



**Saskatchewan Rivers School Division
No. 119**

2020-21 Annual Report

Table of Contents

| | |
|---|----|
| School Division Contact Information | 1 |
| Letter of Transmittal | 2 |
| Introduction | 3 |
| Governance | 4 |
| School Division Profile..... | 6 |
| Strategic Direction and Reporting | 11 |
| Demographics | 32 |
| Infrastructure and Transportation..... | 34 |
| Financial Overview | 37 |
| Appendix A – Payee List | 39 |
| Appendix B – Management Report and Audited Financial Statements | 59 |

School Division Contact Information

Saskatchewan Rivers School Division No. 119



Excellence for Every Learner

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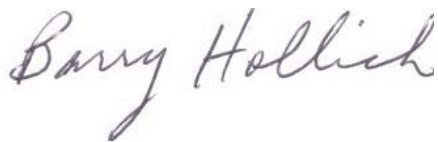
Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatchewan Rivers School Division No. 119 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Saskatchewan Rivers School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in dark ink that reads "Barry Hollick". The signature is written in a cursive, flowing style.

Barry Hollick
Board Chair



Introduction

This report provides information about Saskatchewan Rivers Public School Division in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2020-21, supported by contingency funding.

Governance

The Board of Education

As a result of the death of one of its Trustees, Saskatchewan Rivers Public School Division (SRPSD) was governed by a nine-member elected board until November 2020 when ten members were elected. Among its many articles, *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The SRPSD is organized into five urban at large seats and five rural subdivision seats. The current Board of Education was elected on November 10, 2020 and is serving a four-year term.

Prior to November 10, 2020:

Elected to represent the City of Prince Albert at large:

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

Elected/acclaimed to represent rural wards:

Ward 1 – Bill Yeaman

Ward 2 – Darlene Rowden

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

Ward 4 – John McIvor

Ward 5 – Bill Gerow

After the November 10, 2021 School Board elections, the following is the new Board of Education members as of August 31, 2021:

Elected to represent the City of Prince Albert at large:

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

Elected/acclaimed to represent rural wards:

Ward 1 – Bill Yeaman

Ward 2 – Darlene Rowden (Vice-Chair)

Ward 3 – Jaimie Smith-Windsor

Ward 4 – Cher Bloom

Ward 5 – Bill Gerow

School Community Councils

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

The Education Regulations 2019 require each School Community Council to work with school staff to develop an annual school level plan (SRPSD School Learning Improvement Plans) and to recommend that plan to the Board of Education. To support this requirement in 2020-21, SSCs reviewed School Learning Improvement Plans with school administrators and submission of the plans to the Board was completed on behalf of SSC members and each school.

The regulations also require school divisions to undertake orientation, training, development and networking. In 2020-21, the Board hosted its annual SRPSD Board of Education SCC Annual Gathering, and it was well attended by community members. Youth mental health and the impacts of the COVID-19 pandemic on students was a concern brought forward by SCCs and schools. The 2020-21 SCC annual gathering engaged SCCs in discussions regarding “Understanding Trauma in Our Schools” which provided the virtual opportunity for SCC members to learn from the expertise of the North American Center for Threat Assessment and Trauma Response Inc. (NACTATR) regarding the impact of COVID-19 on youth and families, as well as from SRPSD consultants, on how to support youth who have experienced trauma in their lives. SCCs were further involved over the course of the year in providing feedback on the annual calendar development and SRPSD budgetary development.

The Board designates \$1,800 funding to each its SCCs yearly, from the SCC governance budget provided in the budget package. A total of \$61,170 was expended to support SCC learning opportunities (SRPSD SCC Annual Gathering) as well as each SCCs ability to champion local school programs that align with strategies that support Saskatchewan Rivers Public School Division’s Board of Education Strategic Plan and ultimately enhance student achievement, promote student engagement and support the principles of equity and inclusion. SCCs report the results of their work by way of SRPSD’s SCC 2020-21 Executive Summary.

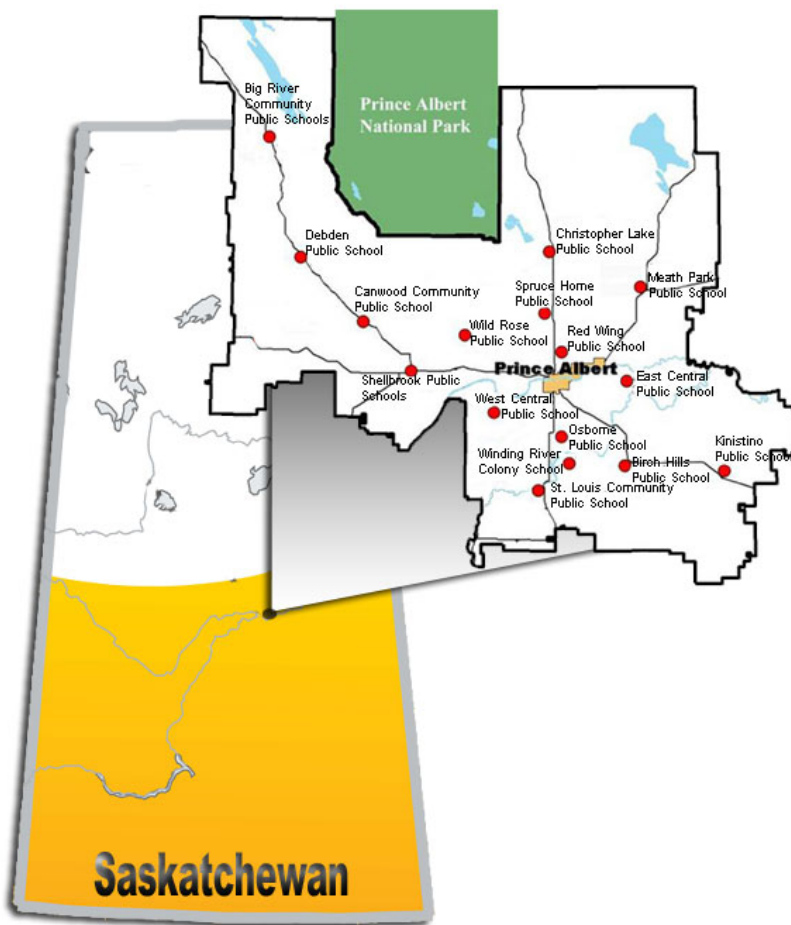
Parent engagement is a priority for SRPSD. All families and schools in SRPSD want the best for their children. Family and school partnerships strengthen the connection between schools and their communities. Therefore, the advice the SCCs give to the school staff relates to the school’s programs, which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

School Division Profile

About Us

As a public school division, we welcome students of all faiths and backgrounds. Saskatchewan Rivers Public School Division has 33 schools and approximately 8,500 students are located on the traditional homelands of the Métis and the ancestral lands of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakoda peoples. Our division is within Treaty 6 Territory and we are committed to honouring the spirit and intent of the Treaty and working towards full reconciliation. Over half of our students declare First Nations and Métis ancestry. We have schools in the city of Prince Albert and in rural areas in all four directions from the city. The total geographic area of the school division is 15,702.50 km².

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



Division Philosophical Foundation

Our Mission:

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

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

Our Motto: *Excellence for Every Learner*

Our Core Values:

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

For a full explanation of the Board's core values and priorities, please see the Board's Foundation Statements available at https://www.srsd119.ca/wp-content/uploads/2018/11/BPH_RL_Policy_1_Foundations_Statements.pdf

Community Partnerships

Saskatchewan Rivers Public School Division follows a strong Board mandate to enhance partnerships. SRPSD communities are very involved with the school division through formal and informal partnerships, which builds overall community strength as we work together. Every sector, SRPSD partners with the Ministries of Health, Social Services, and Justice as well as local community-based organizations, connects in some way to SRPSD. Prince Albert has strong inter-sectoral structures to involve the community in education. Prince Albert HUB is another integrated multi-agency team SRPSD is involved with that joins forces to focus on long term community goals and initiatives arrived at through shared experiences, research and analysis. SRPSD representatives are on the HUB team and the HUB steering committee.

SRPSD has a wealth of formal partnerships and memorandums of understanding with local community stakeholders including, but not limited to: SRPSD is the accountable partner for KidsFirst, an active member of the Prince Albert Early Childhood Council, and during the 2020-21 school year, as the accountable partner, SRPSD lead the completion of the construction of the Prince Albert Early Years Family Resource Centre (PA EYFRC) as well as direct support for the management of the PA EYFRC and its programming for local families. Moreover, SRPSD has facility use agreements with childcare providers Family Futures, Blooms and Buds Childcare Inc., as well as with TLC daycare, Happy Hearts childcare, and PA Cooperative Childcare to provide

before and after school programming for SRPSD students. SRPSD also has formal Invitational Shared Services Initiative agreements with Saskatoon Tribal Council and Wahpeton Dakota Nation. SRPSD continues to support the transition of youth through the shared agreement to administer support for youth involved in the correctional system within SRPSD. Furthermore, there are numerous informal agreements, relationships and community ties to the division, such as membership with the Community Network Coalition, which serves the community by connecting professional resources and community members to champion social supports for youth and community members. The SRPSD Board of Education supports the cooperative relationships that can bring allies to the quest for enhanced student achievement. In fact, SRPSD's belief in partnership is such that specific policy is directed to supporting its growth.

At the school level, numerous schools bring in various community members and stakeholders to say thank you and celebrate the student achievement that occurs when community resources are aligned to support learning. Community support for SRPSD Commitment to Student Achievement is evident, for example, through partnerships that supported summer camp opportunities, such as literacy, music, and cultural camps, to help with the achievement gap that can emerge for vulnerable students during breaks from learning.

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

Creating and maintaining relationships within the community is evident in SRPSD's participation and partnership in community events. Such local events include, but are not limited to, Youth Safety Education Day, "the Heart of the Youth Community Pow Wow", Community Building Youth Conference, as well as events supporting unity in Truth and Reconciliation (e.g., School Pow Wows, Orange Shirt Day).

Program Overview

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

Inclusive Learning Team

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

Specialized Learning Centres

Educators in SRPSD Specialized Learning Centres provide intensive, needs-based supports and educational programming that structure learning success for our students with the most complex needs. Students attending these Specialized Learning Centres may be experiencing significant emotional, behavioural, cognitive, sensory, or physical challenges that require individualized programming, community supports, and personal care that extend beyond the capacities of a regular classroom. Children in Specialized Learning Centres are integral members of their school learning community and participate in regular classroom and school-wide opportunities that appropriately support their learning success. Whenever possible, once programming and supports are well-established for a student, a transition back to the regular classroom may be considered.

Newcomers and English as an Additional Language

SRPSD schools continue to welcome many students who are newcomers from other parts of the world. To support newcomers with a smooth transition into the school system, a division-wide framework outlines information, processes, and strategies for school personnel to consider while planning ways to respond to the strengths and challenges of individual students. To determine language proficiency levels and enhance school-based learning supports, schools are supported by an Intensive Supports consultant and English as an Additional Language (EAL)

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

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

French Immersion Program

SRPSD offers French Immersion programming to students from Kindergarten to Grade 12. In 2020-21, École Arthur Pechey Public School, École Vickers Public School and École Debden Public School all offered French Immersion from Kindergarten to Grade 8. Carlton Comprehensive High School completes the French Immersion programming for students in Grades 9 to 12 in the Prince Albert region.

Cree Language Kindergarten Program

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

Also, during the 2020-21 school year a partnership with Métis Nation – Saskatchewan led to the development of a Michif Language and Culture Program. In the 2021-22 school year, the Michif Language Program will be offered in two of our schools, St. Louis Public School and Queen Mary Public School.

Strategic Direction and Reporting

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

Education partners in Saskatchewan continue to work together to implement *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

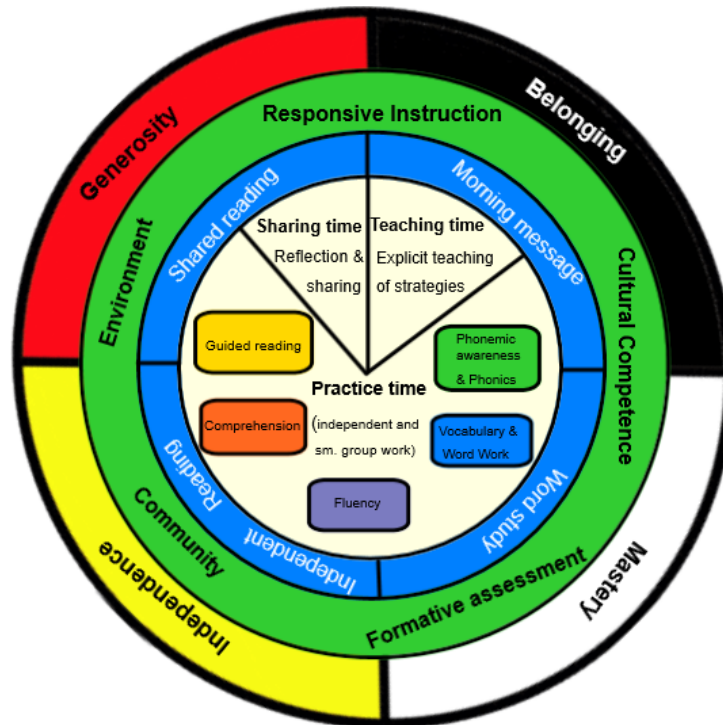
ESSP Outcome:

By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

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

| | |
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| <p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p> | <p>The Saskatchewan Rivers Public School Division goal statements for reading, writing and math are written in a manner that allows every student to have an individualized goal.</p> <p>Reading: By June 2021, 100% of SRSD students will be achieving at exemplary or meeting standards, 50% catch up growth, or will reach their individual benchmark level in reading.</p> <p>Math: By June 2021, 100% of SRPSD students will achieve mastery or proficiency standards or 50% in catch up growth with their individual goal in mathematics.</p> |
| <p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p> | <ul style="list-style-type: none"> • Introduced, analyzed and supported the alignment of high effect instructional strategies with the learning needs of students. • Embedded the SRSPD Literacy Model instructional approaches of Saskatchewan Reads into the teaching of the ELA curriculum through workshops, coaching and administrative support. • Utilized formative assessment data to inform instruction. • Collaborative Interdisciplinary Services Teams worked with a common cluster of schools to analyze student needs, assess available resources, and determine support interventions for vulnerable students. • Supported the embedded a coaching program in all schools. (Dreamcatcher) • Orientated and supported first and second year teachers about current best practices. • Provided educational support teacher training and support so these teachers were empowered in their roles as instructional leaders in schools. • Deployed a broad range of division professional development opportunities to address the needs of students and staff in their work towards division goals. • Created a Literacy Support Team that researched best practices in Literacy, including the Science of Reading and Hattie's effect size in literacy. The research was synthesized into this comprehensive instructional model: |



- Explored and applied Peter Liljedahl's *Building Thinking Classrooms in Mathematics* and *Visible Learning for Mathematics* by Hattie, Fisher and Frey.
- Established Leadership Learning Communities to support school leadership teams with the implementation of the Literacy model and implementing best practices in math.
- Supported inclusive education practices and strategies with Inclusive Learning Team's coordinated inter-professional supports for school-based teams. Individualizing the goals in this way allows every teacher and every student to have an achievable academic target.

Measures for Reading, Writing and Math At or Above Grade Level

In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

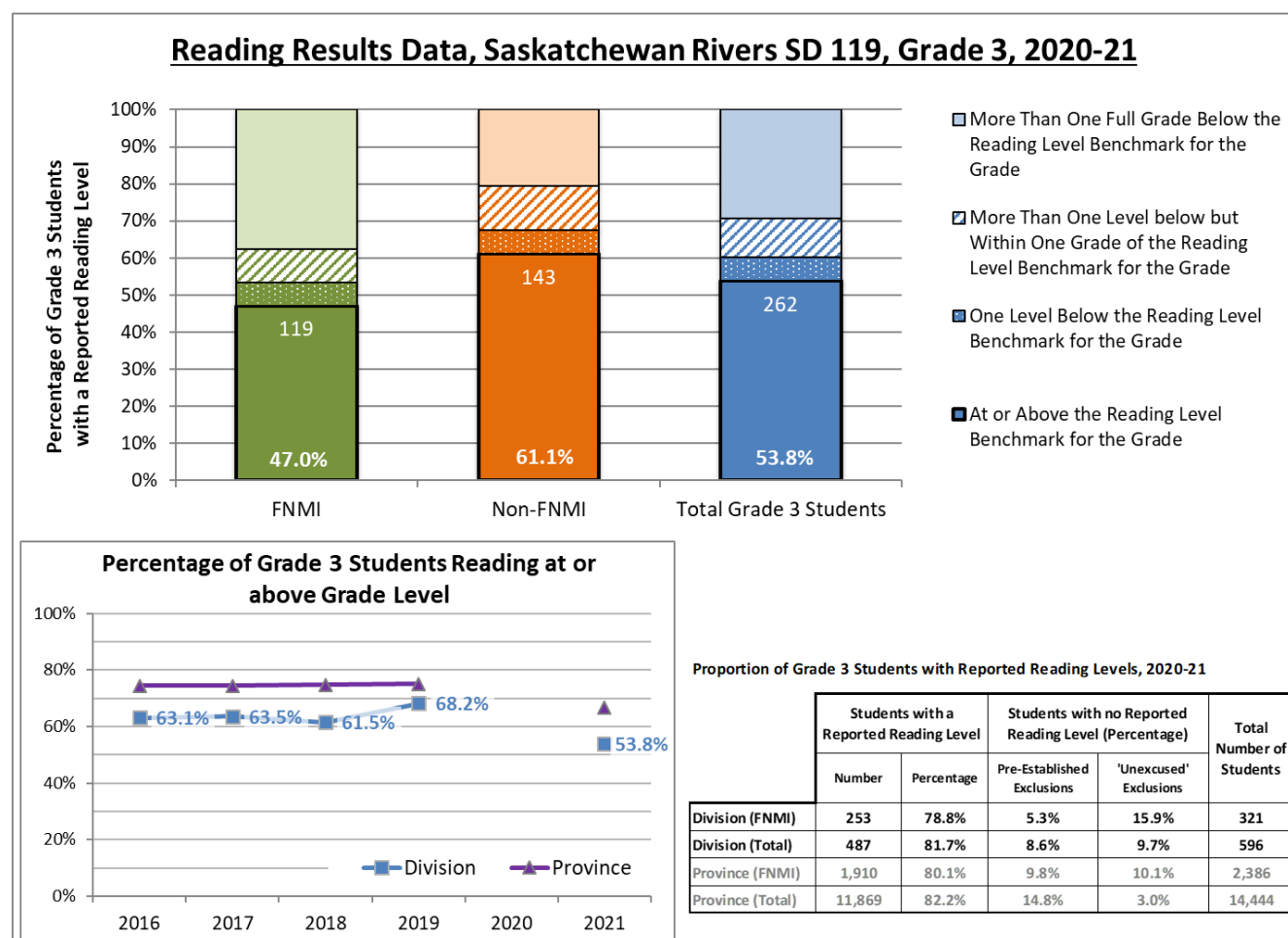
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed

benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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

