



**Saskatchewan Rivers School Division
No. 119**

2019-20 Annual Report

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School Division Contact Information

Saskatchewan Rivers School Division No. 119



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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatchewan Rivers Public School Division No. 119 is pleased to provide you and the residents of the school division with the 2019-20 annual report. This report presents an overview of Saskatchewan Rivers Public School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. 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 2019-2020 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. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the COVID-19 pandemic. Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

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, 2020 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 31 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 high school community provide communication to the Board through two elected student trustees who deliver student priorities and concerns directly to the Board.

The Education Regulations 2019 require each School Community Council to work with school staff to develop an annual school level plan (SRPSD School Learning Improvement Plans) and to recommend that plan to the Board of Education. To support this requirement, School Community Councils reviewed School Learning Improvement Plans with school administrators and submission of the 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 2019-20, the Board hosted its annual SRPSD Board of Education/SCC Seminar and it was well attended by community members. The 2019-20 SCC Seminar engaged SCCs in discussions about Reconciliation in Saskatchewan Rivers Public School Division, Examining Power and Privilege, Indigenous ways of knowing in the classroom, Truth and Reconciliation Commission Calls to Action as well as provided feedback on Saskatchewan Rivers Public School Division annual budget development.

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 \$61,000 was expended through a combination of SCC governance budget and Program Enhancement Grant allocations in 2019-20. 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. Our 32 schools and nearly 9,000 students are located on the traditional homelands of the Métis and the ancestral lands of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakoda peoples. Our division is within Treaty 6 Territory and we are committed to honouring the spirit and intent of Treaty and working towards full reconciliation. Over half of our students declare First Nations and Métis ancestry. We have schools in the City of Prince Albert and in rural areas in all four directions from the city. The total geographic area of the school division is 15,702.50 km².

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

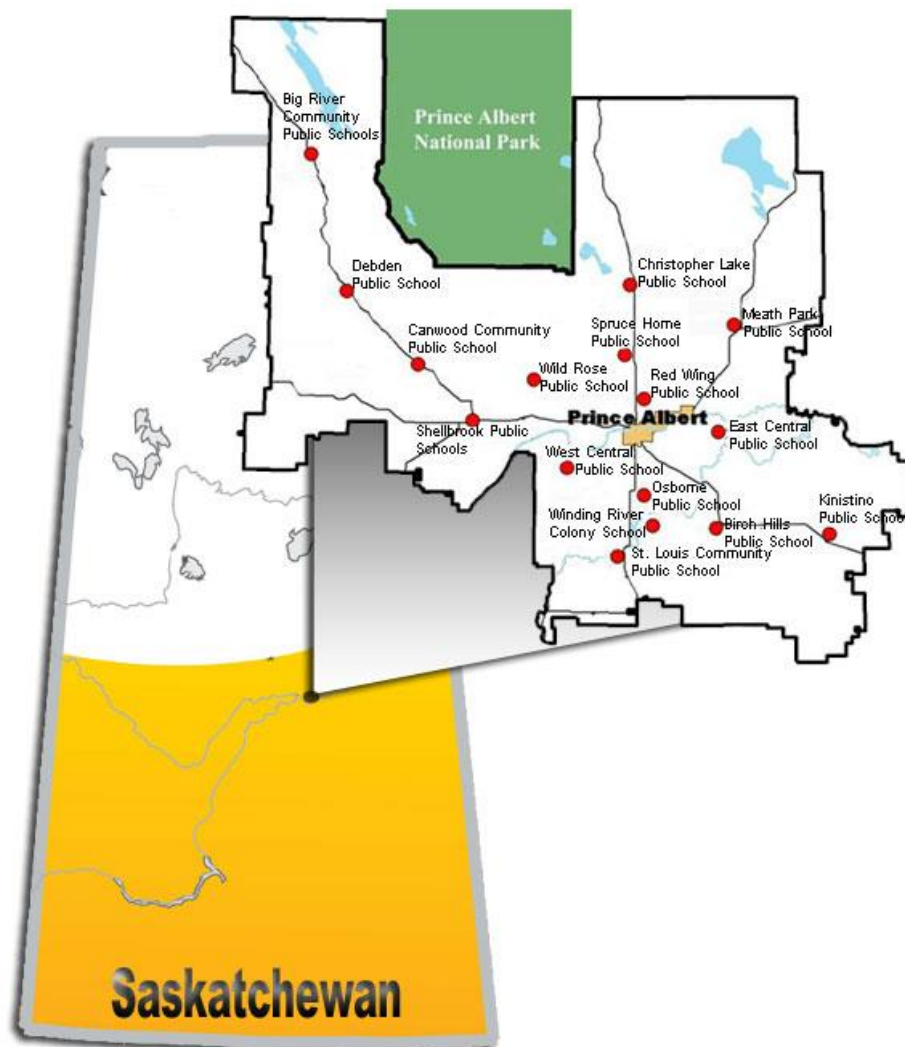


Figure 1: Location of Saskatchewan Rivers Public School Division/schools

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 Core Values:

1. Educational Excellence
2. Human Diversity
3. Community Participation & Engagement
4. Responsible Governance
5. Effective Infrastructure and Facilities

For a full explanation of the Board's core values and priorities, please see the Board's Foundation Statements available at https://www.srsd119.ca/wp-content/uploads/2018/11/BPH_RL_Policy_1_Foundations_Statements.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, an active member of the Prince Albert Early Childhood Council, and during the 2019-20 school year, as the accountable partner, SRPSD lead the implementation of the newly created Prince Albert Early Years Family Resource Centre. Moreover, SRPSD 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, Psychological First Aid, as well as a shared agreement to administer support for youth in corrections within SRPSD. Saskatchewan Rivers Public School Divisions has many

existing childcare agreements in place to support our communities and was proud to expand this support with the addition of Blooms and Buds Childcare located within Arthur Pechey Public School in Prince Albert. 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 to provide youth and staff with training in Psychological First Aid, CPR and 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, but are not limited to, Youth Safety Education Day, "the Heart of the Youth Community Pow Wow", ESSO Cup Female Midget AAA Hockey Championship coordination (postponed due to COVID-19 restrictions), as well as events supporting unity in Truth and Reconciliation (e.g. School Pow Wows, 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

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, an audiologist, 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.

Specialized Learning Centres

Educators in SRPSD Specialized Learning Centres provide intensive, needs-based supports and educational programming 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 individualized 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

SRPSD schools continue to welcome 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 framework 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, schools are supported by an Intensive Supports consultant and English as an Additional Language (EAL) teachers. High school students are able to take classes through SRPSD's secondary EAL program located in Carlton Comprehensive Public High School. SRPSD continuously collaborates with Settlement Services in Prince Albert to ease and streamline school entry processes for newcomers. In addition to providing academic support, SRPSD personnel collaborate with a team of Settlement Workers in Schools (SWIS) to ensure that students and families have access to the physical, social, and emotional supports required for successful transitioning into a new culture.

French Immersion Program

SRPSD offers French Immersion programming to students from Kindergarten to Grade 12. In 2019-2020, École Arthur Pechey Public School, École Vickers Public School and École Debden Public School all offered French Immersion from Kindergarten to Grade 8. Carlton

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

Comprehensive High School completes the French Immersion programming for students in Grades 9 to 12 in the Prince Albert region.

Cree Language Kindergarten Program

The program was developed in consultation with the Elders Advisory Council, School Community Councils, and a broad section of community members. The Board also sought the advice from Ministry officials and others across the province. The launch of the program was announced in the spring of 2020 and will begin offering programming in the fall.

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. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- 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.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [*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 ESSP. *Inspiring Success* guides and informs 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.

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| <p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p> | <p>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:</p> <p>By June 2020 100% of SRPSD students will be achieving:</p> <ul style="list-style-type: none"> • mastery or proficiency standards; or • 50% catch-up growth; or • an individualized goal in reading literacy. |
| <p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p> | <ul style="list-style-type: none"> • 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. <p>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.</p> |

Measures for Reading at Grade Level

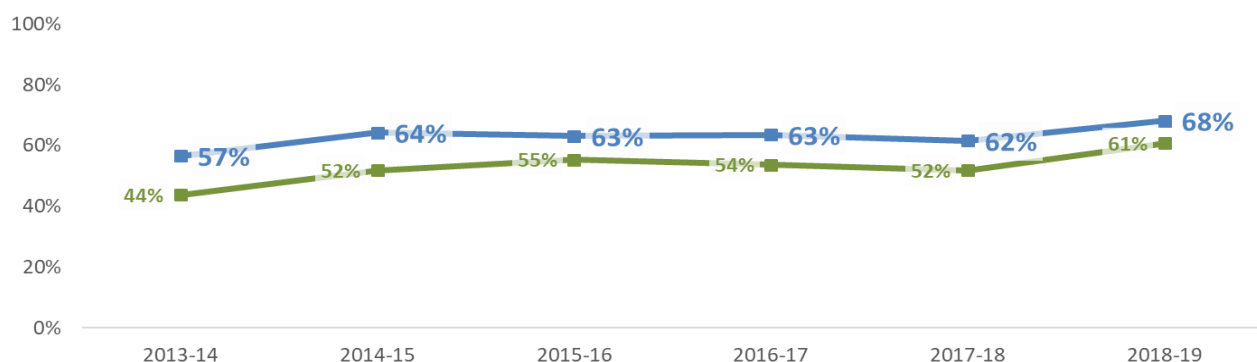
Proportion of Grade 3 Students Reading At or Above Grade Level

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.

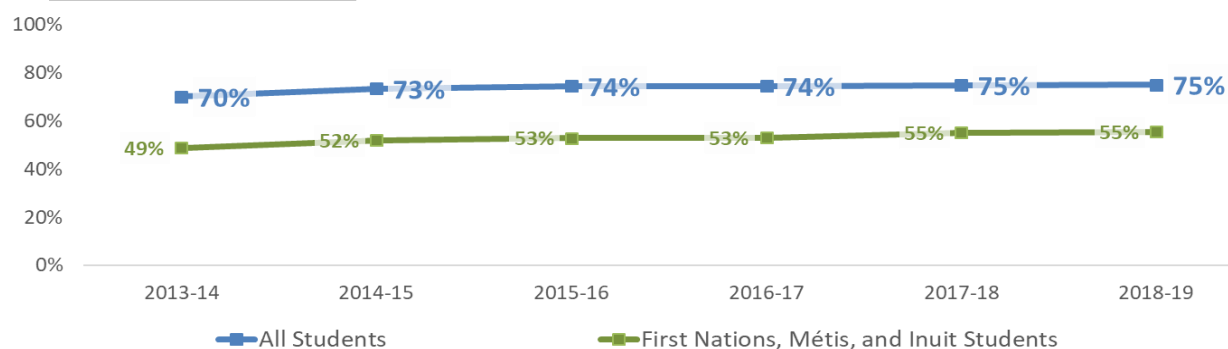
The following data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19

Saskatchewan Rivers SD 119



Saskatchewan (all divisions)



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, 2020

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

The Grade 3 reading results for 2019-20 were 68.2% compared to 61.5% of students reading at or above grade level in 2017-18. This was a six-year high for this measure for the school division. 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). At 61.5% reading at or above grade level, First Nation, Métis and Inuit students in the school division outperformed their counterparts when compared to the provincial results, but there is a persistent and significant gap when compared to non-Indigenous students. This continues to be an area of concern and the focus of work.

We are currently working to implement high effect instruction and assessment practices, based on the research of John Hattie. Work is underway to consolidate the work in literacy to create an instructional model that will reflect the five pillars of reading in a culturally responsive and affirming context. The Division goal is, *By June 2021, 100% of students will be achieving at proficiency or mastery standards or will reach their individualized goal in reading as measured by the DRA.*

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 2020, 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 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).

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 2019-20 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%.

Saskatchewan Rivers, Wahpeton Dakota Nation, and Saskatoon Tribal Council Invitational Shared Services Initiative (ISSI) goals:

- 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.

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| <p>School division actions taken during the 2019-20 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 2019-20 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. • On-going consultation with the 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 with Mentor programs within three urban K-8 and three urban 9-12 SRPSD schools. • Supported First Nations, Métis and Inuit student achievement with a 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 2019-20 school year:</p> <ul style="list-style-type: none"> • Implemented ISSI graduation coach programs in Muskoday, One Arrow, Wahpeton, Carlton, Birch Hills, St. Louis, Prince Albert Collegiate Institute, 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. |
| <p>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</p> | |
| <p>Average Final Marks</p> | |
| <p>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.</p> <p>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.</p> | |

Average Final Marks in Selected Secondary-Level Courses, 2019-20

| Subject | All Students | | Non-FNMI | | FNMI | |
|--|--------------|--------|----------|--------|----------|--------|
| | Province | SKRvrs | Province | SKRvrs | Province | SKRvrs |
| English Language Arts A 10 (Eng & Fr equiv) | 75.1 | 71.0 | 78.5 | 75.5 | 62.9 | 67.4 |
| English Language Arts B 10 (Eng & Fr equiv) | 75.7 | 74.5 | 79.1 | 78.2 | 64.3 | 71.3 |
| Science 10 (Eng & Fr equiv) | 73.8 | 72.0 | 77.5 | 78.9 | 61.8 | 67.3 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 73.5 | 73.8 | 77.1 | 80.7 | 63.0 | 70.1 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 76.8 | 75.5 | 79.0 | 79.9 | 65.5 | 70.6 |
| English Language Arts 20 (Eng & Fr equiv) | 77.3 | 75.5 | 79.6 | 79.7 | 67.0 | 69.9 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 70.0 | 73.9 | 72.7 | 77.5 | 64.9 | 71.2 |
| Math: Foundations 20 (Eng & Fr equiv) | 77.4 | 76.6 | 79.1 | 80.0 | 67.8 | 71.1 |

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, 2020

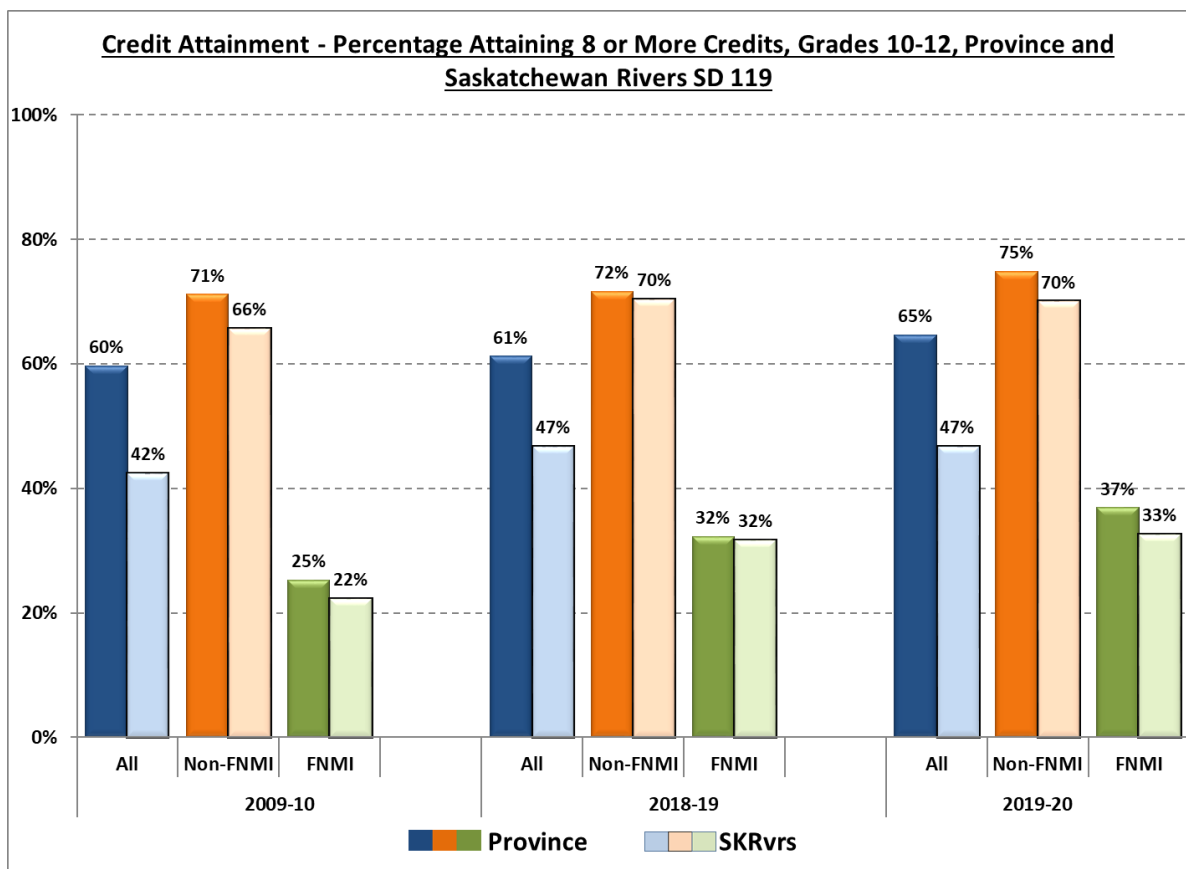
Analysis of Results – Average Final Marks

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, 2020

Analysis of Results – Credit Attainment

The credit attainment results remained the same as in 2019-20 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 similar to the provincial results for both First Nations and Métis students (33% compared to 37%) and Non First Nations and Métis students (70% compared to 75%).

