

**THE REGULAR MEETING FOR THE BOARD OF EDUCATION OF THE
SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION**

Board Room, Education Centre

545 – 11th Street East

Prince Albert, SK S6V 1B1

Monday, December 9, 2024

Time: 2:00 p.m.

AGENDA (#24R-11)

- 1. Call to order by Board Chair Cher Bloom**
- 2. Land acknowledgement – Cher Bloom**
- 3. Declaration of conflict of interest**
- 4. Motion to move into Closed Session**
- 5. Regular session convenes – 3:00 p.m.**
- 6. Adoption of the agenda**
- 7. Consent items**
 - (a) Adoption of the Organizational / Regular Meeting Minutes – November 22, 2024
 - (b) Revised 2024-2025 Board Annual Work Plan
 - (c) French Immersion Designation – 2025-2026
 - (d) Results of the Bylaw Amendments and Resolutions from the 2024 Saskatchewan School Boards Association Annual General Meeting
- 8. Business arising from the previous meeting**
- 9. Accountability reports**
 - (a) SRPSD Inclusive Education Accountability Report – **T. Michaud**
- 10. New business (Board Committee Reports, Trustees' items and Notice of Motions)**
 - (a) Matters and Motions brought forward from Closed Session of December 9, 2024
 - (b) External Board Committees (if any)
 - (c) Provincial Update (if any)
 - (d) SRSC Report – Student Board Representatives
 - (e) Recap of Saskatchewan School Boards Association AGM from December 1 to 3, 2024 – **C. Bloom**
 - (f) Deputy Chair Rotation 2024 – 2028 – **C. Bloom**
 - (g) Board Committee Selection – 2024-2025 – **C. Bloom**
 - (h) Public Section Verbal Update – **A. Nunn**

11. Reports from administrative staff

- (a) Director's Update – *N. Finch*
- (b) Audited Financial Statements – Year Ended August 31, 2024 – *J. Pidborochynski*

12. Notice of Motion

13. Three key messages for SCC/public from meeting

14. Board members' forum

15. Adjournment

CALENDAR OF EVENTS	
Monday, January 13, 2025 Time: 10:00 a.m.	Professional Development session and Policy meeting - Education Centre, Board Room, 545 – 11th Street East, Prince Albert, SK
Monday, January 13, 2025 Time: 2:00 p.m.	Regular meeting, Education Centre, Board Room, 545 – 11th Street East, Prince Albert, SK
Wednesday, January 15, 2025 Time: 5:00 p.m. to 7:00 p.m.	Joint meeting with PAATA Executive – location to be determined.

DECEMBER

Regular Board Meeting Agenda Items

- Annual Report (if not in November)
- Review Inclusive Education Accountability Report

Events/Action

- SSBA Fall General Assembly
- Public Section General Meeting
- Elders Council / Fall Pipe Ceremony

JANUARY

Regular Board Meeting Agenda Items

- Review Parameters and Approval of the School Year Calendar
- Review Initial Projected Enrollment for Next Year
- Review Quarterly Statement of Financial Position and Operations
- Finalize Board and Director Evaluation Date and Plans
- Review Capital Project Priorities
- Review Selected Program Initiatives (Global Sports Academy, Cree Language Program, Michif Language Program, Land-Based Learning and Experiential Play-Based Learning Model and Invitational Shared Services Initiatives)
- Approve Board Development Plan
- Approve Board Advocacy Plan

Events/Action

- P.A.A.T.A. Executive Linkage Meeting
- School Tours
- MLAs Meeting
- First Nations Representatives Gathering
- RMs Gathering

Budget Considerations

- Review Potential Budget Additions or Deletions for Next Budget Year

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Consent Item
Primary Policy Reference:	<u>8.8</u>	

FROM: N. Finch, Director of Education	ATTACHMENTS	<input checked="" type="checkbox"/>
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BACKGROUND

RE: ADOPTION OF THE MINUTES OF THE ORGANIZATIONAL/REGULAR MEETINGS

- November 22, 2024 Organizational Meeting Minutes
- November 22, 2024 Regular Meeting Minutes

RECOMMENDATION

That the minutes of the Organizational and Regular meeting of November 22, 2024 be approved as presented.

MINUTES OF THE ORGANIZATIONAL MEETING OF THE SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION NO. 119 HELD IN THE BOARD ROOM, EDUCATION CENTRE, 545 - 11TH STREET EAST, ON FRIDAY, NOVEMBER 22, 2024 AT 1:30 P.M.

PRESENT:

MRS. C. BLOOM, Trustee
MRS. J. BROWN, Trustee
MRS. N. FRANC, Trustee
MR. B. GEROW, Trustee
MR. B. HOLLICK, Trustee

MS. M. LEWIS, Trustee
MR. A. LINDBERG, Trustee
MR. A. NUNN, Trustee
DR. D. SANDER, Trustee
MR. B. YEAMAN, Trustee

SENIOR ADMINISTRATION

Mr. N. Finch, Director of Education
Mrs. J. Ward, Administrative Services Officer

Mr. J. Pidborochynski, Chief Financial Officer

OTHERS

M. Oleksyn, Prince Albert Daily Herald
Gallery

CALL TO ORDER:

N. Finch, Director of Education, called the meeting to order.

B. Gerow provided his land acknowledgement for school division. He indicated that he was assisted by the Grade 3 class from T.D. Michel Public School at Big River.

Trustees were given an opportunity to declare a conflict of interest.

ADOPTION OF THE AGENDA:

Motion #24R-75

Moved by A. Lindberg that the agenda be approved as presented.
Carried.

ELECTION OF BOARD CHAIR:

N. Finch called for nominations for the position of Board Chair of the Board of Education.

A. Nunn nominated C. Bloom as Board Chair for the ensuing year.

Motion #24R-76

Moved by A. Lindberg that the nominations cease.
Carried.

C. Bloom was declared elected as Board Chair, by acclamation, for the ensuing year.

ELECTION OF VICE-CHAIR:

C. Bloom called for nominations for the position of Vice-Chair of the Board of Education.

B. Yeaman nominated A. Nunn as Vice-Chair for the ensuing year.

Motion #24R-77

Moved by A. Lindberg that the nominations cease.

Carried.

A. Nunn was declared elected as Vice-Chair, by acclamation, for the ensuing year.

APPOINTMENT OF DEPUTY CHAIR ROTATION:

The Deputy Chair rotation will be on the December 9, 2024 Board meeting.

APPOINTMENTS FOR THE SCHOOL DIVISION:

(a) Auditor

The division will be tendering for audit services in 2025.

(b) Agent of Record (Insurance agent or broker):

Motion #24R-78

Moved by B. Gerow that AON Risk Solutions be the agent of record for the school division for the year 2025.

Carried.

(c) Solicitor:

Motion #24R-79

Moved by D. Sander that the firm of McKercher LLP be the solicitor for the school division for the 2025 year.

Carried.

ESTABLISH THE FOLLOWING:

(a) Regular meeting date, hour and place:

Motion #24R-80

Moved by A. Lindberg that the Regular meetings of the Saskatchewan Rivers Public School Division be held, subject to change, on one Monday of each month at 3:30 p.m., with the Closed Session at 2:00 p.m., in the Board Room, Education Centre, 545 - 11th Street East, and that the Board Chair and the Director of Education be authorized to cancel a Regular meeting if the agenda does not warrant holding a meeting.

Carried.

(b) Approval of accounts:

Motion #24R-81

Moved by B. Hollick that the Chief Financial Officer be authorized for the 2025 year to certify all accounts for payment.

Carried.

(c) Signing officers:

Motion #24R-82

Moved by B. Yeaman that the Board Chair and the Chief Financial Officer be the signing officers for the school division, with the Vice-Chair to sign in the absence of the Board Chair and the Manager of Financial Services to sign in the absence of the Chief Financial Officer for the year 2025.

Carried.

(d) Amount of temporary credit with a financial institution in Prince Albert:

Motion #24R-83

Moved by B. Hollick that the school division continue with Affinity Credit Union a credit limit of five million dollars for the 2025 year.

Carried.

(e) Attendance and Transportation Services Areas

Motion #24R-84

Moved by A. Lindberg that the Board confirm the current attendance and transportation services areas for 2024-2025 school year.

Carried.

(f) Hours of Public Access to All Central Offices:

Motion #24R- 85

Moved by A. Nunn that public access to the Education Centre/Support Services Centre during regular hours be from 8:00 a.m. to 12:00 noon and from 1:00 p.m. to 4:30 p.m. and during summer hours be from 8:30 a.m. to 2:30 p.m. Monday to Friday except for statutory holidays.

Carried.

(g) Indemnity, honorarium and expenses to be paid to trustees:

Motion #24R-86

Moved by B. Yeaman that the Trustee Remuneration Guidelines be approved for the 2024-2025.

Carried.

EXTERNAL BOARD APPOINTMENTS:

(a) Board Committee Appointments

The Board committee appointments will be on the December 9, 2024 Board meeting agenda.

(b) School Community Council Clusters:

Motion #24R-87

Moved by A. Lindberg that the Board re-affirm the School Community Clusters for 2024-2025.

Carried.

ADJOURNMENT:

Motion #24R-88

Moved by A. Nunn that the meeting be adjourned (1:56 p.m.).

Carried.

SIGNATURES:

Board Chair

Administrative Services Officer

Date of Approval

NO. #2024R-10 (FRIDAY, NOVEMBER 22, 2024)

MINUTES OF THE REGULAR MEETING OF THE SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION NO119 FOR THE BOARD OF EDUCATION HELD ON FRIDAY, NOVEMBER 22, 2024, AT 2:00 P.M. IN THE BOARD ROOM, EDUCATION CENTRE, 545 11TH STREET EAST, PRINCE ALBERT, SK
PRESENT:

MEMBERS OF THE BOARD

C. BLOOM, Trustee
J. BROWN, Trustee
N. FRANC, Trustee
B. GEROW, Trustee
B. HOLLICK, Trustee

M. LEWIS, Trustee
A. LINDBERG, Trustee
A. NUNN, Trustee
D. SANDER, Trustee
B. YEAMAN, Trustee

SENIOR ADMINISTRATION

N. Finch, Director of Education
G. Tebay, Superintendent of Schools

J. Pidborochynski, Chief Financial Officer
J. Ward, Administrative Services Officer

C. Bloom, Board Chair, called the meeting to order.

Trustees were given an opportunity to declare a conflict of interest.

MOTION TO MOVE INTO CLOSED SESSION:

#24R-89

Moved by A. Lindberg that the meeting move into Closed Session with Board and Administration present.

Carried.

Regular meeting resumed.

OTHERS:

M. Oleksyn, Prince Albert Daily Herald
Gallery

ADOPTION OF THE AGENDA:

#24R-90

Moved by D. Sander that the agenda be approved as presented.

Carried.

CONSENT ITEMS:

#24R-91

Moved by A. Nunn that the following consent items be approved:

(a) Administrative Procedure Changes.

(b) Minutes of the Regular meeting of October 21, 2024.

(c) Revised 2024-2025 Board Annual Work Plan.

Carried.

NEW BUSINESS:

(a) SRPSD Trustee Schedule for Land Acknowledgement

#24R-92

***Moved by B. Gerow that the 2024-2025 Trustee Land Acknowledgement schedule be accepted.
Carried.***

(b) 2024 SSBA Annual General Meeting – Ballot Information

#24R-93

***Moved by M. Lewis that the Board waive Policy 8, 15.2 regarding SSBA ballot voting delegates.
Carried.***

#24R-94

***Moved by M. Lewis that the Board Chair be Saskatchewan Rivers' designated voting delegate
and that the Vice-Chair be the alternate voting delegate for the 2024 SSBA Annual General
Meeting.
Carried.***

(c) Professional Development Opportunities for Trustees

Information regarding two upcoming professional development opportunities for trustees was shared. Interested trustees are asked to respond to J. Ward.

REPORTS FROM ADMINISTRATIVE STAFF:

(a) 2023-2024 Preventative Maintenance and Renewal Amendment

#24R-95

***Moved by B. Yeaman that the 2023-2024 Preventative Maintenance and Renewal Amendment
be approved as presented.
Carried.***

(b) Director's Update

• **Provincial Auditor – Student Cumulative Files**

The Provincial Auditor's office contacted the division to complete a cumulative records audit. A virtual meeting was held on November 12, 2024 to review the cumulative records. They were looking to see if certain documents are on file and documentation of recent transfers of the file but no requirement to view the documents.

• **New Education Minister**

Honourable Everett Hindley is the new Education Minister. He takes over from Jeremy Cockrill.

• **Partnership**

University of Saskatchewan and SUNTEP - USASK partners came to tour both John Diefenbaker and King George Public Schools. The tour focused on the Cree Pre-K/Kindergarten classroom at JD and the Early Years Play Based Learning (EPBL) room at King George.

KEY MESSAGES FOR SCC/PUBLIC FROM BOARD MEETING:

- Newly elected Board.
- SRPSD in provincial sports.
- Individual trustees’ land acknowledgement at Board meetings.

BOARD MEMBERS’ FORUM:

Trustees were given an opportunity to share information on items of mutual interest.

ADJOURNMENT:

#24R-96

Moved by A. Nunn that the meeting adjourn. (3:44 p.m.)

Carried.

SIGNATURES:

Board Chair

Administrative Services Officer

Date of Approval

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Consent Item
Primary Policy Reference:	<u>2</u>	

FROM: N. Finch, Director of Education **ATTACHMENTS** [v]

BACKGROUND

RE: REVISED 2024-2025 BOARD ANNUAL WORK PLAN

The attached 2024-2025 Board Annual Work Plan which is part of the Policy 2 (Appendix) is presented for approval. Note – the changes have been ~~crossed out~~.

RECOMMENDATION

That the 2024-2025 Board Annual Work Plan be approved as revised.

BOARD ANNUAL WORK PLAN – 2024-2025

The Board believes the annual work plan should accurately reflect the work of the Board and may be amended any time during the year by motion of the Board.