Source: Ministry of Education, 2021

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

The Grade 3 reading results for 2020-21 were 53.8% compared to 68.2% of students reading at or above grade level in 2018-19. There was a gap between the results for Grade 3 First Nations, Métis and Inuit (FNMI) students (47.0%) and Non-FNMI students (61.1%). It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

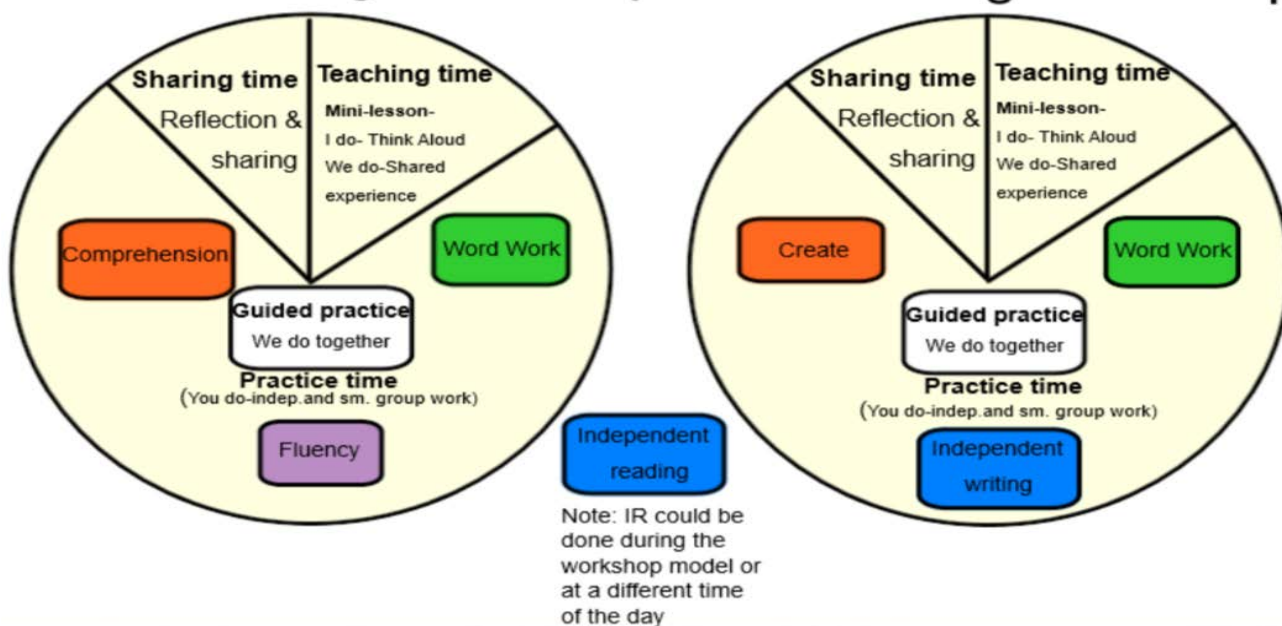
We have utilized the additional COVID-19 response funds to hire ten Literacy Support Teachers. These teachers are placed within schools that demonstrate the greatest needs. In June, Literacy Support Teachers participated in a five-day intensive professional training model that supported them with the background research in the science of reading, oral language development, culturally responsive pedagogy and peer coaching. A Teacher Learning Community has been created for Literacy Support Teachers enabling to meet regularly to continue to refine their instructional and coaching skills. We are currently working to implement high effect instruction and assessment practices, based on the research of John Hattie.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year. No formal data collection occurred. Leadership teams were supported through the exploration of high effect strategies in reading and writing.

The Reading Workshop The Writing Workshop



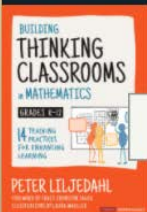
Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year.

School teams that identified math as a school goal were supported with five opportunities to meet as a Leadership Learning Community. School teams were supported in the following ways:

- Implemented the use of the MATHUP Resource as a new key integrated resource for math instruction
- Provided coaching with internal school support and division support
- Math Coach was involved with SASKMath
- School teams explored high effect teaching and learning strategies for Math

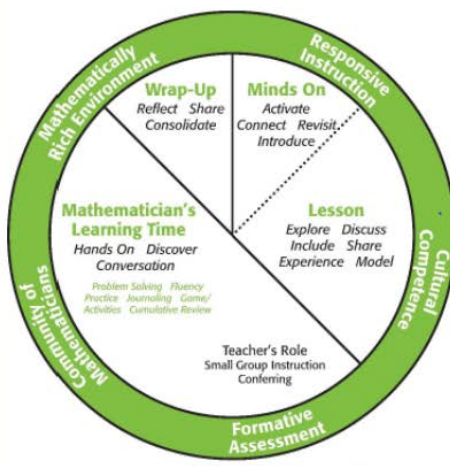


The Environment

- ❖ The use of non curricular tasks (Minds On option)
- ❖ Forming collaborative groups
- ❖ Using vertical non permanent working surfaces (vnps)


Mathematician's Workshop

A Framework for Learning



Mathematician's Learning Time
Hands On Discover Conversation
Problem Solving Fluency Practice Journaling Games/Activities Cumulative Review

Teacher's Role
Small Group Instruction Conferencing



Empowering every teacher to be an effective math teacher.

Three Part lesson:

- Minds On
- Action
- Consolidate
- Your Turn

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

ESSP Outcome:

By June 30, 2021, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2021, schools involved in Following Their Voices for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

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

The Saskatchewan Rivers First Nations, Métis and Inuit student engagement and graduation rate goals in 2020-21 were the following:

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

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

- Increase Muskoday and One Arrow student engagement in SRPSD high schools as measured by OurSCHOOL student engagement measures by 5%.
- Increase Wahpeton student engagement in SRPSD high schools as measured by OurSCHOOL student engagement measures by 5%.
- Increase credit attainment for Muskoday and One Arrow students attending SRPSD High Schools.
- Increase credit attainment for Wahpeton students attending SRPSD High Schools.
- Increased attendance for Muskoday and One Arrow students attending SRPSD High Schools.
- Increased attendance for Wahpeton students attending SRPSD High Schools.

| | |
|--|---|
| <p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>Saskatchewan Rivers Public School Division took the following actions to reach these targets during the 2020-21 school year:</p> <ul style="list-style-type: none"> • The SRPSD Transitions Coach worked directly with students and teachers to assist with the creation of graduation and post-graduation plans. • School based Graduation Priority Teams collected and analyzed data, introduced high impact Student First practices, and collaborated with other SRPSD School Based Graduation Priority Teams. • Division level graduation team researched promising practices and provided monthly connection to school level teams. • Conducted Blanket exercise with SRPSD staff and students to learn more about Indigenous rights history. • On-going consultation with the Elders Advisory Council. • Supported the development of school leaders' cross-cultural competency through <i>Leading to Learn</i> • Enhanced Invitational Shared Services Initiatives (ISSI) partnerships and shared resources with ISSI partners. • Supported First Nations, Métis and Inuit student achievement with mentor programs within eleven grades 9 to 12 SRPSD schools. • Included a SRPSD OurSCHOOL question that supported specific thematic survey results relative to ISSI partnership students. • Provided access to Chromebooks to students to augment any disruptions to learning caused by school closure and classroom isolation due to COVID-19 exposures. • Enhanced access to learning through Google Classroom and SeeSaw. <p>Saskatchewan Rivers, Wahpeton Dakota Nation, and Saskatoon Tribal Council Invitational Shared Services Initiative (ISSI) actions to reach our targets during the 2020-21 school year:</p> <ul style="list-style-type: none"> • Implemented ISSI graduation coach programs in Muskoday, One Arrow, Wahpeton, Carlton, Birch Hills, St. Louis, Prince Albert Collegiate Institute, and Wesmor Schools. • Implemented Graduation Coach work-plans that identified students' needs and supports. Monthly student engagement tracking sheets were submitted to monitor student need and progress. • Integrated SRPSD Transitions Coach and SRPSD Indigenous Perspectives Consultant support with ISSI Graduation Coach work-plans and student support strategies. |
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Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2020-21

| Subject | All Students | | Non-FNMI | | FNMI | |
|--|--------------|----------|----------|----------|--------|----------|
| | SKRvrs | Province | SKRvrs | Province | SKRvrs | Province |
| English Language Arts A 10 (Eng & Fr equiv) | 77.2 | 75.5 | 83.7 | 78.7 | 71.0 | 62.6 |
| English Language Arts B 10 (Eng & Fr equiv) | 77.2 | 74.9 | 82.4 | 78.1 | 72.8 | 62.2 |
| Science 10 (Eng & Fr equiv) | 75.0 | 74.6 | 81.6 | 77.8 | 69.5 | 61.6 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 78.1 | 74.5 | 83.6 | 78.5 | 74.4 | 61.6 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 77.7 | 76.0 | 81.4 | 78.1 | 72.7 | 63.8 |
| English Language Arts 20 (Eng & Fr equiv) | 75.0 | 76.6 | 78.9 | 78.9 | 70.8 | 64.8 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 76.2 | 69.4 | 81.4 | 72.8 | 72.9 | 62.3 |
| Math: Foundations 20 (Eng & Fr equiv) | 79.1 | 76.6 | 83.0 | 78.3 | 73.7 | 66.0 |

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

Source: Ministry of Education, 2021

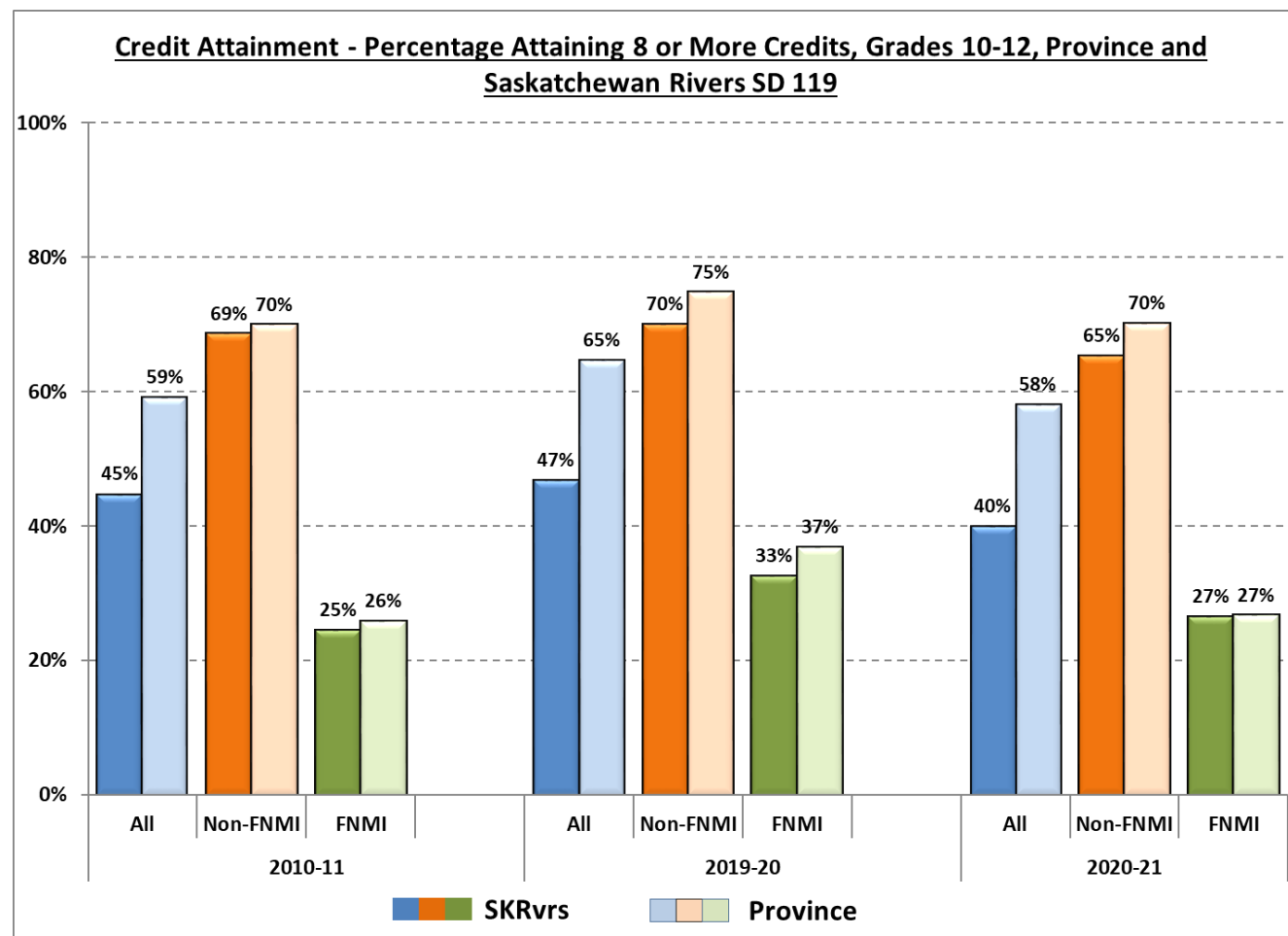
Analysis of Results – Average Final Marks

The Saskatchewan Rivers Public School Division's average final marks in selected secondary-level courses overall are higher than the provincial averages in all but one of the courses listed above (ELA 20). It is a source of pride that the results for First Nations and Métis students are consistently above the provincial results again this year. The continued emphasis within SRPSD on outcomes-based assessment in its truest form and the prevalence of the growth mindset philosophy may be reflected in the averages that are consistently above the provincial results. Allowing and encouraging students to reassess so they can learn from their mistakes will continue to be common practice in SRPSD high school classrooms.

Credit Attainment

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

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



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

Source: Ministry of Education, 2021

Analysis of Results – Credit Attainment

The credit attainment results declined in 2020-21 with 40% of students attaining 8 or more credits yearly. The results within SRPSD are on par with provincial results for both First Nations and Métis students (27%) and Non First Nations and Métis students (65% compared to 70%). These results are cause for concern. Credit attainment in 2020-21 shows a decrease from pre-pandemic levels that can likely be attributed in part to disruptions in learning caused by the COVID-19 pandemic.

These results create a sense of urgency to review our processes and supports that are in place in SRPSD for all students, and particularly Indigenous students.

