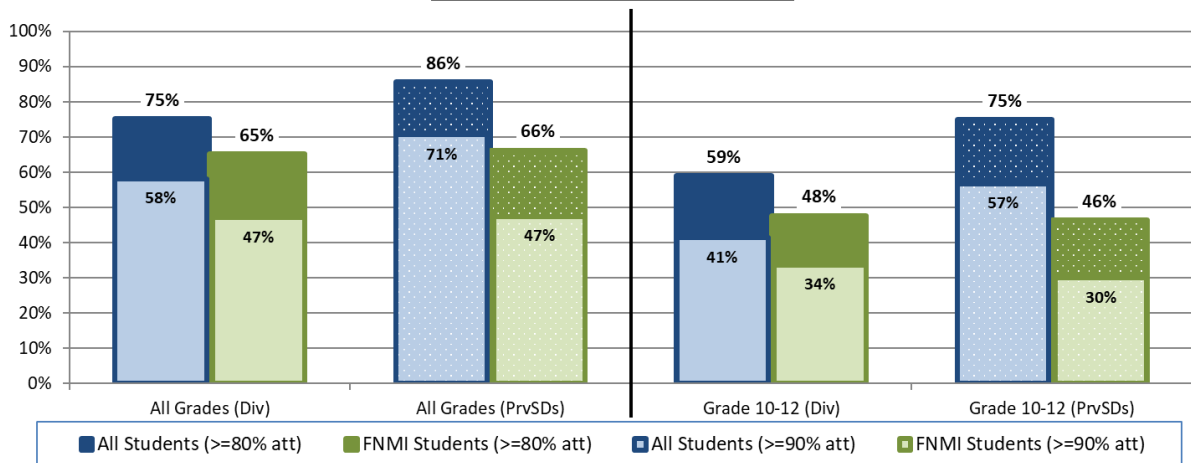
The grade 9 to grade 10 student transition data for 2018-19 for SRPSD is a reason to celebrate. There was improvement in 2017-18 (an 8-year high) when compared to 2016-17, but results for 2018-19 show a slight decline. That said, at 68.4% of students overall attaining eight or more credits in their grade 10 transition year, this result is still greater than the eight-year average for the division (66%). For First Nations and Métis students in the division, results also declined from the 8-year high, but at 50.5% are well ahead of the eight-year average for the division (46%), and the results for this group of students provincially (43.1%).

Attendance

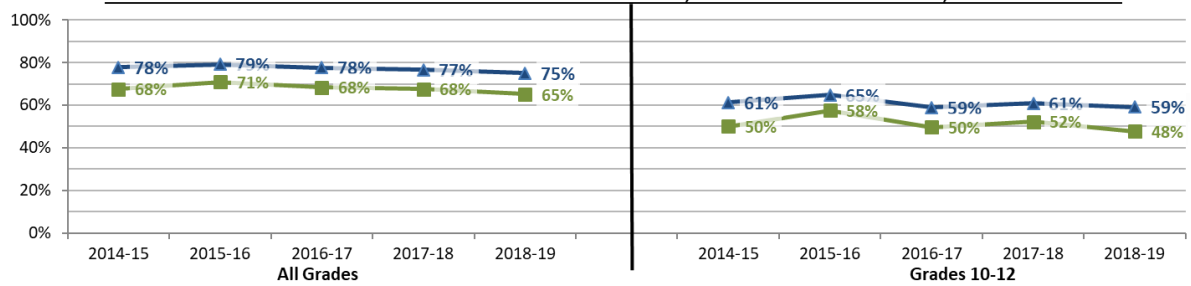
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

Percentage of Students With at Least 80% (and 90%) Attendance, Saskatchewan Rivers SD 119 and Provincial School Divisions, 2018-19



Student Attendance - Pct of Students with at least 80% Attendance, Saskatchewan Rivers SD 119, 2014-15 to 2018-19



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2019

Analysis of Results – Attendance

The attendance data for SRPSD in 2018-19 shows a trend across all categories with the percentage of First Nations, Métis and Inuit students attending 80% or more and 90% or more being about 10% less often than the percentages for SRPSD students overall. First Nations, Métis and Inuit grade 10-12 students within SRPSD attended more regularly when compared to the provincial results for First Nations, Métis and Inuit grade 10-12 students (48% compared to 46% attending at least 80% of the time and 34% compared to 30% attending at least 90% of the time). The reasons why there continues to be a significantly lower level of engagement in school for First Nations, Métis and Inuit students, as indicated by attendance, needs to be investigated.

Early Years

ESSP Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

- **By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.**

<p>School division goals aligned with the Early Years outcome</p>	<p>The SRPSD goal aligned with the ESSP outcome for 2017-2018 was the following: By June 2020, 100% of SRPSD students exiting Kindergarten will score within the appropriate range in all domains as measured by the EYE-TA or will be achieving the goals of an individualized plan.</p> <p>The attempt to provide a goal for every student in Kindergarten is aligned with the SRPSD philosophy of goal setting for all students.</p>
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>The SRPSD actions used to achieve the goal included the following:</p> <ul style="list-style-type: none"> • Early Years workshops were provided to support teachers with a classroom environmental review and assessment, EYE implementation, data analysis and responsive planning. • The SRPSD Early Years coaches and consultant supported new teachers in Kindergarten through Grade 3 with best practices in holistic instruction and literacy development. • Early Learning Teams were established in each school to integrate the many talents, expertise and experiences to enhance the learning in all Pre-Kindergarten and Kindergarten classrooms. • Early Years coaches modeled lessons and assisted teachers in collecting and analyzing data in order to direct instruction to the specific needs of students. • Collaborative Interdisciplinary Services Teams worked with a common cluster of schools to analyze student needs, assess available resources and determine support interventions for vulnerable students. • Kindergarten teachers interacted with their student's caregivers using SEESAW (digital portfolios for students) as an engagement communication and reporting tool.

Measures for Early Years

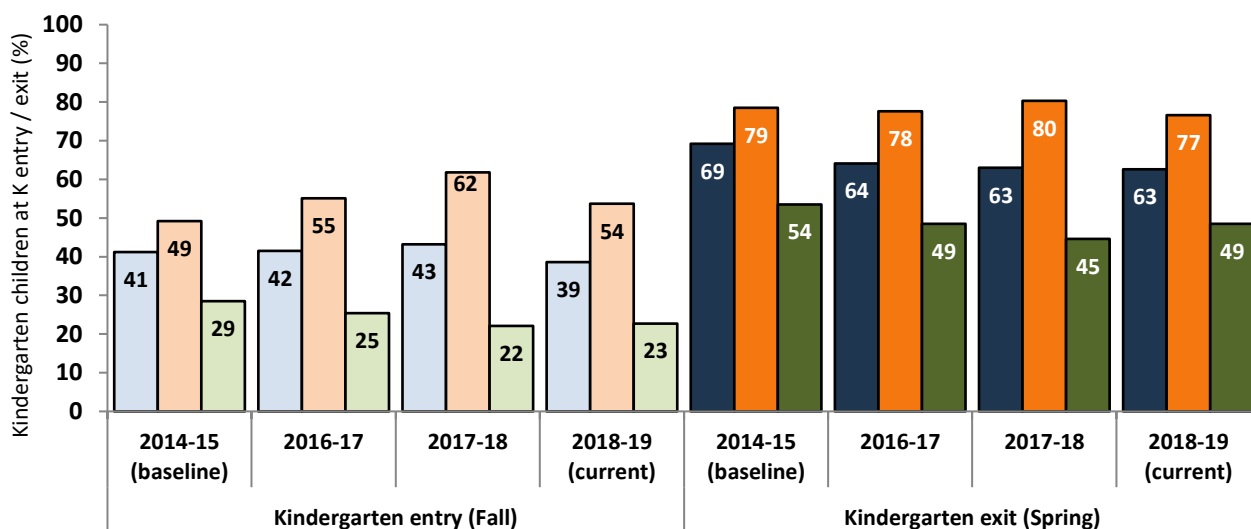
Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

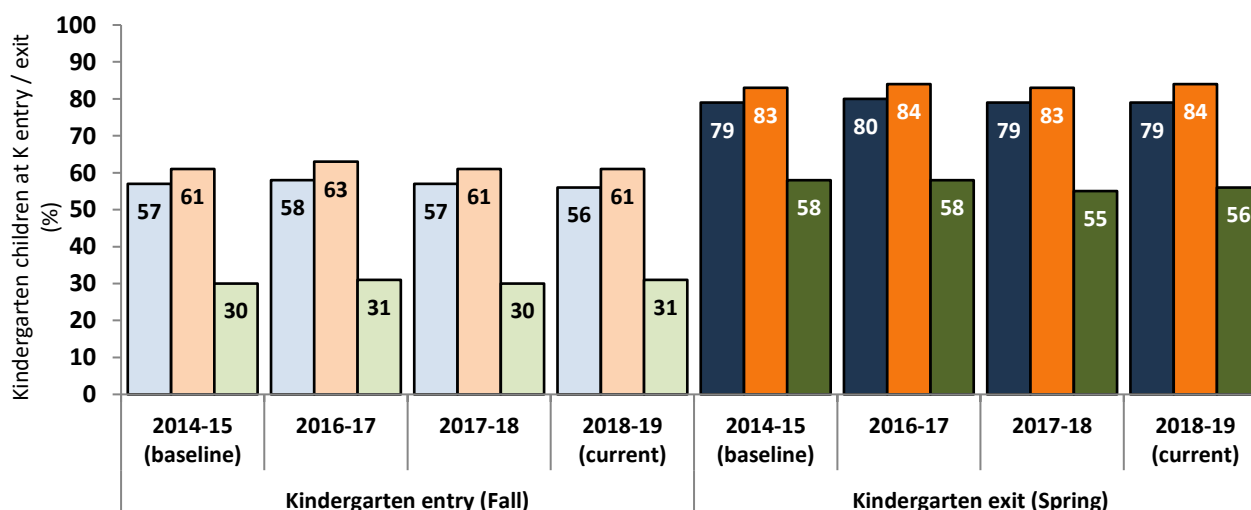
Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-2015 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Saskatchewan Rivers SD 119



Saskatchewan (all divisions)



Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

The increase in percentage of Kindergarten students assessed as Tier 1 over the course of the 2018-19 school year within SRPSD schools remained relatively consistent with previous years with 63% assessed at Tier 1 in spring 2019. The increase in the percentage of First Nations, Métis and Inuit students from fall to spring was 26%, with 49% assessed at Tier 1 in the spring of 2019. Non First Nations, Métis and Inuit students had an increase of 23% in 2018-19 from the fall to spring.

Entry and exit Kindergarten EYE results for SRPSD both overall and by subpopulation are lower than the provincial results.

School Division Local Priority Area

- **Careful Fiscal Stewardship**
The goal of SRPSD was to achieve operational savings in order to achieve a balanced budget and redirect savings to enhance student learning.
- **Infrastructure & Facilities**
Students supported in their learning by appropriate infrastructure and engaged communities.