AUGUST/SEPTEMBER

Regular Board Meeting Agenda Items

- Review nomination of a program for the Premier's Award for Innovation
- Draft Resolutions for Submission to the SSBA Convention
- Review Auditor's Plan
- Review Human Resources Accountability Report

Events/Action

- Saskatchewan Rivers Students for Change group meeting
- Elders Council / Summer Pipe Ceremony

OCTOBER

Regular Board Meeting Agenda Items

- Approve Resolutions (if any) for Saskatchewan School Boards Association Annual Convention
- Review Legal Update of any outstanding cases
- Review Draft Annual Report and Provide Direction, if any
- Review Student Learning Accountability Report
- Review School Goal Achievement Accountability Report

Events/Action

- SCC Orientation Session
- SCC Regional Meeting (optional)

Budget Considerations

- Review budget development timelines, principles and guidelines

NOVEMBER

Regular Board Meeting Agenda Items

- Hold Organizational Meeting – Elections, Appointments and Establish Committees
- Appoint Voting Delegates and Allocate Votes for the SSBA Convention
- Approve Annual Report for Submission to Ministry of Education
- Approve the Audited Financial Statements
- Review Audit Report and Management Letter (ensure deficiencies from previous year have been remedied to the satisfaction of the auditor)
- Consider trustees' interest in Board Committees (Policy 10) (only in year 1, 2 and 3)

Events/Action

DECEMBER

Regular Board Meeting Agenda Items

- Annual Report (if not in November)
- Review Inclusive Education Accountability Report

Events/Action

- SSBA Fall General Assembly
- Public Section General Meeting
- Elders Council / Fall Pipe Ceremony

JANUARY

Regular Board Meeting Agenda Items

- Review Parameters and Approval of the School Year Calendar
- Review Initial Projected Enrollment for Next Year
- ~~Review of Board policy~~
- Review Quarterly Statement of Financial Position and Operations
- Finalize Board and Director Evaluation Date and Plans
- Review Capital Project Priorities
- Review Selected Program Initiatives (Global Sports Academy, Cree Language Program, Michif Language Program, Land-Based Learning and Experiential Play-Based Learning Model and Invitational Shared Services Initiatives)
- Approve Board Development Plan
- Approve Board Advocacy Plan

Events/Action

- P.A.A.T.A. Executive Linkage Meeting
- School Tours
- MLAs Meeting
- ~~First Nations Representatives Gathering~~
- RMs Gathering

Budget Considerations

- Review Potential Budget Additions or Deletions for Next Budget Year

FEBRUARY

Regular Board Meeting Agenda Items

- Review Semi-annual Transportation Report

Events/Action

- Elders Council / Winter Pipe Ceremony
- SCC / SRSC Engagement Meeting

Budget Considerations

- Review budget development progress

MARCH

Regular Board Meeting Agenda Items

- Review Quarterly Statement of Financial Position and Operations
- Enterprise Risk Management Summary Report

Events/Action

- P.A. Separate School Division Joint Board meeting

Budget Considerations

- Review Budget Development Progress

APRIL

Regular Board Meeting Agenda

- Review Maintenance Accountability Report
- Review Legal Update of any outstanding cases

Events/Actions

- SSBA Spring General Assembly
- Public Section Meeting
- SCC Regional Meeting (optional)
- School tours

Budget Considerations

- Review Budget Development Progress

MAY***Regular Board Meeting Agenda Items***

- Approve Preventative Maintenance and Renewal Program and amendments
- Establish School Community Council Clusters for the Next Year
- Review Community Engagement Accountability Report
- Review Progress of Board Advocacy Plan
- Review Progress of Board Development Plan
- Budget Approval, if finalized
- Approve Board Calendar Schedule for the Next Year
- Approve Board Annual Work Plan

Events/Action

- Board/Director Evaluation
- Elders Council / Spring Pipe Ceremony
- Attend achievement nights and graduation ceremonies
- Saskatchewan Rivers Students for Change group meeting

Budget Considerations

- Review Budget Development Progress

JUNE***Regular Board Meeting Agenda Items***

- Final Budget Approval, unless previously approved
- Review Quarterly Statement of Financial Position and Operations
- Review Semi-annual Transportation Report
- Review TRC – Call to Action Priority Progress

Events/Action

- Public Section General Meeting
- Attend achievement nights and graduation ceremonies
- Board's Recognition Event and school-based recognition events

JULY***Events/Action***

- Canadian School Boards Association (CSBA) Congress

ONGOING

- Consider new developments and directions from Ministry of Education.
- Attend meetings as determined by the Board.
- Engage in individual trustee development approved.
- Engage in celebration/recognition of students, staff and community.
- Attend School Community Council meetings as scheduled and upon invitation.
- Attend standing and ad hoc committee meetings as assigned.
- Update legacy document in the second and final year of the Board's term of office.
- Review the electoral boundaries and representation in the first or second year of the Board's term of office.

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input checked="" type="checkbox"/> Consent Item
Primary Policy Reference:	<u>2.1</u>	

FROM: T. Michaud, Superintendent of Schools **ATTACHMENTS** ☐

BACKGROUND

RE: FRENCH IMMERSION DESIGNATION – 2025-2026

The Board must annually pass a resolution confirming French Immersion designation for École Arthur Pechey Public, École Debden Public, École Vickers Public, and Carlton Comprehensive Public High Schools for the 2025-2026 academic year.

RECOMMENDATION

That the Board request that the following schools be designated for French Immersion programming purposes for the 2025-2026 school year:

- *École Arthur Pechey Public School* *Grades K to 8*
- *École Vickers Public School* *Grades K to 8*
- *École Debden Public School* *Grades K to 8*
- *Carlton Comprehensive Public High School* *Grades 9 to 12*

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Board</u>	<input checked="" type="checkbox"/> Consent Item

Primary Policy Reference: 8

FROM: C. Bloom, Board Chair **ATTACHMENTS** [v]

BACKGROUND

RE: RESULTS OF THE BLYAW AMENDMENTS AND RESOLUTIONS FROM THE 2024 SASKATCHEWAN SCHOOL BOARDS ASSOCIATION (SSBA) ANNUAL GENERAL MEETING

Attached are the results of the proposed bylaw amendments and resolutions from the 2024 Saskatchewan School Boards Association AGM.

RECOMMENDATION

For Board information.



2024 ANNUAL GENERAL MEETING

The following Bylaw Amendments and Resolutions were passed at the Association's annual general meeting on December 2, 2024

BYLAW AMENDMENT

(85.5% Support) **Bylaw Amendment 24-01**
Bylaw No. 1 - Interpretation

BE IT RESOLVED THAT Bylaw No. 1 (b) be amended by deleting "(b)" in its entirety and replacing it to read:

(b) "board of education" means a board of education or conseil scolaire fransaskois as established by *The Education Act, 1995* of Saskatchewan or an education authority of a First Nation or First Nations based in Saskatchewan governed under their own jurisdiction and legislation, or the Métis Nation-Saskatchewan or an education authority of the Métis Nation-Saskatchewan.

BUDGET RESOLUTION

(100% Support) **Budget 2025**
BE IT RESOLVED that the Association's 2025 annual operating expense budget of \$3,420,200, funded by membership fees, be approved as revised.

RESOLUTIONS

(100% Support) **AGM 24-01**
BE IT RESOLVED that the proposed Position Statement on "Local Governance of Education" be adopted to replace the current "Position Statement 1.2 Local Governance of Education";
PROPOSED "Position Statement 1.2
LOCAL GOVERNANCE OF EDUCATION

Locally elected boards of education/ Conseil scolaire fransaskois (CSF) act to reflect the interests and educational needs of local communities and are accountable to the communities they serve.

1. Governance decisions are guided by what is in the best interest of student learning for all students in the school division within the board of education's financial resources.

2. Boards of education/CSF operate with autonomy and authority within a legislated framework and act to fulfill their responsibilities. Boards of education/CSF derive their authority from *The Education Act, 1995* which gives them the authority to manage the school division in a way that reflects local needs and priorities. In addition, Catholic schools derive their authority from the Constitution, *The Saskatchewan Act*, and the guarantee of separate school rights under section 29 of the *Canadian Charter of Rights and Freedoms*. The CSF derives its authority from section 23 of the *Canadian Charter of Rights and Freedoms*.
3. Board of education/CSF meetings are open to the public and board information is accessible to the public within the context of the law.
4. Boards of education/CSF communicate information about the operation of the education system and establish procedures for public engagement.
5. Boards of education/CSF engage students, staff, families, communities, and partners in the education of students for success in school. Boards of education/CSF pay particular attention to engaging with First Nations and Métis communities.
6. Boards of education/CSF engage and support School Community Councils/Conseils d'écoles as partners in improving student learning.
7. Board members engage in networking and learning opportunities to fulfill their responsibilities as stewards of publicly funded education.
8. Boards of education/CSF are the voice of publicly funded education in Saskatchewan. Saskatchewan's education system is best served by a partnership of provincial and local level of governance with shared responsibility for publicly funded education.

(98.22% Support) **AGM-24-02**

BE IT RESOLVED that the proposed Position Statement on "Student Achievement" be adopted to replace the current "Position Statement 2.1 Student Achievement";

**PROPOSED "Position Statement 2.1
STUDENT ACHIEVEMENT"**

Facilitating the provision of high-quality education is the primary mission of boards of education/ Conseil scolaire fransaskois (CSF).

1. Saskatchewan curriculum should provide lifelong learning skills, affirm each student's individuality, and engage them in community. Saskatchewan's curriculum creates these opportunities and should be delivered in inclusive, safe, and welcoming learning environments that support mental health and well-being. Student achievement is defined as the attainment of the developmentally appropriate educational outcomes of Saskatchewan's curriculum.
2. Boards of education/CSF, School Community Councils, Conseils d'écoles, students, staff, families, communities, and partners must be engaged and have a voice in defining student achievement.
3. Boards of education/CSF are individually responsible for developing an accountability framework to establish standards, assess, monitor and report on student achievement. Boards of education/CSF are responsible for partnering with senior levels of government to develop strategic plans establishing province-wide objectives for education.
4. The role of boards of education/CSF is to provide leadership, advocate for education investment, and allocate resources within the board of education's purview to maximize student achievement.
5. Student engagement, as well as parent and community support for education are important components of student success.
6. Boards of education/CSF work as advocates for education and promote partnerships to enhance student achievement.

(100% Support) **AGM-24-03**

BE IT RESOLVED that the proposed Position Statement on “Digital Literacy and Citizenship” be adopted to replace the current “Position Statement 2.3 Digital Literacy and Citizenship”;

PROPOSED “Position Statement 2.3 DIGITAL LITERACY AND CITIZENSHIP”

Digital literacy refers to fluency in the use and security of interactive digital tools and searchable networks. Digital citizenship is defined as the norms of safe, respectful, responsible and ethical behaviour when using technology.

Boards of education/Conseil scolaire fransaskois (CSF) want students to be well-prepared to be successful in an evolving society where people use digital technology regularly as an important part of connectedness. Fundamental to such success is the ability to use digital technology responsibly to access, gather, evaluate, construct, and share knowledge in a contemporary context. Boards of education/CSF also want students to learn to use digital technology safely, effectively, ethically, and respectfully. More succinctly put – to think critically, be safe, and act responsibly.

It is imperative that boards of education/CSF take a risk management approach to balance the need to support students as learners, digital citizens, and creators, while also ensuring enhanced vigilance for the safety and well-being of students, including their mental health, as they engage with emerging technologies. Boards of education/CSF embrace digital technological innovation as an important component of educational strategy for the province of Saskatchewan, and work in partnership with the Saskatchewan Ministry of Education to create a vision for digital literacy and citizenship that:

1. Focuses on engaging and inspiring students and fosters creative and innovative minds, embracing the enabling role of digital technology in expanding how, when and where learning takes place.
2. Recognizes that we exist in a connected world requiring a global set of competencies for a digital age – creativity and innovation, critical thinking, communication and collaboration, as well as safe and ethical behaviours for responsible digital citizenship.
3. Is centred within a provincial curriculum that reflects these values, aspirations, and practices.
4. Is founded on the principles of equity of access and opportunity.¹

This vision for digital literacy and citizenship is situated in a learning environment where teachers are supported to be professionally competent and appropriately fluent, embracing digital technology, resources and instructional strategies that enhance student learning, engagement, safety, and digital fluency. Investments in education are required to enable boards of education/CSF to implement a vision for digital literacy and citizenship and keep current with changing digital environments.

(100% Support) **AGM-24-04**

BE IT RESOLVED that the proposed Position Statement on “School Community Councils” be adopted to become “Position Statement 5.3 School Community Councils”;

PROPOSED “Position Statement 5.3 SCHOOL COMMUNITY COUNCILS”

The engagement² of family and communities with schools is foundational to education and a priority for boards of education/CSF. School Community Councils (SCC)/Conseils d'écoles are one avenue to facilitate this engagement. In Saskatchewan, each school is required to have a School Community Council to develop shared responsibility for the learning success and well-being of all children and youth. The mandate of the SCC is to encourage and facilitate parent and community participation in school planning and improvement processes, and provide advice to the board of education and the school's staff. In co-operation with the

¹ This position statement is adapted from C21 Canadians for 21st Century Learning & Innovation – *Shifting Minds 3.0 – Redefining the Learning Landscape in Canada* (2015), as well as the Ontario Public School Boards' Association – *A Vision for Learning and Teaching in a Digital Age*.

² Engagement is defined as students, parents, and community members actively engaged in the life of the school and community. Together the school staff, students, parents, and community members create the agenda, make decisions, and take actions that affect many aspects of the school community. (Amendt, 2008, p. 3)

school staff, the SCC develop and recommend to its board of education for approval a school level plan that is in accordance with the school division's strategic plan.

1. Boards of education/CSF build relationships, engage with, and support SCCs/Conseils d'écoles as valued partners in education to mobilize their communities to strengthen student achievement, and to provide advice to the board of education/CSF.
2. Boards of education/CSF expect that schools create an environment where all students, families, and SCCs are welcomed and respected so that SCCs are engaged and can thrive. Regular evaluation is conducted so that SCCs, parents, and community members can provide the board with evidence of this.
3. Boards of education/CSF are committed to providing school staff and SCCs with orientation, ongoing professional learning and networking opportunities focused on the SCC mandate. Strategies are developed by school staff and SCCs that foster the engagement of youth, families, and communities in schools.
4. Boards of education/CSF acknowledge the key role of the school administrator with respect to SCCs. Supports are put in place to enable school administrators to carry out their leadership role effectively – particularly focused on the SCC mandate to co-construct a school level plan and monitor and report on its outcomes.
5. Boards of education/CSF facilitate two-way communication with SCCs. They regularly check with SCCs to determine that the school division supports provided are adequate and are meeting the needs of the SCC, enabling them to be successful with their mandate.

(59.89% Support) **AGM-24-08**

BE IT RESOLVED that the Saskatchewan School Board Association prepare, publish, and release to all members in conjunction with annual audited financial statements, Public Accounts in the same form as School Division Public Accounts.

(74.05% Support) **AGM-24-09**

BE IT RESOLVED that the Saskatchewan School Boards Association create a Working Advisory Group (WAG) for the purpose of a cost analysis of relocatable classrooms.

The following Bylaw Amendment and Resolutions were defeated or withdrawn at the Association's annual general meeting on December 2, 2024

(63.64% Support) **Bylaw Amendment 24-02**

Bylaw No. 4: Executive and Bylaw No. 4.1 Election of Executive

BE IT RESOLVED that Bylaw No. 4 Section 1(c) be amended by adding "viii. Public" to the list of representatives currently on the Saskatchewan School Boards Association (SSBA) Executive, so the Bylaw will read as follow:

"(c) one representative from each of the following constituencies: i. Northern; ii. Central; iii. Southern; iv. Catholic; v. Conseil scolaire fransaskois; vi. Urban Public; vii. Indigenous; viii. Public."

BE IT ALSO RESOLVED that Bylaw No. 4.1.7 (7) be amended by adding (c) representatives from the Public constituency will be elected in 2025 and will hold office for a term of two years, and in elections thereafter, for a term of two years.

BE IT ALSO RESOLVED that Appendix A be amended by adding "(8) Public constituency", so it will read as follows:

"(8) Public constituency:

Chinook S. D. No. 211

Creighton S.D. No. 111

Good Spirit S.D. No. 204

Horizon S.D. No. 205

Ile-a-la Crosse S. D. No. 112

Living Sky S. D. No. 202

Lloydminster S.D. No. 99

North East S.D. No. 200

Northwest S. D. No. 203

Prairie South S.D. No. 210

Prairie Spirit S.D. No. 206

Prairie Valley S.D. No. 208

Regina S.D. No. 4

Saskatchewan Rivers S. D. No. 119

Saskatoon S. D. No. 13

South East Cornerstone S. D. No. 209

Sun West S.D. No. 207"

(36.19% Support) **AGM-24-05**

BE IT RESOLVED that the Saskatchewan School Boards Association tender for and manage a Provincial Whistleblower Hotline for fraud reporting in school divisions.

AGM-24-06 - WITHDRAWN

(10.16% Support) **AGM-24-07**

BE IT RESOLVED that the Saskatchewan School Boards Association advocate to secure the Ministry of Education's commitment to include environmental education as a core curriculum to prepare students for our changing environment.