Graduation Rates

ESSP Outcome:

By June 30, 2021, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

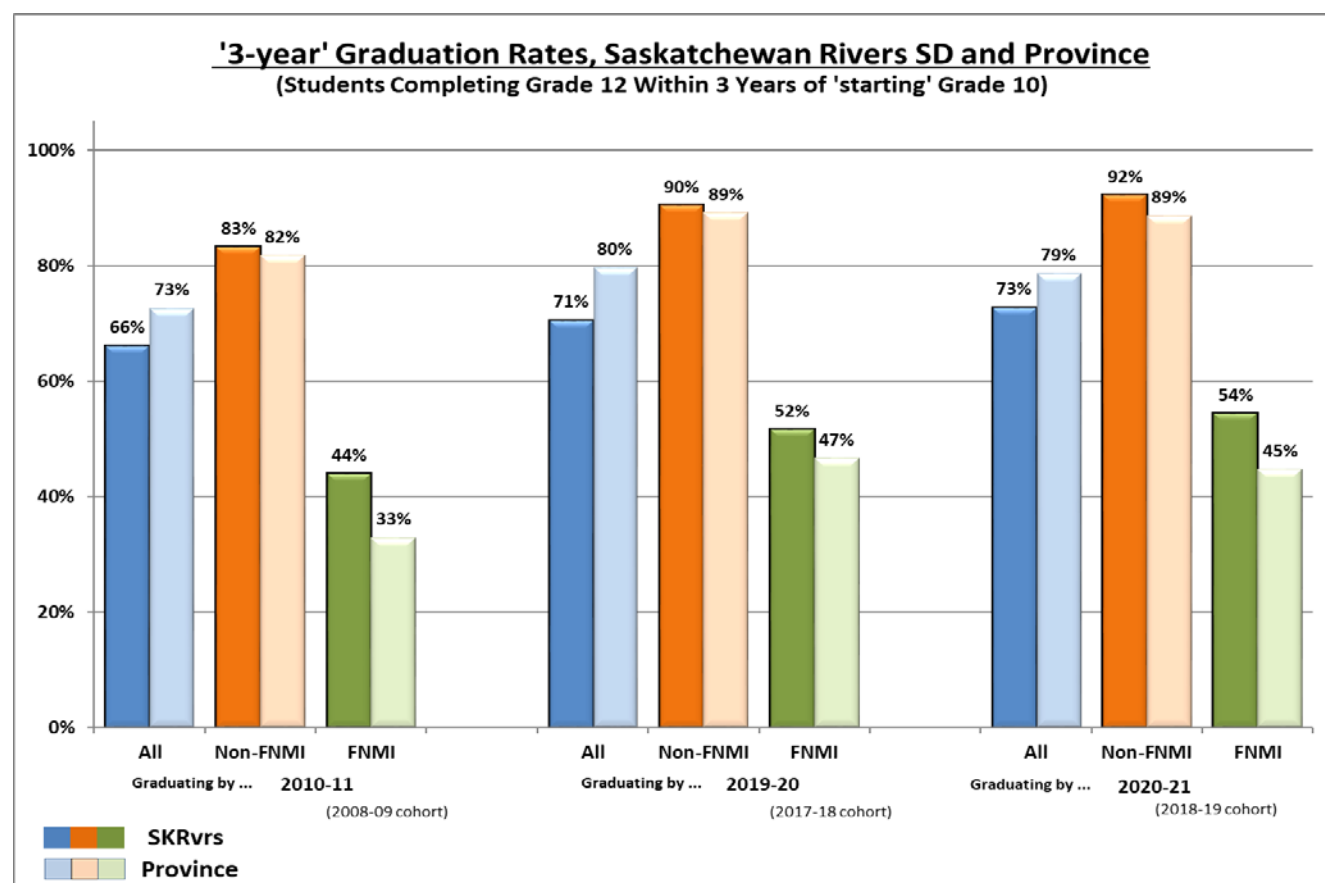
| | |
|--|---|
| <p>School division goals aligned with the Graduation Rates outcome</p> | <p>By June 2021, 100% of students registered in grade 10 for the 2020-21 school year will have acquired at least 8 credits or have met their individualized graduation goal.</p> <p>By June 2021, 100% of students registered in grade 11 for the 2020-21 school year will have acquired at least 16 credits or have met their individualized graduation goal.</p> <p>By June 2021, 100% of students registered as grade 12 for the 2020-21 school year will graduate.</p> |
| <p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</p> | <p>Saskatchewan Rivers Public School Division took the following actions to reach the school division targets during the 2020-21 school year:</p> <ul style="list-style-type: none"> • The SRPSD Secondary/Transitions Coach worked with students and staff to assist with the creation of graduation and post-graduation plans. • Each school participated in High School Leadership Learning Communities where participants reviewed Hattie, Frey and Fishers' research in high effect learning strategies with an emphasis on creating teacher collective efficacy, teacher clarity and student self-assessment. • SPSRD established an Assessment Coalition comprised of teachers, school administrators, senior administrators, and consultants with the purpose of assessing and reviewing assessment practices and procedures across the school division. The Assessment Coalition made recommendations based on research to change, strengthen and enhance assessment and reporting practices to create increased engagement of students. • Credit attainment reports were provided for review to each high school administration team. |

Measures for Graduation Rates

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2021

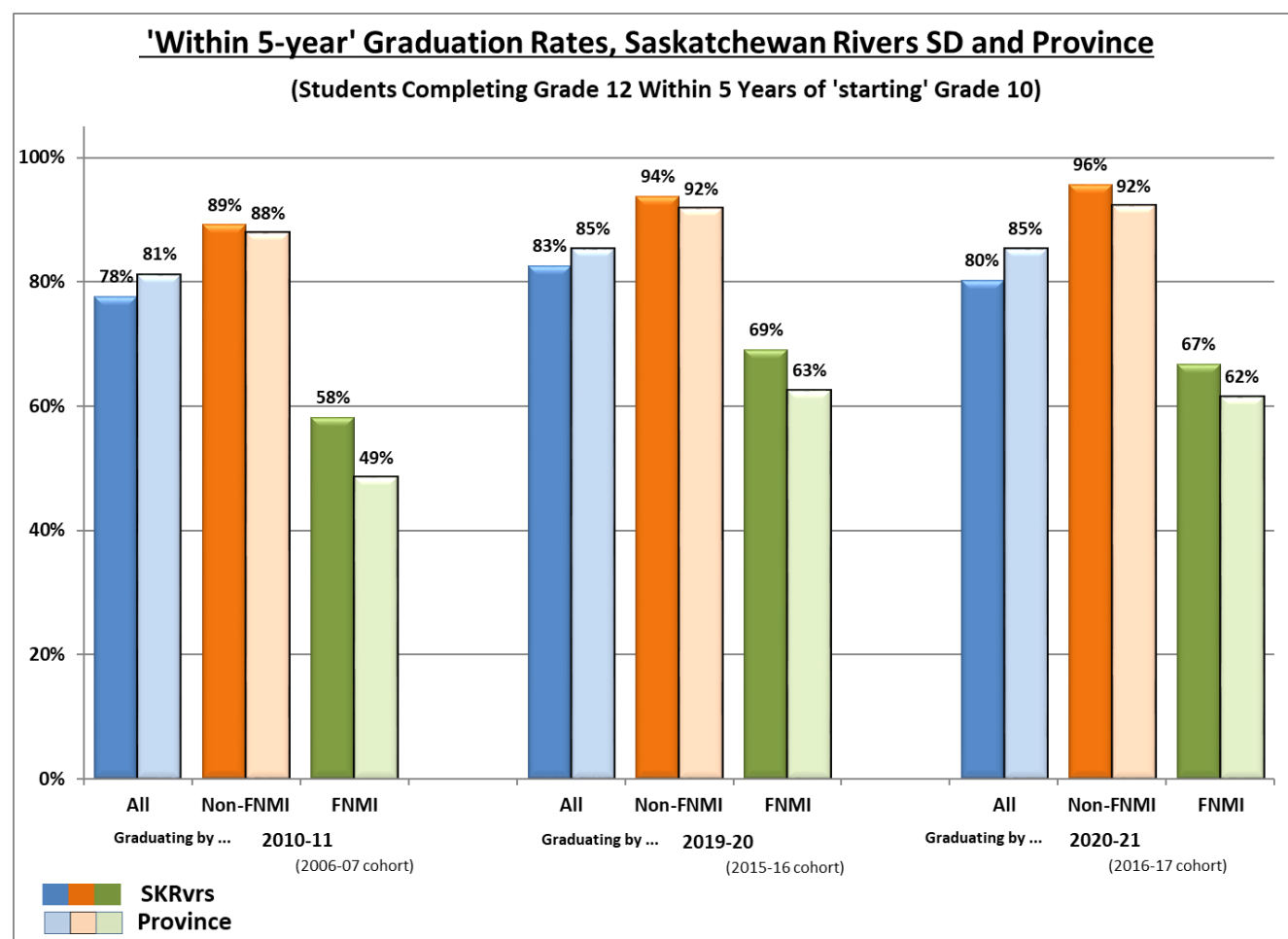
Analysis of Results – Three-Year Graduation Rates

The three-year graduation rate for all SRPSD students increased (73% up from 71%) compared to the 2019-20 results. The disparity between Non-FNMI and FNMI students continues to be a concern (92% compared to 54%). The results for SRPSD for both groups continue to be above the provincial results with the disparity provincially continuing to be greater than it is within Saskatchewan Rivers Public School Division.

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian),

Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2021

Analysis of Results – Graduation Rates ‘within five-years’

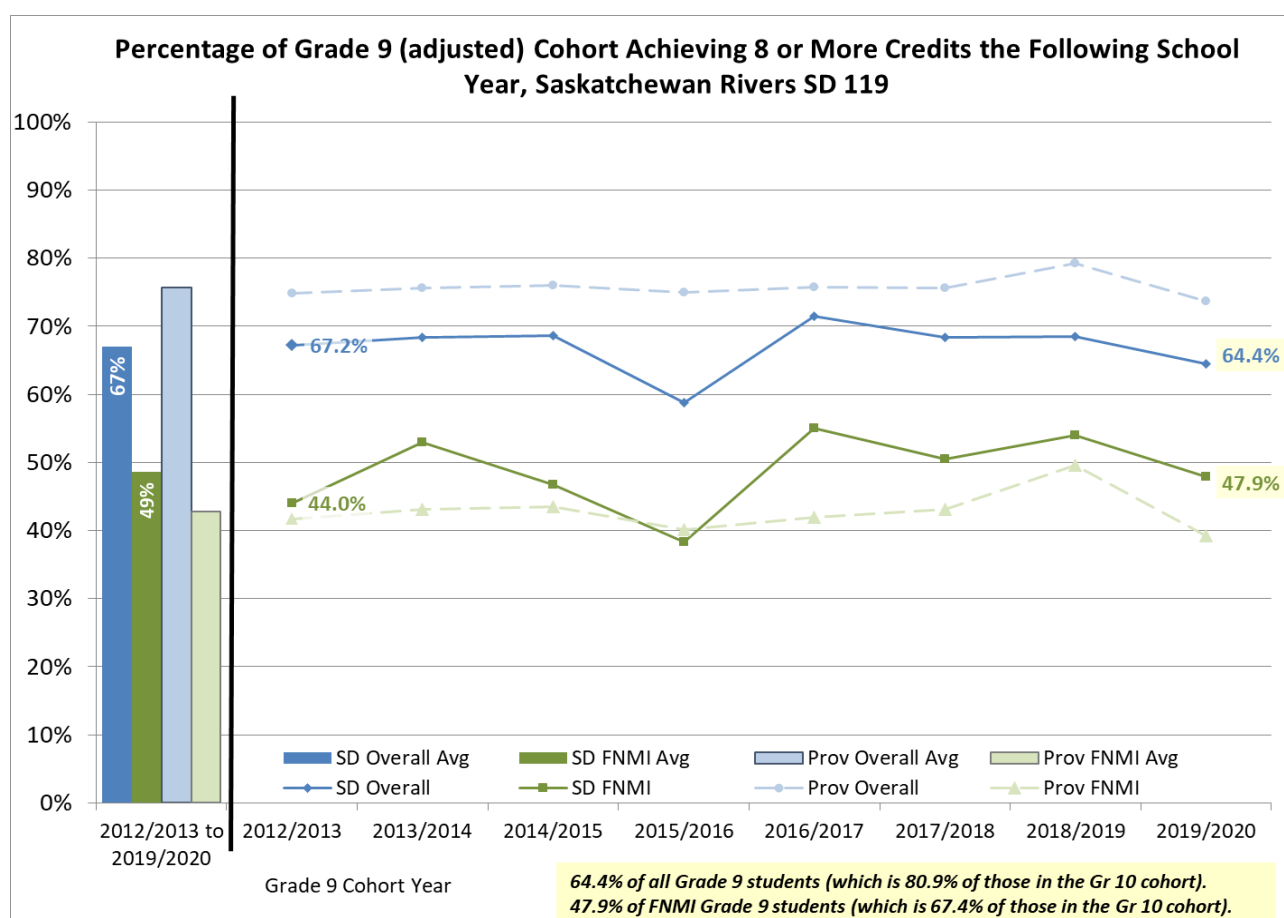
The five-year graduation rate for all SRPSD students decreased by 3% from 2019-20-19 to 2020-21 (83% to 80%) and continues to be below the provincial average(85%). The FNMI student five-year graduation rate dropped by 2%. The disparity between non-FNMI students and FNMI students is an area of great concern (96% compared to 67% in 2020-21).

The urban high schools in SRPD are engaged in the Following Their Voices Ministry of Education initiative. The school division continues to utilize Indigenous learning models within work and engage with Community Elders and Knowledge Keepers to assist in student and community engagement.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2021

Analysis of Results – Grade 9 to 10 Transition

In 2020-21 there was a decline in successful transition to grade 10 (as measured by credit attainment) from pre-pandemic levels might be attributed to several factors. An unusually high number of students chose remote learning or home-schooling options. With this mode of learning being foreign to many students this might result in less success. In addition, there were many disruptions because of COVID-19 related isolations which may have had an impact on credit attainment. This year-over-year decline in SRPSD is even more intense in provincial trends as the data shows that province experienced an even sharper decline than the division.

The majority of high school student population is self-declared Indigenous so it is reassuring that the school division success for Indigenous students is well above the provincial 8-year average (49% achieving 8 or more credits compared to 43% provincially). However, it is concerning that the disparity in results between Indigenous students and non-Indigenous students in the school division increased after a reduction in disparity the previous year. Further, the over-all success for our students, and specifically for Indigenous students, is something that we continue to address through course counselling, mentor support, instructional strategies, action on the OurSCHOOL results and other measures.

Early Years

ESSP Outcome:

By June 30, 2021, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

- By June 2020, 75% of in-service PreKindergarten educators will have completed Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School division goals aligned with the Early Years outcome

SRPSD goal aligned with the ESSP outcome for 2019-20 was the following:
By June 2020, 100% of SRPSD students exiting Kindergarten will score within the appropriate range in all domains as measured by the EYE-TA or will be achieving the goals of an individualized plan.

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

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

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

- Early Years workshops were provided to support teachers with high effect instructional strategies from *Hanen: ABC & Beyond* training.
- Individualized, onsite support provides teachers with training in implementing the Early Years Evaluation (EYE) and the Seesaw reporting continuum.
- Interdisciplinary teams lead by the classroom teacher analyzed EYE results using a provided framework and agenda to set up learning targets and individualized goals.
- The SRPSD Early Years coaches and consultant supported new teachers in Kindergarten through Grade 3 with best practices in holistic instruction and literacy development.
- Early Years coaches modeled lessons and assisted teachers in collecting and analyzing data in order to direct instruction to the specific needs of students.
- Collaborative Interdisciplinary Services Teams worked with a common cluster of schools to analyze student needs, assess available resources and determine support interventions for students requiring intensive support.

Measures for Early Years

Early Years Evaluation

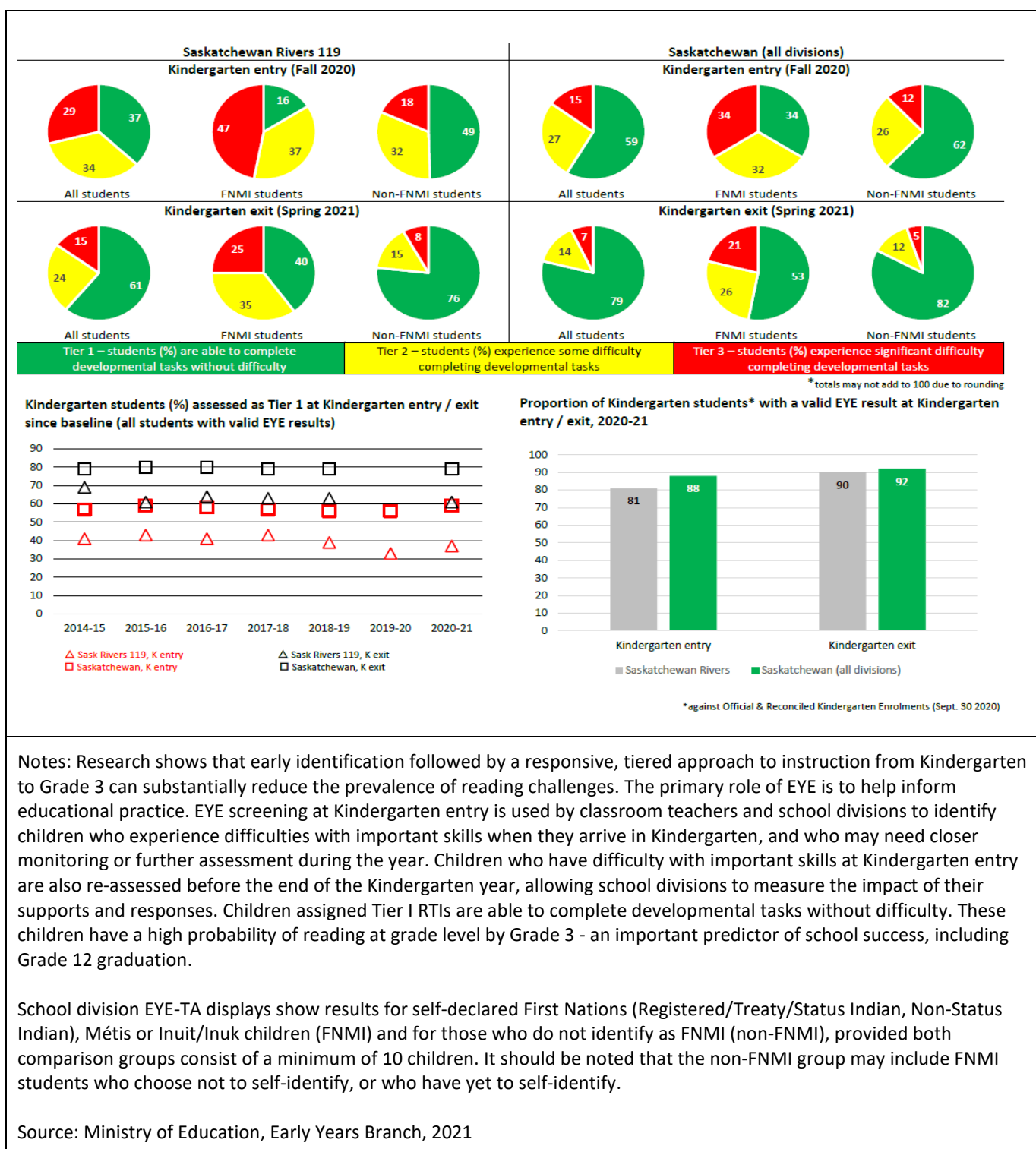
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA

allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Analysis of Results – Early Years Evaluation

Entry and exit Kindergarten EYE results for SRPSD both overall and by subpopulation are lower than the provincial results. Results in the early years illustrate the challenges that many First Nations and Métis families and students faced. Poverty and the intergenerational impacts of systemic racism become amplified when analyzing early years data.

SRPSD has 24 Prekindergarten programs – five rural and 19 urban. This play-based learning program serves 3- and 4-year-olds who meet some or all of the Ministry of Education’s vulnerable criteria. Each program is staffed with one certified teacher as well as an education associate. The addition of a second education associate in some city programs (the Early Learning Intensive Supports Pilot - ELIS) has allowed for targeted and meaningful support of students requiring intensive supports in Prekindergarten. Each program has a recommended enrolment of 16 students with two additional spaces for children requiring intensive supports. Programs may accept up to 20 students to ensure that children and families meeting the vulnerable criteria are not assigned to a waiting list. In 2019-20 the ELIS grant allowed for the staffing of a 0.5 position to support classroom teachers with the implementation of effective, individualized strategies for individual students with recommendations coming from the Educational Support teacher, Speech Language Pathologist, Occupational Therapist, Consultants and other team members as needed. The holistic curriculum sees children learning through experiences and prioritizes family engagement.