<p>School division goals aligned with local priority area</p>	<p>The Saskatchewan Rivers Public School Division goal aligned with the local priority area for 2018-2019 was the following:</p> <ul style="list-style-type: none"> • An annual investigation of efficiencies will identify two program areas and establish specific efficiency targets. • The Saskatchewan Rivers School Division will enhance system effectiveness by enhancing existing partnerships and by seeking new opportunities.
<p>School division actions taken during the 2018-19 school year to support local priority area</p>	<p>The SRPSD actions used to achieve the goal included the following:</p> <ul style="list-style-type: none"> • A review and changes to transportation routes. • A review and change of the needs and costs for software licensing. • Processes and administrative procedures were developed and established, and the use of the asset planner software improved facility efficiencies. • Renewal of Preventative Maintenance program and internal facilities management Administrative Procedures and processes.
<p>Local Measures for Fiscal Stewardship / Facility Management Priority</p>	
<ul style="list-style-type: none"> • The transportation route review resulted in a reduction of routes while maintaining average ride times. Annual savings of \$140,000. • The software license and hardware renewal resulted in annual savings of \$120,000. <p>The facility management resulted in:</p> <ul style="list-style-type: none"> • Consistent volume of active and complete service requests. • Monitored wait times for service requests and preventative maintenance work orders to ensure timely completion of requests. • The Board approved a FCI (facility cost index) of 13%. 	
<p>Analysis of results</p>	
<p>Changes to the transportation software improved ride efficiencies and saved costs.</p> <p>The quarterly reporting on service requests and preventative maintenance has made a difference in consistency of service and extended facility life cycles through regular servicing of major components.</p>	

Demographics

Students

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	611	609	570	637	634
1	611	615	631	586	633
2	656	634	632	637	586
3	669	688	630	644	654
4	546	652	685	647	634
5	597	569	669	700	635
6	598	587	553	686	685
7	576	575	593	578	678
8	561	582	565	584	541
9	617	548	590	540	553
10	690	733	650	721	641
11	705	643	683	629	658
12	1,009	1,129	1,204	1,115	1,022
Total	8,446	8,564	8,655	8,704	8,554

PreK	388	388	428	426	408
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Self-Identified FNMI	K to 3	1,149	1,205	1,200	1,253	1,274
	4 to 6	834	912	971	1,089	1,032
	7 to 9	894	878	904	907	975
	10 to 12	1,464	1,521	1,578	1,500	1,418
	Total	4,341	4,516	4,653	4,749	4,699
French Immersion	K to 3	254	270	259	271	282
	4 to 6	149	159	177	181	182
	7 to 9	109	100	121	128	118
	10 to 12	64	62	55	64	64
	Total	576	591	612	644	646
English as an Additional Language	1 to 3	54	80	81	94	90
	4 to 6	49	63	77	111	109
	7 to 9	41	54	77	88	85
	10 to 12	19	31	52	46	73
	Total	163	228	287	339	357

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.

- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

Staff

Job Category	FTEs
Classroom teachers	505.4
Principals, vice-principals	57.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	329.8
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	17.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	80.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	96.4
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education, superintendents	5.0
Total Full-Time Equivalent (FTE) Staff	1091.5

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: SRPSD 2018-19

Senior Management Team

- Robert Bratvold, Director of Education
- Randy Emmerson, Superintendent of Schools
- Neil Finch, Superintendent of Schools
- Mike Hurd, Superintendent of Facilities
- Tom Michaud, Superintendent of Schools
- Jerrold Pidborochynski, Chief Financial Officer
- Cory Trann, Superintendent of Schools
- Joyce Ward, Administrative Services Officer

Infrastructure and Transportation

School	Grades	Location
École Arthur Pechey Public School	K-8	Prince Albert, SK
Big River Public High School	7-12	Big River, SK
Birch Hills Public School	K-12	Birch Hills, SK
Canwood Public School	PreK-12	Canwood, SK
Carlton Comprehensive Public High School	9-12	Prince Albert, SK
Christopher Lake Public School	K-8	Christopher Lake, SK
École Debden Public School	K-12	Debden, SK
East Central Public School	K-8	Rural Prince Albert, SK
École Vickers Public School	K-8	Prince Albert, SK
John Diefenbaker Public School	PreK-8	Prince Albert, SK
King George Public School	PreK-8	Prince Albert, SK
Kinistino Public School	PreK-12	Kinistino, SK
Meath Park Public School	K-12	Meath Park, SK
Osborne Public School	K-8	Rural Prince Albert, SK
P.A.C.I.	9-12	Prince Albert, SK
Princess Margaret Public School	PreK-8	Prince Albert, SK
Queen Mary Public School	PreK-8	Prince Albert, SK
Red Wing Public School	K-8	Rural Prince Albert, SK
Riverside Public School	PreK-8	Prince Albert, SK
Shellbrook Public School	PreK-5	Shellbrook, SK
Spruce Home Public School	K-8	Spruce Home, SK
St. Louis Public School	PreK-12	St. Louis, SK
T.D. Michel Public School	PreK-6	Big River, SK
Vincent Massey Public School	PreK-8	Prince Albert, SK
Wesmor Public High School	9-12	Prince Albert, SK
West Central Public School	K-8	Rural Prince Albert, SK
Westview Public School	PreK-8	Prince Albert, SK
Wild Rose Public School	K-8	Wild Rose, SK
Winding River Colony School	K-8	Rural Birch Hills, SK
W.J. Berezowsky Public School	PreK-8	Prince Albert, SK
W.P. Sandin Public High School	6-12	Shellbrook, SK
Won Ska Cultural Public School	9-12	Prince Albert, SK

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2018-2019 Cost
Big River Public High School	Roof**	Roof replacement	\$243,692
East Central Public School	Building**	Roof top units and boiler system	\$215,699
John Diefenbaker Public School	Building*	Relocatable classroom	\$282,955
Meath Park Public School	Roof*	Roof replacement	\$63,869
Queen Mary Public School	Roof*	Roof replacement	\$108,611
Spruce Home Public School	Roof	Roof replacement	\$208,802
W.P. Sandin Public High School	Roof*	Roof replacement	\$49,784
Wild Rose Public School	Roof**	Roof replacement	\$218,198
Total			\$1,391,610

* Part of the cost of this project was paid during the 2017-2018 budget year.

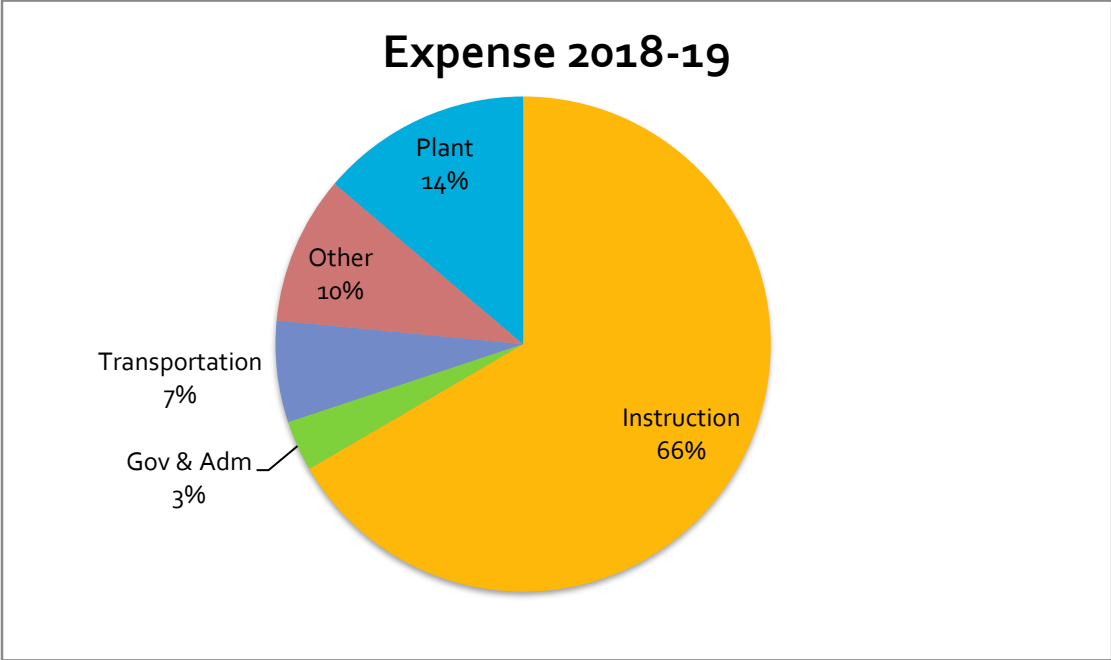
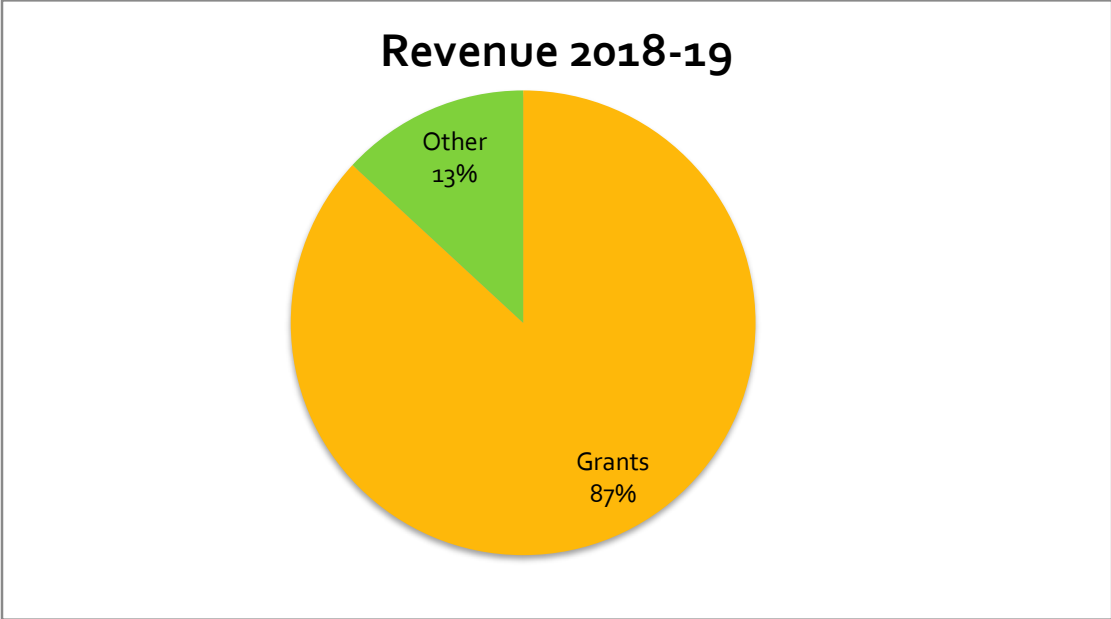
** This project will be completed in 2019-2020 and part of the cost will be incurred during 2019-2020.