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.
- 90% of students will have at least 80% attendance in 2019-20.

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|---|---|
| School division goals aligned with the Graduation Rates outcome | <p>The Saskatchewan Rivers graduation rate goals in 2019-20 were the following:</p> <ul style="list-style-type: none"> • By June 2020 75% of the 2016-2017 cohort of grade 10 students will graduate within 3 years. <p>And:</p> <ul style="list-style-type: none"> • By June 2020 85% of the 2014-2015 cohort of grade 10 students will graduate within 5 years. <p>The result for the three-year graduation goal was 71%. The result for the five-year goal was 83%.</p> |
| School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome | <p>Saskatchewan Rivers Public School Division took the following actions to reach the school division targets during the 2019-20 school year:</p> <ul style="list-style-type: none"> • 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 SRPSD 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. |

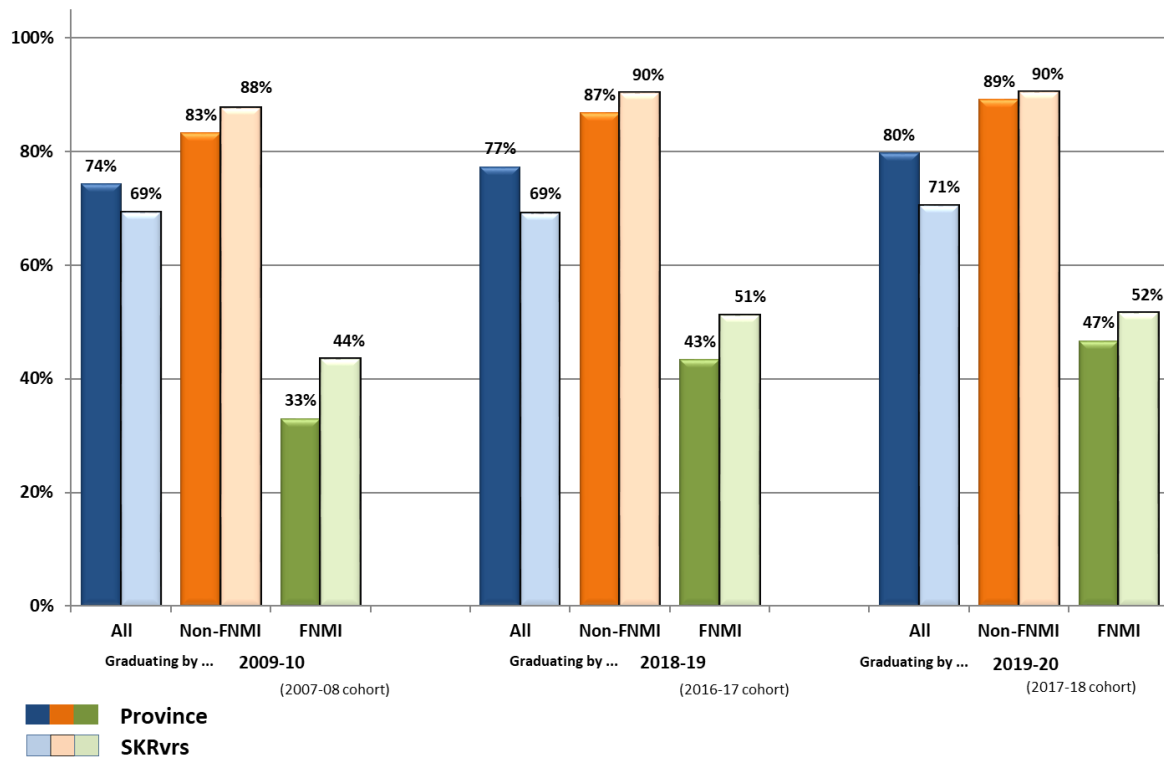
Measures for Graduation Rates

Three-Year Graduation Rate

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. Three-year 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.

3-year Graduation Rates, Province and Saskatchewan Rivers SD (Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three 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, 2020

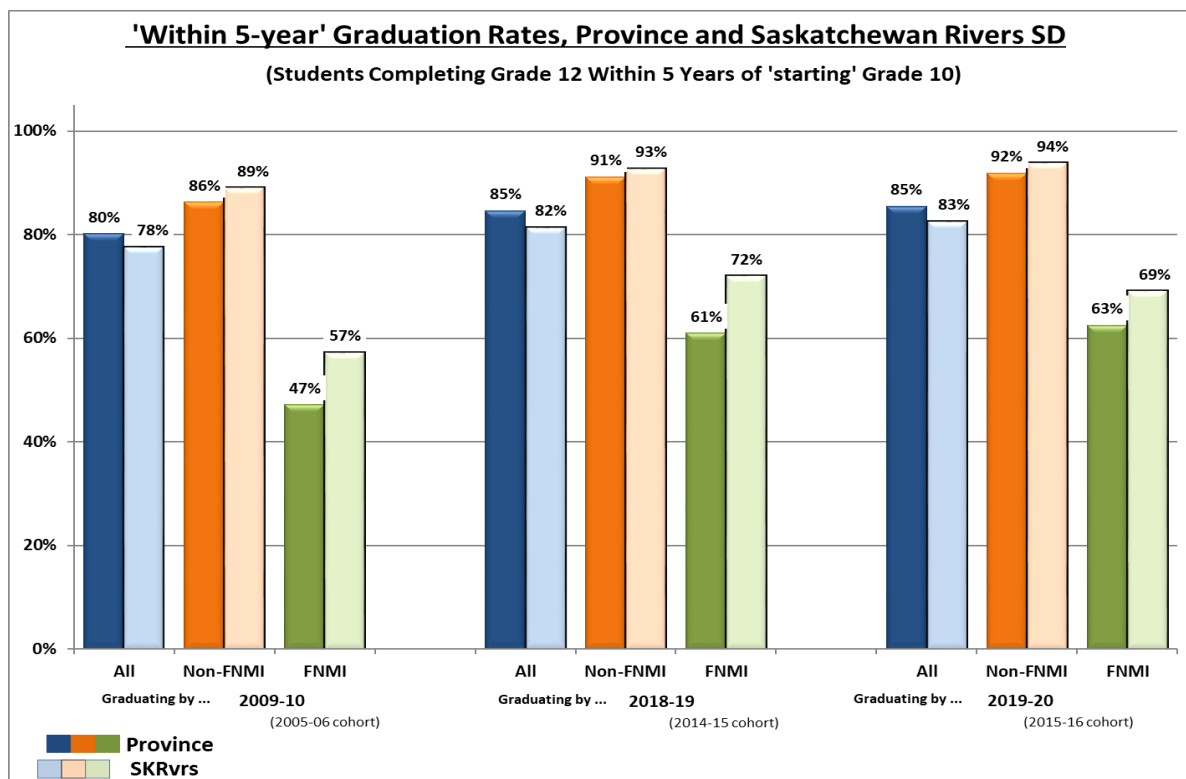
Analysis of Results – Three-Year Graduation Rates

The three-year graduation rate for all SRPSD students increased (71% up from 69%) compared to the 2018-19 results. The disparity between Non-FNMI and FNMI students continues to be 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: Within Five 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 within three and four years, along with provincial results in each of these categories.



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). 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, 2020

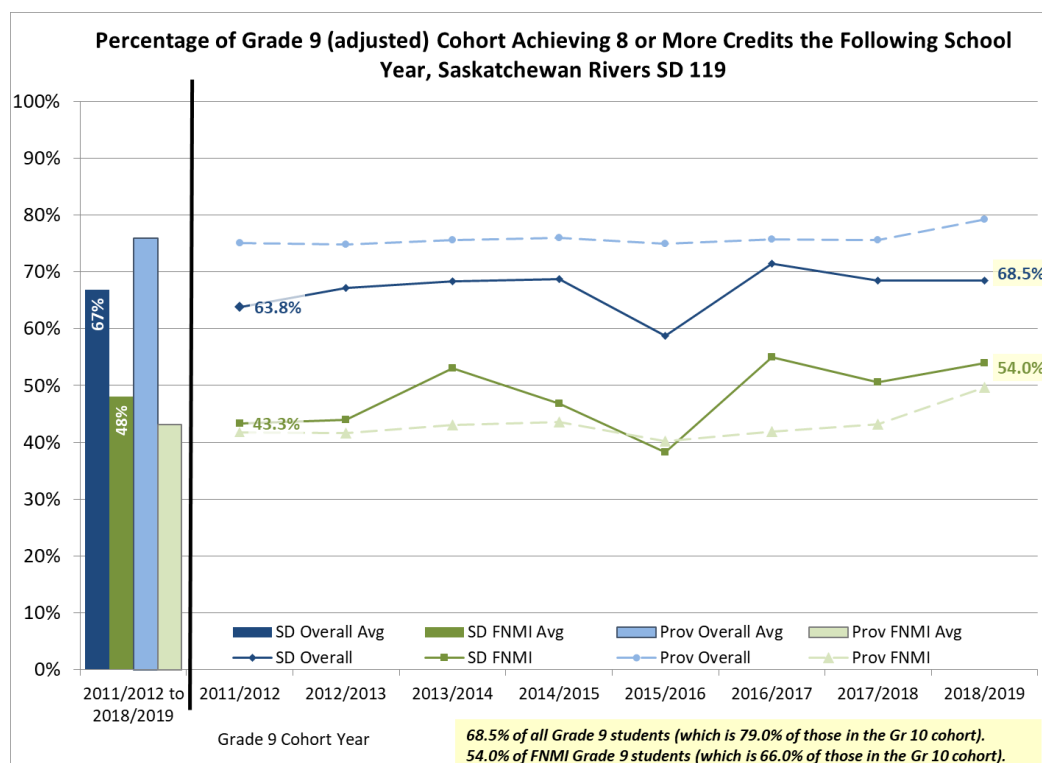
Analysis of Results – Graduation Rates 'within five-years'

The five-year graduation rate for all SRPSD students improved by 1% from 2018-19 to 2019-20 (83% up from 82%). Conversely, FNMI student rate dropped by 3%. The 25% difference in results between the demographic groups is a concern - 94% compared to 69% - 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, 2020

Analysis of Results – Grade 9 to 10 Transition

The grade 9 to grade 10 student transition data for 2019-20 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 (67%). For First Nations and Métis students in the division, results also declined from the 8-year high, but at 54.0% are well ahead of the eight-year average for the division (48%), and the results for this group of students provincially (49.6%).

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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten.

School division goals aligned with the Early Years outcome

SRPSD goal aligned with the ESSP outcome for 2019-20 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.

The attempt to provide a goal for every student in Kindergarten is aligned with the SRPSD philosophy of goal setting for all students.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

The SRPSD actions used to achieve the goal included the following:

- 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.

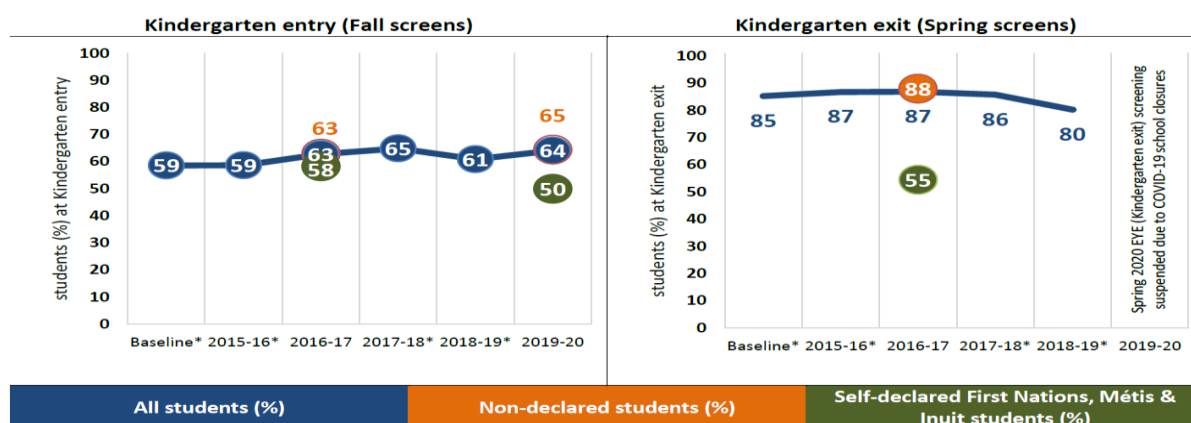
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level

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.

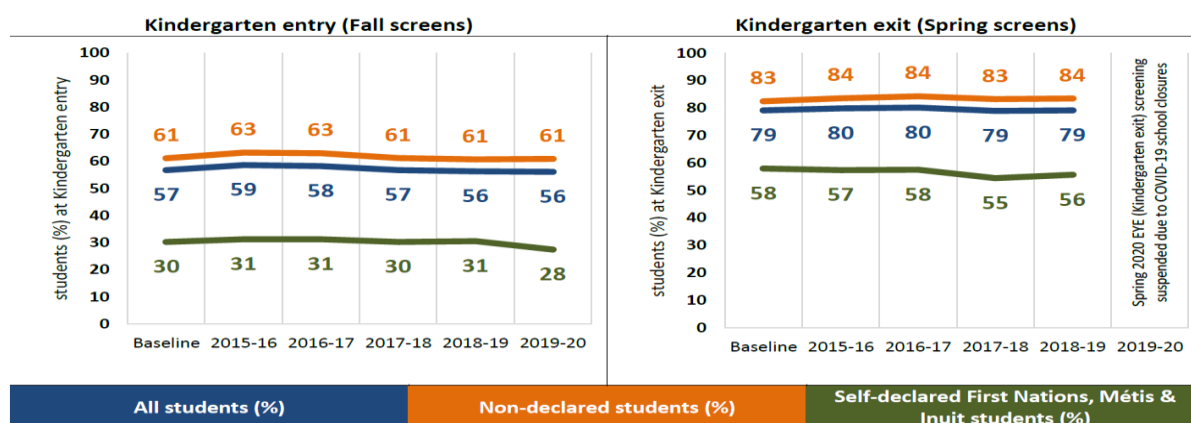
The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-2015 (baseline) year and the three most recent years, as well as provincial results for the same time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

Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent

Sun West 207¹



Saskatchewan (all divisions)



¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown for some divisions in some years (*) due to too few (or no) children in at least one comparison group.