Saskatchewan Rivers has responded by putting an early year’s team in place to support Prekindergarten and Kindergarten teachers. This is a supportive and coaching model that implements best practice in early learning instruction with a focus on oral language development, self-regulation and parental engagement. Additionally, partnerships have been created with the Early Childhood Council, KidsFirst and the Family Resource Centre to support a collective community response. SRPSD is the accountable partner for KidsFirst Prince Albert supporting families with children aged 0-3 years, as well as the accountable partner for the Prince Albert Early Years Family Resource Centre which provides universal supports and community connections for families in the Prince Albert area. Furthermore, SRPSD is a member of the Prince Albert Early Childhood Council. The Prince Albert Early Childhood Council is a broad-based multi-sectoral committee that works in partnership to advocate for these programs, as well as promote, plan and implement regional early childhood development programs and services. The Council shares information and creates an increased awareness among members and the community of early childhood issues, family support services and best practices. The committee is a focal point for influencing early childhood policy and advocacy in Prince Albert and the surrounding region and is made up of multiple agencies whose mandates intersect with the area of early childhood education. In the spring of 2021, a Family Liaison Coordinator position was added, to work with families that are not accessing all supports.

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

Demographics

Students

Enrolment numbers were down due to the COVID-19, especially in Prekindergarten and Kindergarten. The development of SRPSD Distance Learning Centre supported the many families who chose online learning in 2020-21 and many others who moved to home-based education. SRPSD celebrated our first year offering a Cree Language program in Kindergarten in one of our schools.

| Grade | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 570 | 637 | 634 | 596 | 470 |
| 1 | 631 | 586 | 633 | 659 | 569 |
| 2 | 632 | 637 | 586 | 616 | 634 |
| 3 | 630 | 644 | 654 | 571 | 594 |
| 4 | 685 | 647 | 634 | 651 | 558 |
| 5 | 669 | 700 | 635 | 619 | 646 |
| 6 | 553 | 686 | 685 | 647 | 613 |
| 7 | 593 | 578 | 678 | 664 | 633 |
| 8 | 565 | 584 | 541 | 682 | 651 |
| 9 | 590 | 540 | 553 | 526 | 640 |
| 10 | 650 | 721 | 641 | 646 | 587 |
| 11 | 683 | 629 | 658 | 630 | 640 |
| 12 | 1,204 | 1,115 | 1,022 | 1,040 | 1,110 |
| Total | 8,655 | 8,704 | 8,554 | 8,547 | 8,345 |

| | | | | | |
|-------------|------------|------------|------------|------------|------------|
| PreK | 428 | 426 | 408 | 354 | 238 |
|-------------|------------|------------|------------|------------|------------|

| Subpopulation Enrolments | Grades | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|-----------------|--------------|--------------|--------------|--------------|--------------|
| Self-Identified First Nations, Métis, or Inuit | K to 3 | 1,200 | 1,253 | 1,274 | 1,266 | 1,120 |
| | 4 to 6 | 971 | 1,089 | 1,032 | 1,024 | 970 |
| | 7 to 9 | 904 | 907 | 975 | 1,006 | 1,053 |
| | 10 to 12 | 1,578 | 1,500 | 1,418 | 1,441 | 1,510 |
| | Total | 4,653 | 4,749 | 4,699 | 4,737 | 4,653 |
| English as an Additional Language | 1 to 3 | 81 | 94 | 90 | 85 | 57 |
| | 4 to 6 | 77 | 111 | 109 | 101 | 92 |
| | 7 to 9 | 77 | 88 | 85 | 101 | 86 |
| | 10 to 12 | 52 | 46 | 73 | 68 | 65 |
| | Total | 287 | 339 | 357 | 355 | 300 |
| French Immersion | K to 3 | 259 | 271 | 282 | 259 | 229 |
| | 4 to 6 | 177 | 181 | 182 | 185 | 160 |
| | 7 to 9 | 121 | 128 | 118 | 140 | 147 |
| | 10 to 12 | 55 | 64 | 64 | 72 | 72 |
| | Total | 612 | 644 | 646 | 656 | 608 |

Notes:

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

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

Source: Ministry of Education, 2020

Staff

| Job Category | FTEs |
|--|---------------|
| Classroom teachers | 510.4 |
| Principals, vice-principals | 58.0 |
| Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees | 313.4 |
| Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees | 15.6 |
| Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers | 82.7 |
| Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers | 95.0 |
| League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents | 5.0 |
| Total Full-Time Equivalent (FTE) Staff | 1080.1 |

Notes:

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

Source: SRPSD 2020-21

Senior Management Team

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

Infrastructure and Transportation

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

Infrastructure Projects

| Infrastructure Projects | | | |
|--|------------|-------------------------|--------------------|
| School | Project | Details | 2020-21 Cost |
| École Arthur Pechey Public School | Building* | Day care | \$162,770 |
| Carlton Comprehensive Public High School | Roof* | Roof replacement | \$224,927 |
| Carlton Comprehensive Public High School | Building** | Washroom renovations | \$296,251 |
| Kinistino Public School | Roof* | Roof top units | \$87,174 |
| W.P. Sandin Public High School | Roof* | Roof replacement | \$192,055 |
| Various schools | Building** | Air purification system | \$800,595 |
| Various schools | Building* | LED project | \$740,810 |
| Total | | | \$2,621,322 |

* Part of the cost of this project was paid during the 2019-2020 budget year.

**This project will be completed in 2021-22 and part of the cost will be incurred during 2021-22.

Transportation

Saskatchewan Rivers Public School Division offers transportation services to students in 31 of 33 schools. Bussing is provided for Prince Albert Roman Catholic Separate School Division students living in the Christopher Lake area to attend St. Mary's High School. There are 113 school bus routes with 88 division operated and 25 serviced by contractors.

| Transportation Statistics | |
|---|------------|
| Students transported | 3,210 |
| In-town students transported (included in above) | 905 |
| Transportation routes (includes school division and contracted) | 113 |
| Number of buses | 113 |
| Kilometres travelled daily | 14,785 |
| Average age of bus | 7.75 years |
| Capacity utilized on buses | 51% |
| Average one-way ride time - urban | 24 minutes |
| Average one-way ride time – rural | 33 minutes |

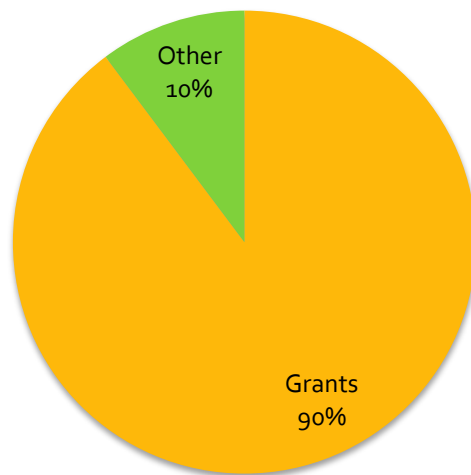
| | |
|---|------------|
| Longest one-way ride time – urban | 45 minutes |
| Longest one-way ride time – rural | 95 minutes |
| Number of school trips per year | 177 |
| Kilometres per year travelled on school trips | 9,735 |
| Cost per student per year | \$2,082.48 |
| Cost per kilometre travelled | \$2.43 |

Financial Overview

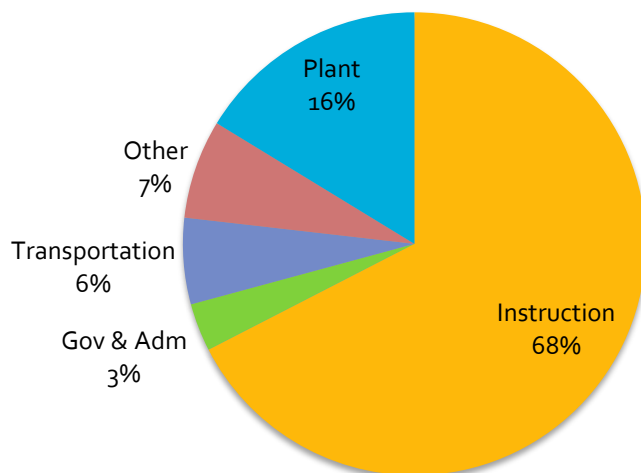
In 2020-21, contingency funding of \$5,205,420 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses

Revenue 2020-21



Expense 2020-21



Budget to Actual Revenue, Expenses and Variances

| | 2021 | 2021 | 2020 | Budget to Actual Variance | Budget to Actual % Variance | Note |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------------------|------|
| | Budget | Actual | Actual | Over / (Under) | | |
| REVENUES | | | | | | |
| Property Taxation | - | 118,651 | 5,218 | 118,651 | 100% | 1 |
| Grants | 92,217,736 | 99,237,912 | 92,036,682 | 7,020,176 | 8% | 2 |
| Tuition and Related Fees | 2,864,131 | 2,299,631 | 3,145,774 | (564,500) | -20% | 3 |
| School Generated Funds | 2,280,000 | 1,318,469 | 1,854,661 | (961,531) | -42% | 4 |
| Complementary Services | 1,566,543 | 1,866,543 | 1,858,335 | 300,000 | 19% | 5 |
| External Services | 4,056,585 | 4,400,276 | 5,889,509 | 343,691 | 8% | 6 |
| Other | 821,319 | 1,308,917 | 2,313,017 | 487,598 | 59% | 7 |
| Total Revenues | 103,806,314 | 110,550,399 | 107,103,196 | 6,744,085 | 6% | |
| EXPENSES | | | | | | |
| Governance | 601,327 | 506,339 | 371,131 | (94,988) | -16% | 8 |
| Administration | 3,350,441 | 3,211,947 | 3,271,026 | (138,494) | -4% | |
| Instruction | 73,354,004 | 74,893,185 | 71,577,876 | 1,539,181 | 2% | |
| Plant | 15,985,011 | 18,074,284 | 15,288,130 | 2,089,273 | 13% | 9 |
| Transportation | 7,298,486 | 6,684,752 | 6,704,799 | (613,734) | -8% | 10 |
| Tuition and Related Fees | 69,072 | 81,800 | 64,300 | 12,728 | 18% | 11 |
| School Generated Funds | 2,305,000 | 1,389,831 | 1,709,786 | (915,169) | -40% | 12 |
| Complementary Services | 1,653,263 | 1,944,291 | 1,754,487 | 291,028 | 18% | 13 |
| External Services | 4,111,210 | 4,261,749 | 5,290,826 | 150,539 | 4% | |
| Other Expenses | 500 | - | 3,849 | (500) | -100% | 14 |
| Total Expenses | 108,728,314 | 111,048,178 | 106,036,210 | 2,319,864 | 2% | |
| Surplus (Deficit) for the Year | (4,922,000) | (497,779) | 1,066,986 | | | |

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

| Note | Explanation |
|------|--|
| 1 | Over budget due to Urban and Rural Treaty Land Entitlements revenue being higher than budgeted. |
| 2 | Over budget due to Other Provincial Grants being higher than budgeted as COVID-19 pandemic funding of \$5.2M not budgeted for. |
| 3 | Under budget due a decrease in on-reserve students compared to budget. |
| 4 | Under budget due to a decrease in Non-Curricular Fees such as fundraising activities as a result of COVID-19 pandemic. |
| 5 | Over budget due to Other Ministry Grants being \$300K higher than budget for Early Learning and Intensive Support (ELIS) funding. |
| 6 | Over budget due to Other Ministry Grants for Family Resource Centre of \$258K, Leading to Learn of \$160K and Literacy camp of \$20K not budgeted for. |
| 7 | Over budget due to recognition of capital tuition revenue of \$304K for LED project not budgeted for, Following Their Voices reimbursement of \$70K and gain on disposal of capital assets of \$62K over budget. |
| 8 | Under budget due to Professional Development - Board Members being \$17K lower than budget as a result of the pandemic and reclassification of Grants to School Community Councils of \$57K as School Generated Funds expense. |
| 9 | Over budget due to building operating expenses of \$2.3M for COVID-19 related spending. |
| 10 | Under budget due to contracted transportation being \$326K lower than budget as a result of COVID-19 pandemic. |
| 11 | Over budget due to tuition fees expense being \$13K higher than budget as a result of more home school students than budgeted. |
| 12 | Under budget due to less Cost of Sales and School Fund Expenses as a result of COVID-19 pandemic. |
| 13 | Over budget due to ELIS expenses not budgeted for. |
| 14 | Under budget as a result of no interest charges expense incurred in the year. |

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|---------------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|--------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Bloom, Cher | \$ 20,279 | \$ 1,714 | \$ - | \$ 689 | \$ - | \$ - | 22,682 |
| Gerow, Bill | 23,788 | 3,277 | - | 654 | - | - | 27,719 |
| Gustafson, Grant | 23,355 | 1,200 | - | - | - | - | 24,555 |
| Hollick, Barry * | 29,413 | 2,100 | - | 731 | - | - | 32,244 |
| Lindberg, Arne | 25,458 | 1,200 | - | 928 | - | - | 27,586 |
| Nunn, Alan | 21,435 | 950 | - | 654 | - | - | 23,039 |
| Mclvor, John | 5,266 | 316 | - | - | - | - | 5,582 |
| Rowden, Darlene ** | 27,325 | 1,956 | - | 480 | - | - | 29,761 |
| Smith-Windsor, Jaimie *** | 25,270 | 1,937 | - | 3,367 | - | - | 30,574 |
| Vickers, Michelle | 23,539 | 1,200 | - | 457 | - | - | 25,196 |
| Yeaman, Bill | 24,810 | 2,015 | - | 685 | - | - | 25,210 |

* Board Chair

** Board Vice-Chair (November to August, 2021)

***Board Vice-Chair (September to November, 2020)

Personal Services

| Name | Amount |
|-------------------|----------|
| Abbey-Der, Heidi | \$72,499 |
| Abrey-Hare, Holly | 103,059 |
| Acorn, Perry | 98,085 |
| Acorn, Shelly | 92,797 |
| Adams, Amanda | 63,487 |
| Aitken, Pamela | 98,335 |
| Ambrose, Leslie | 86,976 |

| Name | Amount |
|--------------------------|--------|
| Amy, Bradley | 98,085 |
| Amy, Lori | 98,085 |
| Anderson, Aleece | 62,390 |
| Anderson, Darren | 51,565 |
| Anderson, Dean | 88,491 |
| Anderson, Kimberly | 88,491 |
| Anderson-Klassen, Pamela | 92,797 |

| Name | Amount |
|---------------------|---------|
| Andrews, Brenda | 92,797 |
| Antonio, Rumuel | 52,139 |
| Arcand, Cheryl | 116,332 |
| Arial, Carla | 62,372 |
| Armitage, Trent | 92,797 |
| Arpin, Darcy | 92,797 |
| Arpin, Kent | 123,266 |
| Astrope, Tracy | 88,491 |
| Atkinson, Colton | 78,832 |
| Atkinson, Diane | 88,491 |
| Auramenko, Shannon | 88,491 |
| Autet, Donna Lynn | 92,797 |
| Baird-Mcdonald, Kim | 88,491 |
| Ball, Laren | 88,491 |
| Banks, Jessie | 80,343 |
| Banman, Michael | 68,984 |
| Basaraba, Alec | 53,692 |
| Basaraba, Chad | 88,491 |
| Bates, Geoffrey | 88,757 |
| Bates, Kristin | 78,052 |
| Batiuk, Barclay | 125,703 |

| Name | Amount |
|-------------------------|---------|
| Bear, Barry | 53,729 |
| Bear, Jordan | 71,411 |
| Bear, Lorne | 54,845 |
| Beaulac, Jamie | 65,159 |
| Becker, Brittney | 68,375 |
| Belair, Charma | 54,625 |
| Belliveau, Jean-Marc | 95,249 |
| Belyea, Carol-Lynn | 66,033 |
| Bender, Curtis | 93,036 |
| Bennett, Chelsea | 83,723 |
| Bennett, Shane | 84,168 |
| Bennington, Carolyn | 98,096 |
| Bennington, Christopher | 98,085 |
| Berezowski, Rhonda | 98,354 |
| Berge, Sandy | 51,485 |
| Bergen, Chelsie | 88,676 |
| Bergen, Clarence | 92,797 |
| Bergen, Matthew | 105,712 |
| Bergen, Rodney | 51,575 |
| Bernath, Brenda | 92,797 |
| Best, Brigit | 69,897 |

| Name | Amount |
|-------------------------|---------|
| Bibby, Patricia | 106,147 |
| Billo, Keith | 73,346 |
| Birkeland, Dianne | 64,410 |
| Black, Gail | 98,085 |
| Blais, Chelsey | 68,680 |
| Blais-Court, Michelle | 90,241 |
| Blanchard, Kayla | 66,095 |
| Bloomquist, Tracy | 92,797 |
| Boettcher, Pamela | 92,797 |
| Bolotniuk, Danny | 51,595 |
| Bone, Jenny | 92,797 |
| Bonik, Shirley | 51,919 |
| Bonin, Mathew | 80,519 |
| Bouchard, Nadine | 114,882 |
| Boutin, Bradley | 68,694 |
| Boy, Kelsie | 65,813 |
| Boyer, Colleen | 88,710 |
| Braaten-Ernst, Christie | 90,846 |
| Bradbury, Heather | 92,797 |
| Bragg, David | 86,976 |
| Bratvold, Robert | 215,083 |