Transportation

Transportation Statistics	
Students transported	3906
In-town students transported (included in above)	1436
Transportation routes (includes school division and contracted)	113
Number of buses	111
Kilometres travelled daily	15,057
Average age of bus	7.75 years
Capacity utilized on buses	58%
Average one-way ride time	26 minutes
Longest one-way ride time	90 minutes
Number of school trips per year	1604
Kilometres per year travelled on school trips	224,610
Cost per student per year	\$1,747.47
Cost per kilometre travelled	\$2.43

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	54,254	7,916,084	54,254	100%	1
Grants	90,771,822	89,251,381	81,885,492	(1,520,441)	-2%	
Tuition and Related Fees	2,087,952	2,498,297	2,072,565	410,345	20%	2
School Generated Funds	2,280,000	2,221,030	2,235,533	(58,970)	-3%	
Complementary Services	1,542,876	1,742,988	1,515,072	200,112	13%	3
External Services	2,732,797	5,816,423	6,319,373	3,083,626	113%	4
Other	794,934	1,148,894	1,480,329	353,960	45%	5
Total Revenues	100,210,381	102,733,267	103,424,448	2,522,886	3%	
EXPENSES						
Governance	347,392	352,996	312,419	5,604	2%	
Administration	3,284,323	3,230,629	3,500,669	(53,694)	-2%	
Instruction	71,848,292	72,326,160	71,141,143	477,868	1%	
Plant	15,541,446	14,963,554	14,514,492	(577,892)	-4%	
Transportation	7,237,298	7,194,494	7,210,453	(42,804)	-1%	
Tuition and Related Fees	69,072	56,413	58,465	(12,659)	-18%	6
School Generated Funds	2,305,000	2,292,637	2,284,789	(12,363)	-1%	
Complementary Services	1,654,247	1,658,690	1,651,279	4,443	0%	
External Services	3,085,638	6,291,532	5,589,521	3,205,894	104%	7
Other Expenses	2,500	235,924	2,249,240	233,424	9337%	8
Total Expenses	105,375,208	108,603,029	108,512,470	3,227,821	3%	
Surplus (Deficit) for the Year	(5,164,827)	(5,869,762)	(5,088,022)			

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

Note	Explanation
1	Over budget due to Treaty Land Entitlement - Rural being \$54K higher than budget.
2	Over budget due to Federal Government and First Nations tuition fees being \$300K and individual and other tuition fees being \$110K higher than budget.
3	Over budget due to Other Ministry Grants being \$200K higher than budget.
4	Over budget due to Other Ministry Grants being \$1.9M and Other Grants being \$1M higher than budget
5	Over budget due to miscellaneous revenue being \$231K higher than budget.
6	Under budget due to tuition fees expense being \$13K lower than budget.
7	Over budget due to grant transfers being \$2.7M higher than budget.
8	Over budget due to provision of uncollectable accounts being \$235K higher than budget.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Gerow, Bill	\$ 16,755	\$ 2,884	\$ -	\$ 3,376	\$ -	\$ -	\$ 23,015
Gustafson, Grant	14,650	172	-	1,665	-	-	16,487
Hollick, Barry *	18,696	1,507	-	2,227	3,707	-	26,137
Lindberg, Arne	14,694	81	-	2,187	-	-	16,962
McIvor, John	14,851	941	-	1,417	-	-	17,209
Rowden, Darlene	14,804	674	-	2,140	2,906	-	20,524
Smith-Windsor, Jaimie **	12,780	2,653	-	259	-	-	15,692
Vickers, Michelle	13,488	81	-	1,094	-	-	14,663
Yeaman, Bill	13,779	1,773	-	1,502	-	-	17,054

* Board Chair

** Board Vice-Chair

Personal Services

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

Name	Amount
ABBEY-DER, HEIDI	\$64,053
ABREY-HARE, HOLLY	100,434
ACKERMAN, RICHELLE	83,953
ACORN, PERRY	95,208
ACORN, SHELLY	90,076
ADAMS, AMANDA	55,396
ADAMS, DAWNE	118,055
AITKEN, PAMELA	95,208
ALEXANDERSEN, KATHLEEN	78,412
AMBROSE, LESLIE	77,356
AMY, BRADLEY	95,479
AMY, LORI	95,208
ANDERSON, CHELSEY	63,827
ANDERSON, DARREN	50,356

Name	Amount
ANDERSON, DAWN MARIE	93,568
ANDERSON, DEAN	79,406
ANDERSON, KIMBERLY	85,877
ANDERSON-KLASSEN, PAMELA	90,215
ANDREWS, BRENDA	90,076
ARCAND, CHERYL	114,151
ARIAL, CARLA	55,575
ARISTIDE, ADRIANNA	51,393
ARMITAGE, TRENT	90,076
ARPIN, DARCY	90,076
ARPIN, KENT	118,320
ASHBY, SHARON	86,088
ASTROPE, TRACY	85,896

Name	Amount
ATKINSON, COLTON	66,256
AURAMENKO, SHANNON	85,896
BAIRD-MCDONALD, KIM	85,926
BALL, LAREN	85,896
BANKS, JESSIE	72,484
BASARABA, ALEC	55,729
BASARABA, CHAD	86,363
BATES, GEOFFREY	85,896
BATES, KRISTIN	69,337
BATIUK, BARCLAY	121,881
BEAR, BARRY	53,903
BEAR, JORDAN	63,608
BEAR, LORNE	53,069
BEAUBIEN, ALAYNA	61,191
BEAULAC, JAMIE	57,952
BECKER, BRITTNEY	60,501
BELAIR, CHARMA	52,669
BELLEHUMEUR, CARMEN	88,940
BELLIVEAU, JEAN-MARC	85,205
BELYEA, CAROL-LYNN	59,702
BENDER, CURTIS	87,400
BENNETT, CHELSEA	80,586
BENNETT, SHANE	75,940
BENNINGTON, CAROLYN	93,243
BENNINGTON, CHRISTOPHER	95,315
BEREZOWSKI, RHONDA	95,479
BERGE, SANDY	50,266
BERGEN, CHELSIE	84,161
BERGEN, CLARENCE	90,076
BERGEN, MATTHEW	102,949
BERGEN, RODNEY	50,163
BERNATH, BRENDA	90,540
BEST, BRIGIT	62,166
BIBBY, PATRICIA	91,826
BILLAY, BRITTANY	86,288
BILLO, KEITH	70,993
BILODEAU, MARIE-PIER	71,741
BIRKELAND, DIANNE	69,978

Name	Amount
BLACK, GAIL	95,208
BLAIS, CHELSEY	63,197
BLAIS-COURT, MICHELLE	87,646
BLANCHARD, KAYLA	58,882
BLOOMQUIST, TRACY	90,219
BOETTCHER, PAMELA	90,977
BOLOTNIUK, DANNY	50,366
BOND, DANIEL	63,248
BONE, JENNY	90,076
BONIK, CAM	51,607
BONIK, SHIRLEY	50,266
BOUCHARD, NADINE	111,100
BOURLON, NICOLE	82,119
BOURSIQUOT, MARTINE	57,205
BOUTIN, BRADLEY	61,191
BOY, KELSIE	58,617
BOYER, COLLEEN	85,896
BRAATEN-ERNST, CHRISTIE	80,921
BRADBURY, HEATHER	83,022
BRAGG, DAVID	73,313
BRATVOLD, ROBERT	208,897
BRAUN, DENNIS	82,075
BROOME, DIANNE	95,828
BROWN, JENNIFER	71,496
BROWN, KELLY	85,896
BROWN, TARAN	58,580
BRUCE, RYAN	108,733
BRUNEAU, ASHLEY	72,758
BUCKINGHAM, REGAN	73,228
BURNS, CODY	75,673
CALLAGHAN, ERIN	82,278
CAMALARI, GABRIELA	57,377
CAMPBELL, LISA	85,896
CAMPBELL, MEGAN	85,896
CANNON, REGAN	58,211
CANTIN, KARA	101,470
CARLSON, ADRIENNE	72,758
CEY, CORINNE	118,270
CHABOYER, ORLANDA	85,925

Name	Amount
CHAN, BETSY	116,044
CHESTER, CARA	69,029
CHESTER, WILLARD	50,920
CHOUMONT, LESLIE	66,075
CHOUMONT-ROY, LORI	69,646
CHRETIEN, MELISSA DAWN	60,814
CHRISTIAN, CHRISTINE	87,202
CLARKE, ALEXANDRA	58,948
CLIFFORD, LORELEI	85,896
CLOSE, TRENA	90,076
COCHET, PAMELA	85,675
COCHRANE, KRISTA	90,830
COERTZE, CATHARINA	61,527
CONARROE, KIMBERLEY	85,896
COOK, MEAGAN	72,598
COOMBS, TSINDA	68,717
CORRIGAL, KELLY	53,656
COURNOYER, BRANDI	65,740
COURT, DARCIÉ	96,912
COURT, JEFFREY	140,683
COUTURE, DIANA	85,959
CRAGG, LESLIE	52,267
CRAIG, STACY	86,325
CRAWFORD, LORRAINE	85,896
CROMARTIE, CANDICE	70,831
CROSHAW, RICK	107,076
CUNNINGHAM, SHEILA	90,191
CYR, AMANDA	85,910
DAELICK, COLETTE	90,076
DALLYN, BROOKE	66,680
DALLYN, CHANTELLE	86,782
DAMS, ANITA	90,076
DANSEREAU, BONNIE	85,776
DAVIDSON, DWAYNE	50,210
DEBRAY, TARA	58,564
DECK, MELANIE	90,076
DELI, TABATHA	89,542
DELISLE, SYLVIA	103,514
DEMERAIS, DALE	51,248

Name	Amount
DERKACH, JUSTIN	70,831
DESCHAMBEAULT, KIMBERLY	56,010
DIENO, DIANE	85,896
DMYTERKO, HOLLY	90,076
DOBERSHECK, HAZEL	85,896
DODERAI, SHERRY- LYNNE	85,010
DONALDSON, SUSAN	87,754
DONAUER, JOSHUA	63,253
DORATTI, ALLYSIA	58,269
DORMUTH, MICHAEL	85,896
DRYKA, LISA	53,475
DUECK, JOSHUA	61,625
DUEKER, MORGAN	56,712
DUMAIS, DENISE	85,756
DUMELIE, CHRISTOPHER	90,076
DUPRE, MACKENZIE	57,405
DURET, KRISTA	50,047
DUVAL, GREG	86,039
DZIURZYNSKI, COURTNEY	72,758
EBERTS, COLLEEN	85,896
ELDSTROM, VICKI	58,001
ELLIOTT, CECILE	85,896
ELLIOTT, NORMAN	52,084
ELMER, KIMBERLY	81,319
EMMERSON, KYLIE	69,915
EMMERSON, RANDY	175,379
EMOND, DAYLE	67,556
ENNS, JENNIE	91,047
EVERSEN, BRENDA	90,157
FAHIE, MICHAEL	82,220
FAST, CASSANDRA	67,915
FEHER, ARTHUR	116,203
FENDELET, JUSTIN	78,849
FENDELET, RACHEL	83,385
FERGUSON, JENNIFER	119,338
FERNIE, KENDRA	96,209
FESCHUK, ROY	107,980
FETCH, TYSON	90,951

