



**Saskatchewan Rivers School Division
No. 119**

2021-22 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	9
Demographics	31
Infrastructure and Transportation.....	34
Financial Overview	36
Appendix A – Payee List	38
Appendix B – Management Report and Audited Financial Statements	58

School Division Contact Information

Saskatchewan Rivers School Division No. 119



Excellence for Every Learner

**545 – 11th Street East
Prince Albert, SK S6V 1B1**

**Phone: 306-764-1571
Toll free: 1-888-764-1571
Fax: 306-763-4460
Website: www.srsd119.ca
Email: rbratvold@srsd119.ca
Follow us on Facebook [@srpsd.pa](https://www.facebook.com/srpsd.pa)**

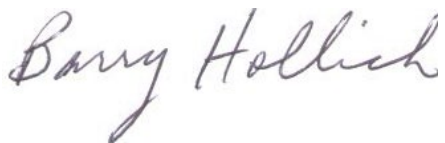
Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatchewan Rivers Public School Division No. 119 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Saskatchewan Rivers Public School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "Barry Hollick". The ink is dark and the signature is fluid.

Barry Hollick
Board Chair



Introduction

This report provides information about Saskatchewan Rivers Public School Division in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 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 2021-22, which was supported by contingency funding.

Governance

The Board of Education

Saskatchewan Rivers Public School Division (SRPSD) is governed by a 10-member elected board. Among its many articles, *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The SRPSD is organized into 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.

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



Front Row: Cher Bloom, Barry Hollick (Board Chair), Darlene Rowden (Vice-Chair)

Back Row: Alan Nunn, Arne Lindberg, Grant Gustafson, Bill Gerow, Bill Yeaman

Not pictured: Jaimie Smith-Windsor, Michelle Vickers

School Community Councils

Saskatchewan Rivers Public School Division has an active School Community Council (SCC) in each of its 33 schools (including SCC representation within the only colony school in the division). 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 SCC 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 2021-22, SCCs reviewed School Learning Improvement Plans with school administrators. The plans were completed and submitted to the board by SCC members representing each school.

The regulations also require school divisions to undertake orientation, training, development and networking. In May 2022, the Board hosted its SRPSD Board of Education SCC Annual Gathering, and it was well attended by community members. Participants at the annual gathering were provided updates on division initiatives that aligned with the SRPSD strategic plan. Information sessions were provided on the topics of assessment, inclusion, and resilience with opportunity for SCC members to ask questions and provide feedback to SRPSD's board trustees. SCCs were further involved over the course of the school year by providing feedback on 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 \$62,786 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 2021-22 Executive Summary.

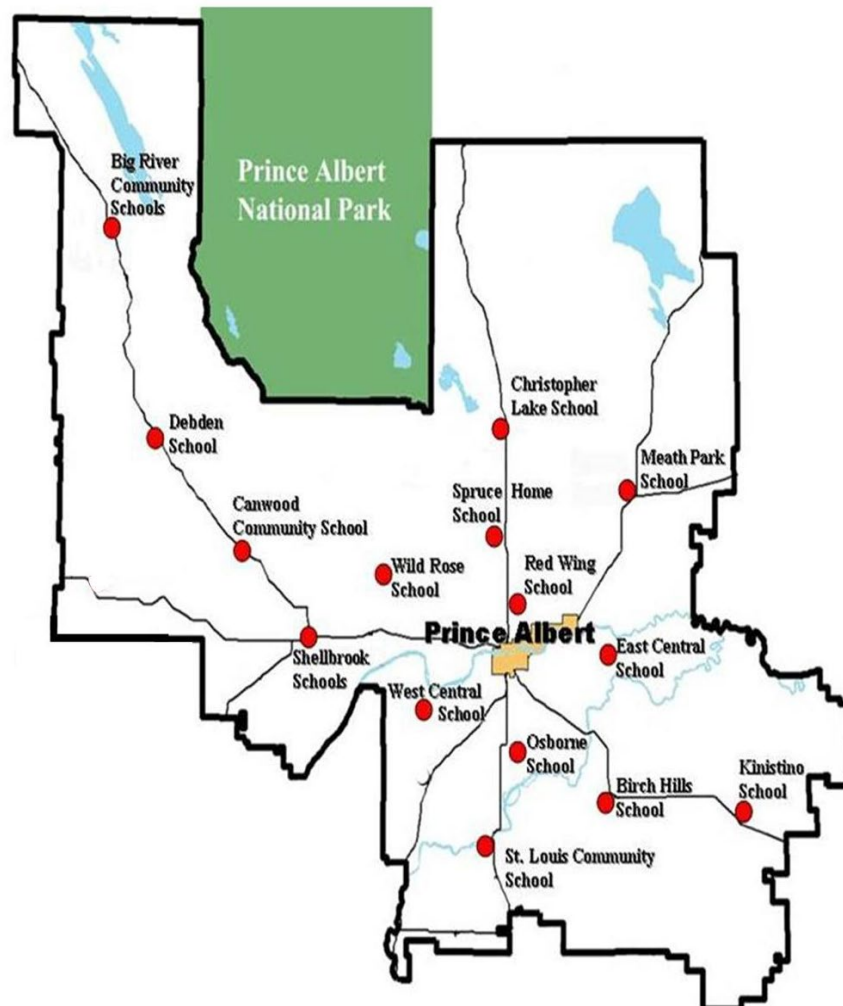
Parent engagement is a priority for SRPSD. All families and schools in SRPSD want the best for their children. Family and school partnerships strengthen the connection between schools and their communities. Therefore, the advice SCCs give to school staff relates to the school's programs, which in turn 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

