

**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, April 14, 2025

Time: 2:00 p.m.

AGENDA (#25R-4)

- 1. Call to order by Board Chair Cher Bloom**
- 2. Motion to move into Closed Session**
- 3. Regular session convenes – 3:15 p.m.**
- 4. Land acknowledgement – Jill Brown**
- 5. Declaration of conflict of interest**
- 6. Adoption of the agenda**
- 7. Consent items**
 - (a) Adoption of the Regular Meeting Minutes – March 24, 2025
- 8. Business arising from the previous meeting**
- 9. Accountability reports**
 - (a) Facilities Accountability Report – **M. Hurd**
- 10. New business** (Board Committee Reports, Trustees' Items and Notice of Motions)
 - (a) Matters and Motions brought forward from Closed Session of April 14, 2025
 - (b) External Board Committees (if any)
 - (c) Provincial Update (if any)
 - (d) SRSC Report – Student Board Representatives
 - (e) Verbal Update on SSBA Spring Assembly – April 3 and 4, 2025 – **C. Bloom**
 - (f) Revised Board Policies – **C. Bloom**
- 11. Reports from administrative staff**
 - (a) Director's Update – **N. Finch**
 - (b) Financial Statements – Chairty and Scholarship Fund - **J. Pidborochynski**
- 12. Notice of Motion**
- 13. Three key messages for SCC/public from meeting**

April 14, 2025

14. Board members' forum

15. Adjournment

CALENDAR OF EVENTS	
Monday, May 5, 2025 Time: 9:00 a.m to 4:00 p.m.	Board/Director Evaluation, Board Room, , 545 – 11th Street East, Prince Albert, SK
Monday, May 12, 2025 Time: 9:00 a.m.	Pipe Ceremony (optional), W.J. Berezowsky Public School, 566 McIntosh Drive, Prince Albert
Monday, May 12, 2025 Time: 10.30 a.m.	Elders Council, Board Room, Education Centre, 545 – 11 th Street East, Prince Albert, SK
Monday, May 12, 2025 Time: 1:00 p.m.	Continuation of LAFOIP Session, Education Centre, 545 – 11 th Street East, Prince Albert, SK
Monday, May 12, 2025 Time: 2:00 p.m.	Regular meeting, Education Centre, Board Room, 545 – 11th Street East, Prince Albert, SK
Public Section AGM June 5 and 6, 2025	Regina Doubletree, Regina, SK
Monday, June 9, 2025 Time: 5:45	June Recognition Event, Wildlife Federation Building, north of Prince Albert
Monday, June 16, 2025 Time: 2:00 p.m.	Regular meeting, Education Centre, Board Room, 545 – 11th Street East, Prince Albert, SK

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

MEETING DATE: April 14, 2025

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	[v]
--	--------------------	-----

BACKGROUND

RE: ADOPTION OF THE MINUTES OF THE REGULAR MEETING

- March 24, 2025 Regular Meeting minutes

RECOMMENDATION

That the minutes of the Regular meeting of March 24, 2025 be approved as presented.

NO. #2025R-3 (MONDAY, MARCH 24, 2025)

MINUTES OF THE REGULAR MEETING OF THE SASKATCHEWAN RIVERS PUBLIC SCHOOL DIVISION NO119 FOR THE BOARD OF EDUCATION HELD ON MONDAY, MARCH 24, 2025, 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, Board Chair

J. BROWN, Trustee

N. FRANC, Trustee

B. GEROW, Trustee

B. HOLLICK, Trustee (absent)

M. LEWIS, Trustee

A. LINDBERG, Trustee

A. NUNN, Vice-Chair

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.

MOTION TO MOVE INTO CLOSED SESSION:

#25R-13

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

T. Henderson, C. Frenette – Student Board representatives

B. Yeaman provided his personal land acknowledgment.

Trustees were given an opportunity to provide any conflict of interest.

ADOPTION OF THE AGENDA:

#25R-14

Moved by A. Lindberg that the agenda be approved as amended.

Carried.

CONSENT ITEMS:

#25R-15

Moved by D. Sander that the following consent items be approved:

(a) *That the minutes of the Regular meeting of February 10, 2025 be approved as presented.*
Carried.

(b) *Administrative Procedures Changes - AP 420: Leaves of Absence, AP 710: Bus Cancellations – information only.*

Carried.

NEW BUSINESS:

(a) Motions from the Closed Session of March 24, 2025:

#25R-16

Moved by C. Bloom that the following motion be brought forward:

- 1. That the Board establish the Victor Thunderchild Legacy Scholarship, beginning in the 2024-25 school year as outlined.***

Carried.

(b) SRSC Report

T. Henderson and C. Frenette, Student Board representatives, provided a recap of their recent March 17, 2025, SRSC Executive Meeting and provided information regarding the upcoming full group meeting planned.

(c) Verbal Update on Public Section Executive Meeting

A. Nunn provided a verbal updates regarding the recent Public Section Executive meetings for information.

(d) Request for Alternate for SHSAA Annual General Meeting

B. Yeaman is unable to attend the Saskatchewan High School Athletics Association annual meeting this year in June. If any trustee is interested in attending, please contact B. Yeaman.

REPORTS FROM ADMINISTRATIVE STAFF:

(a) Director's Update

- SRPSD Safety Data Report

The WCB data for the last four years was shared for information.

- Cree Language Review

After five years of emphasizing the Cree Language at John Diefenbaker Public School, a program review will be conducted. The findings will be presented to the Board during the 2025-26 school year.

- SRPSD SHSAA Accomplishments

The accomplishments of our students in athletics provincially were shared.

(b) Enterprise Risk Management Update

The Board and Administrative Council have implemented an Enterprise Risk Management (ERM) system within the division. Familiarity and expertise with ERM continue to develop, and this growth will persist as staff and the Board enhance their ability to systematically monitor, respond to, and report risks. The SRPSD ERM Framework, Risk Register, and Risk Owners report were shared.

(c) Community Engagement Gathering – February 3, 2025

The Community Engagement Gathering took place on Monday, February 3, 2025. A document synthesizes key discussions and insights from our recent Community Engagement Gathering to provide insight into the discussions around the advocacy case studies was provided.

(e) Financial Statements – for the Second Quarter Ending February 28, 2025

#25R-17

Moved by hat the Board approve the Financial Statements for the second quarter ending February 28, 2025.

Carried.

KEY MESSAGES FOR SCC/PUBLIC FROM BOARD MEETING:

- Enterprise Risk Management.
- Updated AP 710.
- New scholarship - Victor Thunderchild Legacy.
- 2025 Prince Albert Music Festival.

BOARD MEMBERS' FORUM:

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

ADJOURNMENT:

#25R-18

Moved by A. Lindberg that the meeting adjourn. (4:23 p.m.)

Carried.

SIGNATURES:

Board Chair

Administrative Services Officer

Date of Approval

MEETING DATE: April 14, 2025

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 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: 2

FROM: M. Hurd, Superintendent of Facilities	ATTACHMENTS	<input checked="" type="checkbox"/>
--	--------------------	-------------------------------------

BACKGROUND

RE: FACILITIES ACCOUNTABILITY REPORT

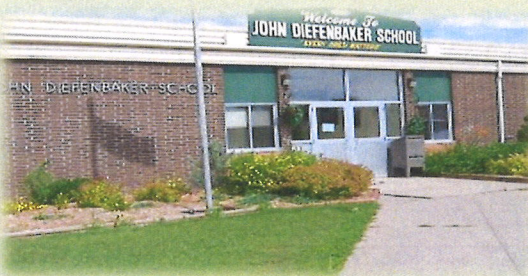
The attached Facilities Accountability Report will be presented to the Board. Trustees will have the opportunity to provide feedback and ask questions during and following the presentation.

RECOMMENDATION

That the Board approve the Facilities Accountability Report as presented.

Accountability Report

2025



Facilities

**Mike Hurd, Superintendent of
Facilities**

April 14, 2025

Accountability Report

SOURCE DOCUMENTS:

- **SRPSD Policy 2: Role of the Board, item 8 states the following:**

"8.0 Fiscal Accountability

- 8.2 Approve annually the Preventative Maintenance and Renewal Plan and amendments.
- 8.3 Review facilities master plan and establish long-range capital priorities.
- 8.4 Approve the submission of capital projects to the Ministry of Education.

- **SRPSD Policy 13: Role of the Director of Education**

"6.0 Continuous Improvement Planning and Reporting

- 6.1 *Leads the strategic planning process including the development of Division goals, budget, student learning, facilities and transportation plans and implements plans as approved. Involves the Board appropriately (Board identification of priorities and outcomes, opportunity for Board input early in the process, final Board approval)."*

- **SRPSD 2024 -2030 Strategic Plan**

Core value related to the infrastructure and facilities indicates:

"Governance and Leadership"

- *Stewardship of resources, technology, infrastructure.*

Broad Strategies

- Use of Asset Planner for facility management.
- Engagement with community partners for shared facility usage.

- There are several Administrative Procedures that guide the work of the Facilities Department.

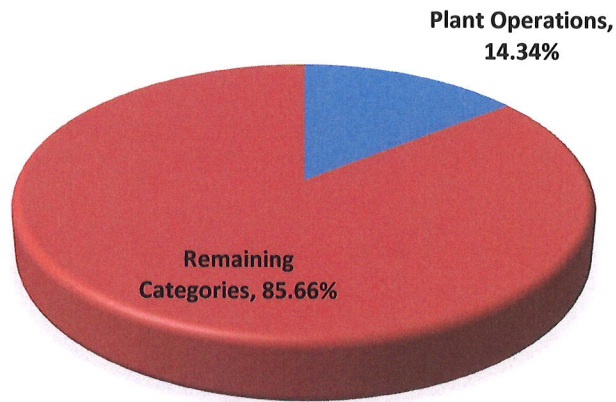
Accountability Report

EVIDENCE:

A. Budget

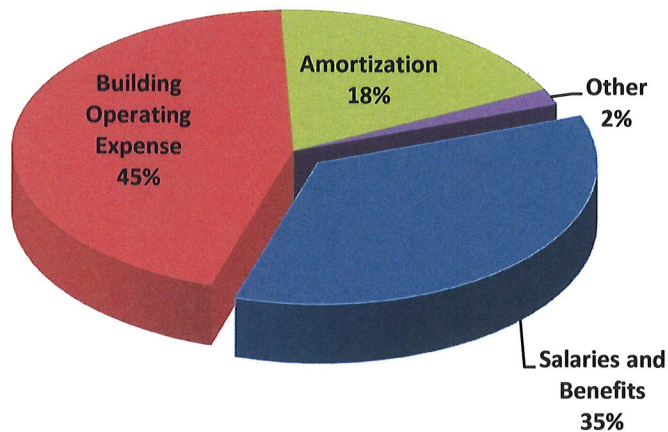
- Facilities operating budget is \$14.2 million.
- This includes PMR and capital expenditures.