Name	Amount
FIDDLER, SHANNON	90,076
FINCH, NEIL	175,379
FINES, JENNIFER	86,558
FINES, RONALD	87,425
FINNESTAD, CRAIG	90,076
FISCHER, KAREN	85,896
FOLMER, KYLE	50,356
FORBES, DEANNA	89,312
FORTIER, PRISCILLE	61,728
FOURSTAR, CARMEN	50,614
FRASER, PAMELA	90,491
FUSICK, KENTON	52,208
GALLEGOS, YSABEL	58,684
GANGE, MICHAEL	90,076
GANGE, TWYLA	85,896
GARIEPY, LOIS	85,925
GARNETT, EVONNE	95,208
GAUDET, ERIN	73,080
GAUDET, TRACY	85,896
GENEROUX, JOLENE	61,460
GEORGESON, ALICIA	77,132
GERHARDT, KELLY	108,859
GLASS, VICTORIA	69,434
GLYNN, TORI	60,760
GOBEIL, DARCY	85,896
GOODING, CONNIE	83,682
GORDON, GRANT	81,879
GOWEN, TRISHA	81,616
GRANT-WALKER, CARRIE	96,663
GRASSICK, KAREN	85,896
GRASSICK, PAMELA	85,896
GRATIAS, HERBERT	80,489
GRAY, KYLE	50,149
GRAY, LORI	93,245
GRAY, MATTHEW	102,751
GREEN, JENNIE	125,699
GRIMARD, MICHELLE	85,896
GRIMWOOD, KATHY	85,896
GUNDERSON, LEANNE	71,188

Name	Amount
GUNVILLE, CHELSEA	60,231
GUNVILLE, SHERI	102,555
GUNVILLE, SHERRY	100,205
HAGMANN, IRENE	75,854
HALAYKA, TWYLA	57,244
HALL, LANCE	90,076
HAMILTON, JOEL	63,531
HAMILTON, TONI	85,896
HANDLEY, DARLENE	94,468
HARDER, KENNETH	95,208
HARDING, DARLANA	91,826
HARKNESS, JODY	87,419
HARRISON, ALANNAH	69,337
HASTINGS, MARK	125,467
HAZZARD, PATRICIA	85,916
HAZZARD, THOMAS	111,413
HECHT, IAN	90,076
HELGASON, JILL	70,749
HELGASON, PATRICK	72,175
HENDERSON, CONNIE	84,259
HENRY REMY, KELSA	90,076
HENRY, JAMIE	106,633
HENRY, TARYN	71,741
HERZOG, MICHAEL	71,008
HICKS, JANE	72,359
HICKS, PATRICIA	85,896
HLADUN, HEATHER	83,682
HODA, BRANDY	79,530
HOEHN, MARK	50,266
HOEY, BRITTNEY	66,136
HOLMEN, INA	113,515
HOLMEN, JORDAN	72,435
HOLODNIUK, ERIN	88,561
HONCH, JODI	76,149
HOOD, LEE-ANNE	85,785
HORAN, TAMMIE	109,519
HORNE, KAREN	66,370
HOWAT, LISA	85,964
HUDDLESTONE, BLAIR	90,076

Name	Amount
HUDDLESTONE, JENNIFER	90,266
HUDON, LAURIANE	81,180
HUGHES, KATHRYN	93,396
HUGHES, RYAN	86,039
HUNT, JOCELYNE	85,866
HUNTER, BEVERLY	89,612
HURD, MIKE	146,620
HURD, THOMAS	70,993
ILNISKY, MELANIE	56,465
ISAAC, NATASHA	74,948
ISBISTER, CANDICE	79,406
JAHN, ARLENE	52,976
JASIENIUKE, KAREN	93,396
JEAN, DANIEL	112,929
JEAN, DONALD	85,977
JEANCART, HEATHER	97,323
JEFFERSON, BRITTANY	57,952
JEWITT, TAMMY	81,165
JOANETTE, TRACY	56,424
JOHNSON, BENITA	85,896
JOHNSON, JACQUELINE	90,076
JOHNSON, ROSALIND	50,266
JOINSON, CONNIE	62,855
JONES, KIM	101,234
JONES, MANDY	85,896
JONES, MONICA	85,896
JORDAN, KIMBERLY	84,426
JORDAN, LEANNE	90,076
KALIKA, KHRISTOPHER	63,248
KALIKA, MICHAEL	63,498
KARAKOCHUK, KAMI	90,109
KASNER, MARLIESE	80,832
KAUFHOLD, JOEY	80,209
KELLER, BRADEN	61,896
KELLER, NANCY	69,078
KELLY, CHRIS	90,035
KENNEDY, JOCELYN	91,773
KIEFER, NATALIE	63,876
KLAASSEN, KARISA	90,291

Name	Amount
KLASSEN, KELLY	90,076
KLASSEN, PETRICA	85,896
KLEIN, MARCIA	95,208
KLINGENBERG, GLENN	90,738
KLIPPENSTEIN, AMY	64,376
KNUTSON, ERIC	94,963
KOBIALKO, SHAUNEE	58,470
KONE, ALIMATA	67,173
KOOB, SARAH	60,543
KORCZAK, KARI	104,412
KORECKI, ALISON	83,394
KORECKI, STEVEN	91,277
KOROLUK, KEVIN	113,489
KOSTYNIUK, NATASHA	61,460
KOSTYNIUK, VIRGINIA	85,896
KOWAL, DARLENE	84,567
KOWAL, SHAYNE	81,165
KOWANIUK, SHAE-LYNN	55,562
KRAHN, DAVID	70,985
KRAMMER, RANDY	108,307
KRAUS, RACHELLE	89,147
KSYNIUK, PERRY	52,734
KULCHAR, JENNIFER	117,180
KULPA, JANICE	103,086
KUNARD, JOHN	53,397
KUPERIS, KIMBERLY	86,017
KUTNIKOFF, TREVER	86,355
KUTNIKOFF-BRITTAIN, CONNIE	95,827
KUZMA, CARA	76,855
KUZMA, TYLER	80,706
KYLIUK, LANA	86,838
KYLIUK, LINDSAY	95,371
LAEWETZ, JOCELYN	55,701
LALIBERTE, CORY	50,063
LAMBERT, RENA	93,396
LARSON, SARAH	84,474
LARSON, SHELDON	90,651
LAVALLEE, KEVIN	85,957
LAVIGNE, RACHEL	72,445

Name	Amount
LAVOIE, ELIZABETH	57,894
LAWRENIUK, TERRY	70,993
LEBLANC, CAITLIN	63,991
LEDDING, CHERYL	84,705
LEDDING, DEANNA	90,076
LEHNER, CAREY	85,896
LEMIRE, CAROLYN	90,076
LENNOX, ALAN	51,797
LEPAGE, NORMA	93,396
LEPINE, SHERYL	85,896
LETENDRE, JODI	103,086
LETKEMAN, DEJAN	101,649
LIEDTKE, LEAH	86,081
LINN, BRIAN	113,200
LLOYD, ANDREA	57,884
LOEHNDORF, CASSANDRA	63,709
LOHMAIER, DOUGLAS	50,446
LOHNEIS, JEFFREY	85,896
LOKINGER, DAVID	113,344
LORENSEN, LANA	90,308
LORENZEN, DEBBIE	51,607
LUCYSHYN, TRICIA	79,530
LUEKEN, JESSICA	66,961
LUNDGREN, KEVIN	92,548
LUSSIER, LAUREEN	90,076
LYONS, LORI	50,556
LYSITZA, ANGELA	85,896
LYSYK, PATRICIA	95,208
MACDONALD, AARON	90,076
MACDONALD, ALLISON	75,336
MACDOUGALL, IAIN	103,822
MACGILLIVRAY, CHRISTINE	85,896
MACK, THOMAS	90,076
MAMCZASZ, RANELLE	66,370
MANSON, SCOTT	63,248
MARCOTTE, SANDRA	92,094
MARGESON, BARBARA	64,741
MARTELL, ROXANNE	85,896

Name	Amount
MARTENS, CAROL	90,076
MARTIN, KRISTY	85,981
MATICE, JANELLE	85,896
MAUVIEUX, SHELDON	77,693
MARTHUR, SHONA	85,896
MCBRIDE, MICHELLE	86,692
MCCONECHY, CONNIE	85,896
MCCONECHY, DAVID	85,896
MCDONALD, LAURA	60,503
MCELLIGOTT, SHANNON	109,684
MCEWEN, ALEX	73,593
MCGREGOR, GRAHAM	115,865
MCKEAND, MAUREEN	50,557
MCKELVIE, JERI-LOU	57,258
MCLEOD, LEANNE	85,896
MERCREDI, CARSON	58,617
MESCHISHNICK, RUSSELL	90,370
MEYER, LORELLE	90,961
MEYERS, JAMES	69,083
MEYERS, JAMIE	50,166
MEYERS, JANELLE	86,467
MEYERS, SHEA	59,919
MEYERS-BLANCHARD, TANNIS	85,763
MICHALCHUK, BRYN	95,799
MICHALCHUK, RYLAN	106,982
MICHAUD, TOM	172,760
MICHAYLUK, DEBORAH	84,837
MICHELL-KOHUT, JENILEE	90,387
MILBURN, LUKE	86,743
MILLER, BARBARA	53,664
MILLER, BRITTANY	58,219
MILLER, KASSIA	85,896
MILLER, MICHELE	85,896
MILLER, TERESA	95,739
MINIELLY, KAY	79,775
MITCHELL, SHELLEY	82,220
MOGG, MICHAEL	57,456
MOLINE, GLENDA	85,078

Name	Amount
MONETTE, STACEY	102,041
MORASH, GAIL	90,076
MORLEY, SANDRA	95,591
MORRIS, JESSIE	52,208
MORRISON, KEN	113,065
MORTON, JENNIFER	91,721
MOUROT, KEVIN	70,611
MUGFORD, KAYLA	60,570
MUGFORD, KURTIS	79,930
MULLNER, CHERYL	100,996
MUNRO, SARAH	57,952
NELSON, BARRY	70,993
NELSON, ELNOR	90,076
NELSON, JARET	110,009
NELSON, RACHELLE	64,662
NEMISH, KRISTYN	81,268
NEUBUHR, MELISSA	85,896
NEUDORF, GWEN	94,008
NEUFELD, DENNIS	52,208
NICOLAS, SHELLEY	101,472
NIMUBONA, DIEUDONNE	90,076
NIXON, BARRY	52,208
NOBLE, NATHAN	94,079
NOBLE, RONALEE	90,076
NORDSTROM, ANGELA	85,896
NTIBATEGERA, CHANTAL	87,046
ODNOKON, MARK	85,896
OLEXSYN, BONNIE	90,125
OLSON, RAQUEL	64,321
OPOONECHAW, CORY	53,695
ORR, TERRI	56,545
OTTO, NICOLE	67,698
PAINCHAUD, JENNIFER	85,749
PARENTEAU, ALVIN	57,584
PARENTEAU, BRADLY	90,127
PARENTEAU, KATELIN	60,284
PARENTEAU, KELLY	50,414
PARENTEAU, TROY	73,080