| Name | Amount |
|-------------------|---------|
| Braun, Dennis | 84,492 |
| Briere, Riley | 57,786 |
| Broome, Dianne | 108,325 |
| Brown, Jennifer | 84,440 |
| Brown, Kelly | 88,263 |
| Brown, Taran | 64,423 |
| Bruce, Ryan | 111,955 |
| Bruneau, Ashley | 81,806 |
| Bruner, Callie | 112,096 |
| Burns, Cody | 85,083 |
| Byrne, Mitchell | 69,247 |
| Callaghan, Erin | 89,835 |
| Campbell, Lisa | 88,491 |
| Campbell, Megan | 92,797 |
| Cannon, Regan | 65,450 |
| Cantin, Kara | 104,830 |
| Carlson, Adrienne | 86,039 |
| Carriere, Taylor | 60,954 |
| Cartier, Kelly | 51,485 |
| Cey, Corinne | 123,246 |
| Chaboyer, Orlanda | 92,797 |

| Name | Amount |
|----------------------|---------|
| Chan, Betsy | 134,622 |
| Chester, Cara | 78,513 |
| Chester, Willard | 52,966 |
| Chiyane, Peter | 51,748 |
| Choumont, Leslie | 69,696 |
| Choumont-Roy, Lori | 78,306 |
| Chretien, Melissa | 68,412 |
| Christian, Christine | 88,491 |
| Clifford, Lorelei | 88,491 |
| Close, Trena | 92,797 |
| Cochet, Pamela | 88,542 |
| Cochrane, Holly | 62,831 |
| Coertze, Catharina | 71,713 |
| Conarro, Kimberley | 88,491 |
| Constant, Shelby | 56,164 |
| Coombs, Tsinda | 89,352 |
| Corrigal, Kelly | 55,032 |
| Cournoyer, Brandi | 73,974 |
| Court, Darcie | 104,327 |
| Court, Jeffrey | 145,616 |
| Couture, Diana | 88,491 |

| Name | Amount |
|--------------------|---------|
| Cox, Susan | 60,600 |
| Cragg, Leslie | 54,638 |
| Craig, Stacy | 92,558 |
| Crawford, Lorraine | 88,491 |
| Cromartie, Candice | 78,489 |
| Croshaw, Rick | 108,840 |
| Cross, Jenna | 111,097 |
| Cunning, Taylor | 68,694 |
| Cunningham, Sheila | 92,797 |
| Cyr, Amanda | 89,352 |
| Daelick, Colette | 92,930 |
| Dallyn, Brooke | 74,859 |
| Dallyn, Chantelle | 88,491 |
| Dams, Anita | 92,797 |
| Dansereau, Bonnie | 88,491 |
| Davidson, Dwayne | 53,548 |
| Debray, Diana | 93,617 |
| Debray, Stacey | 92,856 |
| Deck, Melanie | 92,807 |
| Deli, Tabatha | 92,797 |
| Delisle, Sylvia | 106,313 |

| Name | Amount |
|----------------------------|--------|
| Delurey, Michelle | 85,840 |
| Demerais, Dale | 53,548 |
| Derkach, Justin | 79,517 |
| Desai, Amish | 65,900 |
| Deschambeault, Heather | 92,804 |
| Deschambeault, Kimberly | 62,929 |
| Dieno, Diane | 88,615 |
| Dinney, Justin | 73,747 |
| Dmyterko, Holly | 92,797 |
| Dobersheck, Hazel | 88,842 |
| Doderai, Sherry-Lynne | 88,896 |
| Doetzel, Kimberly | 88,668 |
| Donaldson, Susan | 92,797 |
| Donauer, Joshua | 70,807 |
| Dormuth, Michael | 88,491 |
| Dryka, Lisa | 61,916 |
| Dueck, Joshua | 69,289 |
| Dumais, Denise | 88,491 |
| Dumelie, Christopher | 92,797 |
| Dupre, Mackenzie | 64,880 |
| Dupuis, Katelyn | 67,489 |

| Name | Amount |
|-----------------------|---------|
| Duret, Krista | 77,160 |
| Duval, Greg | 88,491 |
| Dziurzynski, Courtney | 81,905 |
| Eberts, Colleen | 81,649 |
| Elliott, Norman | 54,638 |
| Elmer, Kimberly | 67,803 |
| Emmerson, Kylie | 81,332 |
| Emond, Dayle | 80,466 |
| Enns, Jennie | 93,309 |
| Ethier, Dean | 51,288 |
| Eversen, Brenda | 92,797 |
| Fafard, Louise | 88,491 |
| Fahie, Michael | 88,491 |
| Fedrau, Daniel | 60,525 |
| Feher, Arthur | 118,610 |
| Fendelet, Justin | 88,521 |
| Fendelet, Rachel | 98,085 |
| Ferguson, Jennifer | 121,085 |
| Fernie, Kendra | 108,753 |
| Feschuk, Roy | 119,682 |
| Fetch, Caissey | 63,040 |

| Name | Amount |
|----------------------|---------|
| Fetch, Tyson | 93,906 |
| Fiddler, Shannon | 92,797 |
| Finch, Neil | 180,615 |
| Fines, Jennifer | 97,069 |
| Fines, Ronald | 90,241 |
| Fischer, Karen | 88,491 |
| Fleury, Jessie-Leigh | 60,948 |
| Folmer, Kyle | 51,758 |
| Forbes, Deanna | 86,744 |
| Fortier, Priscille | 69,298 |
| Fouquette, William | 50,163 |
| Fraser, Pamela | 92,797 |
| Friesen, Bruce | 118,167 |
| Fusick, Kenton | 53,906 |
| Gallegos, Ysabel | 67,250 |
| Gallerneault, Marni | 82,085 |
| Gange, Michael | 92,797 |
| Gange, Twyla | 88,491 |
| Gariepy, Lois | 92,797 |
| Gaudet, Erin | 82,474 |
| Gaudet, Tracy | 88,491 |

| Name | Amount |
|----------------------|---------|
| Generoux, Jolene | 68,996 |
| Georgeson, Alicia | 83,723 |
| Gerhardt, Kelly | 112,096 |
| Gill, Cindy | 51,848 |
| Ginter, Kayla | 78,146 |
| Glynn, Tori | 68,071 |
| Gobeil, Darcy | 88,491 |
| Gooding, Connie | 87,123 |
| Gordon, Grant | 84,353 |
| Gowen, Trisha | 96,923 |
| Grant-Walker, Carrie | 109,090 |
| Grassick, Karen | 88,937 |
| Grassick, Pamela | 89,070 |
| Gratias, Herbert | 88,243 |
| Gray, Lori | 98,085 |
| Gray, Matthew | 113,441 |
| Green, Jennie | 130,272 |
| Greif, Nicole | 91,560 |
| Grimard, Michelle | 89,295 |
| Grimwood, Kathy | 88,491 |
| Groves, Stephen | 94,439 |

| Name | Amount |
|-----------------------------|---------|
| Guenter, Charity | 62,105 |
| Gunderson, Leanne | 80,672 |
| Gunville, Chelsea | 68,071 |
| Gunville, Sheri | 103,227 |
| Gunville, Sherry | 103,456 |
| Gurion, Domingo | 51,575 |
| Hagmann, Irene | 85,156 |
| Halayka, Twyla | 64,736 |
| Hall, Lance | 92,797 |
| Hamilton, Joel | 75,188 |
| Hamilton, Toni | 88,491 |
| Harding, Darlana | 94,547 |
| Harkness, Jody | 88,959 |
| Harrison, Alannah | 76,233 |
| Hastings Smith, Lorianne | 93,040 |
| Hawreluik, Michelle | 87,136 |
| Haydukewich, Megan | 52,789 |
| Hayunga, Tristan | 83,007 |
| Hazzard, Patricia | 88,491 |
| Hazzard, Thomas | 88,770 |
| Hecht, Ian | 92,797 |

| Name | Amount |
|-------------------|---------|
| Helgason, Jill | 92,797 |
| Helgason, Patrick | 92,797 |
| Henderson, Connie | 86,805 |
| Henry Remy, Kelsa | 92,940 |
| Henry, Jamie | 109,855 |
| Henry, Jennifer | 88,147 |
| Henry, Kianne | 60,633 |
| Henry, Taryn | 80,792 |
| Herzog, Michael | 75,422 |
| Hicks, Patricia | 92,319 |
| Hingley, Jennifer | 169,335 |
| Hinz, Alison | 65,198 |
| Hladun, Heather | 88,491 |
| Hoda, Brandy | 89,285 |
| Hoey, Amanda | 60,940 |
| Holcomb, Shelby | 72,068 |
| Holmen, Jordan | 85,530 |
| Holodniuk, Erin | 92,797 |
| Honch, Jodi | 97,784 |
| Hood, Lee-Anne | 88,491 |
| Horan, Chelsea | 60,771 |

| Name | Amount |
|-----------------------|---------|
| Horne, Karen | 79,204 |
| Hounjet, Josee | 71,115 |
| Howat, Lisa | 88,491 |
| Huddlestone, Blair | 93,013 |
| Huddlestone, Jennifer | 92,967 |
| Hudon, Janelle | 85,002 |
| Hudon, Lauriane | 85,904 |
| Hufnagel, Laurel | 61,709 |
| Hughes, Ryan | 88,491 |
| Hunt, Jocelyne | 88,065 |
| Hunter, Beverly | 92,797 |
| Hurd, Mike | 151,051 |
| Hurd, Thomas | 72,822 |
| Isbister, Candice | 88,491 |
| Jackow, Alicia | 76,948 |
| Jahn, Arlene | 53,977 |
| Jean, Donald | 88,491 |
| Jeancart, Heather | 106,147 |
| Jefferson, Brittany | 63,487 |
| Jewitt, Tammy | 88,578 |
| Johnson, Benita | 88,491 |

| Name | Amount |
|---------------------|---------|
| Johnson, Jacqueline | 92,797 |
| Johnson, Rosalind | 51,485 |
| Jones, Kim | 107,138 |
| Jones, Mandy | 88,491 |
| Jones, Monica | 88,491 |
| Jordan, Kimberly | 88,491 |
| Jordan, Leanne | 98,085 |
| Kakakaway, Dexter | 89,449 |
| Kakakaway, Pamela | 68,498 |
| Kalika, Cassandra | 71,266 |
| Kalika, Khristopher | 71,115 |
| Kalika, Michael | 71,227 |
| Karakochuk, Kami | 94,547 |
| Kasner, Marliese | 88,491 |
| Kaufhold, Joey | 92,984 |
| Keller, Braden | 69,593 |
| Keller, Nancy | 77,398 |
| Kelly, Chris | 98,558 |
| Kennedy, Jocelyn | 98,085 |
| Kerley, Ashley | 93,241 |
| Kiefer, Natalie | 71,713 |

| Name | Amount |
|---------------------|---------|
| Klaassen, Karisa | 113,757 |
| Klassen, Kelly | 93,000 |
| Klassen, Petrica | 88,491 |
| Klein, Marcia | 98,352 |
| Klein, Tanya | 75,655 |
| Klingenberg, Glenn | 93,225 |
| Knutson, Eric | 98,447 |
| Koob, Sarah | 57,813 |
| Korczak, Kari | 126,309 |
| Korecki, Alison | 93,038 |
| Korecki, Steven | 98,154 |
| Koroluk, Kevin | 115,886 |
| Kostyniuk, Natasha | 68,996 |
| Kostyniuk, Virginia | 88,491 |
| Kotyk, Tawnie | 57,150 |
| Kowal, Shayne | 88,559 |
| Kowaniuk, Shae-Lynn | 65,159 |
| Krahn, David | 72,807 |
| Krammer, Randy | 111,527 |
| Krasicki, Kristina | 74,624 |
| Kraus, Rachelle | 92,807 |

| Name | Amount |
|----------------------------|---------|
| Krohn, Elizabeth | 61,304 |
| Ksnyiuk, Perry | 54,382 |
| Kubica, Karen | 53,830 |
| Kulpa, Janice | 106,147 |
| Kunard, John | 55,811 |
| Kuperis, Kimberly | 88,491 |
| Kutnikoff, Trever | 88,491 |
| Kutnikoff-Brittain, Connie | 98,085 |
| Kuzma, Cara | 98,812 |
| Kuzma, Tyler | 106,715 |
| Kvinlaug, Sydney | 57,150 |
| Kyliuk, Lana | 88,491 |
| Kyliuk, Lindsay | 98,085 |
| Laewetz, Jocelyn | 62,651 |
| Larson, Sarah | 92,797 |
| Larson, Sheldon | 92,797 |
| Laughren, Brittany | 56,855 |
| Lavallee, Kevin | 88,491 |
| Lavoie, Elizabeth | 73,339 |
| Lawreniuk, Terry | 73,165 |
| Leblanc, Caitlin | 67,822 |

| Name | Amount |
|-------------------|---------|
| Ledding, Cheryl | 88,589 |
| Ledding, Deanna | 93,698 |
| Lehner, Carey | 88,494 |
| Lemire, Carolyn | 92,797 |
| Lendzyk, David | 51,448 |
| Lennox, Alan | 53,379 |
| Lennox, Rochelle | 50,031 |
| Lepine, Sheryl | 88,491 |
| Letendre, Jodi | 112,096 |
| Letkeman, Dejan | 110,947 |
| Liedtke, Leah | 88,818 |
| Linn, Brian | 116,435 |
| Lloyd, Andrea | 62,831 |
| Lohmaier, Douglas | 51,645 |
| Lohneis, Jeffrey | 88,491 |
| Lohneis, Lauren | 92,797 |
| Lokinger, David | 115,389 |
| Lorensen, Lana | 92,797 |
| Lorenzen, Debbie | 53,343 |
| Lucyshyn, Tricia | 89,285 |
| Lueken, Jessica | 75,288 |

| Name | Amount |
|-------------------------|---------|
| Lundgren, Kevin | 71,174 |
| Lussier, Laureen | 92,797 |
| Lyons, Lori | 51,831 |
| Lysitza, Angela | 88,491 |
| Lysyk, Patricia | 98,085 |
| Macdonald, Aaron | 92,797 |
| Macdonald, Allison | 82,530 |
| Macdougall, Iain | 106,543 |
| Macgillivray, Christine | 88,491 |
| Mack, Thomas | 92,797 |
| Magee, Diandra | 58,663 |
| Mamczasz, Ranelle | 74,624 |
| Manson, Scott | 73,488 |
| Marcotte, Sandra | 94,336 |
| Margeson, Barbara | 66,698 |
| Martens, Carol | 92,797 |
| Matice, Janelle | 88,513 |
| Mcarthur, Shona | 88,570 |
| Mcbride, Michelle | 88,491 |
| Mccomas, Sarah | 101,757 |
| McConechy, David | 88,491 |

| Name | Amount |
|-----------------------------|---------|
| Mcdonald, Laura | 64,389 |
| Mcelligott, Shannon | 55,761 |
| Mcgregor, Graham | 118,921 |
| Mckeand, Maureen | 51,848 |
| Mcleod, Jayson | 53,143 |
| Mercredi, Carson | 65,806 |
| Meschishnick, Russell | 92,817 |
| Meyers, James | 81,682 |
| Meyers, Jamie | 57,447 |
| Meyers, Janelle | 88,491 |
| Meyers-Blanchard, Tannis | 88,491 |
| Michalchuk, Bryn | 106,147 |
| Michalchuk, Rylan | 110,106 |
| Michaud, Tom | 180,615 |
| Michayluk, Deborah | 98,378 |
| Michell-Kohut, Jenilee | 92,797 |
| Milburn, Luke | 94,114 |
| Miller, Barbara | 55,046 |
| Miller, Brittany | 65,628 |
| Miller, Kassia | 88,491 |
| Miller, Michele | 88,491 |

| Name | Amount |
|-------------------|---------|
| Miller, Teresa | 98,085 |
| Mirasty, Melanie | 73,601 |
| Mitchell, Shelley | 88,491 |
| Mogg, Michael | 64,602 |
| Monette, Stacey | 106,147 |
| Morash, Gail | 93,008 |
| Morley, Sandra | 112,410 |
| Morris, Jessie | 53,548 |
| Morrisey, Sandra | 98,766 |
| Morrison, Janelle | 55,462 |
| Morrison, Ken | 116,307 |
| Morton, Jennifer | 98,136 |
| Mourot, Jordyne | 63,521 |
| Mourot, Kevin | 80,951 |
| Mugford, Kurtis | 92,284 |
| Mullner, Cheryl | 106,147 |
| Munro, Sarah | 65,159 |
| Nelson, Barry | 72,822 |
| Nelson, Elnor | 92,797 |
| Nelson, Jaret | 112,794 |
| Nelson, Rachelle | 72,704 |

| Name | Amount |
|----------------------|---------|
| Nemish, Kristyn | 91,236 |
| Neubuhr, Melissa | 88,491 |
| Neufeld, Dennis | 53,713 |
| Nicholson, Hannah | 67,151 |
| Nicolas, Shelley | 84,911 |
| Nimubona, Dieudonne | 93,107 |
| Noble, Nathan | 100,024 |
| Nordstrom, Angela | 88,491 |
| Northey, Elizabeth | 62,105 |
| Ntibategera, Chantal | 92,797 |
| Odnokon, Mark | 88,491 |
| Olexsyn, Bonnie | 92,797 |
| Olson, Raquel | 72,520 |
| Orr, Terri | 53,326 |
| Otto, Nicole | 73,284 |
| Painchaud, Jennifer | 89,280 |
| Panlaqui, Elmer | 51,880 |
| Parenteau, Bradly | 93,000 |
| Parenteau, Katelin | 67,780 |
| Parenteau, Kelly | 54,062 |
| Parenteau, Nicole | 73,657 |

| Name | Amount |
|-------------------------|---------|
| Parenteau, Troy | 71,442 |
| Paterson, Rayanne | 98,459 |
| Pawliw, Kristen | 98,085 |
| Pearce, Colleen | 56,543 |
| Pearce, William | 51,640 |
| Pearse, Jill | 92,797 |
| Pearson, Kelsey | 80,387 |
| Pederson, Kalli | 71,915 |
| Peet, Tara | 89,330 |
| Penner-Henry, Carla | 88,491 |
| Peterson, Aryn | 62,539 |
| Philibert, Alexandra | 72,054 |
| Philp, Nicole | 98,085 |
| Pichula, Christopher | 50,327 |
| Pidborochynski, Jerrold | 173,912 |
| Pilon, Kirk | 79,782 |
| Pilon, Shea | 71,713 |
| Pocha, Bonnie | 52,223 |
| Pocha, Delores | 62,192 |
| Pocha, Jessica | 68,071 |
| Poirier, Gisele | 88,491 |