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Accountability Report</u>	<input type="checkbox"/> Consent Item
Primary Policy Reference:	<u>13, 14</u>	

FROM: T. Michaud, Superintendent of Schools

ATTACHMENTS ☒

BACKGROUND

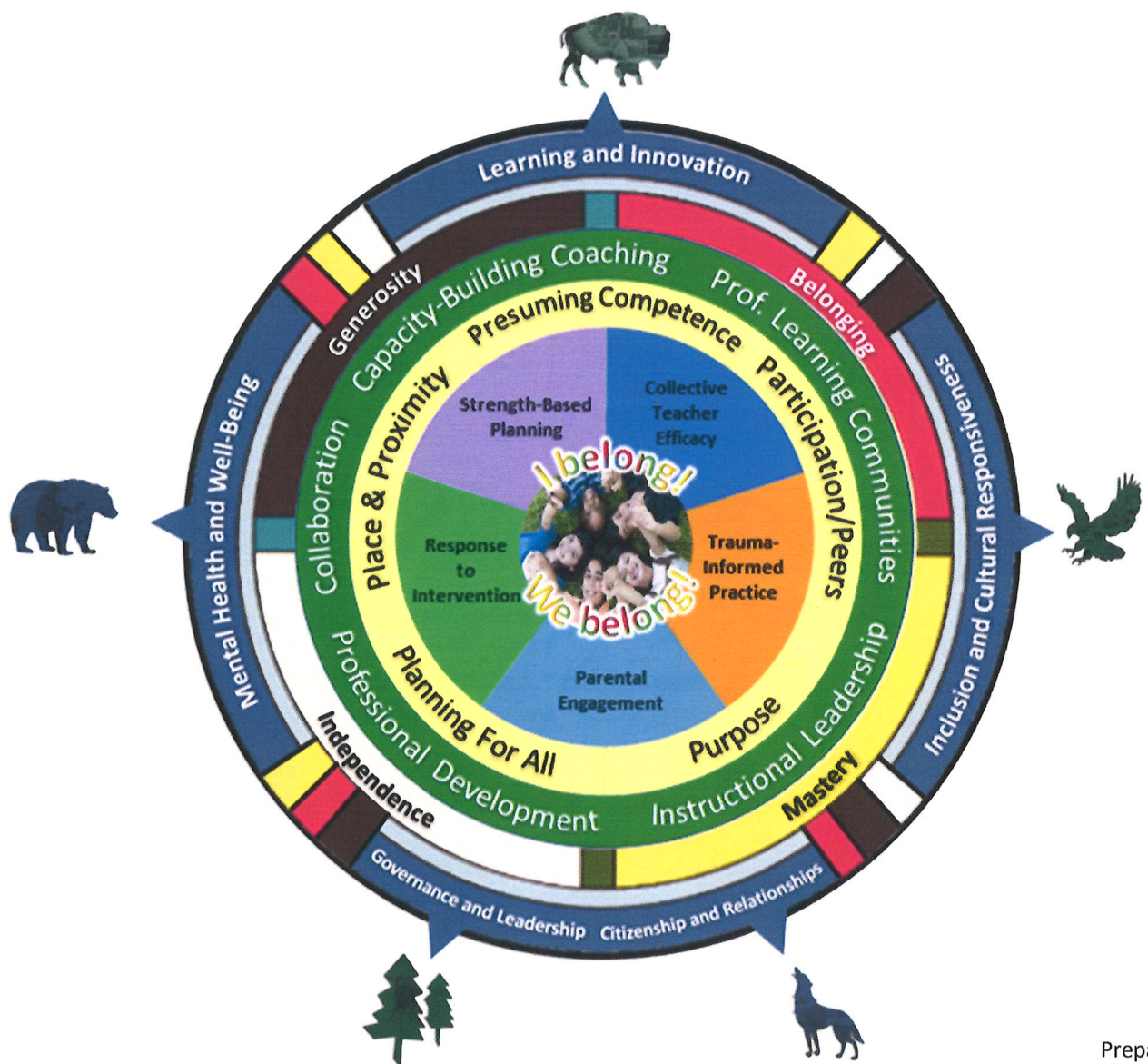
RE: INCLUSIVE EDUCATION ACCOUNTABILITY REPORT

The attached Accountability Report will be reviewed at the meeting. Cara Kuzma, Tricia McEwen, and Jasmine Tiessen, Inclusive Education Consultants will be in attendance to share information. There will be an opportunity for trustees' feedback and questions during the presentation.

RECOMMENDATION

That the Board approve the Inclusive Education Accountability Report as presented.

Accountability Report: Equity, Diversity, and Inclusion



Prepared by:
Tom Michaud
Superintendent of Schools
December 2024

Source Documents:

1. The Education Act (1995)

- Section 178 – Pupils with intensive needs
- Section 187 – Gifted pupils
- Section 190 – Health of pupils
- Section 191 – Guidance and counselling services
- Section 192 – Liaison with social agencies
- Section 197 – Parents and Guardians

2. SRPSD Board Policy Handbook

a. Policy 1: Foundation Statements – Core Values

b. Policy 13: Role of the Director of Education

13.1.2 - Ensures students in the Division have the opportunity to meet the standards of education set by the Minister.

13.6.2 - Reports regularly on results achieved through accountability reports.

c. Policy 14: Appeals and Hearings Regarding Student Matters

Intensive Needs Review

As stated in Policy 14, *the Board recognizes the right of a student with intensive needs or the parents/guardians of that student to request a review of a decision related to the designation, placement and program in accordance with provisions outlined in The Education Act, 1995 and Regulations 50.1.*

3. SRPSD 2024-2030 Strategic Plan

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

Our Priorities

- Learning and Innovation
- Inclusion and Cultural Responsiveness
- Mental Health and Wellbeing
- Citizenship and Relationships
- Governance and Leadership

4. Provincial Education Plan 2030

Priority Actions

- Learning and Assessment
- Indigenous Education
- Mental Health and Well-Being
- Student Transitions

5. SRPSD Annual Board Advocacy Plan

The Board affirms the need to continue to advocate for adequate resources for students with vulnerabilities in order to meet bold provincial and locally determined targets around student learning.

6. Saskatchewan Rivers Public School Division (SRPSD) Commitment to Student Achievement

7. SRPSD Emergency Response Plan

8. Community Threat/Risk Assessment and Support Protocol

9. Administrative Procedures (APs)

- [AP 106](#) – Accountability Reporting
- [AP 150](#) – Securing the Facility Protocol
- [AP 151](#) – Service Dogs in Schools
- [AP 152](#) – Therapy Animals in Schools
- [AP 153](#) – Student and Staff Safety
- [AP 154](#) – Temporary Exclusion of Students for Safety or Medical Reasons
- [AP 200](#) – Organization for Instruction
- [AP 201](#) – Modified, Alternative, Functional and Locally Developed Programs
- [AP 214](#) – Special Education
- [AP 316](#) – Communicating with Parents/Guardians
- [AP 325](#) – Administering Medication and Medical Treatment of Students
- [AP 345](#) – Admission of Resident Students

Acronyms

Acronym	Description
AP	Administrative Procedure
ASIST	Applied Suicide Intervention Skills Training
ARTO	Assessment of Risk to Others
CFR	Common Framework of Reference
C-Team	Collaborative Team
EAL	English as an Additional Language
ELL	English Language Learner
FTE	Full Time Equivalent
GSD	Gender and Sexual Diversity
IEC	Inclusive Education Coach
IIP	Inclusion and Intervention Plan
IS	Intensive Supports
MHCB	Mental Health Capacity Building
SHA	Saskatchewan Health Authority
SLC	Specialized Learning Centre
SRPSD	Saskatchewan Rivers Public School Division
VTRA	Violence Threat Risk Assessment

Introduction

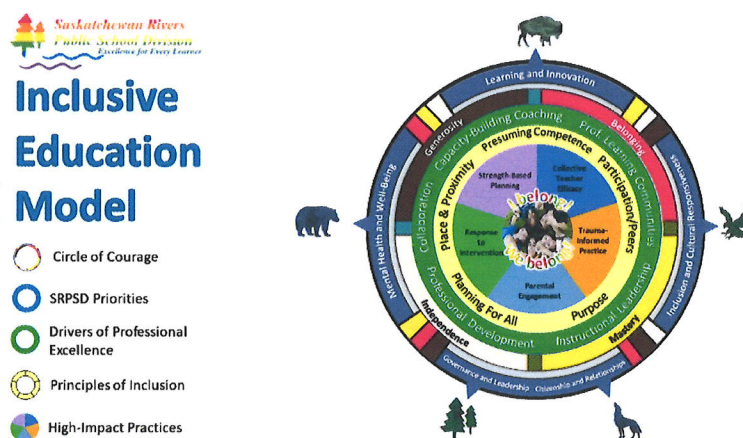
Saskatchewan Rivers Public School Division prides itself in being a leader in inclusive education focused on *Excellence for Every Learner*. This accountability report will provide of summary of several initiatives and programs that support high-quality and purposeful educational programming for each student in our school communities in response to their individual needs. The accountability report is structured in alignment with the priorities of SRPSD's 2021-24 Strategic Plan.



Inclusion and Cultural Responsiveness

Equity, Diversity, and Inclusion

To support school teams with the implementation of best practices in inclusive education, the SRPSD Inclusive Learning Team has developed a series of learning models. The visual below identifies the various elements of the SRPSD Inclusive Education Model. An [interactive version of the model](#) is accessible from Edsby and our website for instructional leaders to access as a professional development reference providing detailed information and multiple resources to support their colleagues and school communities in continued growth in inclusive education. It is important to note that the Principles of Inclusion (yellow ring) are common in all five SRPSD Learning Models as are the SRPSD Priorities (blue ring) and the Circle of Courage (outer ring) as these are essential elements present throughout our learning continuum.



The 2023-24 school year also saw the enhancement of the [SRPSD Inclusive Education “Look-Fors”](#). The “Look-Fors” is a reference tool created by our Inclusive Learning Team of coaches and consultants to support teachers in the integration of universal, classroom-based strategies that are research-based, high-impact practices that support all students’ learning in today’s diversified classrooms.

Inclusive Education



Purposeful and Responsive Classrooms

Guiding Principles:

- Capacity building through collaboration with school-based teams to support strengths-based, responsive and proactive planning for all students.
- All students will be supported through high impact learning environments focused on universal design, targeted and individualized supports.
- If it is good for one student, it is good for all students.

Universal Supports: Useful for ALL, Taught to ALL
Targeted Supports: Useful for SOME, Taught to ALL, Choice for ALL
Individualized Supports: Essential for ONE, Taught to ALL

High Impact Environments

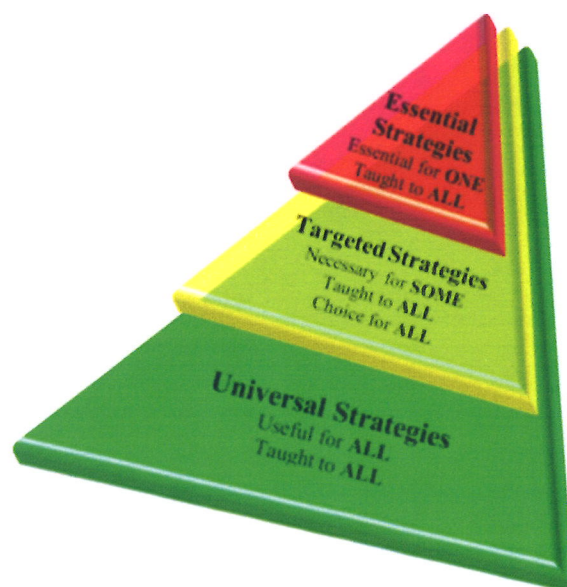
- ☐ Visual schedules posted and frequently referenced
- ☐ Consistent and predictable routines
- ☐ Organized learning spaces
- ☐ Flexible seating options to accommodate:
 - whole group
 - small group and
 - individual seating

Differentiated Classrooms

- ☐ Adaptive Dimension is utilized to the fullest extent for all students
- ☐ Flexible groupings
- ☐ Purpose and place planners
- ☐ Universal, targeted and individualized supports present in all classrooms
- ☐ Executive functioning skills taught in all grade levels

Whole Class Regulation

- ☐ SRPSD Mental Health Model consistently implemented across all grade levels
- ☐ Co-constructed classroom commitments and expectations are posted and referenced
- ☐ Calming corner or safe space
- ☐ Zones of Regulation (K-Gr.8) and/or Focus on Self Regulation (Pre-K-Gr.3) explicitly taught to all



Gender and Sexual Diversity (GSD)

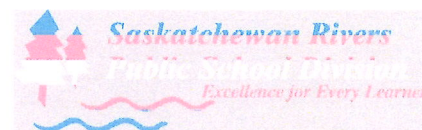
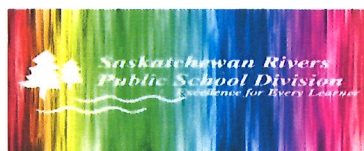
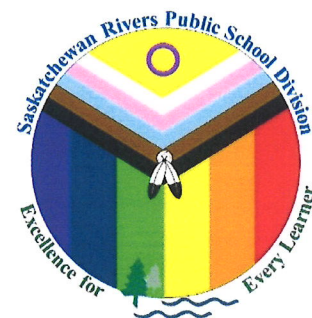
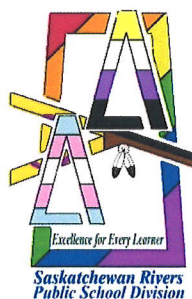
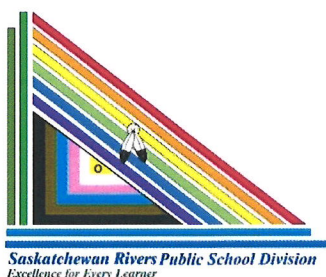
SRPSD is committed to ensuring schools are safe and inclusive environments for all students and staff regardless of their sexual orientation or gender identity. Our Inclusive Learning Team works with each school to support their Gender and Sexual Diversity (GSD) Alliances. As per Ministry policy, each school has a staff member who leads the work of their GSD Alliance.

In the fall of 2023, SRPSD revised AP 316 – Communicating with Parents/Guardians to align with the requirements of Article 197.4 of the Education Act – Consent for Change to Gender Identity.

SRPSD continues to celebrate diversity at both the division level and in our school communities. Pride activities and events were held throughout the school year in many schools. Many SRPSD staff, students and community allies also actively participated in our second annual participation in the Prince Albert Pride Parade on June 1, 2024.

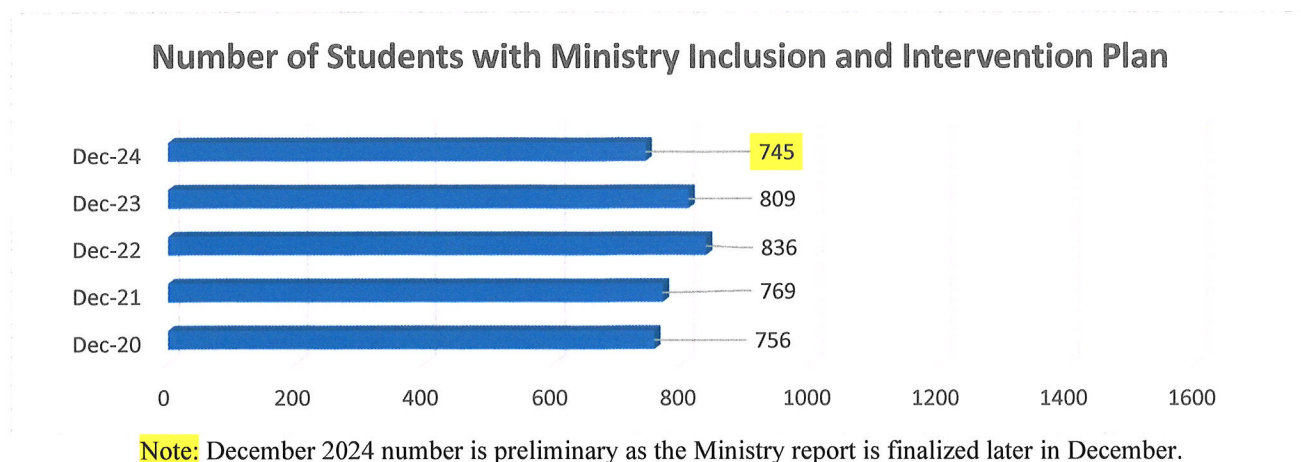
The GSD Leadership team continues to work collaboratively with Division leadership and school GSD Alliances to guide and support our school communities to ensure that our schools are places where each student can learn and grow in a community that fosters an authentic sense of belonging.