Name	Amount
PASHOVITZ, KATHRYN	94,910
PATERSON, RAYANNE	90,491
PAUL, HEIDI	85,896
PAUL, SHARON	85,896
PAWLIW, KRISTEN	88,915
PEAKE, STEVEN	90,359
PEARCE, COLLEEN	54,808
PEARCE, WILLIAM	50,266
PEARSE, JILL	90,076
PEARSON, KELSEY	71,496
PEDERSON, KALLI	63,531
PEET, TARA	79,355
PENNER-HENRY, CARLA	85,896
PERSON, GRANT	86,207
PETERSON, ARYN	57,884
PETIT, CYNTHIA	85,909
PFUNDER, CLAUDIA	80,583
PHALEN, CHRISTOPHER	69,832
PHILP, NICOLE	95,316
PIDBOROCHYNSKI, JERROLD	157,567
PIERCEY, DANA	72,135
PILON, KIRK	66,973
POCHA, BONNIE	50,925
POCHA, DELORES	60,503
POCHA, JESSICA	60,543
POULIN, DANIELLE	64,140
PRITCHARD, SHANNON	90,053
PROSSER, EAN	87,099
PROULX, KIRSTEN	57,952
PUETZ, COLE	60,491
RAAS, KATHERINE	67,980
RADKE, ALISHA	67,847
RANCOURT, ANGELA	74,691
RAPIN, ANDREW	61,728
RAYMOND, JULIE	91,670
READMAN, WILLIAM	56,685
REDDEKOPP, WADE	88,451
REDDEN, MCKENZIE	63,876
REINBRECHT, ANGELA	60,190

Name	Amount
RIDDOCH, BRAD	78,547
RIEGER, TARYN	85,232
RIOU, DANICA	64,741
ROBERTS, SHAWN	71,193
ROBERTSON, JASMINE	64,741
ROLFES, MARK	89,626
ROLHEISER, JEREMY	86,817
ROOS, SCOTT	71,643
ROSS, JILLIAN	64,379
ROTH, MEAGAN	79,758
ROUAULT, ANDY	90,076
ROUAULT, DUSTIN	61,084
ROUAULT, TRACY	90,154
ROUSSON, DAVID	75,092
ROY, CHARLENE	95,208
ROYER, CORINA	50,073
ROZVELT, AMANDA	58,211
RUMPEL, TRENT	66,995
RUTZ, ANDREA	77,075
RUTZ, TREVOR	95,340
RUZNISKY-PRIMEAU, LACEY	95,208
RYHORCHUK, JENNIFER	64,944
SACHKOWSKI, DEVYN	51,429
SAFINUK, MAUREEN	85,943
SANDERSON, JAMIE	85,010
SASS, LINDA	90,345
SAUFERT, JAHNAYA	95,208
SAYERS, CARMEL-LEE	90,076
SAYESE-DREAYER, KEVIN	68,734
SCARROW, COLLEEN	63,531
SCHENK, ADRIENNE	90,536
SCHILLE, BRYAN	87,046
SCHLAMP, SHANNON	85,914
SCHNEIDER, DAVID	94,614
SCHWARTZENBERGER, KATHLEEN	94,741
SCHWARTZENBERGER, LAMBERT	103,086
SCHWEHR, CORRINE	108,583

Name	Amount
SCHWEHR, RICHARD	94,877
SELANDER, DARCY	120,718
SELLAR, RHONDA	85,949
SEMENCHUK, TROY	86,372
SENGER, NICOLE	71,805
SERFAS, TRACY	70,571
SHARP, DALE	70,985
SHILLINGTON, ALYSHA	73,725
SHORT, CAROL	103,970
SHULTZ, DANICA	87,559
SIGRIST, TRINA	85,896
SIMONS, ANN	95,208
SIMPSON, SANTANA	69,609
SIMPSON, KIMBERLEY	85,896
SIMPSON, SCOTT	70,993
SINCLAIR, SHAWNA	85,896
SINOSKI, GINA	115,524
SINOSKI, KAREN	90,167
SINOSKI, PAIGE	90,076
SITTLER-GANE, KENDRA	95,824
SIWAK, SUSAN	86,058
SKOTHEIM, TIMOTHY	70,985
SKRUDLAND, KERRY	85,453
SLAGER, EUGENE	50,731
SLATER, KRISTINA	66,370
SMITH, DIANA	85,896
SMITH, GREGORY	90,076
SMITH, JENNIFER	62,433
SMITH, LAUREL	90,076
SMITH, MELANIE	83,323
SMITH, SHELLEY	97,050
SMITH, WAYNE	52,208
SMITH, WILLIAM	50,366
SONEN, SHANIA	56,215
SPARBOE, BRANDI	118,257
SPICER, MICHAEL	70,993
SPIGOTT, KALEY	59,423
ST. AMAND, SHAUNA	86,173
STAHL, TYLER	69,944
STANFORD, ROBYN	85,281

Name	Amount
STASIW, WHITNEY	74,763
STENE, CARRIE	94,421
STEWART, VERONICA	65,704
STOREY-HUMBLE, SHELLEY	120,955
STRACHAN, LINDSAY	91,003
STRAF, HEATHER	86,827
STROM, DAYGEN	72,664
STROM, TIMOTHY	89,844
STUBBS, BRAD	50,266
STUCKEL, TRENT	58,874
STUPNIKOFF-WATCHEL, PENNY	90,532
SUBCHYSHYN, JAMIE	71,748
SUBCHYSHYN, LEIGH- ANNE	85,896
SUKOROKOFF, DWAYNE	112,541
SVENKESON, ADAM	86,117
SWAIN, ALLISON	84,426
SWAIN, STERLING	107,789
SWENSON, RHONDA	85,987
SZESZORAK, AMANDA	95,208
TAIT, JODIE	85,896
TAIT, KEVIN	105,641
TARRY, HEATHER	58,211
TAYLOR, PATRICIA	78,703
TESSIER, MARTY	72,463
TETREULT, ARMAND	100,475
THIESEN, PAULA	85,896
THIESSEN, ANGELA	86,075
THOMPSON, GUY	70,993
THOMSON, DARREN	78,742
THORPE, DEVON	91,291
THORSEN, THERESA	105,342
THUNDERCHILD, VICTOR	90,076
TIBBS, HEATHER	91,022
TICKOWSKY, SONYA	65,510
TIESSEN, JASMIN	90,250
TILFORD, LUKE	59,389
TIMM, AMANDA	67,948
TINKER, KIMBERLEY	51,646

Name	Amount
TOMPOROWSKI, HARRIET	116,901
TOMYN, ROBERT	90,076
TOPOROWSKI, SHELLEY	85,896
TOURNIER, DWAYNE	107,876
TOURNIER, JOANNE	108,870
TOUTANT, DEAN	61,059
TOWLE, KELLY	65,820
TRANN, CORY	169,190
TREMBLAY, JOANNE	90,076
TRETIK, LEANNE	116,248
TRETIK, MATT	90,137
TWYVER, TAMMY	85,896
ULRICH, GARTH	90,454
UNGER, BEIGE	89,687
VALDIVIA, KODY	70,993
VAN STEELANDT, DANELLE	85,453
VANCOUGHNETT, TANYA	64,662
VANDALE, ALICIA	69,332
VANDALE, BONNIE	85,232
VANDALE, KIMBERLY	67,856
VANDALL, CHERIE	82,588
VERBONAC, JANELLE	85,896
VEY, SHANNON	87,003
VILLENEUVE, NICOLE	89,804
VILNESS, BOYD	51,113
VIS, CAROLYN	85,896
VOGT, JEREMIE	90,232
WAGNER, LYNNAE	68,717
WALKER, GREGORY	107,298
WALL, MEAGAN	57,056
WALSH, MEGAN	74,335
WALTER, PAM	57,054
WARD, JOYCE	99,212
WATSON, PAUL	88,915
WEBB, NICOLE	69,609
WEST-BATES, PAULA	90,076
WHITE STAVELY, MARTI	90,275
WHITING, LIANE	85,950

Name	Amount
WHITROW, REED	58,617
WIBERG, HOLLY	84,979
WICKS, CRAIG	87,003
WILKIE, JANA	94,572
WILKIE, ROGER	68,731
WILKINSON, CAROL	90,076
WILKINSON, DENISE	95,208
WILKINSON, WILLIAM	91,063
WILLIE, MELANIE	90,076
WILSON, DENA	51,607
WILYMAN, BRADY	60,604
WINTRINGHAM, LORI	55,300
WOODS, GERALDINE	102,273
WOTHERSPOON, ALICIA	72,758

Name	Amount
WOYTOWICH, JILL	59,864
WRIGHT, SUSAN	60,145
YAKUBCHUK, CHELSIE	79,877
YEAMAN, ANGELA	103,086
YEAMAN, BRENDA	86,782
YOUNG, DANIELLE	75,535
YURKOWSKI, MAGON	60,284
ZAWISLAK, BROOKLYN	55,722
ZBARASCHUK, LORIE	90,086
ZULKOSKEY, DAVID	91,005
ZULKOSKEY, MARGARET	83,018
ZULTOK, CAROL	85,896
ZULTOK, DAVID	90,076
ZURAKOWSKI, DARWIN	70,985

Transfers

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

Name	Amount
AHTAHKAKOOP CREE NATION	\$ 93,471
BATTLEFORDS FIRST NATIONS HIGH SCHOOL JOINT BOARD OF EDUCATION	60,871
BIRCH NARROWS DENE FIRST NATION	62,780
CANOE LAKE FIRST NATION	93,471
COTE FIRST NATION	130,887
HORIZON SCHOOL DIVISION	54,129
HRYNIUK, ELISA	104,627
ILE-A-LA-CROSSE SCHOOL DIVISION	101,933
KEESEEKOOSSE FIRST NATION	81,650
LAC LA RONGE INDIAN BAND	53,219

Name	Amount
LIGHT OF CHRIST ROMAN CATHOLIC SCHOOL DIVISION	90,668
LIVING SKY SCHOOL DIVISION	134,668
MCKAY, PAULINE	143,428
NORTH EAST SCHOOL DIVISION	75,146
NORTHERN LIGHTS SCHOOL DIVISION	246,084
NORTHWEST SCHOOL DIVISION	63,332
PELICAN LAKE FIRST NATION	61,328
PRAIRIE SPIRIT SCHOOL DIVISION	84,109
PRAIRIE VALLEY SCHOOL DIVISION	83,398
REGINA PUBLIC SCHOOL DIVISION	107,114

Name	Amount
SASKATCHEWAN TEACHERS' FEDERATION - SASK PROFESSIONAL DEVELOPMENT UNIT	265,730

Name	Amount
SASKATOON PUBLIC SCHOOL DIVISION	138,000
VIVVO APPLICATION STUDIOS LTD.	156,803

Supplier Payments

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

Name	Amount
1594981 ALBERTA LTD.	\$ 65,044
3TWENTY MODULAR	134,216
A+ CONTRACTING	79,548
ABORIGINAL HEADSTART PROGRAM	52,497
ALLMAR INC	81,101
AMAZON	142,895
AMDC MASONRY CONTRACTORS LTD.	61,765
ANDERSON MOTORS	99,661
ANDERSON, DEBBIE	79,575
ATTIC THERAPY	101,366
B & B ASPHALT	74,726
B.A. ROBINSON CO LTD	51,132
BILL'S ELECTRIC CITY LTD.	59,308
CALIBER	117,005
CANADIAN CORPS OF COMMISSIONAIRES	96,381
CENTAUR PRODUCTS INC.	65,842
CITY OF PRINCE ALBERT	368,754
CLARK ROOFING (1964) LTD.	112,043
CORNERSTONE INSURANCE	132,096
D & L GOURMET MEATS	72,522
DELL CANADA INC.	740,779