PLANT OPERATIONS AND MAINTENANCE AS A PERCENTAGE OF BUDGET



Source: Budget 2023-24

Operating Budget

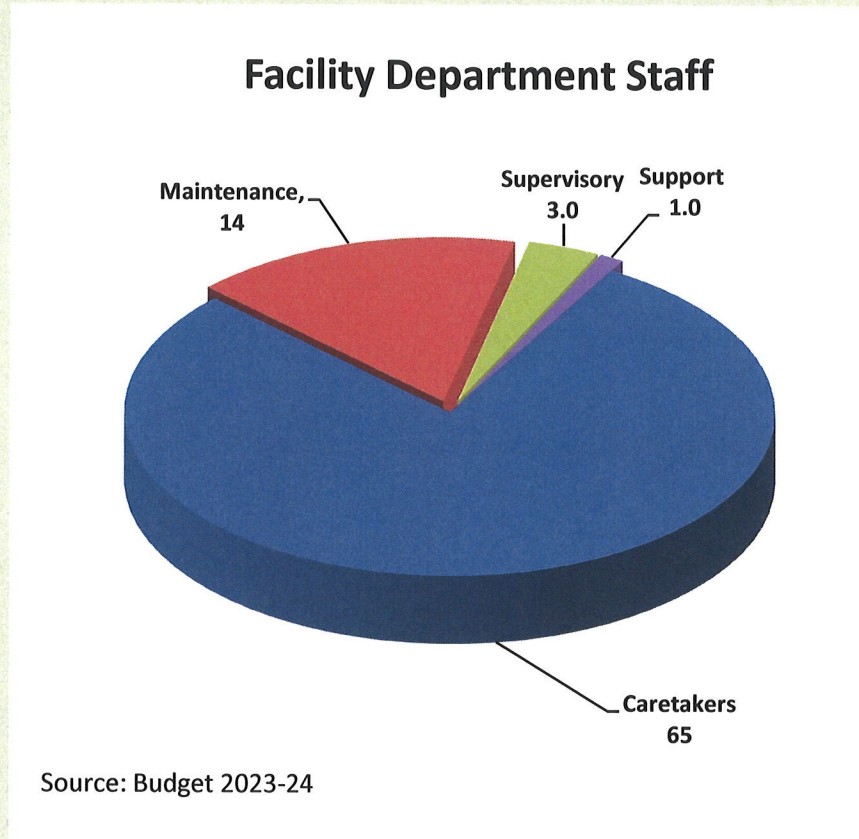


Source: Budget 2023-24

Accountability Report

B. Staff

- Total number of staff in the department – see below.

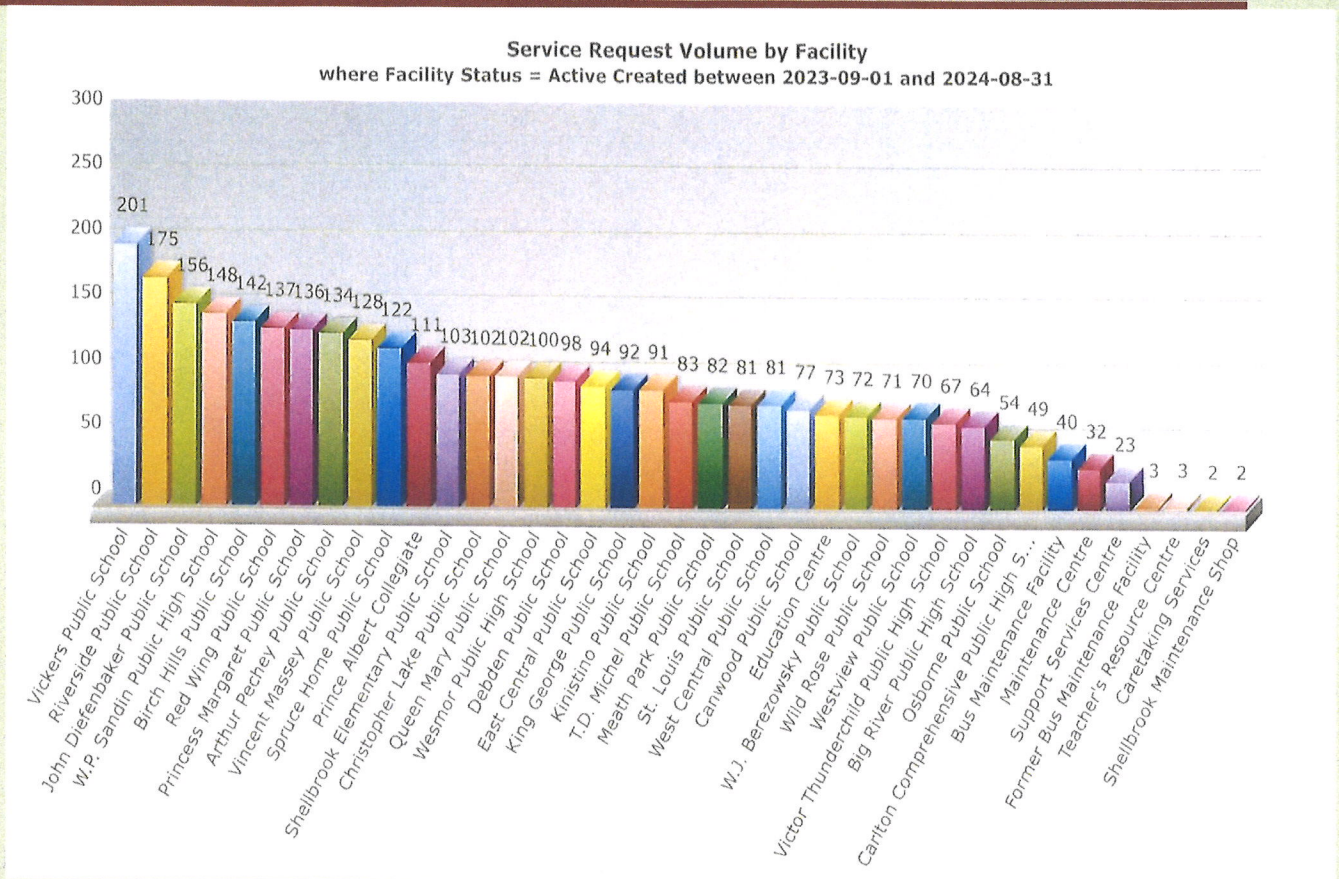


- Caretakers assigned to schools based on the size of the facility.
- Maintenance tradespersons (carpenters, plumbers, electrician, and welder) are assigned to the Maintenance Centre and service all facilities in the Division.
- Due to the size of facility, Carlton Comprehensive Public High School has three full time maintenance staff assigned to it permanently.

C. Maintenance Services Delivery Methods

- Service Requests
 - Service requests submitted electronically through the Asset Planner software by school administration and caretakers. The support person distributes the requests to the appropriate maintenance staff.
 - Approximately 250 service requests monthly.
 - Service requests reviewed quarterly to ensure targets for completion are being met.

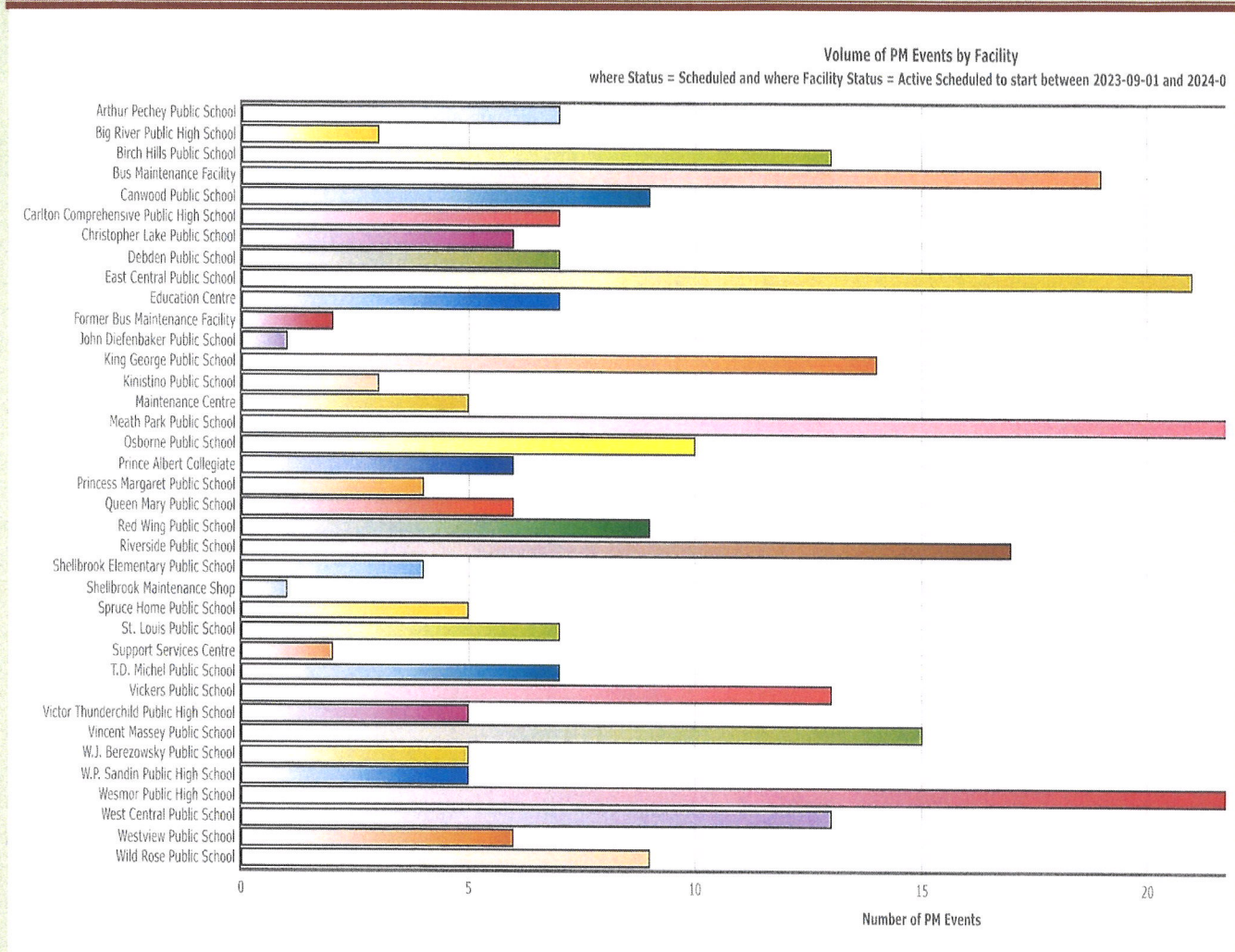
Accountability Report



- **Preventative Maintenance Requests**

- Maintenance staff performs regularly scheduled maintenance on facility and components, i.e., boilers, furnaces, air-handling units.
- Approximately 230 preventative maintenance requests monthly.
- Preventative maintenance requests reviewed quarterly to ensure targets for completion are being met and discuss equipment that may be reaching the end of its lifecycle.