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, 2020

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. Fall 2019 entry results showed some improvement compared to the previous year (overall 64%, with 50% of First Nations, and Inuit students, at Tier 1). EYE 2020 spring results are unavailable due to the COVID 19 pandemic.

Entry and exit Kindergarten EYE results for SRPSD both overall and by subpopulation are lower than the provincial results. Our non-FNM students out perform their provincial counterparts, this reinforces the important work that must be done to engage First Nations and Métis partners and families. Results in the early years illustrate the challenges that many First Nations and Métis families and students face. Poverty and the intergenerational impacts of systemic racism become amplified when analysing early years data.

Saskatchewan Rivers has responded by putting an early years team in place to support Pre-Kindergarten and Kindergarten teachers. This is a supportive and coaching model that implements best practice in early learning instruction with a focus on oral language development, self-regulation and parental engagement. Additionally, partnerships have been created with the Early Childhood Council, KidsFirst and the Family Resource Centre to support a community and collective response. SRPSD is the accountable partner for KidsFirst Prince Albert supporting families with children ages 0-3, as well as the accountable partner for the Prince Albert Early Years Family Resource Centre which provides universal supports and community connections for families in the Prince Albert area. Furthermore, SRPSD is a member of the Prince Albert Early Childhood Council. The Prince Albert Early Childhood Council is a broad-based multi-sectoral committee that works in partnership to promote, advocate for, plan and implement regional early childhood development programs and services. The Council shares information and creates an increased awareness among members and the community of early childhood issues, family support services and best practices. The committee is a focal point for influencing early childhood policy and advocacy in Prince Albert and the surrounding region and is made up of multiple agencies whose mandates intersect with the area of early childhood.

The Division goal is, *By June 2021, 100% of our students exiting kindergarten will ready for learning in the primary grades as measured by the EYE-TA or making progress as expected achieving an individualized goal.*

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.

| | |
|---|---|
| School division goals aligned with local priority area | <p>The Saskatchewan Rivers Public School Division goal aligned with the local priority area for 2019-2020 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.• SRPSD will enhance system effectiveness by enhancing existing partnerships and by seeking new opportunities. |
| School division actions taken during the 2019-20 school year to support local priority area | <p>The SRPSD actions used to achieve the goal included the following:</p> <ul style="list-style-type: none">• A review and change of the needs and costs for library software.• A division wide focus on expanding OH&S safety awareness and return to work program combined with a third party review historical of WCB claims.• A review of natural gas contracts and prices led to a request for proposal.• A review and audit of lighting in SRPSD led to a request for proposal for LED lighting division wide. |
| Local Measures for Fiscal Stewardship/Facility Management Priority | |
| <ul style="list-style-type: none">• The review and change in library software resulted in an increase in functionality and annual savings of \$12,000.• The division wide focus on expanding OH&S safety awareness lead to a decrease in the number of safety incidents and injury time loss. WCB premiums decreased by \$90,000 as a result.• The natural gas request for proposal led to anticipated future savings of \$60,000 per year.• The LED lighting request for proposal led to a higher quality-learning environment and anticipated energy cost savings of \$500,000 per year. | |
| Analysis of Results | |
| <p>The changes to the library software, safety/WCB program, natural gas contract and new LED lighting resulted in efficiencies and saved costs.</p> | |

Demographics

Students

| Subpopulation Enrolments | Grades | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| Self-Identified First Nations, Métis, or Inuit | K to 3 | 1,205 | 1,200 | 1,253 | 1,274 | 1,266 |
| | 4 to 6 | 912 | 971 | 1,089 | 1,032 | 1,024 |
| | 7 to 9 | 878 | 904 | 907 | 975 | 1,006 |
| | 10 to 12 | 1,521 | 1,578 | 1,500 | 1,418 | 1,441 |
| | Total | 4,516 | 4,653 | 4,749 | 4,699 | 4,737 |
| English as an Additional Language | 1 to 3 | 80 | 81 | 94 | 90 | 85 |
| | 4 to 6 | 63 | 77 | 111 | 109 | 101 |
| | 7 to 9 | 54 | 77 | 88 | 85 | 101 |
| | 10 to 12 | 31 | 52 | 46 | 73 | 68 |
| | Total | 228 | 287 | 339 | 357 | 355 |
| French Immersion | K to 3 | 270 | 259 | 271 | 282 | 259 |
| | 4 to 6 | 159 | 177 | 181 | 182 | 185 |
| | 7 to 9 | 100 | 121 | 128 | 118 | 140 |
| | 10 to 12 | 62 | 55 | 64 | 64 | 72 |
| | Total | 591 | 612 | 644 | 646 | 656 |

| Grade | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 609 | 570 | 637 | 634 | 596 |
| 1 | 615 | 631 | 586 | 633 | 659 |
| 2 | 634 | 632 | 637 | 586 | 616 |
| 3 | 688 | 630 | 644 | 654 | 571 |
| 4 | 652 | 685 | 647 | 634 | 651 |
| 5 | 569 | 669 | 700 | 635 | 619 |
| 6 | 587 | 553 | 686 | 685 | 647 |
| 7 | 575 | 593 | 578 | 678 | 664 |
| 8 | 582 | 565 | 584 | 541 | 682 |
| 9 | 548 | 590 | 540 | 553 | 526 |
| 10 | 733 | 650 | 721 | 641 | 646 |
| 11 | 643 | 683 | 629 | 658 | 630 |
| 12 | 1,129 | 1,204 | 1,115 | 1,022 | 1,040 |
| Total | 8,564 | 8,655 | 8,704 | 8,554 | 8,547 |

| | | | | | |
|-------------|------------|------------|------------|------------|------------|
| PreK | 388 | 428 | 426 | 408 | 354 |
|-------------|------------|------------|------------|------------|------------|

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 homebound 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.
 - Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
 - FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.
- Source: Ministry of Education, 2019

Staff

| Job Category | FTEs |
|---|---------------|
| Classroom teachers | 496.3 |
| 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, resource centre staff, information technology staff, school clerical staff and other instructional employees | 311.4 |
| Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees | 15.6 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers | 82.7 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers | 96.0 |
| League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents | 5.0 |
| Total Full-Time Equivalent (FTE) Staff | 1064.0 |

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 2019-2020

Senior Management Team

- Robert Bratvold, Director of Education
- Randy Emmerson, Superintendent of Schools (September 1, 2019 to July 31, 2020)
- Neil Finch, Superintendent of Schools
- Jennifer Hingley, Superintendent of Schools (August 1, 2020 - current)
- 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 |
| Prince Albert Collegiate Institute | 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 |
| SRPSD Distance Learning Centre | K-12 | Prince Albert, 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 | 2019-20 Cost |
| École Arthur Pechey Public School | Building** | Day care | \$945,583 |
| Big River Public High School | Roof* | Roof replacement | \$32,457 |
| Carlton Comprehensive Public High School | Roof** | Roof replacement | \$70,409 |
| East Central Public School | Building* | Roof top units and boiler system | \$106,366 |
| Kinistino Public School | Roof** | Roof top units | \$145,984 |
| Meath Park Public School | Building** | Boiler system | \$146,386 |
| West Central Public School | Building** | Boiler system | \$127,829 |
| Wild Rose Public School | Roof* | Roof replacement | \$98,071 |
| W.P. Sandin Public High School | Roof** | Roof replacement | \$190,727 |
| Various schools | Building** | LED project | \$757,510 |
| Total | | | \$2,621,322 |

* Part of the cost of this project was paid during the 2018-2019 budget year.

** This project will be completed in 2020-2021 and part of the cost will be incurred during 2020-2021.

Transportation

Saskatchewan Rivers Public School Division offers transportation services to students in 30 of our 31 schools. There are 113 school bus routes with 88 division operated and 25 serviced by contractors.

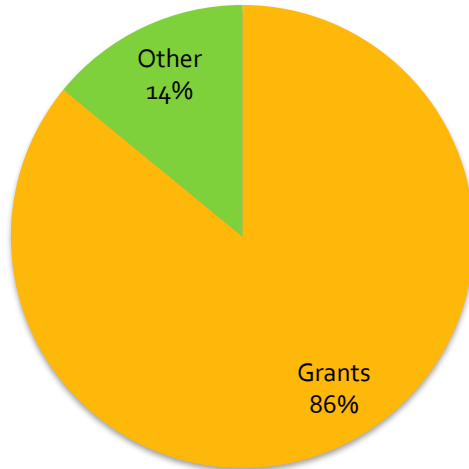
| Transportation Statistics | |
|---|------------|
| Students transported | 3,816 |
| In-town students transported (included in above) | 1,385 |
| Transportation routes (includes school division and contracted) | 113 |
| Number of buses | 113 |
| Kilometres travelled daily | 15,476 |
| Average age of bus | 7.75 years |
| Capacity utilized on buses | 57% |
| Average one-way ride time - urban | 25 minutes |

| | |
|---|------------|
| Average one-way ride time – rural | 36 minutes |
| Longest one-way ride time – urban | 45 minutes |
| Longest one-way ride time – rural | 95 minutes |
| Number of school trips per year | 1,156 |
| Kilometres per year travelled on school trips | 117,700 |
| Cost per student per year | \$1,757.02 |
| Cost per kilometre travelled | \$2.32 |

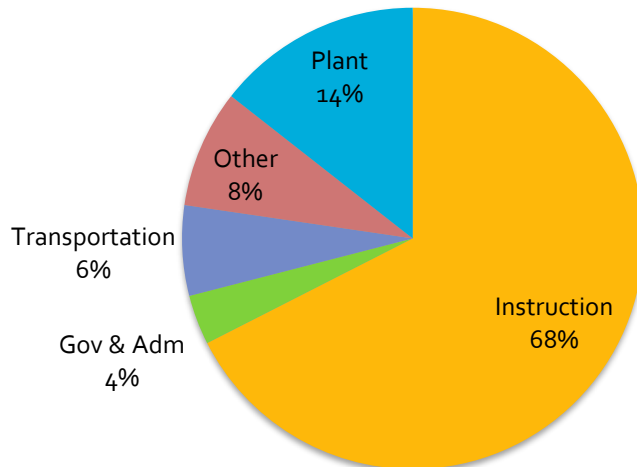
Financial Overview

Summary of Revenue and Expenses

Revenue 2019-20



Expense 2019-20



Budget to Actual Revenue, Expenses and Variances

| | 2020 | 2020 | 2019 | Budget to Actual Variance | Budget to Actual % Variance | Note |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------------------|------|
| | Budget | Actual | Actual | Over / (Under) | | |
| REVENUES | | | | | | |
| Property Taxation | - | 5,218 | 54,254 | 5,218 | 100% | 1 |
| Grants | 90,074,052 | 92,036,682 | 89,251,381 | 1,962,630 | 2% | |
| Tuition and Related Fees | 2,469,621 | 3,145,774 | 2,498,297 | 676,153 | 27% | 2 |
| School Generated Funds | 2,280,000 | 1,854,661 | 2,221,030 | (425,339) | -19% | 3 |
| Complementary Services | 1,558,335 | 1,858,335 | 1,742,988 | 300,000 | 19% | 4 |
| External Services | 5,235,964 | 5,889,509 | 5,816,423 | 653,545 | 12% | 5 |
| Other | 995,358 | 2,313,017 | 1,148,894 | 1,317,659 | 132% | 6 |
| Total Revenues | 102,613,330 | 107,103,196 | 102,733,267 | 4,489,866 | 4% | |
| EXPENSES | | | | | | |
| Governance | 470,410 | 427,931 | 352,996 | (42,479) | -9% | 7 |
| Administration | 3,303,338 | 3,271,026 | 3,230,629 | (32,312) | -1% | |
| Instruction | 71,742,896 | 71,577,876 | 72,326,160 | (165,020) | 0% | |
| Plant | 16,083,526 | 15,288,130 | 14,963,554 | (795,396) | -5% | |
| Transportation | 7,457,819 | 6,704,799 | 7,194,494 | (753,020) | -10% | 8 |
| Tuition and Related Fees | 69,072 | 64,300 | 56,413 | (4,772) | -7% | 9 |
| School Generated Funds | 2,305,000 | 1,652,986 | 2,292,637 | (652,014) | -28% | 10 |
| Complementary Services | 1,688,169 | 1,754,487 | 1,658,690 | 66,318 | 4% | |
| External Services | 4,939,200 | 5,290,826 | 6,291,532 | 351,626 | 7% | 11 |
| Other Expenses | 500 | 3,849 | 235,924 | 3,349 | 670% | 12 |
| Total Expenses | 108,059,930 | 106,036,210 | 108,603,029 | (2,023,720) | -2% | |
| Surplus (Deficit) for the Year | (5,446,600) | 1,066,986 | (5,869,762) | | | |

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

| Note | Explanation |
|------|--|
| 1 | Over budget due to Urban Treat Land Entitlements revenue being higher than budgeted. |
| 2 | Over budget due an increase in on-reserve students compared to budget. |
| 3 | Underbudget due to less fundraising activities as a result of COVID-19 and school closure. |
| 4 | Over budget due to Other Ministry Grants being \$300K higher than budget for ELIS funding. |
| 5 | Over budget due to Other Ministry Grants being \$639K for Family Resource Centre and Other Grants being \$32K for nutrition and afterschool program not budgeted for. |
| 6 | Over budget due to miscellaneous revenue being \$1.3M higher than budget. This is as a result of recognition of capitol tuition revenue of \$500K for LED project and reimbursement for the Arthur Pechey Daycare of \$517K. |
| 7 | Underbudget due to board members expense being \$21K lower than budget as a result of COVID therefore less PD and related travel expense incurred in the year. |
| 8 | Underbudget due to supplies and services being \$199K and contracted transportation being \$322K lower than budget as a result of COVID and school closure. |
| 9 | Under budget due to tuition fees expense being \$5K lower than budget as a result of less students taking Distance Learning classes. |
| 10 | Underbudget due to less fundraising activities and corresponding expenses as a result of COVID-19 and school closure. |
| 11 | Over budget due to supplies and services being \$701K higher than budget for the Family Resource Centre. This is offset by building operating expenses being \$192K lower than budget due to COVID savings. |
| 12 | Over budget due to the recording of uncollectable accounts receivables 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 | \$ 23,178 | \$ 3,059 | \$ - | \$ 681 | \$ - | \$ - | \$ 26,918 |
| Gustafson, Grant | 23,250 | 1,208 | - | 824 | - | - | 25,282 |
| Hollick, Barry * | 26,969 | 2,108 | - | 1,443 | - | - | 30,520 |
| Lindberg, Arne | 22,892 | 1,208 | - | 764 | - | - | 24,864 |
| McIvor, John | 23,526 | 1,740 | - | 1,058 | - | - | 26,324 |
| Rowden, Darlene | 21,967 | 1,707 | - | 790 | - | - | 24,464 |
| Smith-Windsor, Jaimie ** | 23,400 | 2,344 | - | 452 | - | - | 26,196 |
| Vickers, Michelle | 22,257 | 1,208 | - | 824 | - | - | 24,289 |
| Yeaman, Bill | 22,240 | 1,941 | - | 1,029 | - | - | 25,210 |