Below are the Board-approved Pride versions of the SRPSD logo that are used in a multitude of communications throughout the year.



Students Requiring Intensive Supports

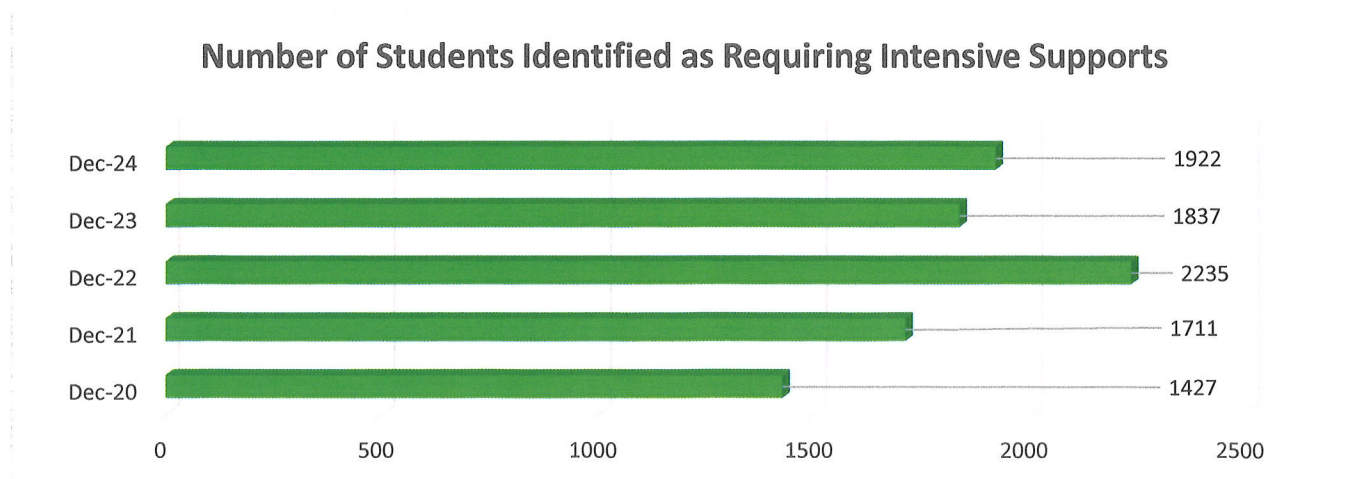
The Ministry of Education requires school divisions to annually report the number of students requiring intensive supports. The number reported is in direct correlation to the number of students with a registered Inclusion and Intervention Plan (IIP). The chart below indicates the number of students with an IIP as identified in SRPSD's annual report submitted to the Ministry in December.



It is important to note that the number of students identified above does not fully portray the full extent additional supports being provided to our students with intensive needs. The requirements from the Ministry for the submission of an IIP, and the demands of high caseloads in our schools, limit the number of IIPs we can effectively manage and therefore include in our report. However, SRPSD's commitment to excellence for every learner is evident when one considers the supports that are being provided in response to identified student needs by school teams regardless of the Intensive Supports report to the Ministry.

To more accurately reflect the number of students that have recognized needs and are receiving additional supports in response to those needs, classroom teachers and Inclusive Education Coaches have been tracking data on students receiving additional supports. These students may have a formal IIP or other types of individualized educational plans encompassed in our Inclusive Education Model.

The following chart indicates the total number of students with recognized needs, including those with a registered IIP and those with individualized educational plans.



Inclusion and Intervention Plans (IIP)

As mentioned above, Inclusion and Intervention Plans must be developed for each student identified to the Ministry as requiring intensive supports. Classroom teachers, Inclusive Education Coaches, school administrators, Intensive Supports personnel, parents, students (when appropriate) and other stakeholders are all involved in the elaboration and actualization of the Inclusion and Intervention Plan. Student growth can be targeted with various strategies and outcomes in nine areas of development.

Areas of Development

- | | |
|-------------------------------------|-----------------|
| • Independence | • Motor Skills |
| • Health/Medical Need/Personal Care | • Communication |
| • Sensory | • Safety |
| • Personal/Social Well-being | • Transitions |
| • Academic Achievement | |

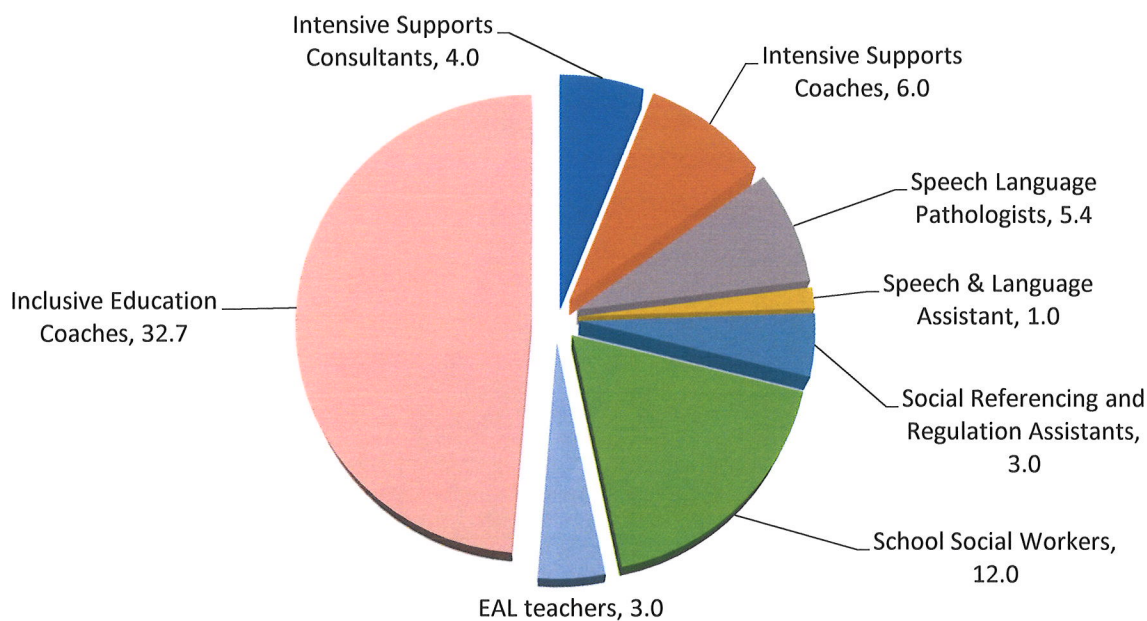
SRPSD continues to use [CLEVR](#) as a centralized form management tool that also supports workflow, collaboration and communications of multiple stakeholders supporting student needs. CLEVR has become the student information hub to communicate student needs, track interventions and monitor student progress. CLEVR houses our IIPs, and other documentation that supports collaboration and efficient communications such as:

- | | |
|--|---|
| • ARTO Screen* | • School Social Worker Contact Log entries |
| • ARTO Stage 1*/VRTA Level 1 | • School Social Worker Referral and Consent |
| • Assistive Technology and Equipment Request | • SLP Consent and Documentation |
| • Collaboration Meeting Notes | • Student Incident Report* |
| • Inclusion and Intervention Plans | • Student Safety Plan |
| • Intensive Supports Purchase Request Form | • Student Supports Log |
| • Psychoeducational Assessment Referral | • Student Suspension Form* |
| • Record of Adaptations | • Temporary Medical Exclusion Form* |
| • Release of Confidential Information Form | <i>* denotes new forms created in 2023-24</i> |

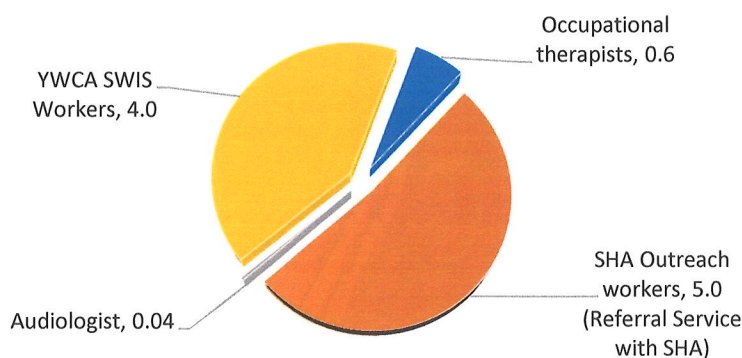
Since its activation in 2022-23, more than 20,000 records are now housed in CLEVR.

Professional Services to Support Equity, Diversity, and Inclusion

SRPSD Intensive Supports Professional Staffing (2023-24 FTE)



Contracted Service Providers/Partnerships (2023-24)



In 2023-24, Learning Disabilities Association of Saskatchewan was contracted to provide 140 psycho-educational assessments as SRPSD no longer has registered psychologists following the retirement of our only employed psychologist.

2024-25 SRPSD Intensive Supports Staffing Update

- Additional 1.0 EAL elementary teacher will replace current EA supports in January 2025
- 1.0 vacancy in Occupational Therapy due to non-renewal of a contracted services agreement.
- Retention of 2.0 language assistants to support social referencing and regulation strategies in schools. (temporary re-allocation of unused funds for OT contracted services in 2024-25)
- Transition of vacant Mental Health and Wellbeing Consultant position to a French Immersion and Literacy Instructional Coach position.

Student Engagement Centre (SEC) – Queen Mary Public School Pilot Project

In January 2024, the Government of Saskatchewan announced additional funding for the Specialized Supports Classroom Pilot Project. SRPSD was one of eight school divisions selected for the pilot project.

The pilot aims to help staff in schools manage and de-escalate behavioural incidents. The pilot provides funding for additional specialized supports to help students practice self-regulation skills while also addressing the impacts of disruptions in classrooms. After analysis of factors such as student needs, staff readiness and facility capacity, Queen Mary was selected as the school to implement the pilot project. The SRPSD Inclusive Learning Team and the Queen Mary school team worked closely in developing a plan for the pilot project that would align with our Inclusive Education Learning Model. Thus, was born the Student Engagement Centre at Queen Mary Public School.

The Student Engagement Centre is a model where students flow in and out of a learning space that is designed to meet their needs. It supports students from K-8. The Student Engagement Centre is a model where both teachers and students are supported by looking at the classroom as a learning community. It aligns with our current model of inclusion as students remain a part of their classroom community but receive focused instruction on their individual area of need. We also incorporate land-based learning and Indigenous Perspectives with the support of an allocated 0.5 FTE Land-Based Learning Coach. Much of what we aim to do are strategies that support our school community as an entity. Our goal is to equip our students with the ability to self-regulate with the guidance of our staff and the implementation of universal strategies in homerooms resulting in increased success and satisfaction for all at school.

The additional funding allowed SRPSD to staff the Student Engagement Centre with one full-time Inclusive Education Coach, a half-time Land-based Learning Coach, and two full-time Educational Assistants. The Student Engagement Centre launched its programming in February 2024. By June 2024, 44 individual students had accessed supports from the Student Engagement Centre with varying levels of frequency ranging from 1 period per day to 2-3 periods per week. The SEC also offered group interventions for small groups of students who would benefit from common strategies.

The following statements, gathered from staff in June 2024, are indicative of the impacts of the Student Engagement Centre.

“Students are able to self-regulate more effectively and accept co-regulation if needed. They are able to de-escalate more quickly when big emotions arise. Fewer incidents of meltdowns sent to the office.”

“Families appreciate and support the learning happening in the SEC. Some are using the strategies learned at home.”

“SEC was amazing for the students that needed an alternative learning space, tailored to the academic and non-academic needs of the students. It was a culturally affirming space in a building with ...vulnerable students. Students loved going to the SEC. It was a time for them to step back from a hectic classroom and engage in programming suited to their needs.”

Funding for the Student Engagement Centre is confirmed until June 2025. However, in the November 2024 Throne Speech, the Government expressed its plan to expand the pilot project to 200 classrooms.



MENTAL HEALTH AND WELLBEING

Mental Health Supports

Saskatchewan Rivers Public School Division recognizes the importance of personal wellness in the pursuit of educational excellence. The Division has a multitude of mental health resources and supports to ensure the wellbeing of our staff and students. Our team of consultants, coaches, social workers, mentors, school counsellors and the school-based SHA outreach workers provide a wide array of valuable, on-going mental health and personal wellbeing supports in each of our schools.

Education is key to empowering individuals in monitoring and managing their mental health and personal wellbeing. The core of our mental health supports is focused on capacity-building so that classroom teachers have the necessary resources and supports to integrate universal strategies and trauma-informed practices in their educational programming. Our mental health coaching supports target three key elements: mental health literacy, social-emotional learning, and self-regulation.

In 2023-24, the SRPSD Mental Health Capacity Building team developed and implemented the Safe and Connected Culture and Safe and Connected Classroom models to further define our Mental Health and Wellbeing Framework.

Mental Health

Safe & Connected Culture

WHY

- The goal of all mental health support is to help students find safe place/balance their wheel.
- Students cannot learn unless they are regulated.
- Building an environment that supports and empowers our students to build the skills of resilience in navigating challenges.
- If it is good for one student, it is good for all students.
- Universal Tier 1 strategies.

NOTES

BALANCING YOUR WHEEL

SAFE PLACE	Environment	Visual	Spatial	Sound	SAFE PLACE
GENUINE MODELING					
Pride <input type="checkbox"/> Ease of Access <input type="checkbox"/> Staff Details <input type="checkbox"/> Connecting & Collecting <input type="checkbox"/> Comprehension of Processes	<input type="checkbox"/> Walls <input type="checkbox"/> Lighting <input type="checkbox"/> Organization <input type="checkbox"/> Schedule	<input type="checkbox"/> Flex <input type="checkbox"/> Regulation Resources <input type="checkbox"/> Environmental Resources	<input type="checkbox"/> Sound System <input type="checkbox"/> Environmental Noise		

Pride in Appearance

- Who are we
- Information at entry
- Bulletin boards
- Showcasing Student Growth
- School history
- Vision Statement
- Representation

Ease of Access

- Community information
- Learning w/ CBO's
- Support for booking appointments
- Transportation
- Accessible for all

Staff Details

- Staff Introduction
- Classes taught
- Extra cur & clubs
- Role Clarity- Who can help me

Connecting & Collecting

- Recognition at all opportunities
- Eye contact
- "Hello"
- Smile
- Using a name
- Personal question and/or comments
- High 5/nod/etc.

Comprehension of Processes

- Start & end time
- School expectations
- Alarm situations
- Copy of class schedule
- Signed up on Edsby
- Location Clarity

Mental Health

Safe & Connected Classroom

WHY

Students are supported to sustain and strengthen their resiliency and mental wellness.

- The goal of all mental health support is to help students find safe place/balance their wheel.
- Students cannot learn unless they are regulated.
- Build an environment that supports and empowers our students to build the skills of resilience in navigating challenges.
- If it is good for one student, it is good for all students
- Universal Tier 1 strategies.

BALANCING YOUR WHEEL

SAFE PLACE	Expectation of Connection	Visual	Spatial	Sound	SAFE PLACE
GENUINE MODELING					
Connecting & Collecting <input type="checkbox"/> Intentional Opportunities to Build <input type="checkbox"/> Values & Tip Teachings <input type="checkbox"/> Classroom Commitments <input type="checkbox"/> Morning Meeting <input type="checkbox"/> Experiential Play-Based & Flex Groups	<input type="checkbox"/> Walls <input type="checkbox"/> Lighting <input type="checkbox"/> Organization <input type="checkbox"/> Schedule	<input type="checkbox"/> Flex <input type="checkbox"/> Regulation Resources	<input type="checkbox"/> Sound System <input type="checkbox"/> Environmental Noise		

Connecting & Collecting

- Greeting
- Eye contact
- "Hello"
- Smile
- Using a name
- Personal question and/or comments
- High 5/nod/etc.