Accountability Report



D. Projects

• Annual Small Projects

- Work is determined by regular facility inspections and annual review meetings with principals and the use of the Asset Planner audit module.
- Maintenance Centre staff undertook a large number of projects this past year, some examples are as follows:

Some examples of small projects:

- Flood restoration TD Michel Public School due to water supply line break.
- Renovations to Riverside Daycare Centre.
- Construct servery John Diefenbaker Public School.
- Built and installed new shelving units for gym storage rooms at Riverside Public School.
- Gymnasium floor restoration (complete takedown) Riverside Public School.
- Installation of phase I playground equipment Riverside Public School.
- Installation phase II playground equipment Spruce Home Public School.

Accountability Report

- Replaced wheelchair lift Carlton Comprehensive Public High School.
- Screened and recoated gym floors Carlton Comprehensive Public High School.
- Removed rail and reinstalled newly fabricated rail on west side wheelchair ramp Carlton.
- Replace fire alarm panel Carlton Comprehensive Public High School.
- Compressor replacement Bus Maintenance Facility.
- Refresh painting Bus Maintenance Facility.
- Refresh painting Exterior Canwood Public School.
- Renovations to elementary wing foyer Kinistino Public School.
- Construct pergola Kinistino Public School.
- Completion of replacement of all sidewalks PACI.
- Installation of turf École Vickers outdoor learning area.
- Replaced concrete walks and steps Victor Thunderchild Public High School.
- Replaced Asphalt around perimeter of school Vincent Massey Public School.
- Refresh painting Interior Westview Public School.
- Storage garage St Louis Public School.
- Fire sprinkler system repairs to meet code at École Vickers Public School.
- Exterior LED message board WJ Berezowsky Public School.
- Renovation to fitness area WP Sandin Public School.
- Replacement of windows in Daycare Centre Wesmor Public High School.
- Construct server West Central Public School.
- Flooring replacement Tower stairwells King George Public School.
- Construct sensory room École Debden Public School.
- Replace library flooring École Arthur Pechey Public School.
- Structural lintel repairs Spruce Home Public School stage.

Accountability Report



Phase 5 Carlton washroom renovation



John Diefenbaker servery renovation

Accountability Report



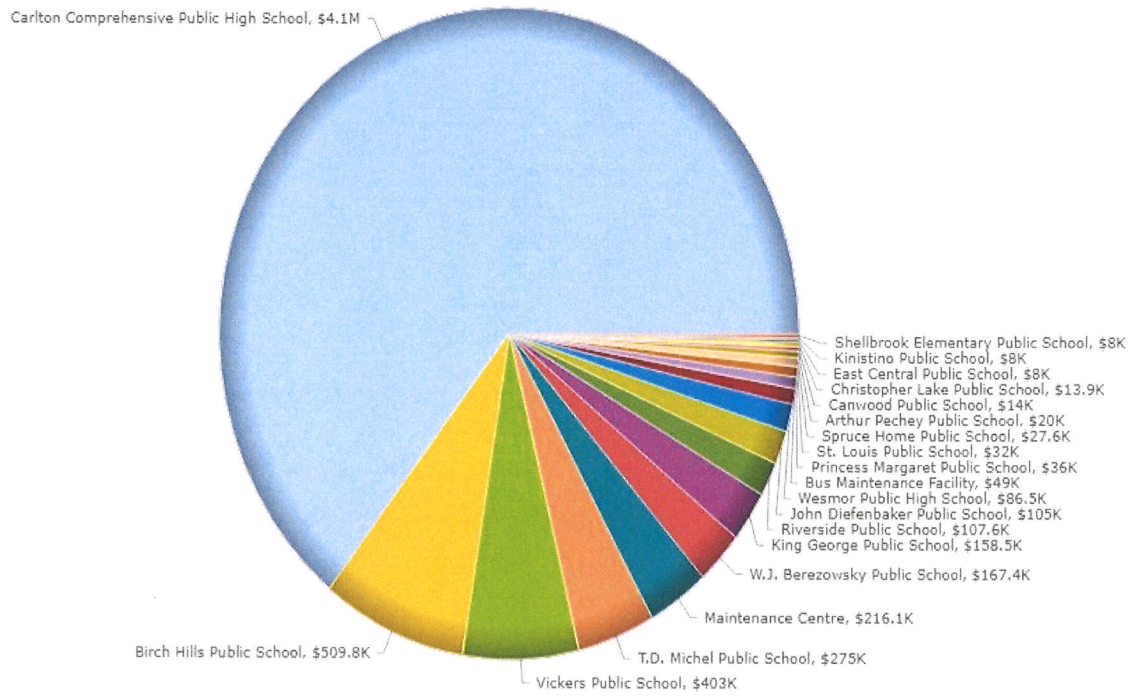
West Central servery renovation

- **Preventative Maintenance and Renewal (PMR)**
 - Ministry funding in addition to operating budget.
 - Based on square footage of facilities.
 - Board approved updated three-year PMR plan prior to May 31 of each year.
 - The Division received \$2,620,000.00.
 - Preventative Maintenance and Renewal Projects tracked on the Asset Planner software.

Accountability Report

Project Cost by Facility

where Status is Scheduled or Work in Progress or Completed and where Facility Status = Active Scheduled to start between 2023-09-01 and 2024-08-31



- **Major Projects**

- Construction of Max Clunie Football Field and Harry Jerome Track.
- Replacement of boilers École Vickers Public School.
- Replacement of roofs on the cafeteria and kitchen Carlton Comp Public High School.
- Replacement of all exterior doors on main and west entrances Carlton Comp Public High School.
- Conditional roofing assessment plan all SRPSD facilities.



Carlton front doors upgrade



Carlton West doors upgrade

Accountability Report



Max Clunie Football Field #1 and #2

Accountability Report

E. Capital Planning

• Summary

The present level of the deferred maintenance backlog and facility renewal for the SRPSD portfolio is about \$157 million. The replacement value of the assets estimated to be \$784 million based on cost per square foot analysis projections (in current year dollars). Using these two numbers, without funding, we find that the overall portfolio is in the “Poor” range (20% FCI) based on industry standards.

The current portfolio FCI of 20% is common among school boards & public infrastructure in Canada and can be effectively managed with adequate funding and the application of capital planning strategies. Without funding, the portfolio migrates to “Critical” by 2031 but with current funding the portfolio will reach “Critical” by 2050. The current estimated annual funding of \$5.3 Million extends the life of the portfolio by 19 years.

• Detailed Findings

○ Age Profile

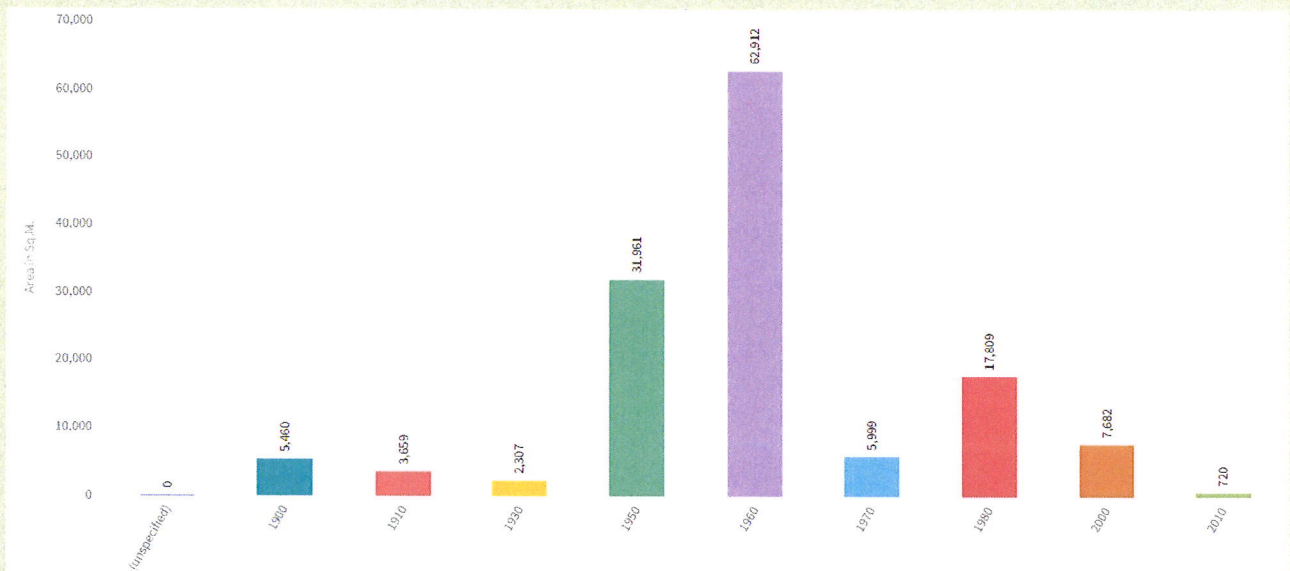


Figure 1: Age Profile of SRPSD Portfolio by Decade

The building ages vary from 1900 to 2012 with a weighted average portfolio age of 52 years (circa 1964). Over half of the portfolio – 25 facilities – representing 76% of the total portfolio size were constructed prior to 1970 while the remaining 19 facilities were constructed between 1970 and 2012.

As facilities age, they require increased maintenance and upkeep. The overall condition of the portfolio is directly attributable to the level of funding required for maintenance and building renewal.

Accountability Report

Life Cycle Projections

Based on preliminary estimates of life cycle timing and costs, the present level of the “Deferred Maintenance Backlog” is estimated at approximately \$157 million prior to any funding as shown in Figure 2 below. Life cycle renewal costs for the major building elements have been established for each building to determine the Capital Renewal budget requirements over the next 30 years. These repair and replacement values are in current year dollars.