* 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 |
|--------------------|----------|
| AARRESTAD, JACLYN | \$59,890 |
| ABBEY-DER, HEIDI | 67,930 |
| ABREY-HARE, HOLLY | 101,772 |
| ACKERMAN, RICHELLE | 79,273 |
| ACORN, PERRY | 96,161 |
| ACORN, SHELLY | 90,977 |
| ADAMS, AMANDA | 59,598 |
| AITKEN, PAMELA | 96,445 |
| AMBROSE, LESLIE | 81,825 |
| AMY, BRADLEY | 97,648 |
| AMY, LORI | 96,161 |
| ANDERSON, ALEECE | 59,203 |
| ANDERSON, DARREN | 51,208 |
| ANDERSON, DEAN | 83,785 |

| Name | Amount |
|--------------------------|---------|
| ANDERSON, KIMBERLY | 86,755 |
| ANDERSON-KLASSEN, PAMELA | 90,977 |
| ANDREWS, BRENDA | 90,977 |
| ARCAND, CHERYL | 114,934 |
| ARIAL, CARLA | 58,532 |
| ARMITAGE, TRENT | 90,977 |
| ARPIN, DARCY | 90,977 |
| ARPIN, KENT | 118,915 |
| ASTROPE, TRACY | 86,755 |
| ATKINSON, COLTON | 74,089 |
| ATKINSON, DIANE | 86,755 |
| AURAMENKO, SHANNON | 86,755 |
| BAIRD-MCDONALD, KIM | 86,755 |

| Name | Amount |
|----------------------------|---------|
| BALICKI, VANESSA | 66,214 |
| BALL, LAREN | 86,894 |
| BANKS, JESSIE | 75,708 |
| BANMAN, MICHAEL | 64,735 |
| BASARABA, ALEC | 58,883 |
| BASARABA, CHAD | 86,871 |
| BATES, GEOFFREY | 87,192 |
| BATES, KRISTIN | 73,206 |
| BATIUK, BARCLAY | 123,637 |
| BEAR, BARRY | 53,998 |
| BEAR, JORDAN | 67,064 |
| BEAR, LORNE | 54,090 |
| BEAUBIEN, ALAYNA | 60,192 |
| BEAULAC, JAMIE | 61,149 |
| BECKER, BRITTNEY | 63,823 |
| BELAIR, CHARMA | 53,616 |
| BELLEHUMEUR, CARMEN | 74,003 |
| BELLIVEAU, JEAN-MARC | 89,686 |
| BENDER, CURTIS | 92,384 |
| BENNETT, SHANE | 54,003 |
| BENNINGTON, CAROLYN | 96,161 |
| BENNINGTON, CHRISTOPHER | 96,476 |
| BEREZOWSKI, RHONDA | 97,363 |
| BERGE, SANDY | 50,155 |
| BERGEN, CHELSIE | 87,070 |
| BERGEN, CLARENCE | 90,977 |
| BERGEN, MATTHEW | 103,591 |
| BERGEN, RODNEY | 51,208 |
| BERNATH, BRENDA | 91,680 |
| BEST, BRIGIT | 65,594 |
| BIBBY, PATRICIA | 104,099 |
| BILLAY, BRITTANY | 77,065 |
| BILLO, KEITH | 72,293 |
| BILODEAU, MARIE-PIER | 76,090 |
| BIRKELAND, DIANNE | 70,678 |
| BLACK, GAIL | 96,161 |
| BLAIS-COURT, MICHELLE | 88,505 |
| BLANCHARD, KAYLA | 62,074 |

| Name | Amount |
|----------------------------|---------|
| BLOOMQUIST, TRACY | 90,977 |
| BOETTCHER, PAMELA | 90,921 |
| BOLOTNIUK, DANNY | 51,208 |
| BOND, DANIEL | 66,736 |
| BONE, JENNY | 90,977 |
| BONIK, CAM | 51,528 |
| BONIK, SHIRLEY | 51,138 |
| BONIN, MATHEW | 76,117 |
| BONIN, RENEE | 65,821 |
| BOUCHARD, NADINE | 112,626 |
| BOURSIQUOT, MARTINE | 64,515 |
| BOUTIN, BRADLEY | 64,819 |
| BOY, KELSIE | 61,803 |
| BOYER, COLLEEN | 86,755 |
| BRAATEN-ERNST, CHRISTIE | 85,319 |
| BRADBURY, HEATHER | 87,534 |
| BRAGG, DAVID | 81,853 |
| BRATVOLD, ROBERT | 210,946 |
| BRAUN, DENNIS | 82,875 |
| BRIERE, RILEY | 63,973 |
| BROOME, DIANNE | 105,318 |
| BROWN, JENNIFER | 79,302 |
| BROWN, KELLY | 86,755 |
| BRUCE, RYAN | 109,800 |
| BRUNEAU, ASHLEY | 76,770 |
| BRUNER, CALLIE | 104,986 |
| BUCKINGHAM, REGAN | 86,228 |
| BURNS, CODY | 79,846 |
| CALLAGHAN, ERIN | 86,146 |
| CAMPBELL, LISA | 86,755 |
| CAMPBELL, MEGAN | 91,180 |
| CANNON, REGAN | 61,422 |
| CANTIN, KARA | 102,192 |
| CARLSON, ADRIENNE | 80,793 |
| CARRIERE, TAYLOR | 56,571 |
| CARTIER, KELLY | 50,282 |
| CEY, CORINNE | 119,725 |
| CHABOYER, ORLANDA | 90,594 |
| CHAN, BETSY | 126,211 |

| Name | Amount |
|---------------------------|---------|
| CHESTER, CARA | 72,835 |
| CHESTER, WILLARD | 51,852 |
| CHIYANE, PETER | 51,138 |
| CHOUMONT, LESLIE | 69,720 |
| CHOUMONT-ROY, LORI | 73,486 |
| CHRETIEN, MELISSA DAWN | 64,167 |
| CHRISTIAN, CHRISTINE | 87,110 |
| CLIFFORD, LORELEI | 86,755 |
| CLOSE, TRENA | 90,977 |
| COCHET, PAMELA | 86,663 |
| COCHRANE, HOLLY | 61,718 |
| COERTZE, CATHARINA | 67,173 |
| CONARROE, KIMBERLEY | 86,755 |
| COOMBS, TSINDA | 70,049 |
| CORRIGAL, KELLY | 54,631 |
| COURNOYER, BRANDI | 69,725 |
| COURT, DARCIE | 101,690 |
| COURT, JEFFREY | 141,265 |
| COUTURE, DIANA | 86,755 |
| CRAGG, LESLIE | 54,278 |
| CRAIG, STACY | 90,977 |
| CRAWFORD, LORRAINE | 86,755 |
| CROMARTIE, CANDICE | 57,111 |
| CROSHAW, RICK | 108,679 |
| CROSS, JENNA | 106,790 |
| CUNNINGHAM, SHEILA | 90,977 |
| CYR, AMANDA | 86,755 |
| DAELICK, COLETTE | 90,977 |
| DALLYN, BROOKE | 71,596 |
| DALLYN, CHANTELE | 86,755 |
| DAMS, ANITA | 90,977 |
| DANSEREAU, BONNIE | 86,755 |
| DAVIDSON, DWAYNE | 52,046 |
| DECK, MELANIE | 90,977 |
| DELI, TABATHA | 91,512 |
| DELISLE, SYLVIA | 104,418 |
| DELUREY, MICHELLE | 80,557 |
| DEMERAI, DALE | 53,113 |
| DERKACH, JUSTIN | 74,680 |

| Name | Amount |
|----------------------------|---------|
| DESAI, AMISH | 56,046 |
| DESCHAMBEAULT, KIMBERLY | 59,099 |
| DIENO, DIANE | 86,755 |
| DINNEY, JUSTIN | 55,775 |
| DMYTERKO, HOLLY | 90,977 |
| DOBERSHECK, HAZEL | 87,447 |
| DODERAI, SHERRY- LYNNE | 84,519 |
| DOETZEL, KIMBERLY | 87,160 |
| DONALDSON, SUSAN | 90,977 |
| DONAUE, JOSHUA | 66,690 |
| DORMUTH, MICHAEL | 86,755 |
| DRYKA, LISA | 57,817 |
| DUECK, JOSHUA | 65,023 |
| DUEKER, MORGAN | 71,944 |
| DUMAIS, DENISE | 86,755 |
| DUMELIE, CHRISTOPHER | 91,139 |
| DUPRE, MACKENZIE | 60,825 |
| DUVAL, GREG | 86,755 |
| DZIURZYNSKI, COURTNEY | 76,925 |
| EBERTS, COLLEEN | 86,755 |
| ELLIOTT, CECILE | 87,043 |
| ELLIOTT, NORMAN | 53,222 |
| EMMERSON, KYLIE | 74,108 |
| EMMERSON, RANDY | 163,035 |
| EMOND, DAYLE | 71,232 |
| ENNS, JENNIE | 91,567 |
| ESTERGAARD, JORDANNE | 55,740 |
| ETHIER, DEAN | 50,548 |
| EVERSEN, BRENDA | 90,977 |
| FAHIE, MICHAEL | 86,958 |
| FEHER, ARTHUR | 117,750 |
| FEHR, MARILYN | 79,600 |
| FENDELET, JUSTIN | 83,945 |
| FENDELET, RACHEL | 90,969 |
| FERGUSON, JENNIFER | 121,275 |
| FERNIE, KENDRA | 100,884 |
| FESCHUK, ROY | 117,716 |

| Name | Amount |
|-------------------------|---------|
| FETCH, CAISSEY | 57,236 |
| FETCH, TYSON | 91,852 |
| FIDDLER, SHANNON | 90,977 |
| FINCH, NEIL | 177,113 |
| FINES, JENNIFER | 91,179 |
| FINES, RONALD | 88,505 |
| FINNESTAD, CRAIG | 90,977 |
| FISCHER, KAREN | 86,755 |
| FOLMER, KYLE | 50,225 |
| FORBES, DEANNA | 89,146 |
| FORTIER, PRISCILLE | 65,081 |
| FRASER, PAMELA | 90,977 |
| FRIESEN, BRUCE | 113,529 |
| FUSICK, KENTON | 53,163 |
| GALLEGOS, YSABEL | 63,117 |
| GALLIMORE, LAURA | 55,628 |
| GANGE, MICHAEL | 90,977 |
| GANGE, TWYLA | 86,755 |
| GARIEPY, LOIS | 90,594 |
| GARNETT, EVONNE | 103,911 |
| GAUDET, ERIN | 77,226 |
| GAUDET, TRACY | 86,755 |
| GENEROUX, JOLENE | 65,109 |
| GERHARDT, KELLY | 109,931 |
| GILL, CINDY | 51,482 |
| GLYNN, TORI | 63,881 |
| GOBEIL, DARCY | 86,755 |
| GOODING, CONNIE | 86,755 |
| GORDON, GRANT | 82,698 |
| GOTCHIA, CARLEAH | 71,901 |
| GOWEN, TRISHA | 89,075 |
| GRANT-WALKER, CARRIE | 97,933 |
| GRASSICK, KAREN | 86,755 |
| GRASSICK, PAMELA | 86,755 |
| GRATIAS, HERBERT | 85,251 |
| GRAY, LORI | 96,161 |
| GRAY, MATTHEW | 104,325 |
| GREEN, JENNIE | 127,034 |
| GREIF, NICOLE | 86,285 |

| Name | Amount |
|-----------------------------|---------|
| GRIMARD, MICHELLE | 86,755 |
| GRIMWOOD, KATHY | 86,755 |
| GROVES, STEPHEN | 88,791 |
| GUNDERSON, LEANNE | 75,612 |
| GUNVILLE, CHELSEA | 63,881 |
| GUNVILLE, SHERI | 101,199 |
| GUNVILLE, SHERRY | 100,685 |
| GURION, DOMINGO | 51,198 |
| HAGMANN, IRENE | 79,974 |
| HALAYKA, TWYLA | 60,702 |
| HALL, LANCE | 91,001 |
| HAMILTON, JOEL | 70,615 |
| HAMILTON, TONI | 86,755 |
| HARDING, DARLANA | 92,727 |
| HARKNESS, JODY | 87,305 |
| HARRISON, ALANNAH | 73,161 |
| HASTINGS SMITH, LORIANNE | 91,070 |
| HAWRELUK, MICHELLE | 77,719 |
| HAYUNGA, TRISTAN | 76,852 |
| HAZZARD, PATRICIA | 86,755 |
| HAZZARD, THOMAS | 117,970 |
| HECHT, IAN | 91,680 |
| HELGASON, JILL | 90,977 |
| HELGASON, PATRICK | 90,977 |
| HENDERSON, CONNIE | 85,103 |
| HENRY REMY, KELSA | 91,341 |
| HENRY, JAMIE | 107,700 |
| HENRY, JENNIFER | 82,784 |
| HENRY, KIANNE | 56,024 |
| HENRY, TARYN | 76,090 |
| HERZOG, MICHAEL | 69,945 |
| HICKS, JANE | 76,093 |
| HICKS, PATRICIA | 90,977 |
| HLADUN, HEATHER | 86,755 |
| HODA, BRANDY | 83,853 |
| HOEHN, MARK | 50,155 |
| HOEY, BRITTNEY | 60,440 |
| HOLCOMB, SHELBY | 67,628 |
| HOLMEN, JORDAN | 80,325 |

| Name | Amount |
|-----------------------|---------|
| HOLODNIUK, ERIN | 90,977 |
| HONCH, JODI | 87,162 |
| HOOD, LEE-ANNE | 86,755 |
| HORNE, KAREN | 70,309 |
| HOUNJET, JOSEE | 66,736 |
| HOWAT, LISA | 86,755 |
| HUDDLESTONE, BLAIR | 90,977 |
| HUDDLESTONE, JENNIFER | 94,315 |
| HUDON, JANELLE | 79,894 |
| HUGHES, RYAN | 86,865 |
| HUNT, JOCELYNE | 86,755 |
| HUNTER, BEVERLY | 90,743 |
| HURD, MIKE | 148,088 |
| HURD, THOMAS | 72,293 |
| ISBISTER, CANDICE | 83,785 |
| JACKOW, ALICIA | 72,212 |
| JAHN, ARLENE | 53,808 |
| JEAN, DONALD | 86,755 |
| JEANCART, HEATHER | 103,044 |
| JEWITT, TAMMY | 85,641 |
| JOHNSON, BENITA | 86,755 |
| JOHNSON, JACQUELINE | 90,977 |
| JOHNSON, MICHELLE | 61,325 |
| JOHNSON, ROSALIND | 51,138 |
| JONES, KIM | 101,324 |
| JONES, MANDY | 86,755 |
| JONES, MONICA | 86,755 |
| JORDAN, KIMBERLY | 86,755 |
| JORDAN, LEANNE | 96,023 |
| KALIKA, KHRISTOPHER | 67,141 |
| KALIKA, MICHAEL | 67,292 |
| KARAKOCHUK, KAMI | 92,727 |
| KASNER, MARLIESE | 86,013 |
| KAUFHOLD, JOEY | 87,717 |
| KELLER, BRADEN | 65,309 |
| KELLER, NANCY | 72,524 |
| KELLY, CHRIS | 94,127 |
| KENNEDY, JOCELYN | 95,170 |
| KERLEY, ASHLEY | 90,594 |