Name	Amount
DELOITTE LLP	53,672
FAMILY FUTURES, INC.	92,112
FEDERATED CO- OPERATIVES LTD.	755,115
GORDON FOOD SERVICE	291,766
HDA ENGINEERING LTD.	64,157
INLAND AUDIO VISUAL	54,590
J & G BUSLINES	149,256
JOHNSON CONTROLS LTD.	132,214
KLASSEN DRIVING SCHOOL LTD.	278,775
LAKE COUNTRY CO-OP ASSOCIATION	357,831
LANDE, DARCY	68,147
LEPAGE, CHRISTINA	75,740
LOBLAW COMPANIES LTD.	96,212
LOBLAWS INC.	199,722
MARSH CANADA LIMITED	424,850
MARTIN, DARREL	55,376
MAXIM TRANSPORT SERVICES	185,354
MILLER CONTRACTING	100,537
MOE ENTERPRISES	404,117
NAGY HOLDINGS LTD.	169,778
NATIVE COORDCOUNCIL	92,112

Name	Amount
P & F HEATING & COOLING	113,970
P.A. NORTHERN BUS LINES LTD.	69,263
P.A. OUTREACH PROGRAM	135,700
POWERSCHOOL CANADA	255,423
PRAIRIE MEATS	67,050
PRAKASH CONSULTING LTD.	101,704
PRINCE ALBERT SOURCE FOR SPORTS	89,361
RCS ENTERPRISES	66,898
REDBIRD COMMUNICATIONS	83,760
REIMER, HOLLY	98,422
RILLING BUS LTD.	155,596
RUSZKOWSKI ENTERPRISES LTD.	89,530
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,228,869
SAFEGARD PRODUCTS	104,014
SASK ENERGY	604,665
SASK POWER	1,378,699
SASK TEACHERS' FEDERATION - SASK PROFESSIONAL DEVELOPMENT UNIT	127,741
SASKATCHEWAN TEACHERS' SUPERANNUATION	102,918

Name	Amount
SASK TEL CMR	172,439
SASKATCHEWAN WORKERS' COMPENSATION BOARD	351,407
SCHOLASTIC CANADA LTD.	104,277
SIMONAR BUS LINES	171,438
SKINNY'S ENTERPRISES	154,928
STEWART, RON	50,350
SUCCESS OFFICE SYSTEMS	241,239
SUPREME OFFICE PRODUCTS LTD.	300,415
T.J.'S PIZZA	59,084
TASH CONTRACTING	163,759
THORPE BROTHERS LTD.	332,951
THORPE INDUSTRIES LTD.	1,140,706
TIP-TOP DECORATORS	62,704
TRADE WEST EQUIPMENT LTD.	143,582
TURNER, CHERYL	85,301
UNIVERSITY OF SASKATCHEWAN	186,443
VERITIV CANADA INC.	223,590
WAL-MART CANADA	106,155
WASTE MANAGEMENT	56,927
WESTERN CANADIAN IC BUS INC	777,702
WHISKEYJACK BUS LINES	68,205

Other Expenditures

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

Name	Amount
CUPE LOCAL #4195	\$ 324,934
MUNICIPAL EMPLOYEES' PENSION PLAN	3,596,916
P.A. & AREA TEACHERS' ASSOCIATION	78,496

Name	Amount
RECEIVER GENERAL	20,311,383
SASKATCHEWAN TEACHERS' FEDERATION	6,455,191

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2019

Jerrold Pidborochynski
Chief Financial Officer

Deloitte LLP
Auditor

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

Robert Bratvold, Director of Education

Management's Responsibility for the Financial Statements

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

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

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

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

On behalf of the Saskatchewan Rivers School Division No. 119:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 25, 2019

Independent Auditor's Report

To the Trustees of the Board of Education of
Saskatchewan Rivers School Division No. 119

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Saskatchewan Rivers School Division No. 119 (the "the School Division"), which comprise the statement of financial position as at August 31, 2019, and the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2019, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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.

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte LLP

Chartered Professional Accountants
Prince Albert, Saskatchewan
November 25, 2019

Saskatchewan Rivers School Division No. 119

Statement of Financial Position
as at August 31, 2019


	2019	2018
	\$	\$
Financial Assets		
Cash and Cash Equivalents	22,641,128	21,633,152
Accounts Receivable (Note 6)	1,312,078	3,679,806
Total Financial Assets	23,953,206	25,312,958
Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	1,708,665	1,257,661
Liability for Employee Future Benefits (Note 4)	3,268,500	3,202,600
Deferred Revenue (Note 8)	951,551	869,537
Total Liabilities	5,928,716	5,329,798
Net Financial Assets	18,024,490	19,983,160
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	68,222,399	72,256,316
Inventory of Supplies for Consumption	130,280	125,987
Prepaid Expenses	556,627	438,095
Total Non-Financial Assets	68,909,306	72,820,398
Accumulated Surplus (Note 11)	86,933,796	92,803,558


Contingent Liabilities (Note 14)

Contractual Obligations and Commitments (Note 15)

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

Approved by the Board:





Chairperson

Chief Financial Officer

Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2019

	2019	2019	2018
	Budget	Actual	Actual
	\$	\$	\$
REVENUES	(Note 12)		
Property Taxes and Other Related	-	54,254	7,916,084
Grants	90,771,822	89,251,381	81,885,492
Tuition and Related Fees	2,087,952	2,498,297	2,072,565
School Generated Funds	2,280,000	2,221,030	2,235,533
Complementary Services (Note 9)	1,542,876	1,742,988	1,515,072
External Services (Note 10)	2,732,797	5,816,423	6,319,373
Other	794,934	1,148,894	1,480,329
Total Revenues (Schedule A)	100,210,381	102,733,267	103,424,448
EXPENSES			
Governance	347,392	352,996	312,419
Administration	3,284,323	3,230,629	3,500,669
Instruction	71,848,292	72,326,160	71,141,143
Plant	15,541,446	14,963,554	14,514,492
Transportation	7,237,298	7,194,494	7,210,453
Tuition and Related Fees	69,072	56,413	58,465
School Generated Funds	2,305,000	2,292,637	2,284,789
Complementary Services (Note 9)	1,654,247	1,658,690	1,651,279
External Services (Note 10)	3,085,638	6,291,532	5,589,521
Other	2,500	235,924	2,249,240
Total Expenses (Schedule B)	105,375,208	108,603,029	108,512,470
Operating Deficit for the Year	(5,164,827)	(5,869,762)	(5,088,022)
Accumulated Surplus from Operations, Beginning of Year	92,803,558	92,803,558	97,891,580
Accumulated Surplus from Operations, End of Year	87,638,731	86,933,796	92,803,558

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

Saskatchewan Rivers School Division No. 119
Statement of Changes in Net Financial Assets
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$ (Note 12)	\$	\$
Net Financial Assets, Beginning of Year	19,983,160	19,983,160	21,922,221
Changes During the Year			
Operating Deficit for the Year	(5,164,827)	(5,869,762)	(5,088,022)
Acquisition of Tangible Capital Assets (Schedule C)	(1,982,673)	(1,611,772)	(2,851,520)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	14,187	116,358
Net Gain on Disposal of Capital Assets (Schedule C)	-	(8,235)	(68,428)
Amortization of Tangible Capital Assets (Schedule C)	5,947,500	5,639,737	5,942,452
Net Acquisition of Inventory of Supplies	-	(4,293)	3,066
Net Change in Other Non-Financial Assets	-	(118,532)	7,033
Change in Net Financial Assets	(1,190,000)	(1,958,670)	(1,939,061)
Net Financial Assets, End of Year	18,793,160	18,024,490	19,983,160

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

Saskatchewan Rivers School Division No. 119

Statement of Cash Flows
for the year ended August 31, 2019

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(5,869,762)	(5,088,022)
Add Non-Cash Items Included in Deficit (Schedule D)	5,631,502	5,874,024
Net Change in Non-Cash Operating Activities (Schedule E)	2,768,621	2,553,275
Cash Provided by Operating Activities	2,530,361	3,339,277
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,536,572)	(2,799,678)
Proceeds on Disposal of Tangible Capital Assets	14,187	116,358
Cash (Used) by Capital Activities	(1,522,385)	(2,683,320)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	-	5,000,000
Cash Provided by Investing Activities	-	5,000,000
INCREASE IN CASH AND CASH EQUIVALENTS	1,007,976	5,655,957
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,633,152	15,977,195
CASH AND CASH EQUIVALENTS, END OF YEAR	22,641,128	21,633,152

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

Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	-	-	7,105,512
Total Property Tax Revenue	-	-	7,105,512
Grants in Lieu of Taxes			
Federal Government	-	-	489,851
Provincial Government	-	-	236,523
Total Grants in Lieu of Taxes	-	-	726,374
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	54,254	-
House Trailer Fees	-	-	43,894
Total Other Tax Revenues	-	54,254	43,894
Additions to Levy			
Penalties	-	-	40,534
Other	-	-	104,323
Total Additions to Levy	-	-	144,857
Deletions from Levy			
Cancellations	-	-	(104,553)
Total Deletions from Levy	-	-	(104,553)
Total Property Taxes and Other Related Revenue	-	54,254	7,916,084
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	87,979,308	85,931,460	78,475,814
Other Ministry Grants	158,361	188,090	190,238
Total Ministry Grants	88,137,669	86,119,550	78,666,052
Federal Grants	42,600	228,653	228,837
Grants from Others	294,180	272,677	293,230
Total Operating Grants	88,474,449	86,620,880	79,188,119
Capital Grants			
Ministry of Education Capital Grants	2,297,373	2,630,501	2,697,373
Total Capital Grants	2,297,373	2,630,501	2,697,373
Total Grants	90,771,822	89,251,381	81,885,492

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,087,952	2,387,669	1,941,172
Individuals and Other	-	110,628	131,393
Total Operating Tuition and Related Fees	2,087,952	2,498,297	2,072,565
Total Tuition and Related Fees Revenue	2,087,952	2,498,297	2,072,565
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	16,265	12,136
Total Curricular Fees	30,000	16,265	12,136
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	91,445	103,515
Fundraising	1,400,000	1,471,080	1,361,991
Grants and Partnerships	115,000	82,276	90,250
Students Fees	285,000	243,778	251,503
Other	300,000	316,186	416,138
Total Non-Curricular Fees	2,250,000	2,204,765	2,223,397
Total School Generated Funds Revenue	2,280,000	2,221,030	2,235,533
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,542,876	1,542,988	1,515,072
Other Ministry Grants	-	200,000	-
Total Operating Grants	1,542,876	1,742,988	1,515,072
Total Complementary Services Revenue	1,542,876	1,742,988	1,515,072

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	2,118,133	4,023,754	4,099,816
Other Provincial Grants	-	54,634	82,021
Other Grants	45,231	1,070,103	1,547,384
Total Operating Grants	2,163,364	5,148,491	5,729,221
Fees and Other Revenue			
Other Revenue	569,433	667,932	590,152
Total Fees and Other Revenue	569,433	667,932	590,152
Total External Services Revenue	2,732,797	5,816,423	6,319,373
Other Revenue			
Miscellaneous Revenue	536,024	767,782	1,140,096
Sales & Rentals	19,000	23,833	20,703
Investments	239,910	349,044	251,102
Gain on Disposal of Capital Assets	-	8,235	68,428
Total Other Revenue	794,934	1,148,894	1,480,329
TOTAL REVENUE FOR THE YEAR	100,210,381	102,733,267	103,424,448