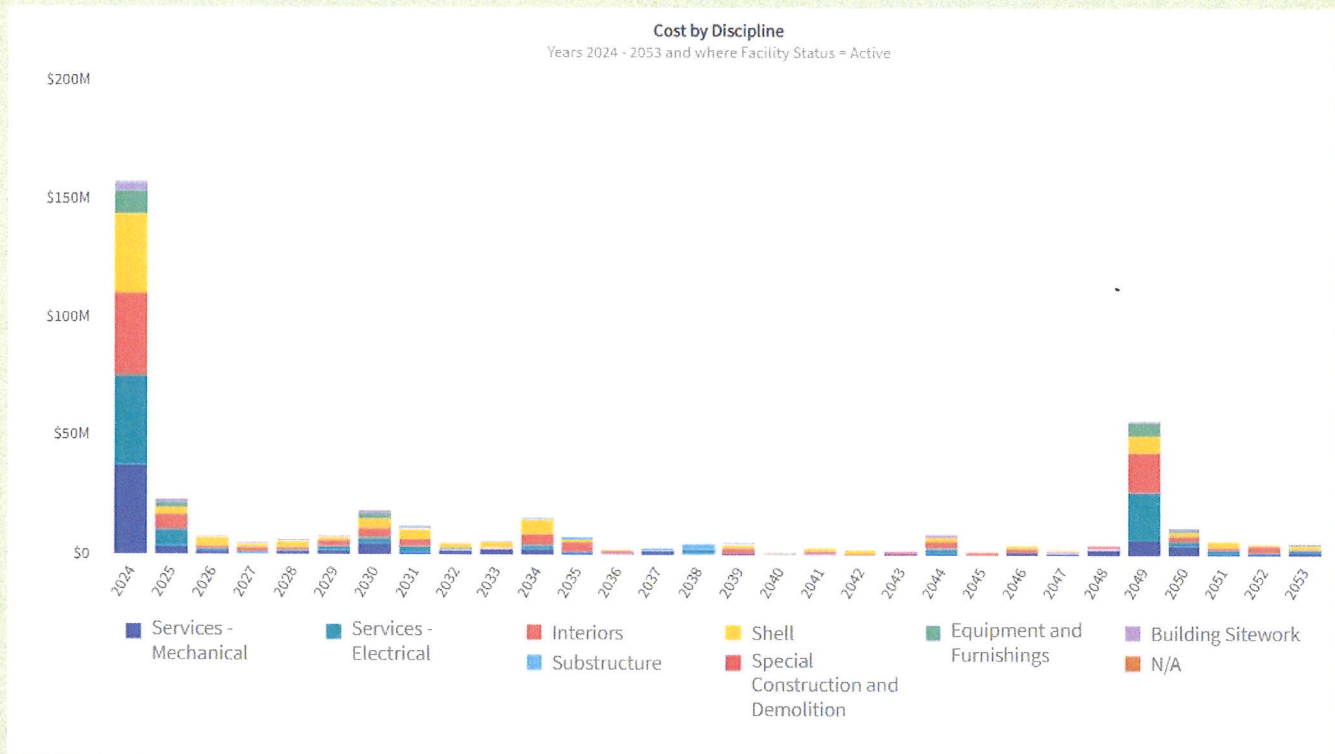


Figure 2: Current Deferred Backlog and 30-year Renewal Cost for all SRPSD Facilities

○ Capital Funding Analysis

How much funding is required?

Industry guidelines recommend an annual funding amount between 2% to 4% of the facility replacement value to adequately maintain them. In addition to an annual funding amount, special funds should be allocated to reduce the backlog of deferred maintenance.

Excluding special funds, the renewal funding required for SRPSD portfolio would translate to \$15.6 million annually (2% of \$784M replacement value).

Presently, the average funding for the SRPSD portfolio, allocated to deferred maintenance and capital renewal, is estimated to be \$5.3 million per year.

Accountability Report

Figure 3 below provides a graphical comparison of the cumulative renewal costs (top line) and the cumulative assumed current funding allocation (dark blue). The unfunded liability gap (light blue) in 30 years is approximately \$239 million.

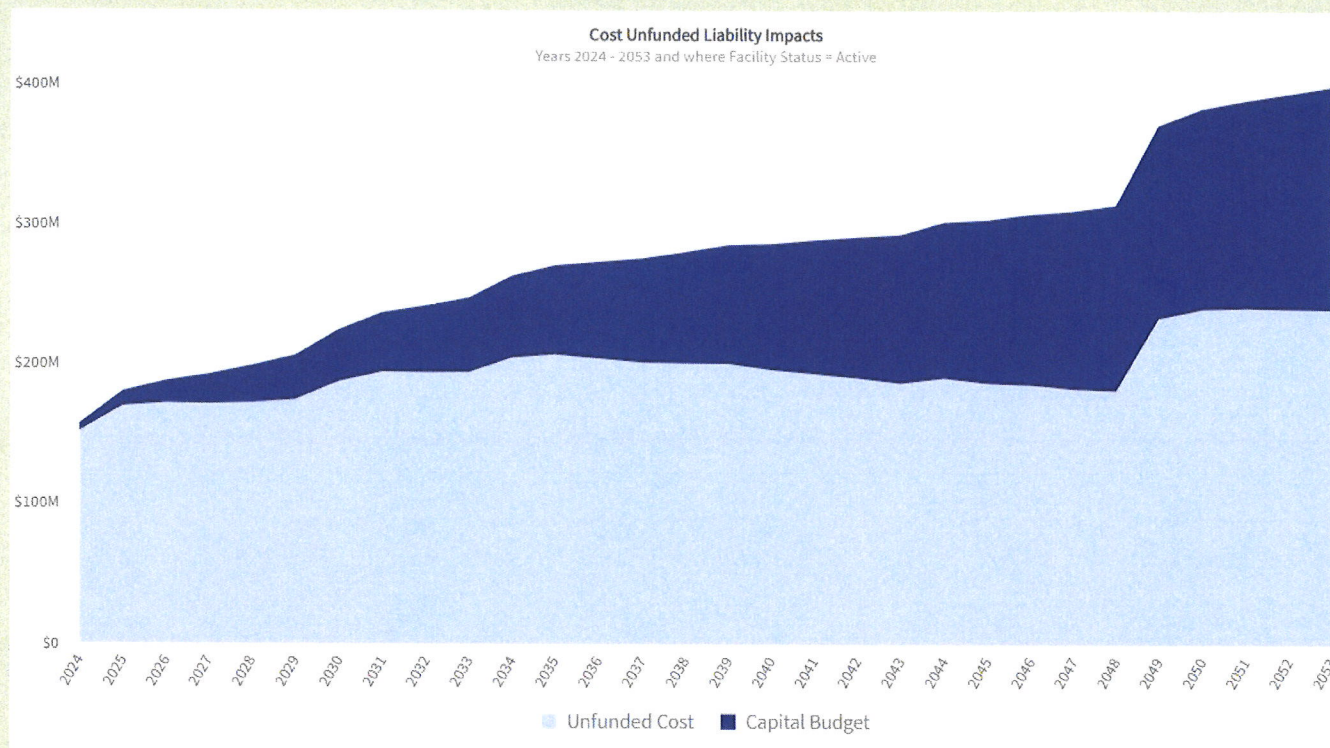


Figure 3: Cumulative Needs (top line) vs Available Funds (dark blue)

The unfunded figures represent the findings and results obtained from the life cycle renewal cost analysis.

Facility Condition Index (FCI)

The term Facility Condition Index (or FCI) is "a ratio of the cost of remedying capital deficiencies listed in the deferred maintenance backlog to the current replacement value". The formula used for determining the FCI for a facility, or a component of the facility, is as follows:

$$F.C.I = \frac{\text{Unfunded Liability (\$)}}{\text{Current Replacement Value (\$)}}$$

Where the "Unfunded liability" represents the sum value of all capital deficiencies and renewal costs (at any given point in time) less the funding applied to the asset(s) for capital renewal.

"Current Replacement Value" is defined as the total amount of expenditure in current dollars that would be required to replace the institution's facilities to its optimal condition.

As the FCI rating increases, facilities will experience:

- Increased failure risk to components
- Increased maintenance and operating costs of facilities
- Negative impacts on building occupants; Quality of Teaching & Learning

Accountability Report

Figure 4 below illustrates that the SRPSD Campus Portfolio has a deferred unfunded liability of 20% in the current year, which places the portfolio in the “Poor” range based on its current FCI rating and will migrate to the “Critical” range by 2031 (**black line**). With \$5.3 million in annual funding the current FCI is 19.4% and will migrate to the “Critical” range by 2050 (**blue line**).

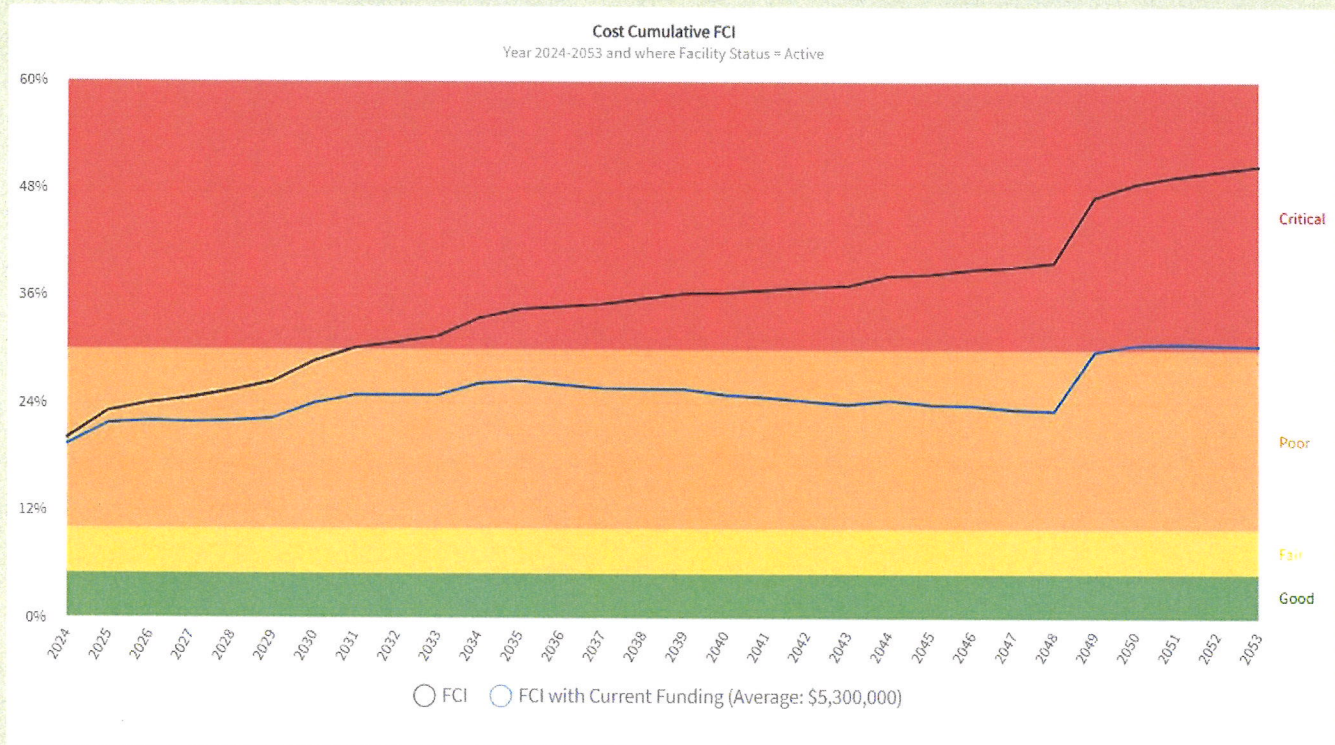


Figure 4: FCI & Backlog Funding Model for SRPSD Portfolio

Sustainability Target

Many Real Property Owners have begun using 10% as an appropriate FCI level for their portfolios, stating that it is acceptable to carry a deferred backlog of up to 10% of the replacement value of the asset.