| Name | Amount |
|----------------------------|---------|
| KIEFER, NATALIE | 67,347 |
| KLAASSEN, KARISA | 111,420 |
| KLASSEN, KELLY | 90,977 |
| KLASSEN, PETRICA | 86,755 |
| KLEIN, MARCIA | 96,161 |
| KLINGENBERG, GLENN | 91,141 |
| KNUTSON, ERIC | 94,922 |
| KOOB, SARAH | 63,881 |
| KORCZAK, KARI | 124,537 |
| KORECKI, ALISON | 87,276 |
| KORECKI, STEVEN | 96,161 |
| KOROLUK, KEVIN | 114,051 |
| KOSTYNIUK, NATASHA | 65,297 |
| KOSTYNIUK, VIRGINIA | 87,218 |
| KOWAL, SHAYNE | 85,641 |
| KOWANIUK, SHAE-LYNN | 61,149 |
| KRAHN, DAVID | 72,284 |
| KRAMMER, RANDY | 109,373 |
| KRASICKI, KRISTINA | 69,672 |
| KRAUS, RACHELLE | 90,977 |
| KROHN, ELIZABETH | 57,500 |
| KSZYNIUK, PERRY | 53,690 |
| KULCHAR, JENNIFER | 117,447 |
| KULPA, JANICE | 104,099 |
| KUNARD, JOHN | 55,172 |
| KUPERIS, KIMBERLY | 86,755 |
| KUTNIKOFF, TREVER | 86,755 |
| KUTNIKOFF-BRITTAIN, CONNIE | 96,715 |
| KUZMA, CARA | 81,028 |
| KUZMA, TYLER | 85,342 |
| KYLIUK, LANA | 87,160 |
| KYLIUK, LINDSAY | 96,161 |
| LAEWETZ, JOCELYN | 58,794 |
| LAFOND, SHAYLEEN | 62,966 |
| LARSON, SARAH | 89,064 |
| LARSON, SHELDON | 91,255 |
| LAVALLEE, KEVIN | 86,755 |
| LAVOIE, ELIZABETH | 69,028 |
| LAWRENCE, MEGAN | 50,704 |

| Name | Amount |
|----------------------------|---------|
| LAWRENIUK, TERRY | 72,293 |
| LEDDING, CHERYL | 84,743 |
| LEDDING, DEANNA | 90,131 |
| LEHNER, CAREY | 86,755 |
| LEMIRE, CAROLYN | 90,977 |
| LENDZYK, DAVID | 51,138 |
| LENNOX, ALAN | 52,817 |
| LENNOX, ROCHELLE | 50,449 |
| LEPINE, SHERYL | 86,755 |
| LETENDRE, JODI | 109,931 |
| LETKEMAN, DEJAN | 108,767 |
| LIEDTKE, LEAH | 86,847 |
| LINN, BRIAN | 114,312 |
| LLOYD, ANDREA | 60,302 |
| LOEHNDORF, CASSANDRA | 67,606 |
| LOHMAIER, DOUGLAS | 51,258 |
| LOHNEIS, JEFFREY | 86,755 |
| LOHNEIS, LAUREN | 89,570 |
| LOKINGER, DAVID | 113,569 |
| LORENSEN, LANA | 90,977 |
| LORENZEN, DEBBIE | 52,959 |
| LUCYSHYN, TRICIA | 83,853 |
| LUEKEN, JESSICA | 70,655 |
| LUNDGREN, KEVIN | 93,453 |
| LUSSIER, LAUREEN | 90,977 |
| LYONS, LORI | 51,632 |
| LYSITZA, ANGELA | 86,755 |
| LYSYK, PATRICIA | 96,271 |
| MACDONALD, AARON | 90,977 |
| MACDOUGALL, IAIN | 104,723 |
| MACGILLIVRAY, CHRISTINE | 86,755 |
| MACK, THOMAS | 90,977 |
| MAMCZASZ, RANELLE | 70,601 |
| MANSON, SCOTT | 66,736 |
| MARCOTTE, SANDRA | 92,197 |
| MARGESON, BARBARA | 65,389 |
| MARTELL, ROXANNE | 86,317 |
| MARTENS, CAROL | 90,977 |

| Name | Amount |
|-----------------------------|---------|
| MARTENS, CASSIE | 57,847 |
| MATICE, JANELLE | 86,755 |
| MARTHUR, SHONA | 86,531 |
| MCBRIDE, MICHELLE | 87,607 |
| MCCONECHY, CONNIE | 86,870 |
| MCCONECHY, DAVID | 86,755 |
| MCDONALD, LAURA | 61,718 |
| MCGREGOR, GRAHAM | 116,506 |
| MCKEAND, MAUREEN | 51,482 |
| MERCREDI, CARSON | 61,803 |
| MESCHISHNICK, RUSSELL | 90,977 |
| MEYERS, JAMES | 73,696 |
| MEYERS, JANELLE | 86,897 |
| MEYERS-BLANCHARD, TANNIS | 86,755 |
| MICHALCHUK, BRYN | 99,823 |
| MICHALCHUK, RYLAN | 107,611 |
| MICHAUD, TOM | 177,113 |
| MICHAYLUK, DEBORAH | 97,072 |
| MICHELL-KOHUT, JENILEE | 91,180 |
| MILBURN, LUKE | 92,384 |
| MILLER, BARBARA | 54,646 |
| MILLER, BRITTANY | 60,792 |
| MILLER, KASSIA | 86,755 |
| MILLER, MICHELE | 86,755 |
| MILLER, TERESA | 96,626 |
| MINIELLY, KAY | 88,690 |
| MIRASTY, MELANIE | 69,086 |
| MITCHELL, SHELLEY | 86,755 |
| MOGG, MICHAEL | 60,626 |
| MONETTE, STACEY | 102,516 |
| MORASH, GAIL | 90,977 |
| MORLEY, SANDRA | 110,511 |
| MORRIS, JESSIE | 53,163 |
| MORRISON, JANELLE | 59,965 |
| MORRISON, KEN | 114,487 |
| MORTON, JENNIFER | 96,161 |
| MOUROT, KEVIN | 76,320 |
| MUGFORD, KURTIS | 83,486 |

| Name | Amount |
|-------------------------|---------|
| MULLNER, CHERYL | 103,308 |
| MUNRO, SARAH | 61,149 |
| NELSON, BARRY | 72,293 |
| NELSON, ELNOR | 90,977 |
| NELSON, JARET | 109,676 |
| NELSON, RACHELLE | 68,337 |
| NEMISH, KRISTYN | 85,685 |
| NEUBUHR, MELISSA | 86,755 |
| NEUFELD, DENNIS | 53,163 |
| NIMUBONA, DIEUDONNE | 91,180 |
| NIXON, BARRY | 53,163 |
| NOBLE, NATHAN | 97,979 |
| NORDSTROM, ANGELA | 86,755 |
| NORTHEY, ELIZABETH | 58,222 |
| NTIBATEGERA, CHANTAL | 91,563 |
| ODNOKON, MARK | 86,755 |
| OLEXSYN, BONNIE | 91,260 |
| OLSON, RAQUEL | 67,869 |
| OPOONECHAW, CORY | 53,998 |
| ORR, TERRI | 53,922 |
| OTTO, NICOLE | 70,418 |
| PAINCHAUD, JENNIFER | 87,335 |
| PARENTEAU, BRADLY | 90,977 |
| PARENTEAU, KATELIN | 63,608 |
| PARENTEAU, KELLY | 52,381 |
| PARENTEAU, NICOLE | 69,123 |
| PARENTEAU, TROY | 77,110 |
| PASHOVITZ, KATHRYN | 99,467 |
| PATERSON, RAYANNE | 96,299 |
| PAWLIW, KRISTEN | 94,674 |
| PEAKE, STEVEN | 91,305 |
| PEARCE, WILLIAM | 51,138 |
| PEARSE, JILL | 90,977 |
| PEARSON, KELSEY | 76,027 |
| PEDERSON, KALLI | 67,439 |
| PEET, TARA | 83,689 |
| PENNER-HENRY, CARLA | 86,755 |
| PERSON, GRANT | 94,927 |

| Name | Amount |
|----------------------------|---------|
| PETERSON, ARYN | 59,673 |
| PHILIBERT, ALEXANDRA | 59,893 |
| PHILP, NICOLE | 96,161 |
| PIDBOROCHYNSKI, JERROLD | 165,774 |
| PIERCEY, DANA | 69,674 |
| PILON, KIRK | 71,355 |
| PILON, SHEA | 64,245 |
| POCHA, BONNIE | 51,857 |
| POCHA, DELORES | 61,718 |
| POCHA, JESSICA | 63,881 |
| POLOWSKI, DESTINY | 50,168 |
| POULIN, DANIELLE | 68,425 |
| PRITCHARD, SHANNON | 90,977 |
| PROSSER, EAN | 87,700 |
| PROULX, KIRSTEN | 61,149 |
| PUETZ, COLE | 64,452 |
| RAAS, KATHERINE | 69,404 |
| RADKE, ALISHA | 71,589 |
| RANCOURT, ANGELA | 82,972 |
| RAYMOND, JULIE | 96,161 |
| REDDEKOPP, WADE | 89,101 |
| REDDEN, MCKENZIE | 67,694 |
| REEDER, NATALIE | 86,755 |
| REINBRECHT, ANGELA | 61,718 |
| RIDDOCH, BRAD | 91,353 |
| RIEGER, TARYN | 86,755 |
| RIOU, DANICA | 65,389 |
| RISHCHYNSKI, TAYLOR | 58,532 |
| RISLING, CELINA | 61,685 |
| ROBERTS, SHAWN | 72,293 |
| ROBERTSON, JASMINE | 65,389 |
| ROOS, SCOTT | 86,755 |
| ROSS, JILLIAN | 67,448 |
| ROUAULT, ANDY | 90,977 |
| ROUAULT, DUSTIN | 64,452 |
| ROUAULT, TRACY | 92,727 |
| ROUSSON, DAVID | 76,466 |
| ROY, CHARLENE | 96,161 |
| ROYER, CORINA | 51,040 |

| Name | Amount |
|-------------------------------|---------|
| ROZVELT, AMANDA | 61,422 |
| RUMPEL, TRENT | 73,600 |
| RUTZ, ANDREA | 91,211 |
| RUTZ, TREVOR | 96,161 |
| RUZNISKY-PRIMEAU, LACEY | 96,833 |
| RYHORCHUK, JENNIFER | 68,526 |
| SACHKOWSKI, DEVYN | 59,135 |
| SAMPSON, JORDAN | 56,029 |
| SANDERSON, JAMIE | 86,531 |
| SANDERSON, MAGON | 63,608 |
| SANSOM, KORALEE | 63,235 |
| SAUFERT, JAHNAYA | 96,161 |
| SAYERS, CARMEL-LEE | 90,977 |
| SAYESE-DREAYER, KEVIN | 72,524 |
| SCARROW, COLLEEN | 67,034 |
| SCHENK, ADRIENNE | 91,326 |
| SCHILLE, BRYAN | 90,977 |
| SCHLAMP, SHANNON | 86,755 |
| SCHLUFF, DOROTHY | 52,286 |
| SCHWARTZENBERGER, KATHLEEN | 99,795 |
| SCHWARTZENBERGER, LAMBERT | 104,099 |
| SCHWEHR, CORRINE | 115,622 |
| SCHWEHR, RICHARD | 95,830 |
| SEITSONEN, JANELLE | 72,524 |
| SELLAR, RHONDA | 87,089 |
| SEMENCHUK, TROY | 90,039 |
| SENGER, NICOLE | 75,765 |
| SERFAS, TRACY | 72,072 |
| SHARP, DALE | 72,284 |
| SHILLINGTON, ALYSHA | 77,791 |
| SHORT, CAROL ANN | 105,990 |
| SIGRIST, TRINA | 86,755 |
| SIMONS, ANN | 96,161 |
| SIMPSON, SANTANA | 73,391 |
| SIMPSON, KIMBERLEY | 86,755 |
| SIMPSON, SCOTT | 72,293 |
| SINCLAIR, LAURA | 72,774 |

| Name | Amount |
|------------------------------|---------|
| SINCLAIR, SHAWNA | 86,755 |
| SINOSKI, GINA | 115,607 |
| SINOSKI, KAREN | 90,977 |
| SINOSKI, PAIGE | 90,977 |
| SITTLER-GANE, KENDRA | 101,683 |
| SIWAK, SUSAN | 83,177 |
| SKOTHEIM, TIMOTHY | 72,284 |
| SKRUDLAND, KERRY | 86,821 |
| SLAGER, EUGENE | 52,121 |
| SLINGERLAND, GREG | 50,745 |
| SMITH, DIANA | 91,249 |
| SMITH, GREGORY | 90,977 |
| SMITH, LAUREL | 90,977 |
| SMITH, MELANIE | 86,755 |
| SMITH, WAYNE | 53,163 |
| SMITH, WILLIAM | 51,208 |
| SONEN, SHANIA | 59,317 |
| SPARBOE, BRANDI | 118,432 |
| SPICER, MICHAEL | 72,293 |
| SPLAWINSKI, LYNN | 96,394 |
| ST. AMAND, SHAUNA | 90,977 |
| STAHL, TYLER | 73,723 |
| STANFORD, ROBYN | 95,098 |
| STASIW, WHITNEY | 79,004 |
| STENE, CARRIE | 96,161 |
| STEWART, VERONICA | 69,219 |
| STRACHAN, LINDSAY | 92,718 |
| STRAF, HEATHER | 86,977 |
| STROM, DAYGEN | 76,613 |
| STROM, TIMOTHY | 90,977 |
| STUBBS, BRAD | 51,138 |
| STUCKEL, TRENT | 61,756 |
| STUPNIKOFF-WATCHEL, PENNY | 90,977 |
| SUBCHYSHYN, JAMIE | 75,646 |
| SUBCHYSHYN, LEIGH- ANNE | 86,755 |
| SUKOROKOFF, DWAYNE | 113,647 |
| SULLIVAN, KELSI | 69,121 |
| SVENKESON, ADAM | 88,097 |

| Name | Amount |
|-------------------------|---------|
| SWAIN, ALLISON | 86,755 |
| SWAIN, STERLING | 109,196 |
| SWENSON, RHONDA | 86,755 |
| SZESZORAK, AMANDA | 96,161 |
| TAIT, JODIE | 86,755 |
| TAIT, KEVIN | 106,414 |
| TARRY, HEATHER | 61,422 |
| TASH, LINDSAY | 55,361 |
| TAYLOR, PATRICIA | 83,257 |
| TESSIER, LAUREN | 66,557 |
| TESSIER, MARTY | 73,713 |
| TETREULT, ARMAND | 100,992 |
| THIESEN, PAULA | 86,755 |
| THIESSEN, ANGELA | 86,755 |
| THOMPSON, GUY | 72,293 |
| THOMSON, DARREN | 83,356 |
| THORPE, DEVON | 93,005 |
| THORPE, DIANNE | 86,755 |
| THORSEN, THERESA | 106,177 |
| THUNDERCHILD, VICTOR | 90,977 |
| TIBBS, HEATHER | 95,845 |
| TICHKOWSKY, SONYA | 69,123 |
| TIESSEN, JASMIN | 91,156 |
| TILFORD, LUKE | 62,617 |
| TIMM, AMANDA | 71,583 |
| TINKER, KIMBERLEY | 69,086 |
| TOMPOROWSKI, HARRIET | 117,859 |
| TOMYN, ROBERT | 90,977 |
| TOPOROWSKI, SHELLEY | 86,755 |
| TOURNIER, DWAYNE | 113,096 |
| TOURNIER, JOANNE | 109,823 |
| TOUTANT, DEAN | 62,176 |
| TOWLE, KELLY | 72,521 |
| TRANN, CORY | 173,988 |
| TREMBLAY, JOANNE | 90,977 |
| TRETIK, LEANNE | 126,430 |
| TRETIK, MATT | 90,977 |
| TWYVER, TAMMY | 87,687 |
| ULRICH, GARTH | 91,123 |