Intentional Opportunities to Build:

- Social Skills
- Executive Functioning
- Emotional Intelligence
- Mental Health Literacy

Values/Tip Teachings

- Taught - Purposeful teaching
- Caught - Noticing the value in action
- Sought - Students looking for the value

Classroom Commitments

- Co-constructed Expectations
- Group Etiquette
- Displayed

Morning Meeting/SMART start

- Greeting
- Sharing
- Activity
- Message

Experiential Play-Based & Flex Groups

- Games
- Sociodramatic
- Exploratory
- Artistic
- Small World

Saskatchewan Rivers Public School Division
 Excellence for Every Learner

Prince Albert MHCBC

Saskatchewan Rivers Public School Division
 Excellence for Every Learner

Prince Albert MHCBC

Click on images above to access full-page visuals

These models are valuable references that identify research-based best practices for teachers and support staff so that they can foster school communities and provide learning environments that are supportive of everyone's mental health and wellbeing.

The 2023-24 school year also saw the continuation of the SHA MHCB Pilot Project at PACI. Additional funding from the SHA allows for a half-time coordinator and full-time promoter to work with the PACI staff, students and community stakeholders in order to provide programming and capacity-building supports at PACI. The three-year funding agreement with SHA comes to term in June 2025.

In the June 2024 Staff Perceptual Survey, administered by the SHA, 87.6% of respondents agreed (18.8%) or strongly agreed (68.8%) that *"the MHCB initiative is helping to create a school community environment that supports positive mental health and well-being"*.

Below are additional staff comments or excerpts from the survey.

"I really like the ideas and support that comes with [the] MHCB team. I would like this to be in all schools."

"Every school needs support in improving the social and emotional wellbeing of our students. If we believe that school provides more than teaching curriculum and actually teaches children to be adults, we need to support this capacity building model to improve the landscape of education forever."

Several popular initiatives in particular were highlighted, including Fidget Fridays, the Mental Health Amazing Race, family cooking night, ribbon skirt making, and Coffee Club (which was the most frequently mentioned activity). Three participants made note of the "Reset Room," or "Reset Stations," indicating that these "seem to be great tools for students to regulate what they're feeling."

Some respondents noted the effort that MHCB staff made in facilitating connections between the school and the broader community, such as bringing in guest speakers and connecting to resources and supports within the community. MHCB staff also supported school staff directly via professional development sessions, helping staff to organize activities for their classes, and acting as sounding boards

Communications with the SHA have consistently indicated a commitment to continue with the MHCB Capacity Building in Schools Project. After three years of impactful and enduring supports at PACI, SRPSD is planning the transition of the SHA MHCB in Schools project from PACI to another school in 2025-26.

Suicide intervention is another key component of SRPSD's mental health supports. Two SRPSD consultants are certified SafeTALK trainers who provide annual training sessions. [SafeTALK](#) is a four-hour training module for individuals 15 years of age or older. SafeTALK training sessions were facilitated by our trainers with students in multiple high schools throughout the year and are available on an ongoing basis. In addition to SafeTALK training for students, we continue to offer [Applied Suicide Intervention Skills Training \(ASIST\)](#) for SRPSD personnel. SRPSD appreciates the additional funding provided by the Ministry of Education with the Mental Health Grant made available to school divisions to support mental health training and supports. In 2023-24, SRPSD received an additional \$10,000.00 with the targeted funding for mental health.

SRPSD stands out as one of the few school divisions in Saskatchewan to have an Administrative Procedure¹ to guide the process allowing therapy dogs in schools to support the mental health needs of staff and students. We currently have two handlers of certified therapy dogs who are available to offer supports in our schools.

A hospital-based program provides children accompanying parents requiring mental health supports at Family Treatment Centre, and patients of the Child and Youth Mental Health Services Unit access to educational programming in Victoria Hospital.

Hospital Program	2021-22 Student Contacts	2022-23 Student Contacts	2023-24 Student Contacts
Family Treatment Centre	15 ²	64	N/A ³
Mental Health Services	177	57 ⁴	N/A ⁵

*The data in the chart above is a cumulative tally of monthly student contacts and is not a count of the actual number of individual students receiving educational services in the hospital program.

Ministry funding for the hospital program is confirmed until March 31st, 2025.

Emergency Response

The [SRPSD Emergency Response Plan](#) guides administrators and school teams in responding with a proactive and organized process to situations or events that have an impact on student and staff safety in our schools. Examples of such situations or events may include:

- Unusual incident jeopardizing personal safety
- Serious accident/loss of life of a student or staff member
- Bus accident
- Violence-Threat Risk Assessment
- Other traumatic events

Traumatic Event Response

Intensive Supports personnel are available to support a school community following a traumatic event. The SRPSD Traumatic Response Team includes superintendents, consultants, and social workers. In 2023-24, the Traumatic Response Team responded to two traumatic events to support students and staff.

Assessment of Risk to Others (ARTO)

In 2023-24, Prince Albert agencies celebrated the renewal of the [Prince Albert Violence Threat Risk Assessment \(VTRA\) Community Protocol](#) with a signing ceremony held in March 2024. Inter-agency collaboration continues to be a valuable support when schools need to enact a risk assessment. SRPSD has two VTRA trainers who work collaboratively with two other trainers from partner agencies so that Level 1 training opportunities can continue to be offered on a regular basis to personnel from all partner agencies. In 2023-24, 20 SRPSD staff completed Level 1 training, 11 completed Level 2 training and a number of individuals also completed virtual VTRA – Indigenous Perspectives Training.

During the 2023-24 school year, school safety teams comprised of administrators and social workers coordinated 19 Assessments of Risk To Others with SRPSD and community partner leads.

¹ [AP 152 – Therapy Animals in Schools](#)

² SHA statistics only available for Sept. 2021 to Mar. 2022 when FTC was operating at 50% capacity

³ The SHA was unable to provide data at the time of finalization of this report.

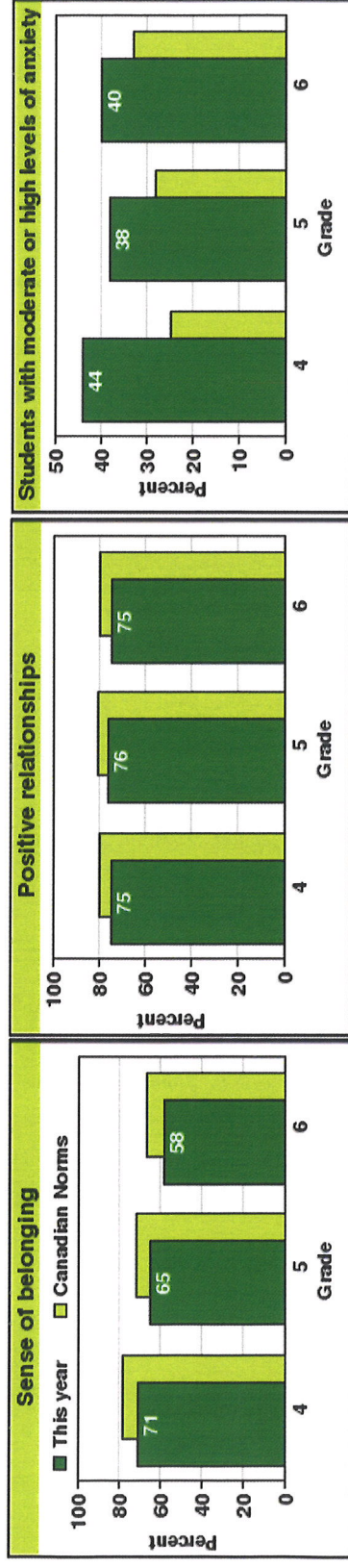
⁴ Limited capacity at Youth Mental Health Services due to vacant psychiatrist positions.

⁵ The SHA was unable to provide data at the time of finalization of this report.

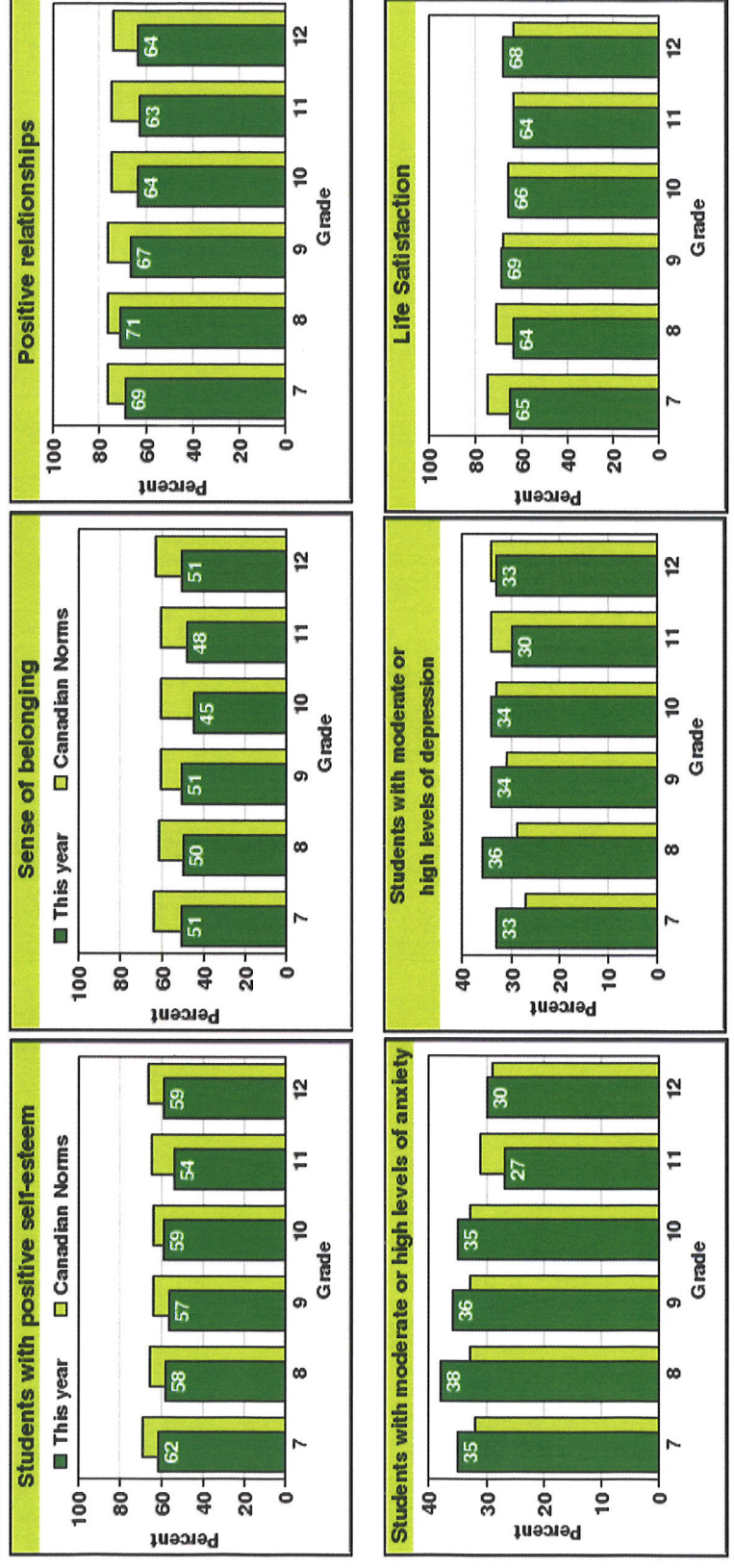
Student Mental Health Metrics

The following graphs illustrate feedback provided by students to questions associated with mental health and wellbeing in the 2023-24 OurSCHOOL Student Engagement Survey.

Grades 4 to 6 Students



Grades 7 to 12 students





LEARNING AND INNOVATION

SRPSD Specialized Learning Centres, Functional Integrated Programs and Alternative Education Prekindergarten to Grade 8.

Specialized Learning Centre	2022-23			2023-24			2024-25		
	Enrolment	Teacher FTE	E/A FTE	Enrolment	Teacher FTE	E/A FTE	Enrolment	Teacher FTE	E/A FTE
English as an Additional Language	17	1.0	1.0	27	1.5	0	24	1.0	1.0
Developmental Education	21	2.0	9.0	21	2.0	11.0	20	2.0	11.0
Totals (PreK – Grade 8)	38	3.0	10.0	48	3.5	9.0	44	3.0	12.0

Grades 9 to 12

Educational Program	2022-23			2023-24			2024-25		
	Enrolment	Teacher FTE	E/A FTE	Enrolment	Teacher FTE	E/A FTE	Enrolment	Teacher FTE	E/A FTE
Carlton Public High School Functional Integrated Program	49	3.0	16.0	53	3.0	16.0	58	3.0	16.0
Wesmor Public High School Functional Integrated Program	41	2.0	4.0	46	2.0	4.0	16	2.0	4.0
Totals (Grades 9-12)	90	5.0	20.0	99	5.0	20.0	74	5.0	20.0

Alternative Education Program courses are available to students in grades 10 to 12 to accommodate students who are unable to successfully meet the learning targets of Regular and Basic courses. Alternative Education courses give teachers the flexibility to tailor a course to meet their students' needs and allow them to earn credits towards graduation.

In 2023-24, there were a total of 112 student registrations in 30 different alternative education courses offered in seven SRPSD schools.

English as an Additional Language (EAL)

English Language Learners (ELL) and the Common Framework of Reference (CFR)

EAL teachers assess the CFR language levels of newcomers to Canada registering in a Canadian school for the first time. The [CFR Global Scale](#) is a chart of internationally recognized language levels that highlight observable language behaviours in social or academic contexts (i.e., the learner will...). The statements describe proficiency according to the learner's performance within 'real-world' contexts.

The Ministry provides funding to SRPSD in for initial CFR assessments for newcomers to Canada. During the 2023-24 school year, 57 ELLs were initially assessed by SRPSD whereas in the 2022-23 school year, 74 ELLs were assessed, and 41 ELLs were assessed in 2021-22. At the time of finalization of this report, there were no communications from the Ministry of Education confirming the funding allocated to SRPSD for the 57 initial assessments completed in 2023-24.

The chart below shows the annual number of ELLs in SRPSD schools from September 2022 to September 2024.

	Number of ELLs Sept. 30/22	Number of ELLs Sept. 30/23		Number of ELLs Sept. 30/24	
Total ELLs	343	367	+7%	334	+9%

EAL Service Delivery Model

Various SRPSD personnel are part of the support network for English Language Learners (ELLs) in SRPSD's EAL program. As with all students, classroom teachers will adapt teaching strategies and modify programming to meet the individual needs of their students. For those students who are at the lowest level of proficiency with the English language, EAL programming and supports are offered to respond to the unique needs of students acquiring English as an additional language.

High school EAL supports are offered by 1.5 teachers at Carlton Comprehensive Public High School for all city students. In the high school setting, supports are determined based on the required interventions to support students in completing their credit requirements for graduation.

EAL Elementary Specialized Learning Centre (SLC)

The EAL Specialized Learning Centre for students in grades 1 to 8 is located at École Vickers Public School. The EAL SLC is the initial placement for all elementary aged ELLs in the city of Prince Albert with a CFR Level of A1.1. The purpose of a placement in the EAL SLC is to provide students a language-rich education program aimed at accelerating their acquisition of English as an additional language. Once a student's English language skills have improved to the point of being able to be successful in a mainstream classroom, a transition plan will be prepared for placement in their attendance area school. Having the elementary EAL SLC ensures that SRPSD can accommodate any ELL who settles in the city of Prince Albert at any time throughout the school year. No student will be placed in the EAL SLC for more than a school year.



CITIZENSHIP AND RELATIONSHIPS

***“It takes an entire village
to raise a child”***

African Proverb

Inclusive education focusing on *Excellence for Every Learner* relies on a wide array of services and supports in response to the needs that are unique to each learner. SRPSD is proud to engage with multiple community agencies from diverse service sectors. When responding to complex student needs, having input from diverse stakeholders such as those identified below allows school teams to develop and implement high quality education plans targeting individual student growth.