If the deferred backlog can remain around 10%, then the assets will be continually “sustained” at an acceptable level of risk that preserves the initial capital investment and minimizes impacts to campus occupants. This Sustainability Target compared to the Unfunded Liability is shown below in Figure 5.

Accountability Report

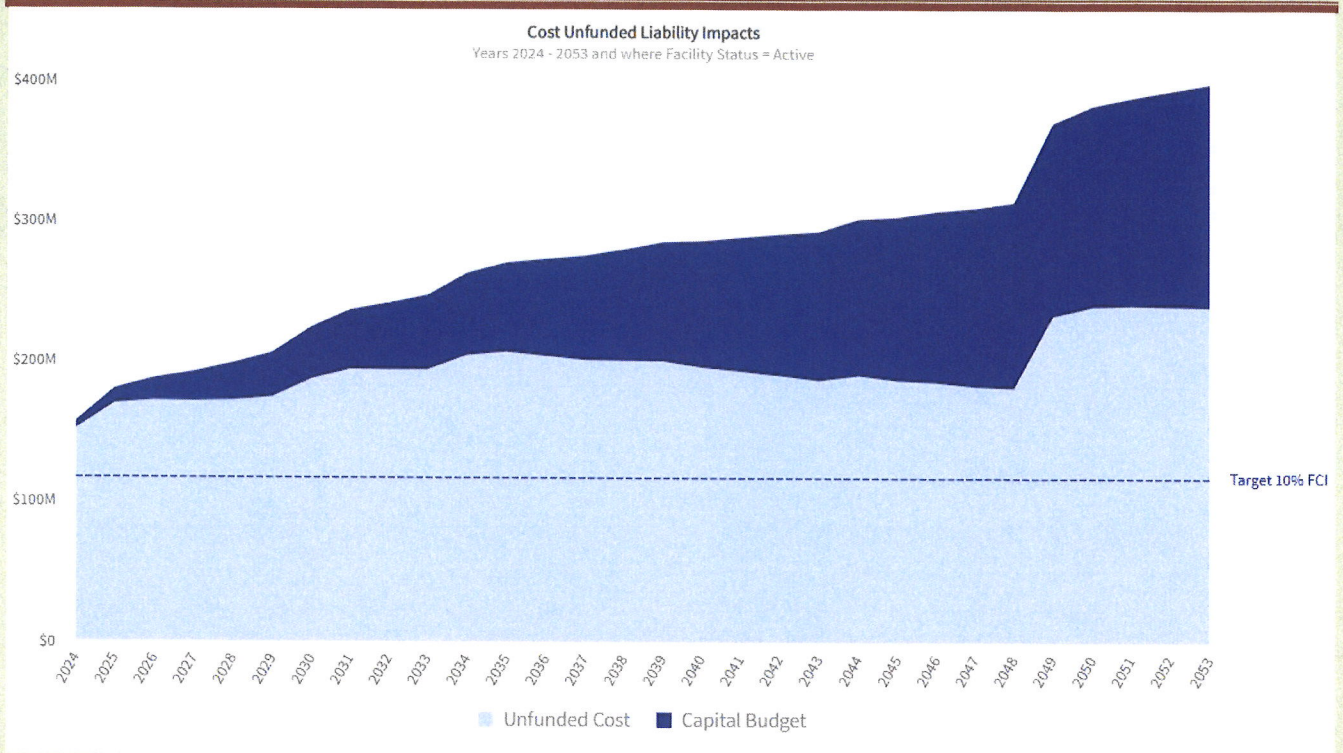


Figure 5: Unfunded Liability & Sustainability Target for SRPSD Portfolio

The Sustainability Target funding levels are illustrated below in Figure 6 in what is known as the Backlog Funding Model. Based on the projected future funding level a Facilities Condition Index (FCI) is calculated. To maintain the facilities in a “Fair” state of repair (based on a 10% FCI rating), about \$10.6 million will need to be applied annually for the next 30 years.

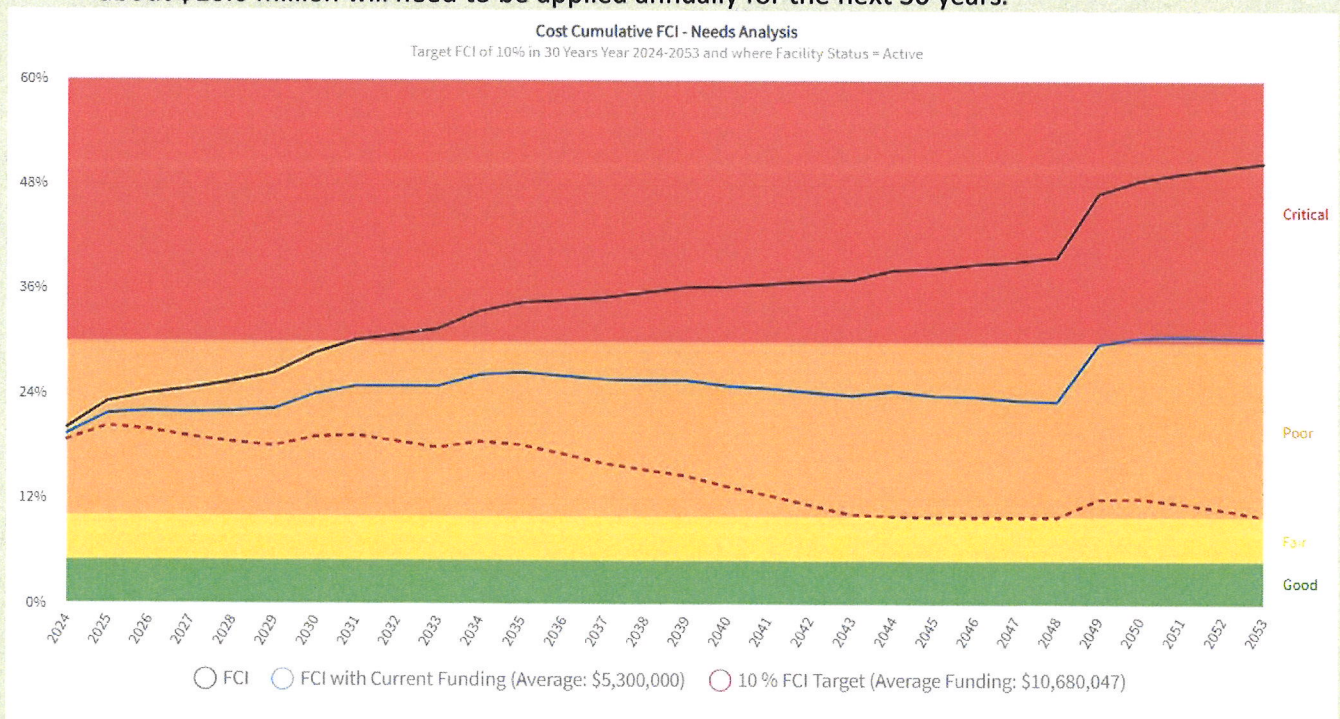


Figure 6: FCI and Funding Required to Maintain Assets

Accountability Report

These levels of funding for capital and repair will ensure the building stock will be maintained at an acceptable level of risk, preserving the initial capital investment. If the level of facility renewal funding is reduced, the exposure to risk will increase and the probability of premium renewal expenditures will increase.

Impact Analysis of Current Funding

In addition to demonstrating the need for additional funding, we have performed an impact analysis to demonstrate the impact of the current funding level. The analysis demonstrates that the \$5.3 million in annual capital funds does make a significant impact on the portfolio FCI and unfunded liability. The impact analysis is outlined below and demonstrated in Figure 7.

With funding, the current FCI 19.4% and the portfolio approaches critical in 2050;
Without funding, the current FCI is 20% and the portfolio approaches critical in 2031;

This demonstrates that the current funding of \$5.3 million annually extends the portfolio useful service life by 19 years, by utilizing the Critical range as our facility lifecycle benchmark (30% FCI).

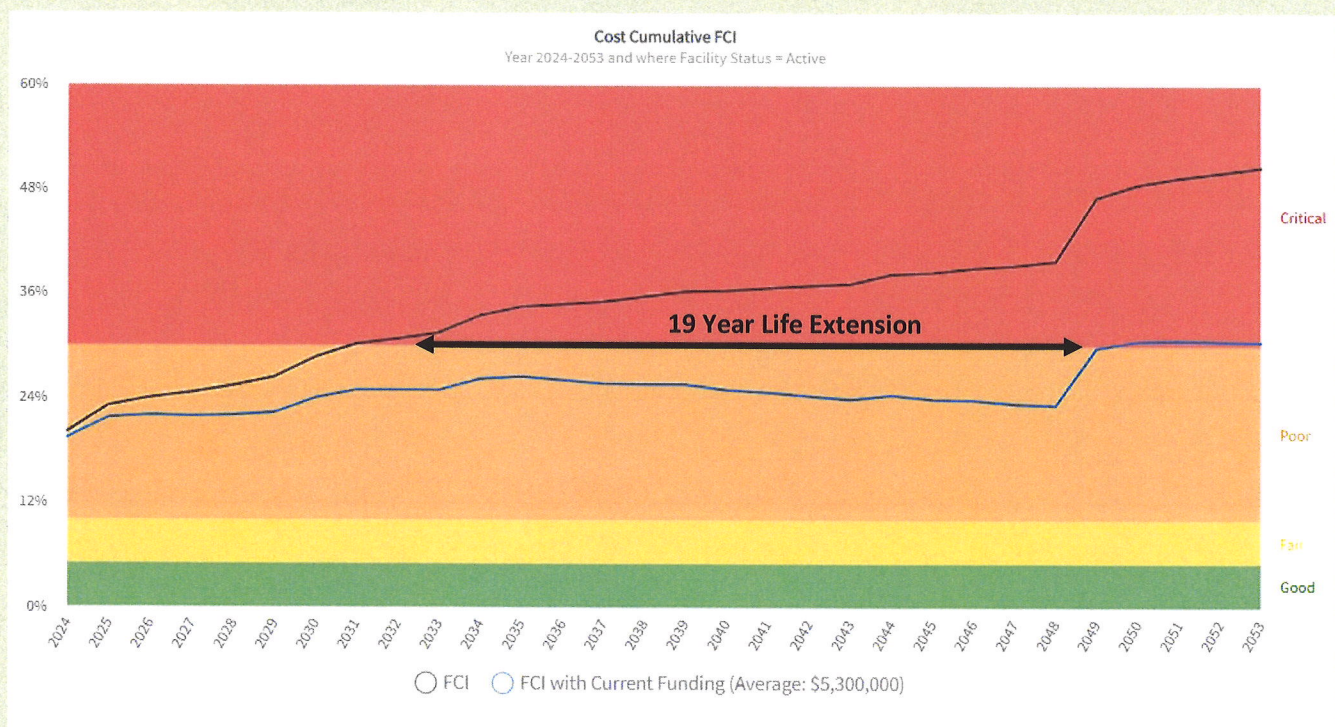


Figure 7: Impact Analysis & Useful Service Life Extension for SRPSD Portfolio

While additional funding would help to improve the FCI and sustain a 10% FCI, it is important to note that the current funding level does make a significant impact on the portfolio condition and the expected life of the facilities. If this funding level were to be reduced, it would have a clear impact on the FCI and the lifecycle of the SRPSD facilities.