| Name | Amount |
|--------------------|---------|
| Polowski, Destiny | 70,425 |
| Pritchard, Shannon | 92,797 |
| Prosser, Ean | 88,491 |
| Proulx, Kirsten | 65,159 |
| Prytula, Katherine | 60,804 |
| Puetz, Cole | 68,680 |
| Raas, Katherine | 70,793 |
| Radke, Alisha | 76,284 |
| Rancourt, Angela | 88,248 |
| Rasonabe, Cherry | 51,485 |
| Raymond, Julie | 98,085 |
| Reddekopp, Wade | 92,797 |
| Redden, Mckenzie | 71,713 |
| Reeder, Natalie | 88,491 |
| Reinbrecht, Angela | 62,831 |
| Rheaume, Jennifer | 120,115 |
| Riddoch, Brad | 93,181 |
| Rieger, Taryn | 88,491 |
| Rintoul, Ryan | 54,652 |
| Riou, Danica | 66,698 |
| Risling, Celina | 66,615 |

| Name | Amount |
|-------------------------|--------|
| Roberts, Shawn | 73,297 |
| Robertson, Jasmine | 66,698 |
| Rolfes, Mark | 92,962 |
| Romero, Joel | 53,361 |
| Romero, Marilou | 52,213 |
| Roos, Scott | 88,491 |
| Ross, Jillian | 72,003 |
| Roth, Meagan | 65,684 |
| Rouault, Andy | 92,797 |
| Rouault, Dustin | 68,680 |
| Rouault, Tracy | 94,547 |
| Rousson, David | 79,446 |
| Roy, Charlene | 98,085 |
| Royer, Corina | 51,485 |
| Rozvelt, Amanda | 65,450 |
| Rumpel, Trent | 78,128 |
| Rutz, Andrea | 92,797 |
| Rutz, Trevor | 98,085 |
| Ruznisky-Primeau, Lacey | 99,281 |
| Ryhorchuk, Duane | 53,548 |
| Ryhorchuk, Jennifer | 73,021 |

| Name | Amount |
|-------------------------------|---------|
| Sachkowski, Devyn | 64,602 |
| Sampson, Jordan | 58,075 |
| Samuel, Jamie | 69,993 |
| Sanderson, Jamie | 88,491 |
| Sauer, Victoria | 51,197 |
| Saufert, Jahnaya | 98,085 |
| Sayers, Carmel-Lee | 92,797 |
| Sayese-Dreaver, Kevin | 77,280 |
| Scaife, Baily Rose | 57,272 |
| Scarrow, Colleen | 71,433 |
| Schenk, Adrienne | 92,940 |
| Schille, Bryan | 92,797 |
| Schlamp, Shannon | 88,491 |
| Schluff, Dorothy | 53,872 |
| Schwartzenberger, Kathleen | 106,147 |
| Schwartzenberger, Lambert | 106,147 |
| Schwehr, Corrine | 117,941 |
| Schwehr, Richard | 97,666 |
| Seitsonen, Janelle | 76,880 |
| Sellar, Rhonda | 51,367 |
| Semenchuk, Troy | 92,797 |

| Name | Amount |
|----------------------|---------|
| Senger, Nicole | 50,244 |
| Serfas, Tracy | 65,877 |
| Sharp, Dale | 57,922 |
| Shaw, Laura | 71,459 |
| Shillington, Alysha | 82,893 |
| Short, Carol-Ann | 108,112 |
| Shultz, Danica | 95,536 |
| Sigrist, Trina | 88,491 |
| Simons, Ann | 98,085 |
| Simpso, Santana | 78,280 |
| Simpson, Kimberley | 88,491 |
| Simpson, Scott | 72,822 |
| Sinclair, Craig | 52,211 |
| Sinclair, Laura | 71,278 |
| Sinclair, Shawna | 88,491 |
| Sinoski, Gina | 118,626 |
| Sinoski, Karen | 93,101 |
| Sinoski, Paige | 92,797 |
| Sittler-Gane, Kendra | 106,147 |
| Siwak, Susan | 88,915 |
| Skotheim, Timothy | 72,807 |

| Name | Amount |
|-------------------|---------|
| Skrudland, Kerry | 88,525 |
| Slager, Eugene | 53,413 |
| Slingerland, Greg | 51,485 |
| Smith, Ashley | 57,150 |
| Smith, Gregory | 92,797 |
| Smith, Laurel | 92,797 |
| Smith, Melanie | 88,491 |
| Smith, Shelley | 86,403 |
| Smith, Wayne | 53,548 |
| Smith, William | 51,741 |
| Soles, Brandi | 57,681 |
| Sonen, Shania | 63,208 |
| Sparboe, Brandi | 122,271 |
| Spicer, Michael | 72,822 |
| Splawinski, Lynn | 84,939 |
| St. Amand, Shauna | 92,797 |
| Stahl, Tyler | 74,297 |
| Stanford, Robyn | 98,205 |
| Stangeland, Kelli | 59,703 |
| Stasiw, Whitney | 83,979 |
| Stene, Carrie | 98,085 |

| Name | Amount |
|------------------------------|---------|
| Stewart, Veronica | 73,644 |
| Strachan, Lindsay | 93,754 |
| Straf, Heather | 88,862 |
| Strom, Daygen | 81,574 |
| Strom, Timothy | 93,275 |
| Stubbs, Brad | 51,485 |
| Stuckel, Trent | 66,095 |
| Stupnikoff-Watchel, Penny | 93,347 |
| Subchyshyn, Jamie | 80,546 |
| Subchyshyn, Leigh-Anne | 88,491 |
| Sukorokoff, Dwayne | 115,879 |
| Svenkeson, Adam | 89,859 |
| Swain, Allison | 88,491 |
| Swain, Sterling | 119,115 |
| Swenson, Rhonda | 88,491 |
| Szeszorak, Amanda | 98,085 |
| Tait, Jodie | 88,565 |
| Tait, Kevin | 111,960 |
| Tarry, Heather | 65,450 |
| Taylor, Patricia | 88,491 |
| Tessier, Lauren | 84,081 |

| Name | Amount |
|----------------------|---------|
| Tessier, Marty | 74,277 |
| Tetreault, Armand | 102,725 |
| Thiesen, Paula | 88,491 |
| Thiessen, Angela | 88,491 |
| Thompson, Guy | 75,379 |
| Thomson, Darren | 86,453 |
| Thorpe, Devon | 99,349 |
| Thorpe, Dianne | 106,764 |
| Thorsen, Theresa | 108,331 |
| Thunderchild, Victor | 68,645 |
| Tibbs, Heather | 98,960 |
| Tichkowsky, Sonya | 80,652 |
| Tiessen, Jasmin | 93,005 |
| Tilford, Luke | 66,672 |
| Timm, Amanda | 76,161 |
| Tinker, Kimberley | 73,601 |
| Tomporowski, Harriet | 120,001 |
| Tomyn, Robert | 92,936 |
| Toporowski, Shelley | 88,775 |
| Tournier, Dwayne | 114,827 |
| Tournier, Joanne | 111,747 |

| Name | Amount |
|------------------------|---------|
| Toutant, Dean | 62,620 |
| Trann, Cory | 180,370 |
| Tremblay, Joanne | 92,797 |
| Tretiak, Leanne | 128,606 |
| Tretiak, Matt | 92,797 |
| Twyver, Tammy | 88,491 |
| Ulrich, Garth | 96,470 |
| Valdivia, Kody | 72,592 |
| Van Steelandt, Danelle | 88,491 |
| Van Steelandt, Devin | 50,704 |
| Vancoughnett, Tanya | 58,163 |
| Vandale, Alicia | 78,782 |
| Vandale, Bonnie | 88,491 |
| Vandale, Kayla | 77,730 |
| Vandale, Kimberly | 73,284 |
| Vandall, Cherie | 88,491 |
| Vandall, Jason | 61,669 |
| Verbonac, Janelle | 88,688 |
| Vey, Shannon | 90,036 |
| Vicente, Gilmar | 50,402 |
| Villeneuve, Nicole | 92,797 |

| Name | Amount |
|----------------------|---------|
| Vilness, Boyd | 51,485 |
| Vis, Carolyn | 88,647 |
| Vogt, Jeremie | 93,135 |
| Waditaka, April | 53,729 |
| Wagner, Lynnae | 70,793 |
| Walberg, Corbin | 61,960 |
| Walker, Gregory | 114,666 |
| Wall, Meagan | 65,159 |
| Walsh, Megan | 72,687 |
| Walter, Pam | 60,767 |
| Ward, Joyce | 102,147 |
| Weleski, Ronalee | 92,797 |
| West-Bates, Paula | 92,797 |
| White Stavely, Marti | 103,812 |
| White, Ryan | 70,711 |
| Whitford, Taylor | 59,703 |
| Whiting, Liane | 88,525 |
| Whitrow, Reed | 65,806 |
| Wiberg, Holly | 95,249 |
| Wicks, Craig | 89,504 |
| Wideen, Natalie | 93,011 |

| Name | Amount |
|---------------------|---------|
| Wilkie, Jana | 109,100 |
| Wilkie, Roger | 73,421 |
| Wilkinson, Carol | 80,096 |
| Wilkinson, William | 92,797 |
| Willems, Saralee | 88,491 |
| Willie, Melanie | 92,797 |
| Wilyman, Brady | 68,101 |
| Winhold, Carley | 57,150 |
| Winterton, Erin | 57,150 |
| Wintringham, Lori | 62,651 |
| Wotherspoon, Alicia | 82,322 |
| Woycheshin, Quinn | 57,661 |
| Woytowich, Jill | 67,250 |
| Yakubchuk, Chelsie | 89,675 |
| Yeaman, Angela | 113,770 |
| Yeaman, Brenda | 88,491 |
| Young, Danielle | 84,477 |
| Zawislak, Brooklyn | 63,138 |
| Zbaraschuk, Lorie | 92,797 |
| Zenner, Courtnee | 60,059 |
| Zulkoskey, David | 92,797 |

| Name | Amount |
|---------------|--------|
| Zultok, Carol | 88,491 |
| Zultok, David | 92,797 |

| Name | Amount |
|--------------------|--------|
| Zurakowski, Darwin | 72,807 |

Transfers

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

| Name | Amount |
|---------------------------------|---------|
| Birch Narrows Dene First Nation | 53,817 |
| Light Of Christ Roman Catholic | 143,520 |
| Living Sky School Division | 133,305 |
| North East School Division | 54,841 |
| Northern Lights School Division | 167,194 |
| Northwest School Division | 146,004 |
| Place-Based Learning Services | 100,000 |

| Name | Amount |
|---|---------|
| Regina Public School Division | 71,817 |
| Saskatchewan Teachers' Federation - Professional Learning | 90,000 |
| Saskatoon Public School Division | 96,652 |
| St. Paul's Roman Catholic School Division | 77,319 |
| Taylor, Maureen | 60,633 |
| Treaty Six Education Council | 142,460 |
| Vivvo Application Studios Ltd. | 191,400 |

Supplier Payments

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

| Name | Amount |
|--------------------------------|-----------|
| 1 Stop Playgrounds Ltd. | \$ 75,752 |
| 3twenty Modular | 407,087 |
| A+ Contracting | 57,650 |
| Aboriginal Headstart Program | 137,089 |
| Absolute Identification | 66,128 |
| Al Andersons Source for Sports | 115,931 |
| Allmar Inc | 57,517 |
| Amazon | 294,958 |

| Name | Amount |
|--------------------------|---------|
| Anderson Pump House Ltd | 145,851 |
| Anderson, Debbie | 51,462 |
| Aodbt Architects Ltd. | 111,850 |
| Aon Canada Inc. | 544,464 |
| Apple Canada Inc. | 60,807 |
| Ashly Cabinets & Windows | 56,846 |
| Atlas Apex Roofing Inc | 198,124 |
| Attic Therapy | 113,812 |

| Name | Amount |
|---------------------------------|-----------|
| Bill's Electric City Ltd. | 777,071 |
| Blue Imp | 64,955 |
| Broston Enterprises | 508,524 |
| Canadian Tire Store | 56,712 |
| City Of Prince Albert | 315,275 |
| Clark Roofing (1964) Ltd. | 238,489 |
| Cornerstone Insurance | 101,245 |
| Dell Canada Inc. | 1,738,829 |
| Diskotek Entertainment | 51,339 |
| Dodge & Sons Painting | 93,693 |
| Edsby/Core Four Inc. | 51,640 |
| Family Futures, Inc. | 245,451 |
| Federated Co-Operatives Ltd. | 547,316 |
| First General Services (Pa) Ltd | 58,810 |
| Fundscrip/Fundstream Inc | 133,000 |
| Gabriel Dumont Institute | 68,751 |
| Gfl Environmental Inc. | 165,224 |
| Gordon Food Service | 119,412 |
| Hda Engineering Ltd. | 76,197 |
| Inland Audio Visual | 75,511 |
| J & G Buslines | 151,719 |
| Johnson Controls Ltd. | 59,995 |
| Kev Software Inc | 50,024 |
| Klassen Driving School Ltd. | 220,000 |
| Kleenbee Janitorial | 97,028 |
| Lake Country Co-Op Association | 378,356 |
| Lande, Darcy | 65,116 |
| Legacy Bus Sales Ltd. | 126,929 |
| Lepage, Christina | 113,258 |
| Loblaws Inc. | 112,173 |
| Martin, Darrel | 60,727 |
| Maxim Transportation Services | 161,519 |
| Nagy Holdings Ltd. | 813,260 |
| Native Coordinating Council | 144,398 |

| Name | Amount |
|--|-----------|
| Nexgen Mechanical Inc. | 134,238 |
| Open Storage Solutions | 82,603 |
| P.A. Grand Council | 110,641 |
| Powerschool Canada | 93,009 |
| Prince Albert Alarm Systems | 82,691 |
| Reimer, Holly | 100,891 |
| Rubicon Publishing Inc. | 316,204 |
| Ruszkowski Enterprises Ltd. | 97,008 |
| Saskatchewan School Boards Association | 1,410,619 |
| Sask Energy | 696,967 |
| Sask Power | 1,110,745 |
| Saskatchewan Professional Teachers Regulatory Board | 82,373 |
| Saskatchewan Teachers' Federation - Saskatchewan Professional Development Unit | 125,477 |
| Saskatchewan Teachers' Superannuation | 105,494 |
| Sask Tel Cmr | 174,791 |
| Saskatchewan Workers' Compensation Board | 198,801 |
| Simonar Bus Lines | 155,739 |
| Skinny's Enterprises | 145,788 |
| Spectrum Sound Systems | 235,952 |
| Stewart, Ron | 50,350 |
| Success Office Systems | 233,471 |
| Supreme Office Products Ltd. | 307,514 |
| Tash Contracting | 130,059 |
| Thorpe Brothers Ltd. | 978,160 |
| Thorpe Industries Ltd. | 250,131 |
| Tip-Top Decorators Ltd. | 80,475 |
| Trade West Equipment Ltd. | 115,229 |
| Veritiv Canada Inc. | 262,471 |

| Name | Amount |
|------------------|--------|
| Vipond | 55,105 |
| Wal-Mart Canada | 89,258 |
| Waste Management | 63,206 |

| Name | Amount |
|-----------------------------|---------|
| Western Canadian Ic Bus Inc | 815,558 |
| Whiskeyjack Bus Lines | 71,935 |

Other Expenditures

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

| Name | Amount |
|-----------------------------------|-----------|
| CUPE Local #4195 | 330,363 |
| Municipal Employees' Pension Plan | 3,762,653 |
| P.A. & Area Teachers' Association | 77,619 |

| Name | Amount |
|-----------------------------------|------------|
| Receiver General | 21,324,129 |
| Saskatchewan Teachers' Federation | 6,368,380 |

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2021

Jerrold Pidborochynski
Chief Financial Officer

MNP LLP
Auditor

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

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

Opinion

We have audited the financial statements of Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2021, 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, 2021, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Independent Auditor's Report *(continued)*

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

November 22, 2021

MNP LLP

Chartered Professional Accountants

MNP

Management's Responsibility for the Financial Statements

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

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

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

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 22, 2021

Saskatchewan Rivers School Division No. 119

Statement of Financial Position
as at August 31, 2021

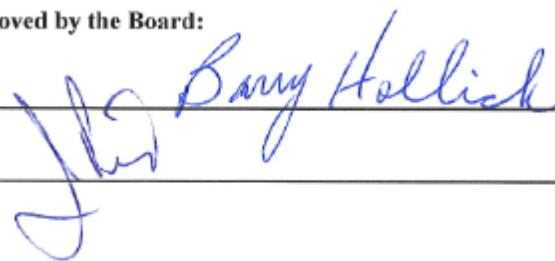
| | 2021 | 2020 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 29,769,460 | 21,905,101 |
| Accounts Receivable (Note 7) | 439,163 | 1,267,900 |
| Portfolio Investments (Note 3) | 1,000,000 | 5,000,000 |
| Total Financial Assets | 31,208,623 | 28,173,001 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 2,262,104 | 2,622,502 |
| Liability for Employee Future Benefits (Note 5) | 3,178,400 | 3,391,900 |
| Deferred Revenue (Note 9) | 1,047,781 | 414,640 |
| Total Liabilities | 6,488,285 | 6,429,042 |
| Net Financial Assets | 24,720,338 | 21,743,959 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 61,980,847 | 65,480,175 |
| Inventory of Supplies Held for Consumption | 141,036 | 137,403 |
| Prepaid Expenses | 660,782 | 639,245 |
| Total Non-Financial Assets | 62,782,665 | 66,256,823 |
| Accumulated Surplus (Note 12) | 87,503,003 | 88,000,782 |

Contingent Liabilities (Note 15)