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	134,187	145,263	114,876
Professional Development - Board Members	21,595	22,480	17,078
Grants to School Community Councils	61,132	59,712	54,735
Other Governance Expenses	130,478	125,541	125,730
Total Governance Expense	347,392	352,996	312,419
Administration Expense			
Salaries	2,202,939	2,203,833	2,264,523
Benefits	277,331	258,899	345,411
Supplies & Services	256,549	230,466	372,649
Non-Capital Furniture & Equipment	23,500	31,969	15,719
Building Operating Expenses	91,380	82,323	82,164
Communications	63,024	58,593	57,264
Travel	15,400	12,455	12,708
Professional Development	54,200	54,601	41,298
Amortization of Tangible Capital Assets	300,000	297,490	308,933
Total Administration Expense	3,284,323	3,230,629	3,500,669
Instruction Expense			
Instructional (Teacher Contract) Salaries	49,923,921	49,877,525	49,957,128
Instructional (Teacher Contract) Benefits	2,378,762	2,514,406	2,540,202
Program Support (Non-Teacher Contract) Salaries	11,315,638	11,099,242	10,741,228
Program Support (Non-Teacher Contract) Benefits	2,293,237	2,213,525	2,076,537
Instructional Aids	2,115,963	1,952,762	2,136,850
Supplies & Services	914,303	1,047,935	970,815
Non-Capital Furniture & Equipment	358,214	1,230,754	308,187
Communications	144,045	147,833	147,885
Travel	130,450	108,389	100,005
Professional Development	674,359	647,205	550,260
Student Related Expense	59,400	51,054	62,111
Amortization of Tangible Capital Assets	1,540,000	1,435,530	1,549,935
Total Instruction Expense	71,848,292	72,326,160	71,141,143

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	4,554,623	4,504,745	4,429,469
Benefits	896,027	888,198	836,956
Supplies & Services	6,550	303	4,205
Non-Capital Furniture & Equipment	58,000	36,732	40,881
Building Operating Expenses	6,674,746	6,331,717	5,898,542
Communications	16,500	15,020	14,208
Travel	119,000	126,686	121,691
Professional Development	16,000	13,495	8,577
Amortization of Tangible Capital Assets	3,200,000	3,046,658	3,159,963
Total Plant Operation & Maintenance Expense	15,541,446	14,963,554	14,514,492
Student Transportation Expense			
Salaries	2,783,251	2,810,820	2,790,218
Benefits	576,901	558,855	533,242
Supplies & Services	852,520	865,016	873,222
Non-Capital Furniture & Equipment	327,500	298,024	355,608
Building Operating Expenses	83,648	104,993	74,369
Communications	12,500	9,842	11,282
Travel	11,500	7,918	11,764
Professional Development	10,500	5,764	6,980
Contracted Transportation	1,703,978	1,705,487	1,664,403
Amortization of Tangible Capital Assets	875,000	827,775	889,365
Total Student Transportation Expense	7,237,298	7,194,494	7,210,453
Tuition and Related Fees Expense			
Tuition Fees	69,072	56,413	58,465
Total Tuition and Related Fees Expense	69,072	56,413	58,465
School Generated Funds Expense			
Academic Supplies & Services	200,000	93,777	117,019
Cost of Sales	700,000	670,538	597,117
Non-Capital Furniture & Equipment	70,000	58,524	45,868
School Fund Expenses	1,310,000	1,445,303	1,498,318
Amortization of Tangible Capital Assets	25,000	24,495	26,467
Total School Generated Funds Expense	2,305,000	2,292,637	2,284,789

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	998,813	1,034,431	1,032,233
Program Support (Non-Teacher Contract) Salaries & Benefits	554,253	534,417	526,385
Instructional Aids	86,400	87,896	76,675
Professional Development (Non-Salary Costs)	10,781	415	14,738
Contracted Transportation & Allowances	4,000	1,531	1,248
Total Complementary Services Expense	1,654,247	1,658,690	1,651,279
External Service Expense			
Grant Transfers	-	2,735,616	2,243,811
Administration Salaries & Benefits	92,739	96,243	89,763
Instructional (Teacher Contract) Salaries & Benefits	273,363	462,302	350,923
Program Support (Non-Teacher Contract) Salaries & Benefits	1,016,013	1,104,084	1,083,643
Plant Operation & Maintenance Salaries & Benefits	148,739	150,680	144,139
Transportation Salaries & Benefits	18,408	17,472	18,616
Instructional Aids	29,500	77,195	71,580
Supplies & Services	1,044,120	1,247,457	1,290,220
Non-Capital Furniture & Equipment	12,200	5,947	7,978
Building Operating Expenses	385,337	298,985	205,265
Communications	8,250	7,143	8,056
Travel	12,169	9,115	12,781
Professional Development (Non-Salary Costs)	21,300	58,590	41,895
Contracted Transportation & Allowances	16,000	12,914	13,062
Amortization of Tangible Capital Assets	7,500	7,789	7,789
Total External Services Expense	3,085,638	6,291,532	5,589,521
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,500	1,331	-
Total Interest and Bank Charges	2,500	1,331	-
Transfer of Taxes Receivable	-	-	2,254,115
Provision for Uncollectable Accounts	-	234,593	(4,875)
Total Other Expense	2,500	235,924	2,249,240
TOTAL EXPENSES FOR THE YEAR	105,375,208	108,603,029	108,512,470

Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2019

	Land		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	2,573,177	6,935,158	125,654,627	243,086	9,522,921	1,326,456	4,530,830	6,313,329	325,484	118,044	157,543,112	157,422,007
Additions/Purchases	-	111,618	287,709	-	765,195	133,894	180,649	132,707	-	-	1,611,772	2,851,520
Disposals	-	-	-	-	(480,788)	(31,867)	(241,640)	(781,033)	(151,382)	-	(1,686,710)	(2,730,415)
Transfers to (from)	-	-	118,044	-	-	-	-	-	-	(118,044)	-	-
Closing Balance as of August 31	2,573,177	7,046,776	126,060,380	243,086	9,807,328	1,428,483	4,469,839	5,665,003	174,102	-	157,468,174	157,543,112
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	5,046,956	66,884,824	221,058	5,368,911	1,086,232	2,624,411	3,785,404	269,000	-	85,286,796	82,026,829
Amortization of the Period	-	201,002	3,025,292	4,177	683,328	116,951	446,556	1,127,610	34,821	-	5,639,737	5,942,452
Disposals	-	-	-	-	(474,836)	(31,867)	(241,640)	(781,033)	(151,382)	-	(1,680,758)	(2,682,485)
Closing Balance as of August 31	N/A	5,247,958	69,910,116	225,235	5,577,403	1,171,316	2,829,327	4,131,981	152,439	N/A	89,245,775	85,286,796
Net Book Value												
Opening Balance as of September 1	2,573,177	1,888,202	58,769,803	22,028	4,154,010	240,224	1,906,419	2,527,925	56,484	118,044	72,256,316	75,395,178
Closing Balance as of August 31	2,573,177	1,798,818	56,150,264	17,851	4,229,925	257,167	1,640,512	1,533,022	21,663	-	68,222,399	72,256,316
Change in Net Book Value	-	(89,384)	(2,619,539)	(4,177)	75,915	16,943	(265,907)	(994,903)	(34,821)	(118,044)	(4,033,917)	(3,138,862)
Disposals												
Historical Cost	-	-	-	-	480,788	31,867	241,640	781,033	151,382	-	1,686,710	2,730,415
Accumulated Amortization	-	-	-	-	474,836	31,867	241,640	781,033	151,382	-	1,680,758	2,682,485
Net Cost	-	-	-	-	5,952	-	-	-	-	-	5,952	47,930
Price of Sale	-	-	-	-	12,572	1,615	-	-	-	-	14,187	116,358
Gain on Disposal	-	-	-	-	6,620	1,615	-	-	-	-	8,235	68,428

Saskatchewan Rivers School Division No. 119
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2019

	2019	2018
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,639,737	5,942,452
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(8,235)	(68,428)
Total Non-Cash Items Included in Deficit	5,631,502	5,874,024

Saskatchewan Rivers School Division No. 119
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019

	2019	2018
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	2,367,728	4,661,834
Increase (Decrease) in Accounts Payable and Accrued Liabilities*	375,804	(834,041)
Increase in Liability for Employee Future Benefits	65,900	166,000
Increase (Decrease) in Deferred Revenue	82,014	(1,450,617)
Decrease (Increase) in Inventory of Supplies for Consumption	(4,293)	3,066
Decrease (Increase) in Prepaid Expenses	(118,532)	7,033
Total Net Change in Non-Cash Operating Activities	2,768,621	2,553,275

* This amount does not include the \$75,200 decrease in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

1. AUTHORITY AND PURPOSE

The School Division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Saskatchewan Rivers School Division No. 119” and operates as “the Saskatchewan Rivers School Division No. 119”. The School Division provides education services to residents within its geographic region and is governed by an elected board of trustees. The School Division is exempt from income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Trust Funds

Trust funds are properties assigned to the School Division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the School Division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the School Division. Trust fund activities administered by the School Division are disclosed in Note 13 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Measurement Uncertainty and the Use of Estimates (continued)

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

- the liability for employee future benefits of \$3,268,500 (2018 - \$3,202,600) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivables of \$200,000 (2018 - \$nil) because actual collectability may differ from initial estimates.
- useful lives of capital assets (Note 2(f)) and related amortization (Schedule C) of \$5,639,737 (2018 - \$5,942,452) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- prior year's tangible capital asset historical costs (Schedule C) and related amortization (Schedule C) for land, land improvements, buildings, buildings – short-term, school buses, other vehicles, furniture and equipment, computer hardware and audio visual equipment, and computer software because actual historical costs and related amortization may differ from initial estimates.

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

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

d) Financial Instruments

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The School Division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the School Division include cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities.

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial Instruments (continued)

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The School Division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the School Division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

e) Financial Assets

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

Cash and Cash Equivalents consist of cash and bank deposits held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represent capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include First Nations tuition fees, insurance reimbursements, Frank J Dunn pool utilization charges, goods and services tax rebate and other miscellaneous items.

f) Non-Financial Assets

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Non-Financial Assets (continued)

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the School Division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The School Division does not capitalize interest incurred while a tangible capital asset is under construction.

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

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

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

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

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

g) Liabilities

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Liabilities (continued)

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

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the School Division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

h) Employee Pension Plans

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The School Division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations are recorded as deferred revenue and, recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Property Taxation

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the School Division no longer earns taxation revenue.

Prior to January 1, 2018, the School Division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the School Division's fiscal year. Tax revenue for September to December 2017 was based on the actual amounts reported by the municipalities for the calendar taxation year.

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition (continued)

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the School Division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recorded as revenue. In-kind contributions are recorded at their fair value when they are received.