Accountability Report

F. Safety

- Active SRPSD safety program.
- COR status (Certificate of Recognition) for Maintenance Department.
- An internal audit was completed on the Maintenance Department in November 2024.
- As of the time of this report the maintenance department was 1330 days no time lost.
- Safe work practices and job procedures reviewed annually (October).
- Ongoing safety training for facilities staff.
- Weekly toolbox meetings – safety is always first and foremost.
- Safety Hub Video Training licenses were sent out to all high school Industrial arts programs to provide safety training videos for students. This program is used weekly by our maintenance team as well.

Division safety initiatives

- Review of asbestos management plan
 - Reviewed existing asbestos audit and upgraded maintenance plan. Undertook removal where recommended by asbestos management consultant.
 - Asbestos awareness training is provided to all maintenance and caretaking staff and supervisors.
- Occupational, Health and Safety
 - Ensuring that all schools and support facilities have an active Occupational Health and Safety Committees and that the Co-Chairs are trained with Level I and II for compliance with the OH&S Regulations.
- Review of the Fire Safety Guidelines for Schools
 - Implementation of recommendations from the Fire Safety Audit and Inspections.
 - Fire officials and risk managers inspect all schools annually.

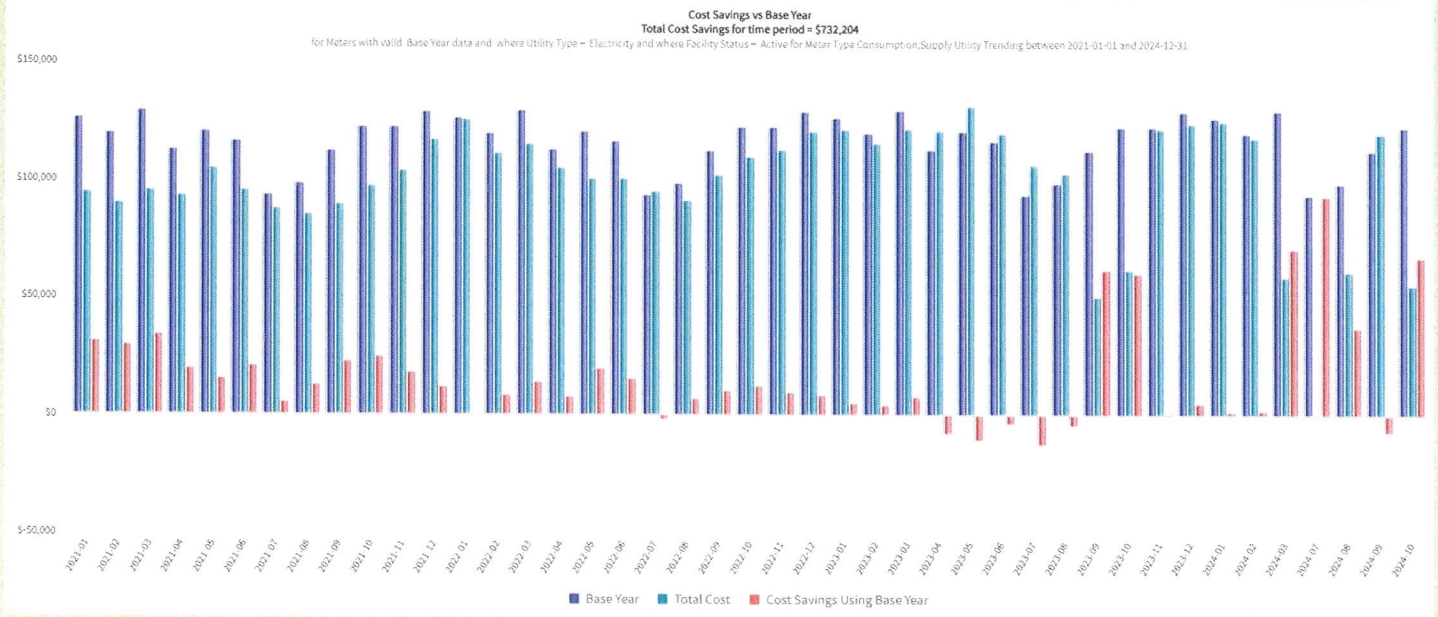
G. Professional Development

- Facility staff receive professional development in areas relating to their job – health and safety, first aid, etc.
- Mechanical maintenance staff received upgraded training on our building controls software. (Metasys)
- Maintenance carpenters received playground equipment safety audit training.

H. Facility Department Initiatives

- The Division wide LED lighting project continues to provide excellent savings to the division since its inception in 2021 the project has saved over \$700,000.00.

Accountability Report



ADMINISTRATIVE IMPLICATIONS:

A. Successes

- Dedicated well-trained staff perform regularly scheduled maintenance and repair of SRPSD facilities allows for the delivery of educational programming in a clean safe and well-maintained environment.
- Consistent funding in PMR will assist in funding future projects.
- Current funding levels of PMR and the Board's commitment to maintaining its facilities have allowed us to undertake projects that will help in extending the life of the division facilities.
- Mechanical systems in many of our schools have been or are on the list for replacement.
- Addressing building envelope projects such as window replacements.
- Starting a new cycle of roof replacements.
- Reviewing Facilities Master Plan to determine renovation projects within PMR and conducive to SRSD program needs.

B. Challenges

- The age of SRPSD facilities (21 to 116 years).
- Lack of funding for capital projects (i.e., W.P. Sandin Public High School).
- Increases in costs for materials and supplies have had an impact on internal maintenance operations as well as tendered project pricing.

GOVERNANCE IMPLICATIONS

- Based upon the report, it is recommended the Board maintain current direction for ensuring the facilities budget remains at the level that best serves our facilities.

MEETING DATE: April 14, 2025

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"/> Planning	<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: Student Board Representatives

ATTACHMENTS ☐

Background:

The full SRSC met on March 31st at the Education Center to discuss Career Education, Indigenous Perspectives, and improving our schools.

Highlights of the Recent SRSC Meeting:

The meeting began with a land acknowledgment by Vice President Faith Jones, followed by our morning ice breakers, led by Taylor Henderson. Next, the group moved into their first topic of career education, which reviewed what the executive team had put together two weeks prior. The group evaluated and added to what the executive team created until everyone was satisfied with the order of the skills listed. These new skills included cognitive dissonance/emotion control/empathy and listening skills.

The next segment of the meeting was a 'A Day in the Life' activity, led by Garette Tebay. It challenged students to think about every aspect of their school day and the programs or small things that made their school a better place. This included everything from morning announcements to a group of teachers greeting students at the front door to cafeteria programs and more. In the second part of this activity, students shared the unique things their school did and were challenged to take home ideas from other schools to improve their school environment.

After lunch, students took turns sharing their school highlights as we moved into our afternoon Indigenous Perspectives Team Presentation. This began by sharing a story about the Cree trickster, Wesakejack, and the lessons that could be learned through Indigenous storytelling. The team followed the story by sharing their calls to action in the division and highlighted the importance of learning from local Indigenous voices. This included restructuring and rethinking the student to teacher power dynamics in schools and including land-based learning in the curriculum. Students were then challenged to brainstorm ways they could include more Indigenous ways of thinking and learning into their school. Examples included beading in art class, a culture room for smudging and drumming, growing tobacco and sweetgrass as part of the curriculum, and storytelling in ELA. The students concluded this session by noting the importance of Indigenous perspectives in our schools and how critical the Indigenous team's work was to the division.

School Highlights:

- WP Sandin- Brought back their 'Sandin Classic,' which was a huge success, and held a kindness month for Valentine's day, which included a kindness bingo and kindness coins that could buy you prizes from the canteen. They also held a Christmas Banquet, which was very successful and included an airband competition. They are hosting a math fair, sending Sr. classes to the elementary end to write appreciation letters to their teachers, and are getting involved with outdoor learning and Traditional teachings. They also continue to hold their Aardy the Aardvark competition every month.
- Wesmor- Brought students to Toronto and took seminars to learn about leadership, relationships, and the pillars of relationships. They were able to make amazing memories with people of different cultures and religions from all across Canada.
- St. Louis- Held a citrus fundraiser where they sold oranges and grapefruit, are hosting badminton districts, and made a snack cart for staff appreciation. They participated in a Metis festival with their Metis Local and are advertising their Michif class with social media. (Go give them a follow.)

Board Directed Topics (Trustees to request topic of interest from the Board for the SRSC to consider:
Does the Board have any topics they would like the SRSC to consider for discussion?

RECOMMENDATION

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

MEETING DATE: April 14, 2025

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 Chair</u>	<input checked="" type="checkbox"/> Consent Item
Primary Policy Reference:	<u>11</u>	

FROM: C. Bloom, Board Chair	ATTACHMENTS	<input checked="" type="checkbox"/>
------------------------------------	--------------------	-------------------------------------

BACKGROUND

RE: REVISED BOARD POLICIES

The following Board policy was reviewed and revised at the April 14, 2025 policy session. The changes have been noted – additions are highlighted and deletions ~~crossed out~~ for reference.

- Policy 4: Trustee Code of Conduct

RECOMMENDATION

That the Policy 4: Trustee Code of Conduct be approved as revised.

Policy 4

TRUSTEE CODE OF CONDUCT

The Board commits itself and its members to ethical and appropriate conduct. This includes proper use of authority, appropriate decorum, acknowledging conflict of interest and demonstrating respect when acting as members of the Board.

Specifically, trustees shall:

1. Be motivated by an earnest desire to serve their school division to the best of their ability to meet the educational needs of all students.
2. Recognize that the expenditure of school funds is a public trust, and endeavour to see that the funds are expended efficiently, in the best interests of the students.
3. Not use their position for personal advantage or to the advantage of any other individual apart from the total interest of the school division, and resist outside pressure to so use their position.
4. Act with integrity and do everything possible to maintain the dignity of the office of a school board member.
5. Carry out their duties objectively, and consider all information and opinions presented to the board in making their decisions, without bias.
6. Work with other board members in a spirit of respect, openness, co-operation and proper decorum, in spite of differences of opinion that arise during debate.
7. Accept that authority rests with the board and that they have no individual authority outside the board and will abide by the majority decisions of the board once they are made, but they shall be free to repeat the opinion that they upheld when the decision was made.
8. Express any contrary opinion respectfully and honestly, and without making disparaging remarks, in or outside board meetings, about other board members or their opinions.
9. Communicate, and conduct their relationship with staff, the community, other school boards and the media in a manner that focuses on facts and respect.
10. Not divulge confidential information which they obtain in their capacity as a board member and will not discuss those matters outside the meetings of the board or the board's committees.
11. Endeavour to participate in trustee development opportunities to enhance their ability to fulfill their obligations as a school board member.