Here are only a few of the stakeholders that play an integral role with ongoing collaboration in our collaborative planning to respond to evolving student needs:

- Parents/guardians
- Alvin Buckwold Child Development Program
- Centre for Trauma Informed Practice
- Child and Family Services
- Child and Youth Development Clinic
- Child and Youth Mental Health Services
- City of Prince Albert: Community Safety and Wellbeing
- Eagle's Nest Youth Ranch
- Neighbouring School Divisions and Education Authorities
- Parkland Ambulance
- Prince Albert Community Networking Coalition
- Prince Albert Fire and Protective Services
- Prince Albert HUB table
- Prince Albert Police Service
- Prince Albert Urban Indigenous Coalition
- Ranch Ehrlo Society
- Royal Canadian Mounted Police
- Saskatchewan Health Authority
- YWCA Settlement Workers in Schools
- and many more...



GOVERNANCE AND LEADERSHIP

ADMINISTRATIVE IMPLICATIONS

1. Administration will ensure that Equity, Diversity, and Inclusion will continue to be the core of the actualization of SRPSD learning models.
2. Members of the Intensive Supports team will continue to collaborate with classroom teachers, Inclusive Education Coaches and administrators in actualizing the needs-based model of inclusive education. The capacity-building approach, that directs supports to the school team, empowers more stakeholders in the provision ongoing supports that foster student growth.
3. The Intensive Supports Team continues to strive for an exemplary level of supports. In response to stakeholder feedback, our priority will be the offering of ongoing professional development opportunities for school-based personnel to support high impact strategies, proven effective by research in inclusive education.
4. SRPSD will continue to focus on responding to the mental health needs of its staff and students. Administration and the Inclusive Learning Team will continue to review and enhance mental health and well-being supports.
5. SRPSD administration will continue to support gender and sexual diversity in our school communities.
6. SRPSD continues to explore sources of supplemental funding to enhance services provided to students with intensive needs. Additional funding has recently been granted by both the provincial and federal governments (mental health grant, Jordan's Principle and ELIS funding).
7. SRPSD continues to value its partnerships with multiple community agencies who provide important complimentary supports to services offered by SRPSD personnel.

GOVERNANCE IMPLICATIONS

Based on this accountability report, it is recommended that the Board continue to:

1. provide insight and perspective to administration regarding the provision of services in support of equity, diversity, and inclusion.
2. support professional development and best practice in inclusive education to ensure *Excellence For Every Learner*.
3. focus on supporting the needs of vulnerable students as outlined in the Board Advocacy Plan.
4. foster partnerships and community engagement, particularly with the Saskatchewan Health Authority.
5. support ongoing actualization of SRPSD's Strategic Plan and the Inclusive Education Learning Model, including the potential to restructure or discontinue programs, and allocate budget for intensive supports in ways that;
 - a. appropriately support the current needs of our students based on their learning strengths and challenges.
 - b. align with the Ministry of Education's needs-based model of inclusive education.

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>SRSC Report</u>	<input type="checkbox"/> Consent Item

FROM: SRSC Student Board Representatives

ATTACHMENTS

BACKGROUND

The SRSC met with the full group on November 4th, and the Executive members met on October 28th.

Highlights of Recent SRSC Meeting:

On October 28th during the executive meeting, we discussed the full SRSC group's ideas for the 2024/2025 year. We highlighted the importance of knowing governance, learning how our school system run, and sharing our schools' spirit ideas. From that discussion, the executive created clear goals for the SRSC for the 2024/2025 season. From these goals, we organized presentations from board members to help educate the SRSC on topics of interest including the board advocacy plan and strategic plan. We closed the executive meeting by planning the next full group meeting.

For the November 4th meeting, the full SRSC met and discussed several topics. We discussed career education in our schools by reviewing an infographic the SRSC created last year and discussed the need for career counseling. This discussion concluded with a debate over possibly involving career education in Personal Development days and the positive and negative effects that may have.

Director Finch presented the new SRPSD Strategic Plan using trivia resulting in a very competitive Strategic Plan competition and great table discussion.

Trustees Cher Bloom, Jaimie Smith Winsor, and Michelle Vickers shared the short and medium-term advocacy plan with the full SRSC.

Jacklyn Sten and Faith Jones talked about consent education as the SRSC evaluated the impact the last year's SRSC has had on it and what more had to be done. The group had a meaningful discussion with a focus on gender equality in consent education

School Highlights (2-3 schools at each meeting so each is highlighted at least once/year):

- **PACI-** Held a Spirit week and the biggest hit was: anything but a water bottle day. They held a Halloween dance and gave out bear awards based on grandfather teachings.
- **Victor Thunderchild-** They had vegetable donations to make soups, completed a large sage harvest to donate to schools, and their school held a U of R presentation.
- **Big River-** Held a Halloween spirit week, haunted house and pep rally, volleyball intramurals, and tournaments. They are planning on doing a school dance and drama club. Each class has been successful in their fundraisers.

RECOMMENDATION

That the Board consider the information in this report and take appropriate action as needed.

Board directed questions:

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
<input type="checkbox"/> Planning	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
Primary Policy Reference:	<input checked="" type="checkbox"/> Other: <u>Board Chair</u>	<input type="checkbox"/> Consent Item
	<u>8</u>	

FROM: C. Bloom, Board Chair **ATTACHMENTS** ☐

BACKGROUND

RE: DEPUTY CHAIR ROTATION – 2024 to 2028

The following is the Deputy Chair rotation from 2024 to the next school board election in 2028. Note - B. Hollick will be the Deputy Chair for December 2024 and January 2025 (two months) as he was the Deputy Chair for October 2024 (one month).

- | | |
|---|---------------|
| • December 2024, January 2025 | Barry Hollick |
| • February, March, April 2025 | Bill Gerow |
| • May, June, August 2025 | Arne Lindberg |
| • September, October, November 2025 | Alan Nunn |
| • December 2025, January, February 2026 | Darcy Sander |
| • March, April, May 2026 | Bill Yeaman |
| • June, August, September 2026 | Jill Brown |
| • October, November, December 2026 | Neru Franc |
| • January, February, March 2027 | Mira Lewis |
| • April, May, June 2027 | Barry Hollick |
| • August, September, October 2027 | Bill Gerow |
| • November, December 2027, January 2028 | Arne Lindberg |
| • February, March, April 2028 | Alan Nunn |
| • May, June, August 2028 | Darcy Sander |
| • September, October, November 2028 | Bill Yeaman |

RECOMMENDATION

That the Deputy Chair rotation from 2024 to 2028 be approved as presented.

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
<input type="checkbox"/> Planning	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: <u>Board Chair</u>	<input type="checkbox"/> Consent Item
Primary Policy Reference:	<u>9, 10</u>	

FROM: C. Bloom, Board Chair **ATTACHMENTS** ☐

BACKGROUND

RE: BOARD COMMITTEE SELECTION – 2024-2025

The Board Committees selection are usually completed at the Organizational meeting. To allow new trustees an opportunity to review the terms of reference for each committee prior to indicating their preference, this was rescheduled to the December 9, 2024 Board meeting.

The Board Committee structure for 2024-2025 is noted in the following table. Note the membership of the committee is noted in brackets for reference.

Board Committee	Trustees
OOS Committee (Board/Vice Chair)	Cher Bloom / Alan Nunn
LINC Teacher Bargaining Committee (1 trustee)	Alan Nunn
Student Discipline Committee (4 trustees)	Cher Bloom Jill Brown Neru Franc Bill Gerow
Principal Selection Committee (1 trustee)	Darcy Sander
Vice-Principal Selection Committee (1 trustee)	Bill Gerow
Saskatchewan High School Athletic Association Member (1 trustee)	Bill Yeaman
Public Section Executive Member (1 trustee)	Alan Nunn
SSBA Indigenous Council Member (1 trustee)	Mira Lewis
City/Board Liaison Committee (Board Chair and 2 trustees – note if urban Board Chair then 1 trustee)	Cher Bloom Barry Hollick Arne Lindberg
Saskatchewan Rivers Students for Change (SRSC) (4 trustees, open to all trustees)	Cher Bloom Neru Franc Bill Gerow Mira Lewis

Board Development Committee (Vice-Chair and 2 trustees)	Alan Nunn Arne Lindberg Darcy Sander
Facilities Committee (4 trustees)	Jill Brown Neru Franc Arne Lindberg Bill Yeaman
SRSPD Foundation (3 trustees)	Cher Bloom Barry Hollick Mira Lewis

RECOMMENDATION

That the appointments to the respective Boards and Committees for 2024-2025 be ratified.

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Consent Item
Primary Policy Reference:	<u>8.4 & 13</u>	

FROM: N. Finch, Director of Education	ATTACHMENTS	<input checked="" type="checkbox"/>
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BACKGROUND

RE: DIRECTOR UPDATE

1. Elders Council

As a reminder, a year ago we started the process of sending the Elders Council updates/highlights from our meetings to principals, vice- principals and all Education Centre employees as a well as we now include it in the employee newsletter. This has helped keep our employees up to date with what is happening around the Elders Council table.

2. Saskatchewan Student Assessment Program

As per the public announcement (attached), there will be multiple provincial student assessments in the coming years. New assessments include grade 5 and 9 Math, grade 4,7 and 10 ELA (Reading and writing), grade 1 to 3 reading is being developed and more information to come in the future. All assessments will be developed by having teachers from around the province develop them. The timeline is the following:

- 2024-25 school year, teacher development of assessments.
- 2025-26 school year, Grade 5 and 9 Math field test and grade 7 ELA field test.
- 2026-27 school year, Gr 5 and 9 math and grade 7 ELA assessment and grade 4 and 10 ELA field test.
- 2027-28 school year, all 5 assessments will be utilized.

3. Upcoming Division Student Events

Many Christmas celebrations are taking place in our schools. When trustees are invited to different events, please respond back to principals as to whether you will be able to attend or not.

RECOMMENDATION

For Board information and discussion as warranted.



Work Begins on New Saskatchewan Student Assessment Program

Released on November 27, 2024

Guided by the Provincial Education Plan (PEP), the Government of Saskatchewan is working with education partners to develop a Saskatchewan student assessment program that will provide data on how students are doing in core subject areas.

"We want our students to receive the foundational skills and knowledge they need to succeed in a growing province," Education Minister Everett Hindley said. "A provincial assessment program will help us identify how kids are doing in the classroom so we can provide teachers and students with the building blocks needed to have the best learning experience. We look forward to working with the education sector to get back to basics with a renewed focus on K-3 reading."

The goals of assessment are to provide a fair and objective measure of how students are doing, help guide instruction and assist schools, divisions and government in improving student achievement.

The ministry will be collaborating with PEP partners to further develop the assessment approach for Saskatchewan. This includes exploring a common approach to reading.

Learning and assessment is one of four priorities in the [Provincial Education Plan](#), along with Indigenous education, mental health and wellbeing and student transitions.

The PEP was developed with the education sector, Indigenous organizations, post-secondary education institutions and School Community Councils representing parents.

Assessments will be implemented in a staggered approach. Beginning in the 2025-26 school year, Grade 5 and 9 students will participate in an annual mathematics assessment, and Grades 4, 7 and 10 students will participate in an English language arts assessment. All other Canadian provinces currently have their own assessment programs, based on their respective curricula.

For more information, visit: saskatchewan.ca/assessment.

For more information, contact:

Media Relations

Education

Regina

Phone: 306-533-6391

Email: mediaed@gov.sk.ca

Related Items

[Début des travaux sur le nouveau programme d'évaluation des élèves 4162](#)

Début des travaux sur le nouveau programme d'évaluation des élèves 4162

 [Debut des travaux sur le nouveau programme devaluation des eleves 4162](#)

We need your feedback to improve saskatchewan.ca. [Help us improve](#)

MEETING DATE: December 9, 2024

Type of Meeting	Agenda Items	Intent
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Information
<input type="checkbox"/> Closed Session	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
<input type="checkbox"/> Committee of the Whole	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	
Primary Policy Reference:	<u>2.8</u>	
FROM:	J. Pidborochynski, Chief Financial Officer	ATTACHMENTS <input checked="" type="checkbox"/>

BACKGROUND

RE: AUDITED FINANCIAL STATEMENTS – YEAR ENDED AUGUST 31, 2024

I am pleased to present the Audited Financial Statement on the financial operations of the school division for the year ended August 31, 2024 and to comment on the overall financial position of the Saskatchewan Rivers Public School Division.

The financial statements have been prepared in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA).

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

The budget approved by the Board of Education was developed to support provision of information for the provincial funding model for school divisions and is used to manage program spending within the guidelines of the funding model. Given differences between the funding model and generally accepted accounting principles established by PSAB, the budget figures presented have been adjusted to conform to the basis of accounting used to prepare the financial statements.

RECOMMENDATION

That the Board approve the Financial Statements for the fiscal year ended August 31, 2024 including minor changes made after Ministry of Education's review and approval.

FINANCIAL SUMMARY

The school division ended the year with a deficit of \$3,616,680 which was realized on revenues of \$114,995,418 and expenses of \$118,612,098.

Actual revenue was over budgeted revenue by \$3,581,061. The major factors contributing to the overall budget variance were increases in grants of \$1,548,879, school generated funds of \$403,775, and other revenue of \$1,350,459.

Actual expense was over budgeted expense by \$2,597,643. The major factors contributing to the overall budget variance were increases in instruction of \$2,093,120, school generated funds of \$290,894 and external services of \$219,142 with decreases in plant operation of \$247,026.

Operating Revenue

Grants

Grants were over budget by \$1,548,879. The main reason for the variance was in the increase in operating grants of \$1,548,879.

Tuition Fees and Related Fees

Tuition fee revenue was over budget by \$109,335. The main reason for the variance was in the increase in tuition fees of \$109,335.

School Generated Funds Revenue

School generated funds revenue was over budget by \$403,775. The main reason for the variance was in the level of revenue generated through school based activities.

Complementary Services Revenue

Complementary services revenue was on budget.

External Services Revenue

External Services revenue was over budget by \$168,613. The main reasons for the variance were the increase in operating grants of \$114,984 and fees and other revenue of \$53,629.

Other Revenue

Other fee revenue was over budget by \$1,350,459. The main reasons for the variance were the increase in reimbursements of \$991,334, sales and rentals of \$7,676, investment income of \$348,616, and gain on disposal of capital assets of \$2,833.

Operating Expense

Governance

Governance expense was under budget by \$63,512 as a result of the increase in professional development – board members of \$8,290, elections of \$5,593 and a decrease in board members expense of \$11,594, grants to school community councils of \$59,107 and other governance expenses of \$6,694.

Administration

Total administration expense was over budget by \$127,395 as result of the increase in supplies and services of \$164,276, non-capital equipment of \$4,533, building operating expense of \$6,359, professional development of \$4,370 and a decrease in salaries and benefits of \$20,906, communications of \$20,702, travel of \$2,383 and amortization of \$8,152.

Instruction

Total instructional services expense was over budget by \$2,093,120 as a result of the increase in instructional salaries and benefits of \$1,402,852, program support salaries and benefits of \$1,260,991, instructional aids of \$393,292 and a decrease in supplies and services of \$146,999, non-capital equipment of \$387,644, communication of \$6,398, travel of \$46,368, professional development of \$135,966, student related expense of \$58,404 and amortization of \$182,236.

Plant

Total expense for plant operations and maintenance was under budget by \$247,026 as a result of the increase in building operating expenses of \$50,113, travel of \$15,893 and a decrease in salaries and benefits of \$123,081, supplies and services of \$1,550, non-capital equipment of \$18,953, communications of \$708, professional development of \$13,405 and amortization of \$155,335.

Student Transportation

This category of expense was over budget by \$59,306 as a result of the increase in supplies and services of \$44,022, travel of \$6,312, contracted transportation of \$92,820, amortization of \$23,825 and a decrease in salaries and benefits of \$64,272, non-capital equipment of \$20,668, building operating expenses of \$13,712, communications of \$3,424 and professional development of \$5,597.