3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 145,263	\$ 207,733	\$ -	\$ 352,996	\$ 312,419
Administration	2,462,732	470,407	297,490	3,230,629	3,500,669
Instruction	65,704,698	5,185,932	1,435,530	72,326,160	71,141,143
Plant	5,392,943	6,523,953	3,046,658	14,963,554	14,514,492
Transportation	3,369,675	2,997,044	827,775	7,194,494	7,210,453
Tuition and Related Fees	-	56,413	-	56,413	58,465
School Generated Funds	-	2,268,142	24,495	2,292,637	2,284,789
Complementary Services	1,568,848	89,842	-	1,658,690	1,651,279
External Services	1,830,781	4,452,962	7,789	6,291,532	5,589,521
Other	-	235,924	-	235,924	2,249,240
TOTAL	\$80,474,940	\$22,488,352	\$ 5,639,737	\$108,603,029	\$ 108,512,470

4. EMPLOYEE FUTURE BENEFITS

The School Division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, retirement gratuity and earned vacation pay. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

4. EMPLOYEE FUTURE BENEFITS (continued)

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate for teachers (excluding merit and promotion)	2.50%	2.50%
Inflation and productivity rate for non-teachers (excluding merit and promotion)	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 2,740,700	\$ 3,201,000
Current period benefit cost	204,800	232,700
Interest cost	85,400	90,000
Benefit payments	(196,400)	(172,400)
Actuarial (gain)/loss	342,500	(610,600)
Accrued Benefit Obligation - end of year	3,177,000	2,740,700
Unamortized Net Actuarial Gain	91,500	461,900
Liability for Employee Future Benefits	\$ 3,268,500	\$ 3,202,600

Employee Future Benefits Expense	2019	2018
Current period service cost	\$ 204,800	\$ 232,700
Amortization of net actuarial (gain)/loss	(27,900)	15,700
Benefit cost	176,900	248,400
Interest cost	85,400	90,000
Total Employee Future Benefits Expense	\$ 262,300	\$ 338,400

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

5. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The School Division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the School Division's employees are as follows:

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	713	11	724	720
Member contribution rate (percentage of salary)	9.50%	6.05%	6.05 - 9.50%	6.05 - 11.30%
Member contributions for the year	\$ 5,167,703	\$ 22,343	\$ 5,190,046	\$ 6,098,979

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

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NOTES TO THE FINANCIAL STATEMENTS
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5. PENSION PLANS (continued)

ii) Municipal Employees' Pension Plan (MEPP) (continued)

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

Details of the MEPP are as follows:

	2019	2018
Number of active School Division members	618	621
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,798,620	\$ 1,617,291
School Division contributions for the year	\$ 1,798,620	\$ 1,607,885
Actuarial extrapolation valuation date	Dec-31-2018	Dec-31-2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

6. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2019			2018		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Other Receivables	1,512,078	200,000	1,312,078	3,479,806	-	3,479,806
Total Accounts Receivable	\$ 1,512,078	\$ 200,000	\$ 1,312,078	\$ 3,679,806	\$ -	\$ 3,679,806

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Accrued Salaries and Benefits	\$ 261,965	\$ 329,529
Supplier Payments	1,373,042	901,155
Other - Debenture Principal & Interest, GST payable	73,658	26,977
Total Accounts Payable and Accrued Liabilities	\$ 1,708,665	\$ 1,257,661

8. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
Capital projects:				
Federal Capital Tuition	\$ 435,669	\$ 12,921	\$ -	\$ 448,590
Friday Night Lights	37,719	-	-	37,719
Proceeds from Sale of School Buildings	342,711	-	-	342,711
Total capital projects deferred revenue	816,099	12,921	-	829,020
Non-Capital deferred revenue:				
Other Grant - Global Partners	53,438	122,531	53,438	122,531
Total non-capital deferred revenue	53,438	122,531	53,438	122,531
Total Deferred Revenue	\$ 869,537	\$ 135,452	\$ 53,438	\$ 951,551

9. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the School Division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2019	2018
Revenues:			
Operating Grants	\$ 1,742,988	\$ 1,742,988	\$ 1,515,072
Total Revenue	1,742,988	1,742,988	1,515,072
Expenses:			
Salaries & Benefits	1,568,848	1,568,848	1,558,618
Instructional Aids	87,896	87,896	76,675
Professional Development (Non-Salary Costs)	415	415	14,738
Contracted Transportation & Allowances	1,531	1,531	1,248
Total Expenses	1,658,690	1,658,690	1,651,279
Excess (Deficiency) of Revenue over Expenses	\$ 84,298	\$ 84,298	\$ (136,207)

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

10. EXTERNAL SERVICES

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

Following is a summary of the revenues and expenses of the External Services programs operated by the School Division:

Summary of External Services Revenues and Expenses, by Program	Kids First	Following Their Voices	First Nation-Metis Achievement	Other Programs	2019	2018
Revenues:						
Operating Grants	\$ 912,983	\$ 2,833,844	\$ 570,002	\$ 831,662	\$ 5,148,491	\$ 5,729,221
Fees and Other Revenue	-	-	-	667,932	667,932	590,152
Total Revenue	912,983	2,833,844	570,002	1,499,594	5,816,423	6,319,373
Expenses:						
Grant Transfers	-	2,735,616	-	-	2,735,616	2,243,811
Salaries & Benefits	355,539	164,534	452,946	857,762	1,830,781	1,687,084
Instructional Aids	28,891	-	3,338	44,966	77,195	71,580
Supplies & Services	573,634	1,534	117,462	554,827	1,247,457	1,290,220
Non-Capital Furniture & Equipment	619	-	863	4,465	5,947	7,978
Building Operating Expenses	1,036	-	-	297,949	298,985	205,265
Communications	5,222	-	1,921	-	7,143	8,056
Travel	804	169	7,658	484	9,115	12,781
Professional Development (Non-Salary Costs)	12,340	40,805	941	4,504	58,590	41,895
Contracted Transportation & Allowances	12,914	-	-	-	12,914	13,062
Amortization of Tangible Capital Assets	-	-	-	7,789	7,789	7,789
Total Expenses	990,999	2,942,658	585,129	1,772,746	6,291,532	5,589,521
Excess (Deficiency) of Revenue over Expenses	\$ (78,016)	\$ (108,814)	\$ (15,127)	\$ (273,152)	\$ (475,109)	\$ 729,852

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

Kids First Project offers support to high-risk families with young children.

Following Their Voices represents transfers from the Ministry of Education as funding support to raise the educational achievement and participation of First Nations, Metis and Inuit students.

First Nation-Metis Achievement Project represents transfers received from the Ministry of Education as funding support for developing strategies, programs and processes to support First Nations and Metis Students' graduation rates, attendance and credit attainment.

Other Programs include after school programs, cafeteria, community mobilization, eagle's nest, invitational shared services initiative, summer literacy camp, summer language immersion program and swimming pool.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

11. ACCUMULATED SURPLUS

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

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

11. ACCUMULATED SURPLUS (continued)

Details of accumulated surplus are as follows:

	August 31, 2018	Additions during the year	Reductions during the year	August 31, 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 72,256,316	\$ 1,611,772	\$ 5,645,689	\$ 68,222,399
PMR Maintenance Project Allocations (1)	1,317,995	2,630,501	2,143,852	1,804,644
Designated Assets:				
Capital projects:				
Maintenance Vehicles	90,000	-	90,000	-
Replacement of Track Equipment	100,000	-	-	100,000
Technology	400,921	-	146,182	254,739
Track Resurfacing	1,421,880	-	-	1,421,880
Transportation	750,000	640,195	765,195	625,000
	2,762,801	640,195	1,001,377	2,401,619
Other reserves:				
Consultant Professional Development	-	1,330	-	1,330
Future Expenditures	241,153	-	-	241,153
School Budget Carryovers	113,293	-	66,260	47,033
School Generated Funds Carryovers	1,270,884	-	59,484	1,211,400
	1,625,330	1,330	125,744	1,500,916
Other projects:				
Following Their Voices	2,228,554	2,833,844	2,942,658	2,119,740
First Nation-Metis Achievement Project	65,865	570,002	585,129	50,738
Invitational Shared Services Initiative - Muskoday	636	150,000	143,779	6,857
Invitational Shared Services Initiative - Wahpeton	9,469	150,000	145,592	13,877
Kids First Project	509,325	912,983	990,999	431,309
Other Projects	256,522	481,663	308,470	429,715
	3,070,371	5,098,492	5,116,627	3,052,236
Unrestricted Surplus	11,770,745	-	1,818,763	9,951,982
Total Accumulated Surplus	\$ 92,803,558	\$ 9,982,290	\$ 15,852,052	\$ 86,933,796

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on May 14, 2018 and the Minister of Education on August 22, 2018.

13. TRUSTS

The School Division, as the trustee, administers trust funds for the Saskatchewan Rivers School Division No. 119 of Saskatchewan Charity and Scholarship Fund. Two bank accounts are held: (1) charities and (2) scholarships. The operating cycle for these funds is January 1 to December 31. The accounts are audited by Deloitte LLP. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

			Total	
	Charity	Scholarships	December 31, 2018	December 31, 2017
Cash	\$ 209,095	\$ 69,963	\$ 279,058	\$ 354,107
Total Assets	\$ 209,095	\$ 69,963	\$ 279,058	\$ 354,107
Revenues				
Contributions and donations	\$ 51,567	\$ 21,055	\$ 72,622	\$ 302,084
Interest on investments	3,806	1,302	5,108	2,800
	55,373	22,357	77,730	304,884
Expenses				
In-kind & school expenditures	129,854	-	129,854	168,331
Scholarships paid	-	22,925	22,925	12,040
	129,854	22,925	152,779	180,371
Excess (Deficiency) of Revenue over Expenses	(74,481)	(568)	(75,049)	124,513
Trust Fund Balance, Beginning of Year	283,576	70,531	354,107	229,594
Trust Fund Balance, End of Year	\$ 209,095	\$ 69,963	\$ 279,058	\$ 354,107

14. CONTINGENT LIABILITIES

The School Division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The School Division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
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15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2015 to June 30, 2020, with a School Division option to extend the contract to June 30, 2022. Costs for the current year were \$1,515,156 (2018 - \$1,456,376).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2022. Costs for the current year were \$229,824 (2018 - \$228,537).

16. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the School Division from potential non-payment of accounts receivable. The credit risk related to the School Division's receivables from municipal government, provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include close monitoring of overdue accounts.

The School Division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of other accounts receivable at August 31, 2019 was:

		August 31, 2019				
		Total	0-30 days	30-60 days	60-90 days	over 90 days
Gross Receivables	\$	1,386,569	\$ 367,650	\$ 4,242	\$ 217	\$ 1,014,460
Allowance for Doubtful Accounts		200,000	-	-	-	200,000
Net Receivables	\$	1,186,569	\$ 367,650	\$ 4,242	\$ 217	\$ 814,460

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
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16. RISK MANAGEMENT (continued)

i) Credit Risk (continued)

Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

ii) Liquidity Risk

Liquidity risk is the risk that the School Division will not be able to meet its financial obligations as they come due. The School Division manages liquidity risk by maintaining adequate cash balances and budget practices and monitoring.

The following table sets out the contractual maturities of the School Division's financial liabilities:

	August 31, 2019				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,708,665	\$ 1,708,665	\$ -	\$ -	\$ -
Total	\$ 1,708,665	\$ 1,708,665	\$ -	\$ -	\$ -

iii) Market Risk

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

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The School Division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The School Division also has an authorized bank line of credit of \$5,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The School Division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the School Division believes that it is not subject to significant foreign exchange risk from its financial instruments.