12. Support the value of public education, and will endeavour to participate, and encourage the board to participate, in activities that support or promote public education in Saskatchewan.
13. Devote time, thought and study to the duties of a trustee so that they may render effective and creditable service.
14. Conflict of Interest protocol is outlined in Appendix A.
15. Consequences for the failure of individual trustees to adhere to the Trustee Code of Conduct are specified in Policy 4, Appendix B.
16. This policy and the sanctions contained in Appendix B do not deal with matters of trustee disqualification, forfeiture of office due to conflict of interest, or the ouster of a trustee as these are addressed in *The Education Act, 1995*.

Reference: SSBA Code of Ethics
Revised: November 26, 2018; June 5, 2023

CONFLICT OF INTEREST PROTOCOL

This protocol is intended to preserve and promote the reputation of both the Saskatchewan Rivers Public School Division Board of Education and the individual trustees. The purpose of this protocol is to give trustees clear direction in order to help identify and track potential conflict of interest situations and to reduce the risk of any potential conflict or perceived conflict. Conflict of interest is not the issue rather it is undeclared or undisclosed conflicts that are a problem and should be avoided; disclosure is the key.

A conflict of interest arises when a trustee has a private, financial, or material interest (for example, a transaction, contract, business opportunity, or employment) that the Board also has a material interest in.

Trustees should not have any private, financial, or material interest in contracts involving the Board.

A conflict of loyalty may arise when the interests of a board member has the potential to be at odds with the best interests of the Board (i.e., a trustee being an officer or employee of a major supplier, employee of a union representing the school division employees, a trustee having a close affinity with a party that could benefit or suffer loss from a transaction being considered by the Board.)

- A conflict of loyalty does not exist only when interests are at odds, but when there is the potential for interests to be at odds.
- A conflict of loyalty exists in the context of the best interests of the organization. This means that it is not sufficient for the organization to benefit, but how the decision is made is also of importance. It is important that the decision is made by the right individual or group, in an objective and informed manner, and according to all policies of the organization.
- Trustees are expected to follow the spirit and the intent of benefiting the organization, not just avoiding costs or losses to the organization.

Protocol Principles

In carrying out their duties, trustees of the Board of Education shall:

1. Private Interests

Disclose fully any private interests that could be affected by the Board's actions or that could put the ethical practice of the Board at risk.

2. Public Interest

Arrange their private affairs in a manner that will prevent real, potential or apparent conflicts of interest and loyalty from arising; but if such a conflict does arise between the private interests of an individual and the official duties and responsibilities of that individual, the conflict shall be disclosed and resolved in favor of the interest of the Board.

3. Preferential Treatment

Not to step out of their official roles to assist private entities or persons in their dealings with the Board where this would result in preferential treatment to any person or organization.

Trustees of the Board must not be compromised by an obligation to anyone who may benefit from special consideration with respect to Board matters.

4. Gifts and Benefits

Not solicit or accept a transfer of economic benefit, other than incidental gifts, customary hospitality, or other benefits of nominal value (defined as less than \$100.00 per year) from persons, groups or organizations having, or likely to have, dealings with the Board.

5. Insider Information

Not knowingly take advantage of, or benefit from, material information that is not generally available to the public that is obtained in the course of their official duties and responsibilities.

Trustee of the Board must not use their position or influence to secure employment, funding or special treatment for family members or business associates.

Process

Conflicted trustees shall refrain from participating in the matter further, including not voting on the consideration or approval of any contract, grant, award, contribution, construction project or situation involving a conflict, whether potential or apparent, which includes their participation, directly or indirectly. There will be two ways for trustees to declare a conflict of interest:

- Self-declaration by the trustee, this is ideal.
- Declaration made by another trustee toward the trustee that has the potential conflict.

If this arises, details of why there is a perceived conflict will be given by the trustee bringing forward the conflict. The trustee that is accused of the perceived conflict will either accept that they are in conflict and refrain from participating or state reasons as to why they believe they are not in conflict. If there is not an agreement on the conflict, the Board will vote on the perceived conflict to determine if there is a conflict or not. If the Board deems the conflict of interest to be real, the individual will then be determined to be in conflict and will then recuse themselves. The Board Chair will break the tie, if there is a tie vote.

The Board of Education, in particular through its Board Chair, is responsible for implementing and enforcing this protocol, with the support of the Director and Chief Financial Officer when necessary.

TRUSTEE CODE OF CONDUCT SANCTIONS

1. The Trustee Code of Conduct requires that the Board commit itself and its members to ethical and appropriate conduct. Failure of a trustee to conduct themselves in compliance with this policy may result in the Board instituting sanctions.
2. In particular, the Trustee Code of Conduct requires that trustees shall respect the confidentiality appropriate to issues of a sensitive nature.
3. Failure to comply with this requirement constitutes a failure of security. An individual trustee may bring a suspected breach of security to the attention of the Board, at a closed meeting of the Board. If by majority vote the Board agrees that a failure has occurred, the failure shall be recorded by the Board and the following procedure shall be invoked:
 - 3.1 The Board Chair shall request that the Director for the Saskatchewan Rivers Public School Board of Education (as head of the Saskatchewan Rivers Public Board of Education under [The Local Authority Freedom of Information and Protection of Privacy Act](#), appoint an independent investigator to review this matter. This request may occur only after such a motion has been discussed and agreed to by a majority of trustees present at a closed meeting of the Board. This decision shall immediately be approved in a public meeting of the Board.
 - 3.2 The independent investigator shall conduct an investigation and submit a report of findings and recommendations to the Board Chair and to the Director.
 - 3.3 The Board Chair shall present at a closed meeting of the Board, the report of the independent investigator. At this time, the trustee in question shall have an opportunity to present any additional, relevant information.
 - 3.4 If it is determined by a majority vote of the Board that a willful violation of security has occurred, for a first occurrence, a motion to write a letter of censure marked "Personal and Confidential" is required to be discussed and agreed upon by a majority of trustees present at a closed meeting of the Board. This decision requires immediate approval by a majority vote of trustees at a public meeting of the Board.
 - 3.5 For subsequent occurrences, a motion of censure against the trustee in question may be brought directly to a public meeting of the Board. This motion shall be approved by a majority vote of trustees present at such a meeting.
 - 3.6 The Board may additionally remove the offending trustee from some or all of the positions to which the Board may have appointed the trustee.

4. For a violation of all other sections of the Code of Conduct corrective measures may include:

- An aggrieved trustee going to the offending trustee to seek resolution if the matter is between those trustees;
- The Board Chair and Vice-Chair meeting with the offending trustee to seek resolution,
- Having the matter discussed in an in-camera session of the board to seek resolution;
- The Board authorizing the Board Chair to send a letter of clarification or direction to the trustee.

MEETING DATE: April 14, 2025

Type of Meeting	Agenda Items	Intent
[V] Regular	[] Correspondence	[V] Information
[] Closed Session	[] New Business	[] Decision
	[v] Reports from Administrative Staff	[V] Discussion
	[] Other: _____	[] Consent Item
Primary Policy Reference:	<u>8.4 & 13</u>	

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

BACKGROUND

RE: DIRECTOR UPDATE

1. Student Update:

- Science Fair

The 2025 Prince Albert and NE Regional Science Fair Award Placings from March 27, 2025:

Grade 5:

- 3rd Place- Sophie Jacobi- Christopher Lake School- How Blue Light Affects Your Sleep
- 2nd Place- Aubrielle Booth, Claire Lauder & Emma Verbonac- Shellbrook Elementary- Plant Growth Under Different Lights
- 1st Place- Kayla Carnegie- Christopher Lake School- How Does Different Types of Music Affect Your Heart Rate

Grade 6

- 3rd Place- Kara Watt & Nevaeh Henderson- West Central School - Candles vs. Headaches
- 2nd Place- Seth Killaby- Christopher Lake School - Insulation Project
- 1st Place- Zoey Peterson - Cats vs. Cat Toys

Grade 7

- 3rd Place- Ella Fendelet- Christopher Lake School - Harvesting Fog
- 2nd Place- Ashtyn King- West Central School - Necklace Balancer
- 1st Place- Jacob Schlamp- Christopher Lake School- Sustainable and Alternative Cooking Methods

Grade 8

- 3rd Place- Milana Lishchenko - West Central School- Microwaving Seeds
- *2nd Place- Olivia Gorder - Red Wing School- Hydrogels Water Conservation
- **1st Place- Daycee Flying Buffalo - West Central School- Horizons and Roots

High School

- 1st Place- Vraj Patel & Carter Lysak- Carlton Comprehensive High School - FRED the Robotic Hand

At our Regional Fair this year we hosted five schools with 49 Participants. We will be sending two students to the Canada-Wide Science Fair in Fredericton, New Brunswick from May 31 - June 7, 2025 who placed first and second with scores averaged from three judges: Olivia Gorder and Daycee Flying Buffalo! (second time in a row for Daycee)

- **National Skills Canada**

A number of high school students from Prince Albert and the surrounding area have showcased their skills at the provincial Skills Canada competition. Students from SRPSD high schools have qualified for next month’s national Skills Canada competition in Regina.

At the provincial championship last month, several SRPSD students achieved top honors:

- Rachel Gibson (Carlton) – Gold medal in photography
- Jak Gibb (Carlton) – Gold medal in precision machining
- Camrynn Brass (Carlton) – Gold medal in aesthetics, demonstrating both a pedicure and a manicure with nail art
- Mya Carriere (Brich Hills) – Gold medal in baking
- Marissa Babbings (Birch Hills) – Gold Medal in cooking

While only gold medalists advance to Nationals, several other students earned medals:

- Abdul Daido (Carlton) – Silver in carpentry
- Hudson Johnson (Carlton) – Bronze in electrical Installations
- Phillip Ebende & Brooke Anderson (Carlton) – Silver in video production
- Max Pahtayken (Carlton) – Silver in beading/Indigenous Arts

<https://panow.com/2025/04/05/skilled-prince-albert-students-punch-tickets-to-nationals/>

2. Curriculum Update

Departmental exams are no longer being utilized, effective the 2025-26 school year. This will create a fairness and equity amongst all students in the province and is welcomed news for school divisions.

Who currently writes provincial examinations?

- Provincial examinations are administered by the Ministry of Education for Grade 12 students instructed by non-accredited teachers, for home-based students and for adults wishing to earn 30-level credits in the subjects for which departmental examinations are prepared.
- Provincial examinations are prepared in the following eight Grade 12 subjects:
 - o English Language Arts A30 (ELA A) and English Language Arts B30 (ELA B);
 - o Biology 30, Chemistry 30 and Physics 30; and,
 - o Workplace and Apprenticeship Mathematics 30, Foundation of Mathematics 30 and Pre-calculus 30.