Contractual Obligations and Commitments (Note 16)

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

Approved by the Board:



Chairperson

Chief Financial Officer

Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| | (Note 13) | | |
| REVENUES | | | |
| Property Taxes and Other Related | - | 118,651 | 5,218 |
| Grants | 92,217,736 | 99,237,912 | 92,036,682 |
| Tuition and Related Fees | 2,864,131 | 2,299,631 | 3,145,774 |
| School Generated Funds | 2,280,000 | 1,318,469 | 1,854,661 |
| Complementary Services (Note 10) | 1,566,543 | 1,866,543 | 1,858,335 |
| External Services (Note 11) | 4,056,585 | 4,400,276 | 5,889,509 |
| Other | 821,319 | 1,308,917 | 2,313,017 |
| Total Revenues (Schedule A) | 103,806,314 | 110,550,399 | 107,103,196 |
| EXPENSES | | | |
| Governance | 601,327 | 506,339 | 371,131 |
| Administration | 3,350,441 | 3,211,947 | 3,271,026 |
| Instruction | 73,354,004 | 74,893,185 | 71,577,876 |
| Plant | 15,985,011 | 18,074,284 | 15,288,130 |
| Transportation | 7,298,486 | 6,684,752 | 6,704,799 |
| Tuition and Related Fees | 69,072 | 81,800 | 64,300 |
| School Generated Funds | 2,305,000 | 1,389,831 | 1,709,786 |
| Complementary Services (Note 10) | 1,653,263 | 1,944,291 | 1,754,487 |
| External Services (Note 11) | 4,111,210 | 4,261,749 | 5,290,826 |
| Other | 500 | - | 3,849 |
| Total Expenses (Schedule B) | 108,728,314 | 111,048,178 | 106,036,210 |
| Operating Surplus (Deficit) for the Year | (4,922,000) | (497,779) | 1,066,986 |
| Accumulated Surplus from Operations, Beginning of Year | 88,000,782 | 88,000,782 | 86,933,796 |
| Accumulated Surplus from Operations, End of Year | 83,078,782 | 87,503,003 | 88,000,782 |

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

Saskatchewan Rivers School Division No. 119

Statement of Changes in Net Financial Assets
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| | (Note 13) | | |
| Net Financial Assets, Beginning of Year | 21,743,959 | 21,743,959 | 18,024,490 |
| Changes During the Year | | | |
| Operating Surplus (Deficit) for the Year | (4,922,000) | (497,779) | 1,066,986 |
| Acquisition of Tangible Capital Assets (Schedule C) | (1,160,500) | (1,668,119) | (2,651,252) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | 10,000 | 169,590 | 25,263 |
| Net Gain on Disposal of Capital Assets (Schedule C) | - | (62,324) | (25,263) |
| Amortization of Tangible Capital Assets (Schedule C) | 5,947,500 | 5,060,181 | 5,393,476 |
| Net Acquisition of Inventory of Supplies | - | (3,633) | (7,123) |
| Net Change in Other Non-Financial Assets | - | (21,537) | (82,618) |
| Change in Net Financial Assets | (125,000) | 2,976,379 | 3,719,469 |
| Net Financial Assets, End of Year | 21,618,959 | 24,720,338 | 21,743,959 |

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

Saskatchewan Rivers School Division No. 119

Statement of Cash Flows
for the year ended August 31, 2021

| | 2021 | 2020 |
|---|-------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating Surplus (Deficit) for the Year | (497,779) | 1,066,986 |
| Add Non-Cash Items Included in Surplus / Deficit (Schedule D) | 4,997,857 | 5,368,213 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 25,609 | (103,522) |
| Cash Provided by Operating Activities | 4,525,687 | 6,331,677 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (830,918) | (2,092,967) |
| Proceeds on Disposal of Tangible Capital Assets | 169,590 | 25,263 |
| Cash (Used) by Capital Activities | (661,328) | (2,067,704) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | (1,000,000) | (5,000,000) |
| Proceeds on Disposal of Portfolio Investments | 5,000,000 | - |
| Cash Provided (Used) by Investing Activities | 4,000,000 | (5,000,000) |
| INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 7,864,359 | (736,027) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 21,905,101 | 22,641,128 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 29,769,460 | 21,905,101 |

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

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Other Tax Revenues | | | |
| Treaty Land Entitlement - Urban | - | 116,673 | 5,218 |
| Treaty Land Entitlement - Rural | - | 1,978 | - |
| Total Other Tax Revenues | <u>-</u> | <u>118,651</u> | <u>5,218</u> |
| Total Property Taxes and Other Related Revenue | <u>-</u> | <u>118,651</u> | <u>5,218</u> |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 89,356,352 | 89,971,875 | 86,987,063 |
| Other Ministry Grants | 2,545,904 | 3,141,726 | 3,116,082 |
| Total Ministry Grants | <u>91,902,256</u> | <u>93,113,601</u> | <u>90,103,145</u> |
| Other Provincial Grants | - | 5,205,420 | - |
| Federal Grants | 21,300 | 696,646 | 1,562,304 |
| Grants from Others | 294,180 | 222,245 | 371,233 |
| Total Operating Grants | <u>92,217,736</u> | <u>99,237,912</u> | <u>92,036,682</u> |
| Total Grants | <u>92,217,736</u> | <u>99,237,912</u> | <u>92,036,682</u> |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Tuition Fees | | | |
| Federal Government and First Nations | 2,864,131 | 2,177,050 | 2,934,226 |
| Individuals and Other | - | 122,581 | 211,548 |
| Total Operating Tuition and Related Fees | <u>2,864,131</u> | <u>2,299,631</u> | <u>3,145,774</u> |
| Total Tuition and Related Fees Revenue | <u>2,864,131</u> | <u>2,299,631</u> | <u>3,145,774</u> |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 30,000 | 12,337 | 13,085 |
| Total Curricular Fees | <u>30,000</u> | <u>12,337</u> | <u>13,085</u> |
| Non-Curricular Fees | | | |
| Commercial Sales - Non-GST | 150,000 | 11,503 | 54,438 |
| Fundraising | 1,400,000 | 946,674 | 1,251,349 |
| Grants and Partnerships | 115,000 | 145,685 | 67,044 |
| Students Fees | 285,000 | 79,258 | 182,910 |
| Other | 300,000 | 123,012 | 285,835 |
| Total Non-Curricular Fees | <u>2,250,000</u> | <u>1,306,132</u> | <u>1,841,576</u> |
| Total School Generated Funds Revenue | <u>2,280,000</u> | <u>1,318,469</u> | <u>1,854,661</u> |

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 1,566,543 | 1,566,543 | 1,558,335 |
| Other Ministry Grants | - | 300,000 | 300,000 |
| Total Operating Grants | 1,566,543 | 1,866,543 | 1,858,335 |
| Total Complementary Services Revenue | 1,566,543 | 1,866,543 | 1,858,335 |
| External Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Other Ministry Grants | 3,709,239 | 4,128,348 | 4,491,241 |
| Other Provincial Grants | - | 50,194 | 83,489 |
| Other Grants | 45,231 | 2,820 | 1,035,121 |
| Total Operating Grants | 3,754,470 | 4,181,362 | 5,609,851 |
| Fees and Other Revenue | | | |
| Other Revenue | 302,115 | 218,914 | 279,658 |
| Total Fees and Other Revenue | 302,115 | 218,914 | 279,658 |
| Total External Services Revenue | 4,056,585 | 4,400,276 | 5,889,509 |
| Other Revenue | | | |
| Miscellaneous Revenue* | 616,182 | 1,033,228 | 1,942,426 |
| Sales & Rentals | 19,000 | 15,773 | 18,442 |
| Investments | 186,137 | 197,592 | 326,886 |
| Gain on Disposal of Capital Assets | - | 62,324 | 25,263 |
| Total Other Revenue | 821,319 | 1,308,917 | 2,313,017 |
| TOTAL REVENUE FOR THE YEAR | 103,806,314 | 110,550,399 | 107,103,196 |

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|----------------|------------------|------------------|
| Miscellaneous Revenue* | | | |
| Administration fee | 167,500 | 120,064 | 141,984 |
| Follow Their Voices reimbursement | 57,685 | 143,115 | 115,722 |
| Ministry approved use of deferred revenue for LED project | - | 303,876 | 487,425 |
| Ministry other non-grant payments | - | 149,815 | 102,696 |
| Saskatchewan School Boards Association reimbursement | 60,000 | 59,782 | 119,564 |
| School daycare build reimbursement | - | - | 517,606 |
| Other | 330,997 | 256,576 | 457,429 |
| | 616,182 | 1,033,228 | 1,942,426 |

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 267,868 | 267,803 | 226,202 |
| Professional Development - Board Members | 26,100 | 8,645 | 7,865 |
| Grants to School Community Councils | 61,442 | 4,674 | 4,509 |
| Elections | 100,000 | 82,609 | 9,794 |
| Other Governance Expenses | 145,917 | 142,608 | 122,761 |
| Total Governance Expense | 601,327 | 506,339 | 371,131 |
| Administration Expense | | | |
| Salaries | 2,257,106 | 2,289,658 | 2,246,393 |
| Benefits | 284,224 | 237,027 | 262,341 |
| Supplies & Services | 239,053 | 233,527 | 259,308 |
| Non-Capital Furniture & Equipment | 42,000 | 18,994 | 13,549 |
| Building Operating Expenses | 95,434 | 74,742 | 94,577 |
| Communications | 63,024 | 69,231 | 66,788 |
| Travel | 15,400 | 3,582 | 6,301 |
| Professional Development | 54,200 | 4,358 | 33,454 |
| Amortization of Tangible Capital Assets | 300,000 | 280,828 | 288,315 |
| Total Administration Expense | 3,350,441 | 3,211,947 | 3,271,026 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 50,827,626 | 52,086,008 | 49,118,491 |
| Instructional (Teacher Contract) Benefits | 2,556,319 | 2,653,212 | 2,590,227 |
| Program Support (Non-Teacher Contract) Salaries | 11,343,454 | 11,876,841 | 11,902,852 |
| Program Support (Non-Teacher Contract) Benefits | 2,305,579 | 2,368,956 | 2,466,873 |
| Instructional Aids | 2,059,451 | 2,556,094 | 1,783,779 |
| Supplies & Services | 793,822 | 715,128 | 896,830 |
| Non-Capital Furniture & Equipment | 914,341 | 976,421 | 783,284 |
| Communications | 143,650 | 139,076 | 236,072 |
| Travel | 115,450 | 68,988 | 76,170 |
| Professional Development | 696,962 | 514,579 | 508,579 |
| Student Related Expense | 57,350 | 73,147 | 58,851 |
| Amortization of Tangible Capital Assets | 1,540,000 | 864,735 | 1,155,868 |
| Total Instruction Expense | 73,354,004 | 74,893,185 | 71,577,876 |

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 4,686,632 | 4,573,268 | 4,428,620 |
| Benefits | 924,086 | 941,960 | 915,460 |
| Supplies & Services | 1,550 | 529 | 300 |
| Non-Capital Furniture & Equipment | 61,000 | 45,793 | 20,627 |
| Building Operating Expenses | 6,960,243 | 9,338,142 | 6,768,455 |
| Communications | 16,500 | 14,807 | 14,119 |
| Travel | 119,000 | 103,666 | 85,614 |
| Professional Development | 16,000 | 1,654 | 7,497 |
| Amortization of Tangible Capital Assets | 3,200,000 | 3,054,465 | 3,047,438 |
| Total Plant Operation & Maintenance Expense | 15,985,011 | 18,074,284 | 15,288,130 |
| Student Transportation Expense | | | |
| Salaries | 2,797,324 | 2,786,308 | 2,752,642 |
| Benefits | 590,642 | 554,635 | 581,870 |
| Supplies & Services | 842,508 | 696,938 | 639,315 |
| Non-Capital Furniture & Equipment | 339,000 | 310,834 | 248,559 |
| Building Operating Expenses | 84,901 | 58,397 | 63,402 |
| Communications | 12,500 | 18,940 | 11,871 |
| Travel | 11,500 | 7,596 | 7,258 |
| Professional Development | 10,500 | 1,696 | 2,010 |
| Contracted Transportation | 1,734,611 | 1,408,778 | 1,524,981 |
| Amortization of Tangible Capital Assets | 875,000 | 840,630 | 872,891 |
| Total Student Transportation Expense | 7,298,486 | 6,684,752 | 6,704,799 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 69,072 | 81,800 | 64,300 |
| Total Tuition and Related Fees Expense | 69,072 | 81,800 | 64,300 |
| School Generated Funds Expense | | | |
| Academic Supplies & Services | 200,000 | 40,783 | 51,186 |
| Cost of Sales | 700,000 | 463,719 | 655,054 |
| Non-Capital Furniture & Equipment | 70,000 | 27,826 | 32,249 |
| School Fund Expenses | 1,310,000 | 840,528 | 946,802 |
| Amortization of Tangible Capital Assets | 25,000 | 16,975 | 24,495 |
| Total School Generated Funds Expense | 2,305,000 | 1,389,831 | 1,709,786 |

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

| | 2021 Budget | 2021 Actual | 2020 Actual |
|--|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 1,001,140 | 1,013,691 | 922,247 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 563,723 | 799,614 | 755,127 |
| Instructional Aids | 86,400 | 130,986 | 75,427 |
| Contracted Transportation & Allowances | 2,000 | - | 1,686 |
| Total Complementary Services Expense | 1,653,263 | 1,944,291 | 1,754,487 |
| External Service Expense | | | |
| Grant Transfers | 2,152,386 | 2,016,308 | 2,600,509 |
| Administration Salaries & Benefits | 99,279 | 101,812 | 101,371 |
| Instructional (Teacher Contract) Salaries & Benefits | - | - | 47,522 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 563,004 | 634,345 | 620,893 |
| Plant Operation & Maintenance Salaries & Benefits | 123,099 | 124,054 | 153,626 |
| Transportation Salaries & Benefits | 18,408 | 17,337 | 12,339 |
| Instructional Aids | 26,000 | 133,722 | 105,702 |
| Supplies & Services | 673,201 | 590,401 | 1,346,936 |
| Non-Capital Furniture & Equipment | 12,200 | 10,622 | 38,203 |
| Building Operating Expenses | 395,914 | 591,637 | 229,728 |
| Communications | 6,500 | 9,511 | 7,718 |
| Travel | 3,419 | 195 | 119 |
| Professional Development (Non-Salary Costs) | 14,300 | 17,456 | 10,091 |
| Contracted Transportation & Allowances | 16,000 | 11,801 | 11,600 |
| Amortization of Tangible Capital Assets | 7,500 | 2,548 | 4,469 |
| Total External Services Expense | 4,111,210 | 4,261,749 | 5,290,826 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 500 | - | - |
| Total Interest and Bank Charges | 500 | - | - |
| Provision for Uncollectable Accounts | - | - | 3,849 |
| Total Other Expense | 500 | - | 3,849 |
| TOTAL EXPENSES FOR THE YEAR | 108,728,314 | 111,048,178 | 106,036,210 |

Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2021

| | Land | | Buildings | | School | Other | Furniture and | Computer Hardware and | Computer | Assets | | |
|--|------------------|------------------|--------------------|----------------|-------------------|------------------|------------------|------------------------|----------------|--------------------|--------------------|--------------------|
| | Land | Improvements | Buildings | Short-Term | Buses | Vehicles | Equipment | Audio Visual Equipment | Software | Under Construction | 2021 | 2020 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Tangible Capital Assets - at Cost</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | 2,573,177 | 7,046,776 | 126,060,380 | 243,086 | 10,531,102 | 1,499,087 | 4,176,062 | 5,725,123 | 166,095 | 945,583 | 158,966,471 | 157,468,174 |
| Additions/Purchases | - | - | 162,770 | - | 820,047 | 190,571 | 252,911 | 241,820 | - | - | 1,668,119 | 2,651,252 |
| Disposals | - | - | - | - | (482,204) | (215,159) | (218,645) | (3,294,275) | (110,816) | - | (4,321,099) | (1,152,955) |
| Transfers to (from) | - | - | 945,583 | - | - | 11,673 | (11,673) | - | - | (945,583) | - | - |
| Closing Balance as of August 31 | 2,573,177 | 7,046,776 | 127,168,733 | 243,086 | 10,868,945 | 1,486,172 | 4,198,655 | 2,672,668 | 55,279 | - | 156,313,491 | 158,966,471 |
| <i>Tangible Capital Assets - Amortization</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 5,448,146 | 72,935,372 | 227,458 | 6,025,259 | 1,204,919 | 2,604,307 | 4,894,951 | 145,884 | - | 93,486,296 | 89,245,775 |
| Amortization of the Period | - | 193,555 | 3,038,375 | 2,244 | 785,078 | 109,543 | 394,581 | 531,418 | 5,387 | - | 5,060,181 | 5,393,476 |
| Disposals | - | - | - | - | (482,204) | (107,893) | (218,645) | (3,294,275) | (110,816) | - | (4,213,833) | (1,152,955) |
| Closing Balance as of August 31 | N/A | 5,641,701 | 75,973,747 | 229,702 | 6,328,133 | 1,206,569 | 2,780,243 | 2,132,094 | 40,455 | N/A | 94,332,644 | 93,486,296 |
| Net Book Value | | | | | | | | | | | | |
| Opening Balance as of September 1 | 2,573,177 | 1,598,630 | 53,125,008 | 15,628 | 4,505,843 | 294,168 | 1,571,755 | 830,172 | 20,211 | 945,583 | 65,480,175 | 68,222,399 |
| Closing Balance as of August 31 | 2,573,177 | 1,405,075 | 51,194,986 | 13,384 | 4,540,812 | 279,603 | 1,418,412 | 540,574 | 14,824 | - | 61,980,847 | 65,480,175 |
| Change in Net Book Value | - | (193,555) | (1,930,022) | (2,244) | 34,969 | (14,565) | (153,343) | (289,598) | (5,387) | (945,583) | (3,499,328) | (2,742,224) |
| Disposals | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | 482,204 | 215,159 | 218,645 | 3,294,275 | 110,816 | - | 4,321,099 | 1,152,955 |
| Accumulated Amortization | - | - | - | - | 482,204 | 107,893 | 218,645 | 3,294,275 | 110,816 | - | 4,213,833 | 1,152,955 |
| Net Cost | - | - | - | - | - | 107,266 | - | - | - | - | 107,266 | - |
| Price of Sale | - | - | - | - | 9,116 | 160,474 | - | - | - | - | 169,590 | 25,263 |
| Gain on Disposal | - | - | - | - | 9,116 | 53,208 | - | - | - | - | 62,324 | 25,263 |

Saskatchewan Rivers School Division No. 119
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2021

| | 2021 | 2020 |
|--|------------------|------------------|
| | \$ | \$ |
| Non-Cash Items Included in Surplus / Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 5,060,181 | 5,393,476 |
| Net Gain on Disposal of Tangible Capital Assets (Schedule C) | (62,324) | (25,263) |
| Total Non-Cash Items Included in Surplus / Deficit | 4,997,857 | 5,368,213 |

Saskatchewan Rivers School Division No. 119
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

| | 2021 | 2020 |
|--|---------------|------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease in Accounts Receivable | 828,737 | 44,178 |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities* | (1,197,599) | 355,552 |
| Increase (Decrease) in Liability for Employee Future Benefits | (213,500) | 123,400 |
| Increase (Decrease) in Deferred Revenue | 633,141 | (536,911) |
| Increase in Inventory of Supplies Held for Consumption | (3,633) | (7,123) |
| Increase in Prepaid Expenses | (21,537) | (82,618) |
| Total Net Change in Non-Cash Operating Activities | 25,609 | (103,522) |

* This amount does not include the \$837,201 increase in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Trust Funds

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

Trust funds are not included in the financial statements as they are not controlled by the School Division. Trust fund activities administered by the School Division are disclosed in Note 14 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 \$3,178,400 (2020 - \$3,391,900) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$94,332,644 (2020 - \$93,486,296) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

d) Financial Instruments

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

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

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial Instruments (continued)

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

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

e) Financial Assets

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

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

Accounts Receivable includes other receivables.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include First Nations tuition fees, insurance reimbursements, goods and services tax rebate, 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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Non-Financial Assets (continued)

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

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

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

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

Inventory of Supplies 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.