| Name | Amount |
|---------------------------|---------|
| VALDIVIA, KODY | 72,293 |
| VAN STEELANDT, DANELLE | 86,755 |
| VAN STEELANDT, DEVIN | 90,410 |
| VANCOUGHNETT, TANYA | 68,228 |
| VANDALE, ALICIA | 73,889 |
| VANDALE, BONNIE | 86,755 |
| VANDALE, KAYLA | 72,835 |
| VANDALE, KIMBERLY | 70,305 |
| VANDALL, CHERIE | 86,755 |
| VANDALL, JASON | 57,693 |
| VERBONAC, JANELLE | 86,755 |
| VEY, SHANNON | 86,979 |
| VILLENEUVE, NICOLE | 90,977 |
| VILNESS, BOYD | 53,108 |
| VIS, CAROLYN | 86,755 |
| VOGT, JEREMIE | 91,136 |
| WADITAKA, APRIL | 53,998 |
| WAGNER, LYNNAE | 69,404 |
| WALKER, GREGORY | 112,755 |
| WALL, MEAGAN | 61,149 |
| WALTER, PAM | 60,292 |
| WARD, BRITTANY | 78,630 |
| WARD, JOYCE | 100,184 |
| WATSON, PAUL | 91,068 |
| WEBB, NICOLE | 73,958 |
| WELESKI, RONALEE | 90,977 |
| WEST-BATES, PAULA | 90,977 |
| WHITE STAVELY, MARTI | 102,557 |
| WHITE, RYAN | 65,996 |
| WHITFORD, TAYLOR | 50,657 |
| WHITING, LIANE | 86,755 |
| WHITROW, REED | 61,803 |
| WIBERG, HOLLY | 89,527 |
| WIBERG, SONYA | 57,879 |
| WICKS, CRAIG | 87,873 |
| WIDEEN, NATALIE | 85,700 |
| WILKIE, JANA | 106,956 |
| WILKIE, ROGER | 72,293 |

| Name | Amount |
|---------------------|--------|
| WILKINSON, CAROL | 90,977 |
| WILKINSON, DENISE | 68,651 |
| WILKINSON, WILLIAM | 91,861 |
| WILLIE, MELANIE | 91,259 |
| WILYMAN, BRADY | 64,066 |
| WINTRINGHAM, LORI | 58,829 |
| WOODEN, SAMANTHA | 59,800 |
| WOODS, GERALDINE | 74,321 |
| WOTHERSPOON, ALICIA | 76,770 |
| WOYTOWICH, JILL | 63,117 |
| WRIGHT, SUSAN | 59,466 |

| Name | Amount |
|---------------------|---------|
| YAKUBCHUK, CHELSIE | 84,219 |
| YEAMAN, ANGELA | 111,371 |
| YEAMAN, BRENDA | 86,755 |
| YOUNG, DANIELLE | 79,205 |
| ZAWISLAK, BROOKLYN | 58,945 |
| ZBARASCHUK, LORIE | 90,977 |
| ZULKOSKEY, DAVID | 91,446 |
| ZULKOSKEY, MARGARET | 50,878 |
| ZULTOK, CAROL | 86,755 |
| ZULTOK, DAVID | 90,977 |
| ZURAKOWSKI, DARWIN | 72,284 |

Transfers

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

| Name | Amount |
|---------------------------------|----------|
| AHTAHKAKOOP CREE NATION | \$91,017 |
| BIRCH NARROWS DENE FIRST NATION | 89,821 |
| CANOE LAKE CREE FIRST NATION | 91,903 |
| COTE FIRST NATION | 96,081 |
| COWESSESS FIRST NATION | 97,597 |
| HRYNIUK, ELISA | 91,885 |
| KEESECKOOSSE FIRST NATION | 100,429 |
| LAC LA RONGE INDIAN BAND | 97,133 |
| LIVING SKY SCHOOL DIVISION | 184,026 |
| MCKAY, PAULINE | 103,795 |
| MAKWA SAHGAIEHCAN FIRST NATION | 121,584 |
| NORTH EAST SCHOOL DIVISION | 63,286 |
| NORTHERN LIGHTS SCHOOL DIVISION | 98,943 |

| Name | Amount |
|--|---------|
| NORTHWEST SCHOOL DIVISION | 108,533 |
| PELICAN LAKE FIRST NATION | 123,381 |
| PRAIRIE SPIRIT SCHOOL DIVISION | 59,285 |
| PRAIRIE VALLEY SCHOOL DIVISION | 77,250 |
| REGINA PUBLIC SCHOOL DIVISION | 134,377 |
| SASKATCHEWAN TEACHERS' FEDERATION - SASKATCHEWAN PROFESSIONAL DEVELOPMENT UNIT | 73,290 |
| SASKATOON PUBLIC SCHOOL DIVISION | 79,706 |
| ST. PAUL'S ROMAN CATHOLIC SCHOOL DIVISION | 95,095 |
| VIVVO APPLICATION STUDIOS LTD. | 174,012 |

Supplier Payments

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

| Name | Amount |
|--------------------------------------|-----------|
| 3TWENTY MODULAR | \$386,280 |
| A+ CONTRACTING | 70,665 |
| ABORIGINAL HEADSTART PROGRAM | 189,463 |
| ABSOLUTE IDENTIFICATION | 72,040 |
| ALLMAR INC | 62,877 |
| AMAZON | 158,123 |
| ANDERSON MOTORS LTD | 92,954 |
| ANDERSON PUMP HOUSE LTD | 59,988 |
| ANDERSON, DEBBIE | 67,860 |
| AODBT ARCHITECTS LTD. | 117,663 |
| ASIIL ENTERPRISES LTD | 50,016 |
| ATLAS APEX ROOFING INC | 196,754 |
| ATTIC THERAPY | 110,823 |
| BILL'S ELECTRIC CITY LTD. | 785,999 |
| CANADIAN CORPS OF COMMISSIONAIRES | 66,811 |
| CAPITAL GMC BUICK CADILLAC | 55,245 |
| CARMONT CONSTRUCTION LTD. | 235,810 |
| CENTAUR PRODUCTS INC. | 143,734 |
| CITY OF PRINCE ALBERT | 307,905 |
| CLARK ROOFING (1964) LTD. | 137,643 |
| COCHRANE CONSULTING | 60,238 |

| Name | Amount |
|-------------------------------------|---------|
| CORNERSTONE INSURANCE | 122,020 |
| D & L GOURMET MEATS INC. | 50,000 |
| DELL CANADA INC. | 365,682 |
| DELOITTE LLP | 58,845 |
| FAMILY FUTURES, INC. | 580,355 |
| FEDERATED CO- OPERATIVES LTD. | 479,268 |
| GABRIEL DUMONT INSTITUTE | 65,753 |
| GORDON FOOD SERVICE | 162,318 |
| HDA ENGINEERING LTD. | 73,196 |
| J & G BUSLINES | 151,741 |
| JOHNSON CONTROLS LTD. | 154,954 |
| KLASSEN DRIVING SCHOOL LTD. | 289,982 |
| LAKE COUNTRY CO-OP ASSOCIATION | 256,823 |
| LANDE, DARCY | 62,956 |
| LEGACY BUS SALES LTD. | 739,949 |
| LEPAGE, CHRISTINA | 85,662 |
| LOBLAW COMPANIES LTD. | 55,439 |
| LOBLAWS INC. | 156,467 |
| MARSH CANADA LIMITED | 462,079 |
| MARTIN, DARREL | 54,994 |
| MAXIM TRANSPORTATION SERVICES | 155,296 |
| MOE ENTERPRISES | 342,762 |
| NAGY HOLDINGS LTD. | 395,201 |

| Name | Amount |
|--|-----------|
| NATIVE COORDINATING COUNCIL | 166,117 |
| NEXGEN MECHANICAL INC. | 177,893 |
| NORTHLAND RECREATION SUPPLY | 86,224 |
| P.A. OUTREACH PROGRAM | 106,300 |
| POWERSCHOOL CANADA | 89,885 |
| PRAKASH CONSULTING LTD. | 55,195 |
| PRINCE ALBERT ALARM SYSTEMS | 57,444 |
| PRINCE ALBERT SOURCE FOR SPORTS | 60,837 |
| RCS ENTERPRISES | 60,987 |
| REDBIRD COMMUNICATIONS | 100,414 |
| REIMER, HOLLY | 101,271 |
| RILLING BUS LTD. | 132,959 |
| RUSZKOWSKI ENTERPRISES LTD. | 75,387 |
| SASKATCHEWAN SCHOOL BOARDS ASSOCIATION | 1,438,149 |
| SASK ENERGY | 617,279 |
| SASK POWER | 1,349,184 |
| SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD | 70,277 |
| SASKATCHEWAN TEACHERS' FEDERATION - SASKATCHEWAN PROFESSIONAL DEVELOPMENT UNIT | 126,228 |

| Name | Amount |
|--|---------|
| SASKATCHEWAN TEACHERS' SUPERANNUATION | 101,774 |
| SASK TEL CMR | 270,047 |
| SASKATCHEWAN WORKERS' COMPENSATION BOARD | 312,619 |
| SCHOLASTIC CANADA LTD. | 75,550 |
| SIMONAR BUS LINES | 159,304 |
| SKINNY'S ENTERPRISES | 145,803 |
| STEWART, RON | 50,350 |
| SUCCESS OFFICE SYSTEMS | 187,008 |
| SUPREME OFFICE PRODUCTS LTD. | 292,109 |
| TASH CONTRACTING | 142,929 |
| THORPE BROTHERS LTD. | 457,741 |
| THORPE INDUSTRIES LTD. | 332,606 |
| TIP-TOP DECORATORS LTD. | 88,334 |
| TRADE WEST EQUIPMENT LTD. | 151,809 |
| UNIVERSITY OF SASKATCHEWAN | 147,732 |
| VERITIV CANADA INC. | 212,994 |
| VICTORIA HOSPITAL FOUNDATION | 65,852 |
| WAL-MART CANADA | 72,693 |
| WARNER INDUSTRIES | 105,484 |
| WASTE MANAGEMENT | 81,926 |
| WESTERN CANADIAN IC BUS INC | 242,309 |
| WHISKEYJACK BUS LINES | 61,489 |

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 | \$334,239 |
| MUNICIPAL EMPLOYEES' PENSION PLAN | 3,741,256 |
| P.A. & AREA TEACHERS' ASSOCIATION | 74,654 |

| Name | Amount |
|-----------------------------------|------------|
| RECEIVER GENERAL | 20,188,487 |
| SASKATCHEWAN TEACHERS' FEDERATION | 5,940,591 |

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, 2020

Jerrold Pidborochynski
Chief Financial Officer

MNP LLP
Auditor

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

Management's Responsibility for the Financial Statements

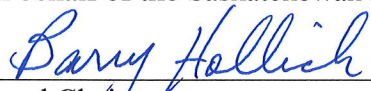
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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


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

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 25, 2020

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2020, and the statement of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2020, and the results of its operations and accumulated surplus, changes in net assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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.

Other matter

The financial statements of the School Division for the year ended August 31, 2019 were reported on by another firm of Chartered Professional Accountants, who expressed an unqualified opinion in their Auditor's Report dated November 25, 2019.

Responsibilities of Management and the Trustees of the Board of Education for the Financial Statements

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

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.

The Trustees of the Board of Education 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 generally accepted auditing standards 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.

Independent Auditor's Report *continued*

As part of an audit in accordance with Canadian generally accepted auditing standards, 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 the Trustees of the Board of Education 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.

Prince Albert, Saskatchewan

November 25, 2020

MNP **LLP**

Chartered Professional Accountants

Saskatchewan Rivers School Division No. 119

Statement of Financial Position
as at August 31, 2020

| | 2020 | 2019 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 21,905,101 | 22,641,128 |
| Accounts Receivable (Note 7) | 1,267,900 | 1,312,078 |
| Portfolio Investments (Note 3) | 5,000,000 | - |
| Total Financial Assets | 28,173,001 | 23,953,206 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 2,622,502 | 1,708,665 |
| Liability for Employee Future Benefits (Note 5) | 3,391,900 | 3,268,500 |
| Deferred Revenue (Note 9) | 414,640 | 951,551 |
| Total Liabilities | 6,429,042 | 5,928,716 |
| Net Financial Assets | 21,743,959 | 18,024,490 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 65,480,175 | 68,222,399 |
| Inventory of Supplies for Consumption | 137,403 | 130,280 |
| Prepaid Expenses | 639,245 | 556,627 |
| Total Non-Financial Assets | 66,256,823 | 68,909,306 |
| Accumulated Surplus (Note 12) | 88,000,782 | 86,933,796 |

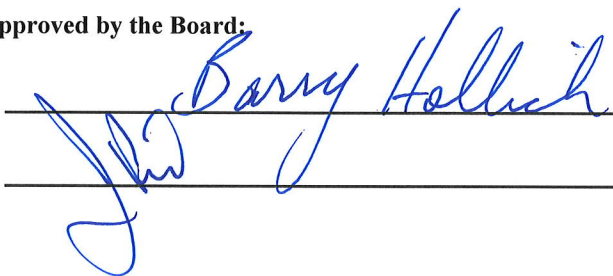
Contractual Rights (Note 15)

Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (Note 17)

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, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ (Note 13) | \$ | \$ |
| REVENUES | | | |
| Property Taxes and Other Related | - | 5,218 | 54,254 |
| Grants | 90,074,052 | 92,036,682 | 89,251,381 |
| Tuition and Related Fees | 2,469,621 | 3,145,774 | 2,498,297 |
| School Generated Funds | 2,280,000 | 1,854,661 | 2,221,030 |
| Complementary Services (Note 10) | 1,558,335 | 1,858,335 | 1,742,988 |
| External Services (Note 11) | 5,235,964 | 5,889,509 | 5,816,423 |
| Other | 995,358 | 2,313,017 | 1,148,894 |
| Total Revenues (Schedule A) | 102,613,330 | 107,103,196 | 102,733,267 |
| EXPENSES | | | |
| Governance | 470,410 | 427,931 | 352,996 |
| Administration | 3,303,338 | 3,271,026 | 3,230,629 |
| Instruction | 71,742,896 | 71,577,876 | 72,326,160 |
| Plant | 16,083,526 | 15,288,130 | 14,963,554 |
| Transportation | 7,457,819 | 6,704,799 | 7,194,494 |
| Tuition and Related Fees | 69,072 | 64,300 | 56,413 |
| School Generated Funds | 2,305,000 | 1,652,986 | 2,292,637 |
| Complementary Services (Note 10) | 1,688,169 | 1,754,487 | 1,658,690 |
| External Services (Note 11) | 4,939,200 | 5,290,826 | 6,291,532 |
| Other | 500 | 3,849 | 235,924 |
| Total Expenses (Schedule B) | 108,059,930 | 106,036,210 | 108,603,029 |
| Operating Surplus (Deficit) for the Year | (5,446,600) | 1,066,986 | (5,869,762) |
| Accumulated Surplus from Operations, Beginning of Year | 86,933,796 | 86,933,796 | 92,803,558 |
| Accumulated Surplus from Operations, End of Year | 81,487,196 | 88,000,782 | 86,933,796 |