Why are Grade 12 provincial examinations being discontinued?

- Discontinuing provincial examinations creates a more equitable system for Grade 12 students in Saskatchewan.
- Saskatchewan is the only province where some students are required to write provincial examinations in certain Grade 12 subjects while others are not.
- In the 2023-24 school year, only 25 per cent of students needed to complete a provincial exam, most of whom were from rural areas where there tend to be fewer accredited teachers.

Page 3 – Director’s Update – Regular (April 14, 2025)

With this change to Grade 12 provincial examinations, certified teachers no longer have to be accredited to determine their students’ course marks. Beginning in the fall of 2025-26, all Grade 12 course marks will be determined by the teacher, as they are in all other grades.

RECOMMENDATION

For Board information and discussion as warranted.

MEETING DATE: April 14, 2025

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"/> Committee of the Whole	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Consent Item
Primary Policy Reference:	<u>2.8.7</u>	

FROM:	<i>J. Pidborochynski, Chief Financial Officer</i>	ATTACHMENTS	<input checked="" type="checkbox"/>
--------------	---	--------------------	-------------------------------------

BACKGROUND

RE: FINANCIAL STATEMENTS - Charity and Scholarship Fund

The audit of the Charity and Scholarship Fund has been completed for the year ended December 31, 2024. The financial statements will be reviewed in detail with the Board.

RECOMMENDATION

That the Board approve the Financial Statements for the Charity and Scholarship Fund.



The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund

2024 Audit Findings

Report to the Board of Trustees

December 31, 2024

Kerry Vezeau, CPA, CGA

T: 306.765.8584

E: kerry.vezeau@mnp.ca



Wherever business takes you

[MNP.ca](https://mnp.ca)

Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity") as at December 31, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Trustees.

As auditors, we report to the members on the results of our examination of the financial statements of the Charity as at and for the year ended December 31, 2024. The purpose of this Report is to assist you, as members of the Board of Trustees, in your review of the results of our audit.

This Report is intended solely for the information and use of the Board of Trustees and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Charity which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Board of Trustees; and,
- the Board of Trustees review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report







We expect to have the above procedures completed and to release our Independent Auditor's Report on April 14, 2025.





Our Independent Auditor's Report will provide a qualified opinion to the members. A draft copy of our proposed Independent Auditor's Report has been provided as additional materials to this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$10,000 for December 31, 2024, and \$10,000 for December 31, 2023.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Charity.
	Going Concern	There were no events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern.

Area		Comments
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Charity to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Charity's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Charity are appropriate and have been consistently applied.</p>
	Financial Statement Disclosures	<p>The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.</p>
	Significant Deficiencies in Internal Control	<p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.</p>
	Matters Arising From Discussions with Management	<p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Donations Risk that donations are missing from the balance due to misappropriation of the corresponding asset.	Qualified opinion issued as donation revenue is not susceptible to satisfactory audit verification.
Management override of internal controls.	MNP performed journal entry testing and obtained management rationale for entries made. No exceptions were noted.

Other Areas

Area	Comments
Auditor Independence	We confirm to the Board of Trustees that we are independent of the Charity. Our letter to the Board of Trustees discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	No significant differences were proposed to management with respect to the December 31, 2024 financial statements.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

encls

Independent Auditor's Report

The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund

Qualified Opinion

We have audited the financial statements of The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity"), which comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenses and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Charity as at December 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 Qualified Opinion

In common with many not-for-profit organizations, the Charity derives revenues from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Charity. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenues, excess of revenues over expenses, and cash flows from operations for the year ended December 31, 2024, current assets as at December 31, 2024, and fund balances as at January 1, 2024 and December 31, 2024. Our audit opinion on the financial statements for the year ended December 31, 2023 was similarly modified because of the possible effects of a similar limitation in scope.

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 Charity 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 qualified 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 Charity'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 Charity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Charity'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 Charity'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 Charity'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 Charity 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

April 18, 2025

Chartered Professional Accountants

April 14, 2025

Board of Trustees

The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund
545 11th Street East
Prince Albert, SK S6V 1B1

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund Charity and Scholarship Fund (the "Charity") as at December 31, 2024 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Charity and its related entities or persons in financial reporting oversight roles at the Charity and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and,
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Charity and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2024 to April 14, 2025.

We hereby confirm that MNP is independent with respect to the Charity within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Saskatchewan as of April 14, 2025.

This report is intended solely for the use of Board of Trustees, management and others within the Charity and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



Chartered Professional Accountants

MNP LLP

101 - 1061 Central Avenue, Prince Albert SK, S6V 4V4

855.667.3310 T: 306.764.6873 F: 306.763.0766

MADE ^{IN} CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



 **PRAXITY**
Encouraging Business Growth



Wherever business takes you

MNP.ca

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Financial Statements
December 31, 2024

DRAFT - For Management Only

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Contents

For the year ended December 31, 2024

	<i>Page</i>
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Revenue and Expenses and Changes in Fund Balances.....	2
Statement of Cash Flows.....	3
Notes to the Financial Statements.....	4

DRAFT - For Management Only

Independent Auditor's Report

The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund

Qualified Opinion

We have audited the financial statements of The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity"), which comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenses and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Charity as at December 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 Qualified Opinion

In common with many not-for-profit organizations, the Charity derives revenues from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Charity. Therefore, we were not able to determine whether any adjustments might be necessary to donation revenues, excess of revenues over expenses, and cash flows from operations for the years ended December 31, 2024 and 2023, current assets as at December 31, 2024 and 2023, and fund balances as at January 1 and December 31 for both the 2024 and 2023 years. Our audit opinion on the financial statements for the year ended December 31, 2023 was modified because of the possible effects of a limitation in scope.

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 Charity 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 qualified 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 Charity'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 Charity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Charity'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 Charity'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 Charity'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 Charity 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

April 18, 2025

Chartered Professional Accountants

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Statement of Financial Position

As at December 31, 2024

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2024	2023
Assets				
Current				
Cash	263,132	81,913	345,045	393,919
Funds				
Charity Fund	263,132	-	263,132	317,747
Scholarship Fund	-	81,913	81,913	76,172
	263,132	81,913	345,045	393,919

Approved on behalf of the Trustees

Trustee

Trustee

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Statement of Revenue and Expenses and Changes in Fund Balances

For the year ended December 31, 2024

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2024	2023
Revenue				
Donations	87,729	23,242	110,971	101,534
Interest income	12,849	4,149	16,998	19,281
Donations in kind	1,000	-	1,000	1,300
	101,578	27,391	128,969	122,115
Expenses				
School expenses	156,193	-	156,193	99,294
Scholarships paid	-	21,650	21,650	20,900
Total expenses	156,193	21,650	177,843	120,194
Excess (deficiency) of revenue over expenses	(54,615)	5,741	(48,874)	1,921
Fund balance, beginning of year	317,747	76,172	393,919	391,998
Fund balance, end of year	263,132	81,913	345,045	393,919

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Statement of Cash Flows

For the year ended December 31, 2024

	<i>Charity Fund</i>	<i>Scholarship Fund</i>	2024	2023
Cash provided by the following activities				
Operating				
Excess (deficiency) of revenue over expenses	(54,615)	5,741	(48,874)	1,921
Increase (decrease) in cash resources	(54,615)	5,741	(48,874)	1,921
Cash resources, beginning of year	317,747	76,172	393,919	391,998
Cash resources, end of year	263,132	81,913	345,045	393,919

DRAFT - For Management Only

The accompanying notes are an integral part of these financial statements

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Notes to the Financial Statements
For the year ended December 31, 2024

1. Incorporation and nature of the organization

The Board of Education of the Saskatchewan Rivers Public School Division No. 119 - Charity and Scholarship Fund (the "Charity") was incorporated under The Non-Profit Corporations Act, 1995 on September 2, 1997 and thus is exempt from income taxes under Section 149 of the Income Tax Act. It was established to solicit funds or donations in kind for the purpose of carrying out training, instruction and improving human knowledge through the establishment and operating of schools in the Saskatchewan Rivers Public School Division No. 119 including the provision of scholarships, bursaries, and prizes for scholastic achievement and to undertake research in a recognized field of knowledge.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations and reflect the following significant accounting policies:

Fund accounting

The Charity follows the restricted fund method of accounting for contributions, and maintains two funds: Charity Fund and Scholarship Fund.

The Charity Fund reports the assets, revenues and expenses related to donations received by individual schools of the Saskatchewan Rivers Public School Division No. 119 and the dispersal of funds from those donations on approved school expenses.

The Scholarship Fund reports the assets, revenue and expenses related to scholarship requests made by individuals or groups and scholarship payments to students attending schools of the Saskatchewan Rivers Public School Division No. 119 made annually based on individual scholarship criteria.

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts 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 reporting period.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

Revenue recognition

The Charity uses the restricted fund method of accounting for contributions. Restricted contributions related to the Charity and Scholarship Funds are recognized in the fund corresponding to the purpose in which they were contributed in the year received.

Interest revenue earned is recognized as revenue in the related fund.

Contributed materials and services

Contributions of materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Charity's operations and would otherwise have been purchased.

Representatives of Saskatchewan Rivers Public School Division No. 119 assist the Charity in carrying out its activities. Due to the difficulties in determining their fair value, contributed services are not recognized in the financial statements.

Financial instruments

The Charity recognizes its financial instruments when the Charity becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. Financial instruments include cash and cash equivalents.

The Board of Education of the Saskatchewan Rivers Public School Division
No. 119 - Charity and Scholarship Fund
Notes to the Financial Statements
For the year ended December 31, 2024

3. Scholarship Fund Equity

	December 31, 2023 Balance	Donations	Interest Earned	Scholarships Paid	December 31, 2024 Balance
Aaron Scholarship	\$ 7,034	\$ -	\$ 350	\$ 400	\$ 6,984
Billy Simington Scholarship	5,923	-	293	500	5,716
Carter Watson Art Scholarship Fund	4,806	-	241	200	4,847
General Scholarships	3,949	9,200	260	8,700	3,872
Harper Memorial Scholarship	20,032	-	999	1,000	20,031
Jake Gordon Harding Memorial	7,614	-	380	350	7,644
Norma Jean McConeghy Memorial	15,294	-	733	2,000	14,027
PACI Class of '53 Award	3,153	-	149	500	2,802
Roy Charles Memorial	-	13,042	279	7,500	6,658
Science Fair – T.D. Michel	2,000	-	102	-	2,102
Science Fair – Big River	3,001	-	153	-	3,154
Stark Family Award	3,235	-	165	-	3,400
Will Skopyk Memorial	131	1,000	45	500	676
	<u>\$ 76,172</u>	<u>\$ 23,242</u>	<u>\$ 4,149</u>	<u>\$ 21,650</u>	<u>\$ 81,913</u>