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

g) Liabilities

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Liabilities (continued)

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations 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. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2021 | 2020 |
|--|---------------------|---------------------|
| Portfolio investments in the cost and amortized cost category: | <u>Cost</u> | <u>Cost</u> |
| Term deposit with BlueShore Financial, 1.20% interest rate, matures May 2022 | \$ 1,000,000 | \$ - |
| Term deposit with Conexus, 2.10% interest rate, matured March 2021 | \$ - | \$ 5,000,000 |
| Total portfolio investments | \$ 1,000,000 | \$ 5,000,000 |

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Amortization of TCA | 2021 Actual | 2020 Actual |
|--------------------------|----------------------|---------------------|---------------------|----------------------|-----------------------|
| Governance | \$ 246,259 | \$ 260,080 | \$ - | \$ 506,339 | \$ 371,131 |
| Administration | 2,526,685 | 404,434 | 280,828 | 3,211,947 | 3,271,026 |
| Instruction | 68,985,017 | 5,043,433 | 864,735 | 74,893,185 | 71,577,876 |
| Plant | 5,515,228 | 9,504,591 | 3,054,465 | 18,074,284 | 15,288,130 |
| Transportation | 3,340,943 | 2,503,179 | 840,630 | 6,684,752 | 6,704,799 |
| Tuition and Related Fees | - | 81,800 | - | 81,800 | 64,300 |
| School Generated Funds | - | 1,372,856 | 16,975 | 1,389,831 | 1,709,786 |
| Complementary Services | 1,813,305 | 130,986 | - | 1,944,291 | 1,754,487 |
| External Services | 877,548 | 3,381,653 | 2,548 | 4,261,749 | 5,290,826 |
| Other | - | - | - | - | 3,849 |
| TOTAL | \$ 83,304,985 | \$22,683,012 | \$ 5,060,181 | \$111,048,178 | \$ 106,036,210 |

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 March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

5. EMPLOYEE FUTURE BENEFITS (continued)

Details of the employee future benefits are as follows:

| | 2021 | 2020 |
|---|-------------|-------------|
| Long-term assumptions used: | | |
| Discount rate at end of period (per annum) | 1.97% | 1.54% |
| Inflation and productivity rate for teachers (excluding merit and promotion) (per annum) | 2.50% | 2.50% |
| Inflation and productivity rate for non-teachers (excluding merit and promotion) (per annum) | 3.00% | 3.00% |
| Expected average remaining service life (years) | 14 | 14 |

| Liability for Employee Future Benefits | 2021 | 2020 |
|---|---------------------|---------------------|
| Accrued Benefit Obligation - beginning of year | \$ 3,449,300 | \$ 3,177,000 |
| Current period service cost | 267,800 | 245,900 |
| Interest cost | 56,000 | 64,300 |
| Benefit payments | (165,300) | (183,400) |
| Actuarial (gain) loss | (722,300) | 145,500 |
| Plan amendments | (379,000) | - |
| Accrued Benefit Obligation - end of year | 2,506,500 | 3,449,300 |
| Unamortized net actuarial gain (loss) | 671,900 | (57,400) |
| Liability for Employee Future Benefits | \$ 3,178,400 | \$ 3,391,900 |

| Employee Future Benefits Expense | 2021 | 2020 |
|---|--------------------|-------------------|
| Current period service cost | \$ 267,800 | \$ 245,900 |
| Amortization of net actuarial (gain) loss | 7,000 | (3,400) |
| Plan amendments | (379,000) | - |
| Benefit cost | (104,200) | 242,500 |
| Interest cost | 56,000 | 64,300 |
| Total Employee Future Benefits Expense | \$ (48,200) | \$ 306,800 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

| | 2021 | | | 2020 |
|---|--------------|----------|---------------|---------------|
| | STRP | STSP | TOTAL | TOTAL |
| Number of active School Division members | 709 | 3 | 712 | 684 |
| Member contribution rate (percentage of salary) | 9.50% | 6.05% | 6.05% - 9.50% | 6.05% - 9.50% |
| Member contributions for the year | \$ 5,348,345 | \$ 6,555 | \$ 5,354,900 | \$ 5,131,959 |

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

6. PENSION PLANS (continued)

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

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

Details of the MEPP are as follows:

| | 2021 | 2020 |
|--|--------------|--------------|
| Number of active School Division members | 636 | 636 |
| Member contribution rate (percentage of salary) | 9.00% | 9.00% |
| School Division contribution rate (percentage of salary) | 9.00% | 9.00% |
| Member contributions for the year | \$ 1,878,890 | \$ 1,871,735 |
| School Division contributions for the year | \$ 1,878,890 | \$ 1,869,151 |
| Actuarial extrapolation valuation date | Dec-31-2020 | Dec-31-2019 |
| Plan Assets (in thousands) | \$ 3,221,426 | \$ 2,819,222 |
| Plan Liabilities (in thousands) | \$ 2,382,526 | \$ 2,160,754 |
| Plan Surplus (in thousands) | \$ 838,900 | \$ 658,468 |

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:

| | 2021 | | | 2020 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Other Receivables | \$ 439,163 | \$ - | \$ 439,163 | \$ 1,267,900 | \$ - | \$ 1,267,900 |
| Total Accounts Receivable | \$ 439,163 | \$ - | \$ 439,163 | \$ 1,267,900 | \$ - | \$ 1,267,900 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2021 | 2020 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 216,998 | \$ 162,935 |
| Supplier Payments | 2,029,109 | 2,432,266 |
| Accrued Interest Payable | 4,705 | 4,705 |
| Other - GST payable | 11,292 | 22,596 |
| Total Accounts Payable and Accrued Liabilities | \$ 2,262,104 | \$ 2,622,502 |

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at Aug. 31, 2020 | Additions during the Year | Revenue recognized in the Year | Balance as at Aug. 31, 2021 |
|--|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| Capital projects: | | | | |
| Proceeds from Sale of School Buildings | \$ 303,876 | \$ - | \$ 303,876 | \$ - |
| Total capital projects deferred revenue | 303,876 | - | 303,876 | - |
| Non-Capital deferred revenue: | | | | |
| Friday Night Lights | 37,719 | - | - | 37,719 |
| Jordan's Principle | - | 2,213,218 | 1,236,855 | 976,363 |
| Other Grant - Global Partners | 73,045 | 22,496 | 61,842 | 33,699 |
| Total non-capital deferred revenue | 110,764 | 2,235,714 | 1,298,697 | 1,047,781 |
| Total Deferred Revenue | \$ 414,640 | \$ 2,235,714 | \$ 1,602,573 | \$ 1,047,781 |

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 | 2021 | 2020 |
|--|----------------------|--------------------|-------------------|
| Revenues: | | | |
| Operating Grants | \$ 1,866,543 | \$ 1,866,543 | \$ 1,858,335 |
| Total Revenue | 1,866,543 | 1,866,543 | 1,858,335 |
| Expenses: | | | |
| Salaries & Benefits | 1,813,305 | 1,813,305 | 1,677,374 |
| Instructional Aids | 130,986 | 130,986 | 75,427 |
| Contracted Transportation & Allowances | - | - | 1,686 |
| Total Expenses | 1,944,291 | 1,944,291 | 1,754,487 |
| Excess (Deficiency) of Revenue over Expenses | \$ (77,748) | \$ (77,748) | \$ 103,848 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 | 2021 | 2020 |
|--|------------------|------------------------|------------------------|---------------------|-------------------|-------------------|
| Revenues: | | | | | | |
| Operating Grants | \$ 1,289,923 | \$ 2,100,000 | \$ 258,425 | \$ 533,014 | \$ 4,181,362 | \$ 5,609,851 |
| Fees and Other Revenue | - | - | - | 218,914 | 218,914 | 279,658 |
| Total Revenue | 1,289,923 | 2,100,000 | 258,425 | 751,928 | 4,400,276 | 5,889,509 |
| Expenses: | | | | | | |
| Grant Transfers | - | 2,016,308 | - | - | 2,016,308 | 2,600,509 |
| Salaries & Benefits | 401,777 | - | - | 475,771 | 877,548 | 935,751 |
| Instructional Aids | 12,596 | - | - | 121,126 | 133,722 | 105,702 |
| Supplies & Services | 414,798 | 2,656 | 108,100 | 64,847 | 590,401 | 1,346,936 |
| Non-Capital Furniture & Equipment | 1,508 | - | - | 9,114 | 10,622 | 38,203 |
| Building Operating Expenses | 378,952 | - | 26,040 | 186,645 | 591,637 | 229,728 |
| Communications | 9,511 | - | - | - | 9,511 | 7,718 |
| Travel | 195 | - | - | - | 195 | 119 |
| Professional Development (Non-Salary Costs) | 870 | 16,257 | - | 329 | 17,456 | 10,091 |
| Contracted Transportation & Allowances | 11,801 | - | - | - | 11,801 | 11,600 |
| Amortization of Tangible Capital Assets | - | - | - | 2,548 | 2,548 | 4,469 |
| Total Expenses | 1,232,008 | 2,035,221 | 134,140 | 860,380 | 4,261,749 | 5,290,826 |
| Excess (Deficiency) of Revenue over Expenses | \$ 57,915 | \$ 64,779 | \$ 124,285 | \$ (108,452) | \$ 138,527 | \$ 598,683 |

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

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

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

Family Resource Centre Program represents transfers received from the Ministry of Education as funding support which will provide flexible early learning and parenting opportunities to family with young children who 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, summer literacy camp, summer language immersion program and swimming pool.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

12. ACCUMULATED SURPLUS

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

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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

| | August 31, 2020 | Additions during the year | Reductions during the year | August 31, 2021 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 65,480,175 | \$ 1,668,119 | \$ 5,167,447 | \$ 61,980,847 |
| PMR Maintenance Project Allocations (1) | 2,538,958 | 2,642,171 | 1,640,884 | 3,540,245 |
| Education Emergency Pandemic Support program allocation (2) | - | 5,205,420 | 3,734,733 | 1,470,687 |
| Designated Assets: | | | | |
| Capital projects: | | | | |
| Applied Arts and Machine Shop Equipment | 100,000 | - | 7,478 | 92,522 |
| Developmental Education Equipment | 50,000 | 50,000 | 24,823 | 75,177 |
| LED Lighting | 1,500,000 | - | 1,500,000 | - |
| Replacement of Track Equipment | 100,000 | - | - | 100,000 |
| Technology | 254,739 | - | 17,013 | 237,726 |
| Telephone and Paging Renewal | 32,948 | - | 32,948 | - |
| Track Resurfacing | 1,421,880 | 178,120 | - | 1,600,000 |
| | 3,459,567 | 228,120 | 1,582,262 | 2,105,425 |
| Other reserves: | | | | |
| Consultant Professional Development | - | 4,946 | 1,621 | 3,325 |
| Election Costs | 90,206 | - | 90,206 | - |
| Indigenous Language Program | 97,021 | - | 6,893 | 90,128 |
| School Budget Carryovers | 245,323 | - | 97,030 | 148,293 |
| School Generated Funds Carryovers | 1,343,233 | - | 20,274 | 1,322,959 |
| | 1,775,783 | 4,946 | 216,024 | 1,564,705 |
| Other projects: | | | | |
| Family Resource Centre | 47,396 | 258,425 | 134,140 | 171,681 |
| Following Their Voices | 2,721,755 | 2,100,000 | 2,035,221 | 2,786,534 |
| Invitational Shared Services Initiative - Muskoday | 21,713 | 150,000 | 171,713 | - |
| Invitational Shared Services Initiative - Wahpeton | 20,330 | 150,000 | 164,590 | 5,740 |
| Kids First Project | 805,955 | 1,289,923 | 1,232,008 | 863,870 |
| Other Projects | 203,975 | 233,014 | 159,504 | 277,485 |
| | 3,821,124 | 4,181,362 | 3,897,176 | 4,105,310 |
| Unrestricted Surplus | 10,925,175 | 1,810,609 | - | 12,735,784 |
| Total Accumulated Surplus | \$ 88,000,782 | \$ 15,740,747 | \$ 16,238,526 | \$ 87,503,003 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

12. ACCUMULATED SURPLUS (continued)

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the School Division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 8, 2020 and the Minister of Education on August 14, 2020.

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:

| | Charity | | Scholarships | | Total December 31, 2020 | Total December 31, 2019 |
|--|-----------|----------------|--------------|---------------|----------------------------|----------------------------|
| Cash | \$ | 229,866 | \$ | 66,124 | \$ 295,990 | \$ 270,815 |
| Total Assets | | 229,866 | | 66,124 | 295,990 | 270,815 |
| Revenues | | | | | | |
| Contributions and donations | | 57,774 | | 14,688 | 72,462 | 165,821 |
| Interest on investments | | 2,086 | | 698 | 2,784 | 5,942 |
| | | 59,860 | | 15,386 | 75,246 | 171,763 |
| Expenses | | | | | | |
| In-kind & school expenditures | | 33,171 | | - | 33,171 | 159,726 |
| Scholarships paid | | - | | 16,900 | 16,900 | 20,280 |
| | | 33,171 | | 16,900 | 50,071 | 180,006 |
| Excess (Deficiency) of Revenue over Expenses | | 26,689 | | (1,514) | 25,175 | (8,243) |
| Trust Fund Balance, Beginning of Year | | 203,177 | | 67,638 | 270,815 | 279,058 |
| Trust Fund Balance, End of Year | \$ | 229,866 | \$ | 66,124 | \$ 295,990 | \$ 270,815 |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

15. 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.

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period September 1, 2020 to June 30, 2022. Costs for the current year were \$1,400,564 (2020 - \$1,431,997).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2022. Costs for the current year were \$223,916 (2020 - \$176,809).
- washroom upgrade project contract in the amount of \$357,888 over 2 years. The current amount spent on the contract is \$275,393 and the amount of future costs remaining on the contract is \$82,495.
- school roof replacement project contract in the amount of \$219,922 over 2 years. The current amount spent on the contract is \$160,473 and the amount of future costs remaining on the contract is \$59,449.
- tank pump and piping replacement project contract in the amount of \$56,490 to commence and complete in 2021/22.
- air purification system project contract in the amount of \$1,059,820 over 2 years. The current amount spent on the contract is \$800,595 and the amount of the future costs remaining on the contract is \$259,225.
- two school window replacement project contracts as follows:
 - in the amount of \$50,142 to commence and complete in 2021/22.
 - in the amount of \$102,220 to commence and complete in 2021/22.
- three school air handler project contracts as follows:
 - in the amount of \$183,463 to commence and complete in 2021/22.
 - in the amount of \$153,463 to commence and complete in 2021/22.
 - in the amount of \$70,835 to commence and complete in 2021/22.

17. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

18. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of other accounts receivable at August 31, 2021 was:

| August 31, 2021 | | | | | | |
|------------------------|-------------------|-------------------|---------------|-------------|------------------|--|
| | Total | 0-30 days | 30-60 days | 60-90 days | over 90 days | |
| Other Receivables | \$ 225,978 | \$ 215,551 | \$ 304 | \$ - | \$ 10,123 | |
| Net Receivables | \$ 225,978 | \$ 215,551 | \$ 304 | \$ - | \$ 10,123 | |

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, 2021 | | | | | | |
|--|---------------------|---------------------|--------------------|--------------|-------------|--|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years | |
| Accounts payable and accrued liabilities | \$ 2,262,104 | \$ 2,262,104 | \$ - | \$ - | \$ - | |
| Total | \$ 2,262,104 | \$ 2,262,104 | \$ - | \$ - | \$ - | |

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

18. RISK MANAGEMENT (continued)

iii) Market Risk

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

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The School Division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The School Division also has an authorized bank line of credit of \$5,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2021.

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

Foreign Currency Risk

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

19. COVID-19 PANDEMIC

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