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, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|-------------------|-------------------|--------------------|
| | \$ (Note 13) | \$ | \$ |
| Net Financial Assets, Beginning of Year | 18,024,490 | 18,024,490 | 19,983,160 |
| Changes During the Year | | | |
| Operating Surplus (Deficit) for the Year | (5,446,600) | 1,066,986 | (5,869,762) |
| Acquisition of Tangible Capital Assets (Schedule C) | (1,135,900) | (2,651,252) | (1,611,772) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | 10,000 | 25,263 | 14,187 |
| Net Gain on Disposal of Capital Assets (Schedule C) | - | (25,263) | (8,235) |
| Amortization of Tangible Capital Assets (Schedule C) | 5,947,500 | 5,393,476 | 5,639,737 |
| Net Acquisition of Inventory of Supplies | - | (7,123) | (4,293) |
| Net Change in Other Non-Financial Assets | - | (82,618) | (118,532) |
| Change in Net Financial Assets | (625,000) | 3,719,469 | (1,958,670) |
| Net Financial Assets, End of Year | 17,399,490 | 21,743,959 | 18,024,490 |

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, 2020

| | 2020 | 2019 |
|---|--------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating Surplus (Deficit) for the Year | 1,066,986 | (5,869,762) |
| Add Non-Cash Items Included in Surplus / Deficit (Schedule D) | 5,368,213 | 5,631,502 |
| Net Change in Non-Cash Operating Activities (Schedule E) | (103,522) | 2,768,621 |
| Cash Provided by Operating Activities | 6,331,677 | 2,530,361 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (2,092,967) | (1,536,572) |
| Proceeds on Disposal of Tangible Capital Assets | 25,263 | 14,187 |
| Cash (Used) by Capital Activities | (2,067,704) | (1,522,385) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (5,000,000) | - |
| Cash (Used) by Investing Activities | (5,000,000) | - |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (736,027) | 1,007,976 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 22,641,128 | 21,633,152 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 21,905,101 | 22,641,128 |

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, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Other Tax Revenues | | | |
| Treaty Land Entitlement - Urban | - | 5,218 | - |
| Treaty Land Entitlement - Rural | - | - | 54,254 |
| Total Other Tax Revenues | - | 5,218 | 54,254 |
| Total Property Taxes and Other Related Revenue | - | 5,218 | 54,254 |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 86,969,710 | 86,987,063 | 85,931,460 |
| Other Ministry Grants | 2,788,862 | 3,116,082 | 188,090 |
| Total Ministry Grants | 89,758,572 | 90,103,145 | 86,119,550 |
| Federal Grants | 21,300 | 1,562,304 | 228,653 |
| Grants from Others | 294,180 | 371,233 | 272,677 |
| Total Operating Grants | 90,074,052 | 92,036,682 | 86,620,880 |
| Capital Grants | | | |
| Ministry of Education Capital Grants | - | - | 2,630,501 |
| Total Capital Grants | - | - | 2,630,501 |
| Total Grants | 90,074,052 | 92,036,682 | 89,251,381 |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Tuition Fees | | | |
| Federal Government and First Nations | 2,469,621 | 2,934,226 | 2,387,669 |
| Individuals and Other | - | 211,548 | 110,628 |
| Total Operating Tuition and Related Fees | 2,469,621 | 3,145,774 | 2,498,297 |
| Total Tuition and Related Fees Revenue | 2,469,621 | 3,145,774 | 2,498,297 |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 30,000 | 13,085 | 16,265 |
| Total Curricular Fees | 30,000 | 13,085 | 16,265 |
| Non-Curricular Fees | | | |
| Commercial Sales - Non-GST | 150,000 | 54,438 | 91,445 |
| Fundraising | 1,400,000 | 1,251,349 | 1,471,080 |
| Grants and Partnerships | 115,000 | 67,044 | 82,276 |
| Students Fees | 285,000 | 182,910 | 243,778 |
| Other | 300,000 | 285,835 | 316,186 |
| Total Non-Curricular Fees | 2,250,000 | 1,841,576 | 2,204,765 |
| Total School Generated Funds Revenue | 2,280,000 | 1,854,661 | 2,221,030 |

Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 1,558,335 | 1,558,335 | 1,542,988 |
| Other Ministry Grants | - | 300,000 | 200,000 |
| Total Operating Grants | 1,558,335 | 1,858,335 | 1,742,988 |
| Total Complementary Services Revenue | 1,558,335 | 1,858,335 | 1,742,988 |
| External Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Other Ministry Grants | 3,852,624 | 4,491,241 | 4,023,754 |
| Other Provincial Grants | - | 83,489 | 54,634 |
| Other Grants | 1,086,231 | 1,035,121 | 1,070,103 |
| Total Operating Grants | 4,938,855 | 5,609,851 | 5,148,491 |
| Fees and Other Revenue | | | |
| Other Revenue | 297,109 | 279,658 | 667,932 |
| Total Fees and Other Revenue | 297,109 | 279,658 | 667,932 |
| Total External Services Revenue | 5,235,964 | 5,889,509 | 5,816,423 |
| Other Revenue | | | |
| Miscellaneous Revenue | 611,101 | 1,942,426 | 767,782 |
| Sales & Rentals | 19,000 | 18,442 | 23,833 |
| Investments | 365,257 | 326,886 | 349,044 |
| Gain on Disposal of Capital Assets | - | 25,263 | 8,235 |
| Total Other Revenue | 995,358 | 2,313,017 | 1,148,894 |
| TOTAL REVENUE FOR THE YEAR | 102,613,330 | 107,103,196 | 102,733,267 |

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 246,961 | 226,202 | 145,263 |
| Professional Development - Board Members | 24,090 | 7,865 | 22,480 |
| Grants to School Community Councils | 61,442 | 61,309 | 59,712 |
| Elections | - | 9,794 | - |
| Other Governance Expenses | 137,917 | 122,761 | 125,541 |
| Total Governance Expense | 470,410 | 427,931 | 352,996 |
| Administration Expense | | | |
| Salaries | 2,205,245 | 2,246,393 | 2,203,833 |
| Benefits | 274,082 | 262,341 | 258,899 |
| Supplies & Services | 256,038 | 259,308 | 230,466 |
| Non-Capital Furniture & Equipment | 42,000 | 13,549 | 31,969 |
| Building Operating Expenses | 93,349 | 94,577 | 82,323 |
| Communications | 63,024 | 66,788 | 58,593 |
| Travel | 15,400 | 6,301 | 12,455 |
| Professional Development | 54,200 | 33,454 | 54,601 |
| Amortization of Tangible Capital Assets | 300,000 | 288,315 | 297,490 |
| Total Administration Expense | 3,303,338 | 3,271,026 | 3,230,629 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 49,524,841 | 49,118,491 | 49,877,525 |
| Instructional (Teacher Contract) Benefits | 2,482,671 | 2,590,227 | 2,514,406 |
| Program Support (Non-Teacher Contract) Salaries | 11,314,752 | 11,902,852 | 11,099,242 |
| Program Support (Non-Teacher Contract) Benefits | 2,233,645 | 2,466,873 | 2,213,525 |
| Instructional Aids | 1,967,575 | 1,783,779 | 1,952,762 |
| Supplies & Services | 782,427 | 896,830 | 1,047,935 |
| Non-Capital Furniture & Equipment | 906,954 | 783,284 | 1,230,754 |
| Communications | 135,112 | 236,072 | 147,833 |
| Travel | 115,000 | 76,170 | 108,389 |
| Professional Development | 682,569 | 508,579 | 647,205 |
| Student Related Expense | 57,350 | 58,851 | 51,054 |
| Amortization of Tangible Capital Assets | 1,540,000 | 1,155,868 | 1,435,530 |
| Total Instruction Expense | 71,742,896 | 71,577,876 | 72,326,160 |

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 4,653,975 | 4,428,620 | 4,504,745 |
| Benefits | 898,247 | 915,460 | 888,198 |
| Supplies & Services | 6,550 | 300 | 303 |
| Non-Capital Furniture & Equipment | 61,000 | 20,627 | 36,732 |
| Building Operating Expenses | 7,112,254 | 6,768,455 | 6,331,717 |
| Communications | 16,500 | 14,119 | 15,020 |
| Travel | 119,000 | 85,614 | 126,686 |
| Professional Development | 16,000 | 7,497 | 13,495 |
| Amortization of Tangible Capital Assets | 3,200,000 | 3,047,438 | 3,046,658 |
| Total Plant Operation & Maintenance Expense | 16,083,526 | 15,288,130 | 14,963,554 |
| Student Transportation Expense | | | |
| Salaries | 2,862,942 | 2,752,642 | 2,810,820 |
| Benefits | 577,890 | 581,870 | 558,855 |
| Supplies & Services | 838,308 | 639,315 | 865,016 |
| Non-Capital Furniture & Equipment | 339,000 | 248,559 | 298,024 |
| Building Operating Expenses | 83,648 | 63,402 | 104,993 |
| Communications | 12,500 | 11,871 | 9,842 |
| Travel | 11,500 | 7,258 | 7,918 |
| Professional Development | 10,500 | 2,010 | 5,764 |
| Contracted Transportation | 1,846,531 | 1,524,981 | 1,705,487 |
| Amortization of Tangible Capital Assets | 875,000 | 872,891 | 827,775 |
| Total Student Transportation Expense | 7,457,819 | 6,704,799 | 7,194,494 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 69,072 | 64,300 | 56,413 |
| Total Tuition and Related Fees Expense | 69,072 | 64,300 | 56,413 |
| School Generated Funds Expense | | | |
| Academic Supplies & Services | 200,000 | 51,186 | 93,777 |
| Cost of Sales | 700,000 | 655,054 | 670,538 |
| Non-Capital Furniture & Equipment | 70,000 | 32,249 | 58,524 |
| School Fund Expenses | 1,310,000 | 890,002 | 1,445,303 |
| Amortization of Tangible Capital Assets | 25,000 | 24,495 | 24,495 |
| Total School Generated Funds Expense | 2,305,000 | 1,652,986 | 2,292,637 |

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|--|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 1,036,668 | 922,247 | 1,034,431 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 561,101 | 755,127 | 534,417 |
| Instructional Aids | 86,400 | 75,427 | 87,896 |
| Professional Development (Non-Salary Costs) | - | - | 415 |
| Contracted Transportation & Allowances | 4,000 | 1,686 | 1,531 |
| Total Complementary Services Expense | 1,688,169 | 1,754,487 | 1,658,690 |
| External Service Expense | | | |
| Grant Transfers | 2,771,000 | 2,487,941 | 2,735,616 |
| Administration Salaries & Benefits | 93,450 | 101,371 | 96,243 |
| Instructional (Teacher Contract) Salaries & Benefits | 145,034 | 160,090 | 462,302 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 548,933 | 620,893 | 1,104,084 |
| Plant Operation & Maintenance Salaries & Benefits | 151,953 | 153,626 | 150,680 |
| Transportation Salaries & Benefits | 18,408 | 12,339 | 17,472 |
| Instructional Aids | 43,000 | 105,702 | 77,195 |
| Supplies & Services | 645,505 | 1,346,936 | 1,247,457 |
| Non-Capital Furniture & Equipment | 12,200 | 38,203 | 5,947 |
| Building Operating Expenses | 421,998 | 229,728 | 298,985 |
| Communications | 6,500 | 7,718 | 7,143 |
| Travel | 8,419 | 119 | 9,115 |
| Professional Development (Non-Salary Costs) | 49,300 | 10,091 | 58,590 |
| Contracted Transportation & Allowances | 16,000 | 11,600 | 12,914 |
| Amortization of Tangible Capital Assets | 7,500 | 4,469 | 7,789 |
| Total External Services Expense | 4,939,200 | 5,290,826 | 6,291,532 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 500 | - | 1,331 |
| Total Interest and Bank Charges | 500 | - | 1,331 |
| Provision for Uncollectable Accounts | - | 3,849 | 234,593 |
| Total Other Expense | 500 | 3,849 | 235,924 |
| TOTAL EXPENSES FOR THE YEAR | 108,059,930 | 106,036,210 | 108,603,029 |

Saskatchewan Rivers School Division No. 119
**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

| | 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 | 2020 | 2019 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Tangible Capital Assets - at Cost</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | 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 |
| Additions/Purchases | - | - | - | - | 1,027,513 | 152,981 | 348,401 | 152,538 | 24,236 | 945,583 | 2,651,252 | 1,611,772 |
| Disposals | - | - | - | - | (303,739) | (82,377) | (642,178) | (92,418) | (32,243) | - | (1,152,955) | (1,686,710) |
| Closing Balance as of August 31 | 2,573,177 | 7,046,776 | 126,060,380 | 243,086 | 10,531,102 | 1,499,087 | 4,176,062 | 5,725,123 | 166,095 | 945,583 | 158,966,471 | 157,468,174 |
| <i>Tangible Capital Assets - Amortization</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 5,247,958 | 69,910,116 | 225,235 | 5,577,403 | 1,171,316 | 2,829,327 | 4,131,981 | 152,439 | - | 89,245,775 | 85,286,796 |
| Amortization of the Period | - | 200,188 | 3,025,256 | 2,223 | 751,595 | 115,980 | 417,158 | 855,388 | 25,688 | - | 5,393,476 | 5,639,737 |
| Disposals | - | - | - | - | (303,739) | (82,377) | (642,178) | (92,418) | (32,243) | - | (1,152,955) | (1,680,758) |
| Closing Balance as of August 31 | N/A | 5,448,146 | 72,935,372 | 227,458 | 6,025,259 | 1,204,919 | 2,604,307 | 4,894,951 | 145,884 | N/A | 93,486,296 | 89,245,775 |
| Net Book Value | | | | | | | | | | | | |
| Opening Balance as of September 1 | 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 |
| Closing Balance as of August 31 | 2,573,177 | 1,598,630 | 53,125,008 | 15,628 | 4,505,843 | 294,168 | 1,571,755 | 830,172 | 20,211 | 945,583 | 65,480,175 | 68,222,399 |
| Change in Net Book Value | - | (200,188) | (3,025,256) | (2,223) | 275,918 | 37,001 | (68,757) | (702,850) | (1,452) | 945,583 | (2,742,224) | (4,033,917) |
| Disposals | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | 303,739 | 82,377 | 642,178 | 92,418 | 32,243 | - | 1,152,955 | 1,686,710 |
| Accumulated Amortization | - | - | - | - | 303,739 | 82,377 | 642,178 | 92,418 | 32,243 | - | 1,152,955 | 1,680,758 |
| Net Cost | - | - | - | - | - | - | - | - | - | - | - | 5,952 |
| Price of Sale | - | - | - | - | 3,103 | 22,160 | - | - | - | - | 25,263 | 14,187 |
| Gain on Disposal | - | - | - | - | 3,103 | 22,160 | - | - | - | - | 25,263 | 8,235 |

Saskatchewan Rivers School Division No. 119
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2020

| | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| Non-Cash Items Included in Surplus / Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 5,393,476 | 5,639,737 |
| Net Gain on Disposal of Tangible Capital Assets (Schedule C) | (25,263) | (8,235) |
| Total Non-Cash Items Included in Surplus / Deficit | 5,368,213 | 5,631,502 |

Saskatchewan Rivers School Division No. 119
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

| | 2020 | 2019 |
|--|------------------|------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease in Accounts Receivable | 44,178 | 2,367,728 |
| Increase in Accounts Payable and Accrued Liabilities* | 355,552 | 375,804 |
| Increase in Liability for Employee Future Benefits | 123,400 | 65,900 |
| Increase (Decrease) in Deferred Revenue | (536,911) | 82,014 |
| Increase in Inventory of Supplies for Consumption | (7,123) | (4,293) |
| Increase in Prepaid Expenses | (82,618) | (118,532) |
| Total Net Change in Non-Cash Operating Activities | (103,522) | 2,768,621 |

* This amount does not include the \$558,285 increase 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, 2020

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 14 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, 2020

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 \$3,391,900 (2019 - \$3,268,500) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$nil (2019 - \$200,000) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$93,486,296 (2019 - \$89,245,775) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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, portfolio investments 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, 2020

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 other receivables.

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, goods and services tax rebate and other miscellaneous items.