Tuition and Related Expense

Total expense was over budget by \$123,536. The main reason for the variance was the increase in tuition fees paid to individuals and others.

School Generated Funds

Total expense was over budget by \$290,894 as a result of the increase in cost of sales of \$37,071, school fund expenses of \$415,083 and a decrease in academic supplies and services of \$107,397, non-capital equipment of \$50,091, and amortization of \$3,772.

Complementary Services

Total expense was under budget by \$4,712 as a result of the increase in salaries and benefits of \$9,159, non-capital furniture and equipment of \$259 and a decrease in instructional aids of \$12,130 and contracted transportation and allowances of \$2,000.

External Services

Total expense was over budget by \$219,142 as a result of the increase in salaries and benefits of \$159,442, instructional aids of \$102,291, non-capital equipment of \$35,591, travel of \$1,848,

professional development of \$34,541 and a decrease in supplies and services of \$36,809, building operating expense of \$66,543, communications of \$1,126 and contracted transportation and allowances of \$10,093.

Other expenses

This category of expense was under budget by \$500. The main factor causing the variance was an increase in interest and bank charges of \$500.

Audited Financial Statements

Of the The Board of Education of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2024

Jerrold Pidborochynski
Chief Financial Officer

MNP LLP
Auditor

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

Saskatchewan 

Independent Auditor's Report

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

Opinion

We have audited the financial statements of The Board of Education of the Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2024, and the statements 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, 2024, and the results of its operations 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.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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.

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

Prince Albert, Saskatchewan

December 9, 2024

Chartered Professional Accountants

The Board of Education of the Saskatchewan Rivers School Division No. 119

Statement of Financial Position

as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	22,149,748	24,859,243
Accounts Receivable (Note 7)	1,539,036	850,557
Portfolio Investments (Note 3)	5,000,000	4,000,000
Total Financial Assets	28,688,784	29,709,800
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	8,085,911	4,474,976
Liability for Employee Future Benefits (Note 5)	3,196,600	3,216,100
Deferred Revenue (Note 9)	1,074,510	2,068,681
Total Liabilities	12,357,021	9,759,757
Net Financial Assets	16,331,763	19,950,043
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	54,801,993	55,100,120
Inventory of Supplies Held for Consumption	175,632	191,113
Prepaid Expenses	1,138,937	823,729
Total Non-Financial Assets	56,116,562	56,114,962
Accumulated Surplus (Note 12)	72,448,325	76,065,005

Contractual Rights (Note 15)

Contingent Liabilities (Note 16)

Contractual Obligations (Note 17)

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

Approved by the Board:

Chairperson

Chief Financial Officer

The Board of Education of the Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Grants	100,118,213	101,667,092	99,425,413
Tuition and Related Fees	2,647,888	2,757,223	2,611,949
School Generated Funds	2,280,000	2,683,775	2,884,827
Complementary Services (Note 10)	2,047,228	2,047,228	2,041,824
External Services (Note 11)	2,501,290	2,669,903	3,025,024
Other	1,819,738	3,170,197	3,881,832
Total Revenues (Schedule A)	111,414,357	114,995,418	113,870,869
EXPENSES			
Governance	530,639	467,127	524,412
Administration	3,595,946	3,723,341	3,597,332
Instruction	80,592,661	82,685,781	79,768,128
Plant Operation & Maintenance	16,717,252	16,470,226	16,652,345
Student Transportation	7,414,238	7,473,544	7,592,802
Tuition and Related Fees	69,072	192,608	121,592
School Generated Funds	2,295,000	2,585,894	2,809,421
Complementary Services (Note 10)	2,213,911	2,209,199	2,035,582
External Services (Note 11)	2,585,236	2,804,378	2,861,596
Other	500	-	261
Total Expenses (Note 4, Schedule B)	116,014,455	118,612,098	115,963,471
Operating Deficit for the Year	(4,600,098)	(3,616,680)	(2,092,602)
Accumulated Surplus from Operations, Beginning of Year	76,065,005	76,065,005	78,157,607
Accumulated Surplus from Operations, End of Year	71,464,907	72,448,325	76,065,005

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

The Board of Education of the Saskatchewan Rivers School Division No. 119
Statement of Changes in Net Financial Assets
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	19,950,043	19,950,043	19,003,943
Changes During the Year			
Operating Deficit, for the Year	(4,600,098)	(3,616,680)	(2,092,602)
Acquisition of Tangible Capital Assets (Schedule C)	(1,209,866)	(4,206,861)	(1,655,762)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	8,491	28,804
Net Gain on Disposal of Capital Assets (Schedule C)	-	(2,833)	(28,804)
Write-Down of Tangible Capital Assets (Schedule C)	-	-	292,922
Amortization of Tangible Capital Assets (Schedule C)	4,825,000	4,499,330	4,577,699
Net Use (Acquisition) of Inventory of Supplies Held for Consumption	-	15,481	(53,285)
Net Change in Other Non-Financial Assets	-	(315,208)	(122,872)
Change in Net Financial Assets	(974,964)	(3,618,280)	946,100
Net Financial Assets, End of Year	18,975,079	16,331,763	19,950,043

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

DRAFT - For Management Only

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Statement of Cash Flows
for the year ended August 31, 2024**

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(3,616,680)	(2,092,602)
Add Non-Cash Items Included in Deficit (Schedule D)	4,496,497	4,841,817
Net Change in Non-Cash Operating Activities (Schedule E)	442,116	123,491
Cash Provided by Operating Activities	1,321,933	2,872,706
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,039,919)	(1,655,762)
Proceeds on Disposal of Tangible Capital Assets	8,491	28,804
Cash Used in Capital Activities	(3,031,428)	(1,626,958)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,000,000)	(4,000,000)
Proceeds on Disposal of Portfolio Investments	4,000,000	2,000,000
Cash Used in Investing Activities	(1,000,000)	(2,000,000)
DECREASE IN CASH AND CASH EQUIVALENTS	(2,709,495)	(754,252)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	24,859,243	25,613,495
CASH AND CASH EQUIVALENTS, END OF YEAR	22,149,748	24,859,243

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

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	95,234,564	94,572,080	94,392,710
Operating Grant PMR	2,621,413	2,620,073	2,621,413
Other Ministry Grants	287,350	867,997	299,504
Total Ministry Grants	98,143,327	98,060,150	97,313,627
Other Provincial Grants	208,045	206,508	176,958
Federal Grants	1,766,841	2,800,434	1,734,828
Grants from Others	-	600,000	200,000
Total Operating Grants	100,118,213	101,667,092	99,425,413
Total Grants	100,118,213	101,667,092	99,425,413
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,647,888	2,612,707	2,482,757
Individuals and Other	-	144,516	119,319
Total Tuition Fees	2,647,888	2,757,223	2,602,076
Transportation Fees	-	-	9,873
Total Operating Tuition and Related Fees	2,647,888	2,757,223	2,611,949
Total Tuition and Related Fees Revenue	2,647,888	2,757,223	2,611,949
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	8,956	10,216
Total Curricular Fees	30,000	8,956	10,216
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	52,621	64,581
Fundraising	1,400,000	1,919,412	2,045,179
Grants and Partnerships	115,000	126,684	239,468
Students Fees	285,000	253,864	217,472
Other	300,000	322,238	307,911
Total Non-Curricular Fees	2,250,000	2,674,819	2,874,611
Total School Generated Funds Revenue	2,280,000	2,683,775	2,884,827
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,647,228	1,647,228	1,641,824
Other Ministry Grants	400,000	400,000	400,000
Total Operating Grants	2,047,228	2,047,228	2,041,824
Total Complementary Services Revenue	2,047,228	2,047,228	2,041,824

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	1,904,995	1,665,564	2,226,051
Other Provincial Grants	-	124,337	131,346
Other Grants	294,180	524,258	360,459
Total Operating Grants	2,199,175	2,314,159	2,717,856
Fees and Other Revenue			
Other Revenue	302,115	355,744	307,168
Total Fees and Other Revenue	302,115	355,744	307,168
Total External Services Revenue	2,501,290	2,669,903	3,025,024
Other Revenue			
Miscellaneous Revenue*	897,162	1,888,496	1,121,486
Sales & Rentals	19,000	26,676	22,098
Investments	903,576	1,252,192	1,012,267
Gain on Disposal of Capital Assets	-	2,833	28,804
Change in Previous Years' Estimated ARO	-	-	1,697,177
Total Other Revenue	1,819,738	3,170,197	3,881,832
TOTAL REVENUE FOR THE YEAR	111,414,357	114,995,418	113,870,869
Miscellaneous Revenue*	2024 Budget	2024 Actual	2023 Actual
Administration fee	148,500	169,366	182,726
Carlton football field and track donation	-	670,171	-
Follow Their Voices reimbursement	300,836	273,868	286,820
Gabriel Dumont Institute - reimbursement of course fees	56,385	109,652	4,589
Other	391,441	665,439	647,351
	897,162	1,888,496	1,121,486

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	289,147	277,553	299,609
Professional Development - Board Members	26,100	34,390	43,331
Grants to School Community Councils	61,442	2,335	4,385
Elections	-	5,593	-
Other Governance Expenses	153,950	147,256	177,087
Total Governance Expense	530,639	467,127	524,412
Administration Expense			
Salaries	2,525,396	2,501,103	2,522,017
Benefits	322,885	326,272	336,372
Supplies & Services	227,289	391,565	218,795
Non-Capital Furniture & Equipment	18,000	22,533	19,865
Building Operating Expenses	93,252	99,611	104,472
Communications	69,524	48,822	55,934
Travel	15,400	13,017	13,390
Professional Development	54,200	58,570	63,101
Amortization of Tangible Capital Assets	270,000	261,848	263,386
Total Administration Expense	3,595,946	3,723,341	3,597,332
Instruction Expense			
Instructional (Teacher Contract) Salaries	53,236,997	54,605,604	54,626,058
Instructional (Teacher Contract) Benefits	3,134,881	3,169,126	3,230,225
Program Support (Non-Teacher Contract) Salaries	14,038,700	15,088,556	13,643,821
Program Support (Non-Teacher Contract) Benefits	3,004,811	3,215,946	2,835,117
Instructional Aids	3,312,031	3,705,323	2,710,312
Supplies & Services	821,805	674,806	525,586
Non-Capital Furniture & Equipment	1,185,150	797,506	769,075
Communications	153,648	147,250	151,389
Travel	178,375	132,007	110,832
Professional Development	744,940	608,974	620,632
Student Related Expense	106,323	47,919	54,209
Amortization of Tangible Capital Assets	589,000	492,764	490,872
Amortization of Tangible Capital Assets ARO	86,000	-	-
Total Instruction Expense	80,592,661	82,685,781	79,768,128

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	4,927,641	4,804,076	4,706,789
Benefits	1,003,470	1,003,954	994,261
Supplies & Services	1,550	-	571
Non-Capital Furniture & Equipment	58,000	39,047	43,863
Building Operating Expenses	7,489,091	7,539,204	7,717,289
Communications	16,500	15,792	16,080
Travel	119,000	134,893	124,364
Professional Development	16,000	2,595	6,776
Amortization of Tangible Capital Assets	3,000,000	2,881,208	2,992,895
Amortization of Tangible Capital Assets ARO	86,000	49,457	49,457
Total Plant Operation & Maintenance Expense	16,717,252	16,470,226	16,652,345
Student Transportation Expense			
Salaries	2,733,556	2,714,983	2,738,925
Benefits	590,079	544,380	547,535
Supplies & Services	1,011,771	1,055,793	1,185,711
Non-Capital Furniture & Equipment	372,000	351,332	280,650
Building Operating Expenses	83,076	69,364	53,736
Communications	12,500	9,076	10,865
Travel	7,500	13,812	9,216
Professional Development	10,500	4,903	3,795
Contracted Transportation	1,814,256	1,907,076	1,984,732
Amortization of Tangible Capital Assets	779,000	802,825	777,637
Total Student Transportation Expense	7,414,238	7,473,544	7,592,802
Tuition and Related Fees Expense			
Tuition Fees	69,072	192,608	121,592
Total Tuition and Related Fees Expense	69,072	192,608	121,592
School Generated Funds Expense			
Academic Supplies & Services	200,000	92,603	108,290
Cost of Sales	700,000	737,071	967,203
Non-Capital Furniture & Equipment	70,000	19,909	50,138
School Fund Expenses	1,310,000	1,725,083	1,680,338
Amortization of Tangible Capital Assets	15,000	11,228	3,452
Total School Generated Funds Expense	2,295,000	2,585,894	2,809,421

The Board of Education of the Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	1,149,999	1,205,768	1,165,067
Program Support (Non-Teacher Contract) Salaries & Benefits	973,512	926,902	793,316
Instructional Aids	88,400	76,270	77,199
Non-Capital Furniture & Equipment	-	259	-
Contracted Transportation & Allowances	2,000	-	-
Total Complementary Services Expense	2,213,911	2,209,199	2,035,582
External Service Expense			
Grant Transfers	-	-	339
Administration Salaries & Benefits	160,135	114,240	108,100
Instructional (Teacher Contract) Salaries & Benefits	110,503	147,399	98,772
Program Support (Non-Teacher Contract) Salaries & Benefits	501,589	687,010	701,567
Plant Operation & Maintenance Salaries & Benefits	129,049	130,273	127,698
Transportation Salaries & Benefits	18,408	204	22,749
Instructional Aids	51,240	153,531	103,752
Supplies & Services	1,220,310	1,183,501	1,348,925
Non-Capital Furniture & Equipment	12,200	47,791	23,196
Building Operating Expenses	334,583	268,040	262,854
Communications	13,500	12,374	11,527
Travel	3,419	5,267	6,661
Professional Development (Non-Salary Costs)	14,300	48,841	22,547
Contracted Transportation & Allowances	16,000	5,907	22,909
Total External Services Expense	2,585,236	2,804,378	2,861,596
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	500	-	261
Total Interest and Bank Charges	500	-	261
Total Other Expense	500	-	261
TOTAL EXPENSES FOR THE YEAR	116,014,455	118,612,098	115,963,471

The Board of Education of the Saskatchewan Rivers School Division No. 119

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2024

	Land		Buildings		Buildings	School	Other	Furniture and	Computer	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software	Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	2,573,177	7,046,776	127,168,733	481,435	2,708,389	10,766,641	1,479,217	3,855,258	923,479	25,634	-	157,028,739	158,732,216
Additions/Purchases	-	1,759,754	-	-	-	764,219	84,202	171,258	383,542	-	1,043,886	4,206,861	1,655,762
Disposals	-	-	-	-	-	(68,346)	(48,889)	(682,680)	(149,330)	-	-	(949,245)	(1,369,139)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(1,990,100)
Closing Balance as of August 31	2,573,177	8,806,530	127,168,733	481,435	2,708,389	11,462,514	1,514,530	3,343,836	1,157,691	25,634	1,043,886	160,286,355	157,028,739
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	6,011,615	81,993,015	246,042	2,349,611	6,798,984	1,308,861	2,681,738	517,969	20,784	-	101,928,619	100,417,237
Amortization of the Period	-	239,032	2,846,835	14,096	49,457	756,382	73,070	282,987	232,624	4,847	-	4,499,330	4,577,699
Disposals	-	-	-	-	-	(62,688)	(48,889)	(682,680)	(149,330)	-	-	(943,587)	(1,369,139)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(1,697,178)
Closing Balance as of August 31	N/A	6,250,647	84,839,850	260,138	2,399,068	7,492,678	1,333,042	2,282,045	601,263	25,631	N/A	105,484,362	101,928,619
Net Book Value													
Opening Balance as of September 1	2,573,177	1,035,161	45,175,718	235,393	358,778	3,967,657	170,356	1,173,520	405,510	4,850	-	55,100,120	58,314,979
Closing Balance as of August 31	2,573,177	2,555,883	42,328,883	221,297	309,321	3,969,836	181,488	1,061,791	556,428	3	1,043,886	54,801,993	55,100,120
Change in Net Book Value	-	1,520,722	(2,846,835)	(14,096)	(49,457)	2,179	11,132	(111,729)	150,918	(4,847)	1,043,886	(298,127)	(3,214,859)
Disposals													
Historical Cost	-	-	-	-	-	68,346	48,889	682,680	149,330	-	-	949,245	1,369,139
Accumulated Amortization	-	-	-	-	-	62,688	48,889	682,680	149,330	-	-	943,587	1,369,139
Net Cost	-	-	-	-	-	5,658	-	-	-	-	-	5,658	-
Price of Sale	-	-	-	-	-	8,491	-	-	-	-	-	8,491	28,804
Gain on Disposal	-	-	-	-	-	2,833	-	-	-	-	-	2,833	28,804

Buildings with a net book value of \$26,916,201 (2023-\$28,817,308) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,499,330	4,577,699
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(2,833)	(28,804)
Write-Down of Tangible Capital Assets (Schedule C)	-	292,922
Total Non-Cash Items Included in Deficit	4,496,497	4,841,817

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(688,479)	(61,564)
Increase (Decrease) in Accounts Payable and Accrued Liabilities*	2,443,993	(1,506,358)
Decrease in Liability for Employee Future Benefits	(19,500)	(5,500)
(Decrease) Increase in Deferred Revenue	(994,171)	1,873,070
Decrease (Increase) in Inventory of Supplies Held for Consumption	15,481	(53,285)
Increase in Prepaid Expenses	(315,208)	(122,872)
Total Net Change in Non-Cash Operating Activities	442,116	123,491

* This amount does not include the \$1,166,942 increase in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
				(Note 12)
External Sources				
Contractual Agreements				
Family Resource Centre	260,789	267,968	362,185	166,572
Invitational Shared Services Initiative - Montreal Lake	76,300	-	55,154	21,146
Invitational Shared Services Initiative - Muskoday	105,181	-	82,902	22,279
Invitational Shared Services Initiative - Wahpeton	109,544	-	81,175	28,369
Kids First Project	990,104	1,381,846	1,197,102	1,174,848
Michif Language Program	-	600,000	272,773	327,227
Other Projects	168,801	195,712	198,266	166,247
Total Contractual Agreements	1,710,719	2,445,526	2,249,557	1,906,688
Jointly Administered Funds				
School generated funds	1,362,478	93,269	-	1,455,747
Total Jointly Administered Funds	1,362,478	93,269	-	1,455,747
Ministry of Education				
PMR maintenance project allocations	4,385,201	2,620,073	2,219,700	4,785,574
Total Ministry of Education	4,385,201	2,620,073	2,219,700	4,785,574
Total	7,458,398	5,158,868	4,469,257	8,148,009
Internal Sources				
Board governance				
Election cost	100,000	-	5,593	94,407
Total Board governance	100,000	-	5,593	94,407
Curriculum and student learning				
Indigenous Language Program	40,040	-	23,260	16,780
Literacy Support Program	861,696	160,000	706,502	315,194
Total curriculum and student learning	901,736	160,000	729,762	331,974
Facilities				
Frank J. Dunn Pool Decommission	300,000	-	-	300,000
Major facility renovations	6,500,000	1,500,000	-	8,000,000
Track Resurfacing	2,300,000	-	2,300,000	-
Total facilities	9,100,000	1,500,000	2,300,000	8,300,000
Furniture and equipment				
Applied Arts and Machine Shop Equipment	57,288	-	-	57,288
Equipment and Furniture Renewal	-	500,000	494,749	5,251
Inclusive Education Intensive Needs Equipment Renewal	6,017	93,983	20,772	79,228
Replacement of Track Equipment	100,000	-	-	100,000
Total furniture and equipment	163,305	593,983	515,521	241,767
Information technology				
Technology equipment	1,547,803	-	417,812	1,129,991
Total information technology	1,547,803	-	417,812	1,129,991
Other				
School Budget Carryovers	75,688	2,868	-	78,556
Total Other	75,688	2,868	-	78,556
Professional development				
Consultant	3,601	102	-	3,703
Total professional development	3,601	102	-	3,703
Total	11,892,133	2,256,953	3,968,688	10,180,398
Total Designated Assets	19,350,531	7,415,821	8,437,945	18,328,407

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
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As at August 31, 2024

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

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

a) Basis of Accounting

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).

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.

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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 \$3,196,600 (2023 - \$3,216,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$105,484,362 (2023 - \$101,928,619) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$2,504,709 (2023 - \$2,708,389) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$1,537,139 (2023 - \$nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

d) Financial Instruments

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

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial Instruments (continued)

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

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

e) Financial Assets

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

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

Accounts Receivable includes provincial grants and other receivables.

Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include goods and services tax rebate, provincial sales 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.

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NOTES TO THE FINANCIAL STATEMENTS
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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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 10 years

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

Pooled assets in furniture and equipment, computer hardware and audio visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the School Divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

Inventory of Supplies Held 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. Inventory of supplies held for consumption include maintenance parts for buses.

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.

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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.

Asset Retirement Obligation (ARO) consists of buildings assets that contain asbestos. The School Division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The School Division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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.

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Employee Pension Plans (continued)

- 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.

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 that meet the definition of a liability 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. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when the School Division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the School Division determines whether the performance obligation is satisfied over a period of time or at a point in time. The School Division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the School Division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the School Division recognizes revenue at its realizable value.

iii) Interest Income

Interest is recognized as revenue when it is earned.

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition (continued)

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 recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

j) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Section Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the School Division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposit with Prospera Credit Union, 5.90% interest rate, matures September 2024	\$ 1,000,000	\$ -
Term deposit with BlueShore Financial, 6.00% interest rate, matures November 2024	\$ 1,000,000	\$ -
Term deposit with Khalsa Credit Union, 5.40% interest rate, matures February 2025	\$ 1,000,000	\$ -
Term deposit with Vancity Credit Union, 4.95% interest rate, matures July 2025	\$ 1,000,000	\$ -
Term deposit with Vancity Credit Union, 5.05% interest rate, matures October 2024	\$ 1,000,000	\$ -
Term deposit with TCU Financial, 5.15% interest rate, matures November 2023	\$ -	\$ 1,000,000
Term deposit with Kindred Credit Union, 5.25% interest rate, matures February 2024	\$ -	\$ 250,000
Term deposit with Haventree, 5.15% interest rate, matures February 2024	\$ -	\$ 750,000
Term deposit with ConnectFirst Credit Union, 5.15% interest rate, matures May 2024	\$ -	\$ 1,000,000
Term deposit with Prospera Credit Union, 5.80% interest rate, matures July 2024	\$ -	\$ 1,000,000
Total portfolio investments	\$ 5,000,000	\$ 4,000,000

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4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 257,676	\$ 209,451	\$ -	\$ 467,127	\$ 524,412
Administration	2,827,375	634,118	261,848	3,723,341	3,597,332
Instruction	76,079,232	6,113,785	492,764	82,685,781	79,768,128
Plant Operation & Maintenance	5,808,030	7,731,531	2,930,665	16,470,226	16,652,345
Student Transportation	3,259,363	3,411,356	802,825	7,473,544	7,592,802
Tuition and Related Fees	-	192,608	-	192,608	121,592
School Generated Funds	-	2,574,666	11,228	2,585,894	2,809,421
Complementary Services	2,132,670	76,529	-	2,209,199	2,035,582
External Services	1,079,126	1,725,252	-	2,804,378	2,861,596
Other	-	-	-	-	261
TOTAL	\$ 91,443,472	\$ 22,669,296	\$ 4,499,330	\$ 118,612,098	\$ 115,963,471

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 accumulating vacation banks. 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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	12	14

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5. EMPLOYEE FUTURE BENEFITS (continued)

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 2,289,400	\$ 2,299,100
Current period service cost	164,800	167,400
Interest cost	103,200	94,900
Benefit payments	(216,800)	(202,100)
Actuarial (gains) losses	412,600	(69,900)
Accrued Benefit Obligation - end of year	2,753,200	2,289,400
Unamortized net actuarial gains	443,400	926,700
Liability for Employee Future Benefits	\$ 3,196,600	\$ 3,216,100

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 164,800	\$ 167,400
Amortization of net actuarial gain	(70,700)	(65,700)
Benefit cost	94,100	101,700
Interest cost	103,200	94,900
Total Employee Future Benefits Expense	\$ 197,300	\$ 196,600

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.

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

Multi-Employer Defined Benefit Plans (continued)

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

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	710	1	711	729
Member contribution rate (percentage of salary)	9.50%	6.05%	6.05% - 9.50%	6.05% - 9.50%
Member contributions for the year	\$ 5,482,621	\$ 499	\$ 5,483,120	\$ 5,664,897

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.

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:

	2024	2023
Number of active School Division members	727	702
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	\$ 2,177,166	\$ 2,033,548
School Division contributions for the year	\$ 2,177,692	\$ 2,030,148
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

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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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 35,336	\$ -	\$ 35,336	\$ -	\$ -	\$ -
Other Receivables	1,503,700	-	1,503,700	850,557	-	850,557
Total Accounts Receivable	\$ 1,539,036	\$ -	\$ 1,539,036	\$ 850,557	\$ -	\$ 850,557

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 1,683,348	\$ 123,140
Supplier Payments	3,868,688	1,616,958
Liability for Asset Retirement Obligation	2,504,709	2,708,389
Accrued Interest Payable	4,705	4,705
Other - GST, PST payable	24,461	21,784
Total Accounts Payable and Accrued Liabilities	\$ 8,085,911	\$ 4,474,976

The School Division recognized an estimated liability for asset retirement obligation (ARO) of \$2,504,709 (2023 - \$ 2,708,389) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

Liability for Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 2,708,389	\$ 4,698,489
Liabilities Settled	(203,680)	\$ -
Revisions in estimated cash flows	-	(1,990,100)
Asset Retirement Obligations, end of year	\$ 2,504,709	\$ 2,708,389

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
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9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2024
Non-Capital deferred revenue:				
Friday Night Lights	\$ 37,719	\$ -	\$ 37,719	\$ -
Jordan's Principle	1,983,702	1,845,337	2,772,766	1,056,273
International Tuition Fees	47,260	18,237	47,260	18,237
Total Deferred Revenue	\$ 2,068,681	\$ 1,863,574	\$ 2,857,745	\$ 1,074,510

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	2024	2023
Revenues:			
Operating Grants	\$ 2,047,228	\$ 2,047,228	\$ 2,041,824
Total Revenue	2,047,228	2,047,228	2,041,824
Expenses:			
Salaries & Benefits	2,132,670	2,132,670	1,958,383
Instructional Aids	76,270	76,270	77,199
Non-Capital Furniture & Equipment	259	259	-
Total Expenses	2,209,199	2,209,199	2,035,582
(Deficiency) Excess of Revenue over Expenses	\$ (161,971)	\$ (161,971)	\$ 6,242

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
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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	2024	2023
Revenues:						
Operating Grants	\$ 1,381,846	\$ -	\$ 263,718	\$ 668,595	\$ 2,314,159	\$ 2,717,856
Fees and Other Revenue	-	-	4,250	351,494	355,744	307,168
Total Revenue	1,381,846	-	267,968	1,020,089	2,669,903	3,025,024
Expenses:						
Grant Transfers	-	-	-	-	-	339
Salaries & Benefits	423,941	-	243,924	411,261	1,079,126	1,058,886
Instructional Aids	30,344	-	42,466	80,721	153,531	103,752
Supplies & Services	660,781	15,186	28,535	478,999	1,183,501	1,348,925
Non-Capital Furniture & Equipment	3,721	-	666	43,404	47,791	23,196
Building Operating Expenses	22,566	-	38,965	206,509	268,040	262,854
Communications	9,674	-	2,700	-	12,374	11,527
Travel	532	4,608	127	-	5,267	6,661
Professional Development (Non-Salary Costs)	39,636	-	4,802	4,403	48,841	22,547
Contracted Transportation & Allowances	5,907	-	-	-	5,907	22,909
Total Expenses	1,197,102	19,794	362,185	1,225,297	2,804,378	2,861,596
(Deficiency) Excess of Revenue over Expenses	\$ 184,744	\$ (19,794)	\$ (94,217)	\$ (205,208)	\$ (134,475)	\$ 163,428

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 families with young children who may 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, nutrition programs, summer literacy camp, driver education program, summer language immersion program and swimming pool.

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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 and are included in accumulated surplus presented in the statement of financial position. The School Division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 55,100,120	\$ 4,206,861	\$ 4,504,988	\$ 54,801,993
Less: Liability for Asset Retirement Obligation	2,708,389	-	203,680	2,504,709
	52,391,731	4,206,861	4,301,308	52,297,284
Designated Assets (Schedule F)	19,350,531	7,415,821	8,437,945	18,328,407
Unrestricted Surplus	4,322,743	-	2,500,109	1,822,634
Total Accumulated Surplus	\$ 76,065,005	\$ 11,622,682	\$ 15,239,362	\$ 72,448,325

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 19, 2023, and the Minister of Education on August 31, 2023.

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
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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 MNP LLP. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

			Total	
	Charity	Scholarships	December 31, 2023	December 31, 2022
Cash	\$ 317,747	\$ 76,172	\$ 393,919	\$ 391,998
Total Assets	317,747	76,172	393,919	391,998
Revenues				
Contributions and donations	85,297	17,537	102,834	124,133
Interest on investments	15,280	4,001	19,281	8,306
	100,577	21,538	122,115	132,439
Expenses				
In-kind & school expenditures	99,294	-	99,294	24,289
Scholarships paid	-	20,900	20,900	19,300
	99,294	20,900	120,194	43,589
Excess of Revenue over Expenses	1,283	638	1,921	88,850
Trust Fund Balance, Beginning of Year	316,464	75,534	391,998	303,148
Trust Fund Balance, End of Year	\$ 317,747	\$ 76,172	\$ 393,919	\$ 391,998

15. CONTRACTUAL RIGHTS

On May 14, 2022, the School Division was awarded \$22,575 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. No vouchers were redeemed as of August 31, 2024. All the education vouchers will expire by May 16, 2025.

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.

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17. CONTINGENT OBLIGATIONS

Significant contractual obligations of the School Division are as follows:

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2022 to June 30, 2027. Costs for the current year were \$1,804,195 (2023 - \$1,857,671).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2027. Costs for the current year were \$184,964 (2023 - \$190,192).
- track project contract in the amount of \$1,962,348 over 2 years. The current amount spent on the contract is \$1,000,672 and the amount of future costs remaining on the contract is \$961,676.
- floor replacement project contract in the amount of \$50,330 over 2 years and to be completed in 2024/25. The current amount spent on the contract is \$42,136 and the amount of future costs remaining on the contract is \$8,194.
- boiler replacement project contract in the amount of \$473,440 over 2 years and to be completed in 2024/25. The current amount spent on the contract is \$348,012 and the amount of future costs remaining on the contract is \$125,428.
- door replacement project contract in the amount of \$125,160 to start and be completed in 2024/25.
- roof replacement project contract in the amount of \$594,073 to start and be completed in 2024/25.
- roof assessment project contract in the amount of \$176,464 to start and be completed in 2024/25.

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 the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include close monitoring of overdue accounts.

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18. RISK MANAGEMENT (continued)

i) Credit Risk (continued)

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, 2024 was:

August 31, 2024					
	Total	0-30 days	30-60 days	60-90 days	over 90 days
Other Receivables	\$ 1,094,947	\$ 1,094,281	\$ -	\$ 67	\$ 599
Net Receivables	\$ 1,094,947	\$ 1,094,281	\$ -	\$ 67	\$ 599

Receivable amounts related to GST and PST 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, 2024					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 8,085,911	\$ 5,581,202	\$ -	\$ -	\$ 2,504,709
Total	\$ 8,085,911	\$ 5,581,202	\$ -	\$ -	\$ 2,504,709

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, 2024.

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18. RISK MANAGEMENT (continued)

Interest Rate Risk (continued)

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.

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