Portfolio Investments consist of term deposits. The School Division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

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, 2020

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, 2020

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

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the 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, 2020

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) 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.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) 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. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2020 | 2019 |
|---|---------------------|-------------|
| Portfolio investments in the cost and amortized cost category: | <u>Cost</u> | <u>Cost</u> |
| Term deposit with Conexus, 2.10% interest rate, matures March 2021 | \$ 5,000,000 | \$ - |
| Total portfolio investments | \$ 5,000,000 | \$ - |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Amortization of TCA | 2020 Actual | 2019 Actual |
|--------------------------|--------------------------------|-----------------------------|----------------------------|----------------------|-----------------------|
| Governance | \$ 209,679 | \$ 218,252 | \$ - | \$ 427,931 | \$ 352,996 |
| Administration | 2,508,734 | 473,977 | 288,315 | 3,271,026 | 3,230,629 |
| Instruction | 66,078,443 | 4,343,565 | 1,155,868 | 71,577,876 | 72,326,160 |
| Plant | 5,344,080 | 6,896,612 | 3,047,438 | 15,288,130 | 14,963,554 |
| Transportation | 3,334,512 | 2,497,396 | 872,891 | 6,704,799 | 7,194,494 |
| Tuition and Related Fees | - | 64,300 | - | 64,300 | 56,413 |
| School Generated Funds | - | 1,628,491 | 24,495 | 1,652,986 | 2,292,637 |
| Complementary Services | 1,677,374 | 77,113 | - | 1,754,487 | 1,658,690 |
| External Services | 1,048,319 | 4,238,038 | 4,469 | 5,290,826 | 6,291,532 |
| Other | - | 3,849 | - | 3,849 | 235,924 |
| TOTAL | \$80,201,141 | \$20,441,593 | \$ 5,393,476 | \$106,036,210 | \$ 108,603,029 |

5. 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. HUB International Limited, 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, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

5. EMPLOYEE FUTURE BENEFITS (continued)

Details of the employee future benefits are as follows:

| | 2020 | 2019 |
|---|-------|-------|
| Long-term assumptions used: | | |
| Discount rate at end of period (per annum) | 1.54% | 1.93% |
| Inflation and productivity rate for teachers (excluding merit and promotion) (per annum) | 2.50% | 2.50% |
| Inflation and productivity rate for non-teachers (excluding merit and promotion) (per annum) | 3.00% | 3.00% |
| Expected average remaining service life (years) | 14 | 14 |

| Liability for Employee Future Benefits | 2020 | 2019 |
|---|---------------------|---------------------|
| Accrued Benefit Obligation - beginning of year | \$ 3,177,000 | \$ 2,740,700 |
| Current period benefit cost | 245,900 | 204,800 |
| Interest cost | 64,300 | 85,400 |
| Benefit payments | (183,400) | (196,400) |
| Actuarial loss | 145,500 | 342,500 |
| Accrued Benefit Obligation - end of year | 3,449,300 | 3,177,000 |
| Unamortized net actuarial gain (loss) | (57,400) | 91,500 |
| Liability for Employee Future Benefits | \$ 3,391,900 | \$ 3,268,500 |

| Employee Future Benefits Expense | 2020 | 2019 |
|---|-------------------|-------------------|
| Current period service cost | \$ 245,900 | \$ 204,800 |
| Amortization of net actuarial gain | (3,400) | (27,900) |
| Benefit cost | 242,500 | 176,900 |
| Interest cost | 64,300 | 85,400 |
| Total Employee Future Benefits Expense | \$ 306,800 | \$ 262,300 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

6. 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:

| | 2020 | | | 2019 |
|---|--------------|----------|---------------|---------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 679 | 5 | 684 | 724 |
| Member contribution rate (percentage of salary) | 9.50% | 6.05% | 6.05% - 9.50% | 6.05% - 9.50% |
| Member contributions for the year | \$ 5,125,338 | \$ 6,621 | \$ 5,131,959 | \$ 5,190,046 |

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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

6. 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:

| | 2020 | 2019 |
|--|--------------|--------------|
| Number of active School Division members | 636 | 618 |
| 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 | \$ 1,871,735 | \$ 1,798,620 |
| School Division contributions for the year | \$ 1,869,151 | \$ 1,798,620 |
| Actuarial extrapolation valuation date | Dec-31-2019 | Dec-31-2018 |
| Plan Assets (in thousands) | \$ 2,819,222 | \$ 2,487,505 |
| Plan Liabilities (in thousands) | \$ 2,160,754 | \$ 2,024,269 |
| Plan Surplus (in thousands) | \$ 658,468 | \$ 463,236 |

7. 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:

| | 2020 | | | 2019 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Other Receivables | \$ 1,267,900 | \$ - | \$ 1,267,900 | \$ 1,512,078 | \$ 200,000 | \$ 1,312,078 |
| Total Accounts Receivable | \$ 1,267,900 | \$ - | \$ 1,267,900 | \$ 1,512,078 | \$ 200,000 | \$ 1,312,078 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2020 | 2019 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 162,935 | \$ 261,965 |
| Supplier Payments | 2,432,266 | 1,373,042 |
| Accrued Interest Payable | 4,705 | 4,705 |
| Other - Debenture Principal, GST payable | 22,596 | 68,953 |
| Total Accounts Payable and Accrued Liabilities | \$ 2,622,502 | \$ 1,708,665 |

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at Aug. 31, 2019 | Additions during the Year | Revenue recognized in the Year | Balance as at Aug. 31, 2020 |
|--|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| Capital projects: | | | | |
| Federal Capital Tuition | \$ 448,590 | \$ - | \$ 448,590 | \$ - |
| Proceeds from Sale of School Buildings | 342,711 | - | 38,835 | 303,876 |
| Total capital projects deferred revenue | 791,301 | - | 487,425 | 303,876 |
| Non-Capital deferred revenue: | | | | |
| Friday Night Lights | 37,719 | - | - | 37,719 |
| Other Grant - Global Partners | 122,531 | 73,045 | 122,531 | 73,045 |
| Total non-capital deferred revenue | 160,250 | 73,045 | 122,531 | 110,764 |
| Total Deferred Revenue | \$ 951,551 | \$ 73,045 | \$ 609,956 | \$ 414,640 |

10. 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 | 2020 | 2019 |
|--|----------------------|-------------------|------------------|
| Revenues: | | | |
| Operating Grants | \$ 1,858,335 | \$ 1,858,335 | \$ 1,742,988 |
| Total Revenue | 1,858,335 | 1,858,335 | 1,742,988 |
| Expenses: | | | |
| Salaries & Benefits | 1,677,374 | 1,677,374 | 1,568,848 |
| Instructional Aids | 75,427 | 75,427 | 87,896 |
| Professional Development (Non-Salary Costs) | - | - | 415 |
| Contracted Transportation & Allowances | 1,686 | 1,686 | 1,531 |
| Total Expenses | 1,754,487 | 1,754,487 | 1,658,690 |
| Excess of Revenue over Expenses | \$ 103,848 | \$ 103,848 | \$ 84,298 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

11. 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 | Family Resource Centre | Other Programs | 2020 | 2019 |
|--|-------------------|------------------------|------------------------|---------------------|-------------------|---------------------|
| Revenues: | | | | | | |
| Operating Grants | \$ 1,574,053 | \$ 3,206,245 | \$ 378,188 | \$ 451,365 | \$ 5,609,851 | \$ 5,148,491 |
| Fees and Other Revenue | - | - | - | 279,658 | 279,658 | 667,932 |
| Total Revenue | 1,574,053 | 3,206,245 | 378,188 | 731,023 | 5,889,509 | 5,816,423 |
| Expenses: | | | | | | |
| Grant Transfers | - | 2,487,941 | - | - | 2,487,941 | 2,735,616 |
| Salaries & Benefits | 381,593 | 112,568 | - | 554,158 | 1,048,319 | 1,830,781 |
| Instructional Aids | 24,757 | - | - | 80,945 | 105,702 | 77,195 |
| Supplies & Services | 757,628 | - | 484,512 | 104,796 | 1,346,936 | 1,247,457 |
| Non-Capital Furniture & Equipment | 3,536 | - | 28,533 | 6,134 | 38,203 | 5,947 |
| Building Operating Expenses | 6,695 | - | 21,644 | 201,389 | 229,728 | 298,985 |
| Communications | 7,718 | - | - | - | 7,718 | 7,143 |
| Travel | 119 | - | - | - | 119 | 9,115 |
| Professional Development (Non-Salary Costs) | 5,760 | 3,722 | - | 609 | 10,091 | 58,590 |
| Contracted Transportation & Allowances | 11,600 | - | - | - | 11,600 | 12,914 |
| Amortization of Tangible Capital Assets | - | - | - | 4,469 | 4,469 | 7,789 |
| Total Expenses | 1,199,406 | 2,604,231 | 534,689 | 952,500 | 5,290,826 | 6,291,532 |
| Excess (Deficiency) of Revenue over Expenses | \$ 374,647 | \$ 602,014 | \$ (156,501) | \$ (221,477) | \$ 598,683 | \$ (475,109) |

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.

Family Resource Centre Program represents transfers received from the Ministry of Education as funding support which will provide flexible early learning and parenting opportunities to family with young children who many not otherwise have access to regulated programs or require additional supports that are not met through other early learning or parenting programs in the community of Prince Albert.

Other Programs include after school programs, cafeteria, community mobilization, 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, 2020

12. 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.

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

12. ACCUMULATED SURPLUS (continued)
Details of accumulated surplus are as follows:

| | August 31, 2019 | Additions during the year | Reductions during the year | August 31, 2020 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 68,222,399 | \$ 2,651,252 | \$ 5,393,476 | \$ 65,480,175 |
| PMR Maintenance Project Allocations (1) | 1,804,644 | 2,642,316 | 1,908,002 | 2,538,958 |
| Designated Assets: | | | | |
| Capital projects: | | | | |
| Arthur Pechey Daycare | - | 200,000 | 200,000 | - |
| Applied Arts and Machine Shop Equipment | - | 100,000 | - | 100,000 |
| Developmental Education Equipment | - | 50,000 | - | 50,000 |
| LED Lighting | - | 1,500,000 | - | 1,500,000 |
| Replacement of Track Equipment | 100,000 | - | - | 100,000 |
| Technology | 254,739 | - | - | 254,739 |
| Telephone and Paging Renewal | - | 125,000 | 92,052 | 32,948 |
| Track Resurfacing | 1,421,880 | - | - | 1,421,880 |
| Transportation | 625,000 | - | 625,000 | - |
| | 2,401,619 | 1,975,000 | 917,052 | 3,459,567 |
| Other reserves: | | | | |
| Consultant Professional Development | 1,330 | - | 1,330 | - |
| Election Costs | - | 100,000 | 9,794 | 90,206 |
| Future Expenditures | 241,153 | - | 241,153 | - |
| Indigenous Language Program | - | 125,000 | 27,979 | 97,021 |
| School Budget Carryovers | 47,033 | 198,290 | - | 245,323 |
| School Generated Funds Carryovers | 1,211,400 | 131,833 | - | 1,343,233 |
| | 1,500,916 | 555,123 | 280,256 | 1,775,783 |
| Other projects: | | | | |
| Following Their Voices | 2,119,740 | 3,206,246 | 2,604,231 | 2,721,755 |
| First Nation-Metis Achievement Project | 50,738 | - | 50,738 | - |
| Invitational Shared Services Initiative - Muskoday | 6,857 | 150,000 | 135,144 | 21,713 |
| Invitational Shared Services Initiative - Wapeton | 13,877 | 150,000 | 143,547 | 20,330 |
| Kids First Project | 431,309 | 1,574,053 | 1,199,407 | 805,955 |
| Other Projects | 429,715 | 529,472 | 707,816 | 251,371 |
| | 3,052,236 | 5,609,771 | 4,840,883 | 3,821,124 |
| Unrestricted Surplus | 9,951,982 | 973,193 | - | 10,925,175 |
| Total Accumulated Surplus | \$ 86,933,796 | \$ 14,406,655 | \$ 13,339,669 | \$ 88,000,782 |

- (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
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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on May 13, 2019 and the Minister of Education on August 26, 2019.

14. 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:

| | Charity | | Scholarships | | Total December 31, 2019 | Total December 31, 2018 |
|--|-----------|----------------|--------------|---------------|----------------------------|----------------------------|
| Cash | \$ | 203,177 | \$ | 67,638 | \$ 270,815 | \$ 279,058 |
| Total Assets | | 203,177 | | 67,638 | 270,815 | 279,058 |
| Revenues | | | | | | |
| Contributions and donations | | 149,434 | | 16,387 | 165,821 | 72,622 |
| Interest on investments | | 4,374 | | 1,568 | 5,942 | 5,108 |
| | | 153,808 | | 17,955 | 171,763 | 77,730 |
| Expenses | | | | | | |
| In-kind & school expenditures | | 159,726 | | - | 159,726 | 129,854 |
| Scholarships paid | | - | | 20,280 | 20,280 | 22,925 |
| | | 159,726 | | 20,280 | 180,006 | 152,779 |
| Deficiency of Revenue over Expenses | | (5,918) | | (2,325) | (8,243) | (75,049) |
| Trust Fund Balance, Beginning of Year | | 209,095 | | 69,963 | 279,058 | 354,107 |
| Trust Fund Balance, End of Year | \$ | 203,177 | \$ | 67,638 | \$ 270,815 | \$ 279,058 |

15. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Climate Action Incentive Funding Ultimate Recipient Agreement with the Ministry of Education of \$270,085 to be received in 2021.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

16. 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.

17. 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 September 1, 2020 to June 30, 2022. Costs for the current year were \$1,431,997 (2019 - \$1,515,156).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2022. Costs for the current year were \$176,809 (2019 - \$229,824).
- LED light replacement project contract in the amount of \$1,284,292 over 2 years. The current amount spent on the contract is \$757,510 and the amount of future costs remaining on the contract is \$526,782.
- three school roof replacement project contracts as follows:
 - in the amount of \$294,706 over 2 years. The current amount spent on the contract is \$70,408 and the amount of the future costs remaining on the contract is \$224,298.
 - in the amount of \$337,179 over 2 years. The current amount spent on the contract is \$190,727 and the amount of the future costs remaining on the contract is \$146,452.
 - in the amount of \$233,158 over 2 years. The current amount spent on the contract is \$145,984 and the amount of the future costs remaining on the contract is \$87,174.
- two school boilers replacement project contracts as follows:
 - in the amount of \$193,919 over 2 years. The current amount spent on the contract is \$144,563 and the amount of the future costs remaining on the contract is \$49,356.
 - in the amount of \$182,708 over 2 years. The current amount spent on the contract is \$119,528 and the amount of the future costs remaining on the contract is \$63,180.

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

18. 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, 2020 was:

| August 31, 2020 | | | | | |
|------------------------|---------------------|---------------------|-------------|-------------|------------------|
| | Total | 0-30 days | 30-60 days | 60-90 days | over 90 days |
| Other Receivables | \$ 1,075,802 | \$ 1,001,239 | \$ - | \$ - | \$ 74,563 |
| Net Receivables | \$ 1,075,802 | \$ 1,001,239 | \$ - | \$ - | \$ 74,563 |

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, 2020 | | | | | |
|--|---------------------|---------------------|--------------------|--------------|-------------|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Accounts payable and accrued liabilities | \$ 2,622,502 | \$ 2,622,502 | \$ - | \$ - | \$ - |
| Total | \$ 2,622,502 | \$ 2,622,502 | \$ - | \$ - | \$ - |

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

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, 2020.

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- 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.

19. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The School Division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the School Division's financial position and operations.