School Division in Context

As a public school division, Saskatchewan Rivers Public School Division welcomes students of all faiths and backgrounds. SRPSD has 33 schools and nearly 9,000 students. SRPSD is located on the traditional homelands of the Métis and the ancestral lands of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakoda peoples and within Treaty 6 territory. SRPSD is committed to honouring the spirit and intent of the Treaty and working towards full reconciliation. Over half of the students declare First Nations and Métis ancestry. SRPSD has 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 15,702.5 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 our 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 description of the Board's core values and priorities, please see the Board's Foundation Statements available here: [BOARD POLICY HANDBOOK » Saskatchewan Rivers Public School Division No.119 \(srsd119.ca\)](#)

Community Partnerships

SRPSD follows a strong Board mandate to enhance community partnerships. SRPSD communities are very involved with the school division through formal and informal partnerships, which build overall community strength as we work together. SRPSD has strong inter-sectoral structures to involve the community in education, including but not limited to partnerships with the Ministries of Health, Social Services, and Justice as well as local community-based organizations. Prince Albert HUB is an example of an integrated multi-agency team that 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 and Prince Albert Early Years Family Resource Centre (PA EYFRC); is an active member of the Prince Albert Early Childhood Council, as well as direct support for the management of the PA EYFRC and its programming for local families. SRPSD also has facility use agreements with the following childcare providers: Family Futures, Blooms and Buds Childcare Inc., as well as 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 in care through the shared agreement to administer support for youth involved in the correctional system. There are numerous informal agreements, relationships and community ties to the division, such as membership within 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. 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 student achievements 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 support summer camp opportunities, such as literacy, music, and cultural camps, and to assist with the achievement gap that can occur for vulnerable students during breaks from learning.

The community has partnered with SRPSD many times throughout the years 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. Additional partnerships with agencies, such as the Red Cross, provide youth and staff with training in Mental Health First Aid, CPR and First Aid, and AED training as well as youth-directed support through Respect Ed workshops.

Creating and maintaining relationships with community partners is a priority for SRPSD and is evident through participation in community events. Some local events include: 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).

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *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.

School Division Programs and Strategic Activity

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 provincial core curricula, broad areas of learning and cross-curricular competencies are central to all SRPSD programs and efforts to achieve the goals of the *Inspiring Success* policy framework are evident in classrooms daily. 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 the Interim Provincial Education Plan where students' strengths, needs and interests are central to inclusive educational learning experiences.¹

Elders Council

SRPSD has established a vibrant Elders Council that meets with the Board seasonally to advise and guide the Board in its goals and actions. In addition, the Elders frequently provide active support to students, classrooms, schools and central office staff. Elders' teachings are shared through presentations, stories, conversations, land-based learning and in other ways as well. The Elders Council helps the division to move towards the achievement of all five goals in the *Inspiring Success* policy framework, but especially the goals for valuing culture (2) and for shared management and respectful relationships (3).

Inclusive Learning Team

The Inclusive Learning Team provides a variety of supports to school teams, students, and parents through inter-professional collaborative teams. These teams are guided by the division's strategic plan, the three priorities in the Interim Provincial Education Plan and are especially focused on the equity goal (2) and the assessment goal (4) of the *Inspiring Success* policy framework.

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, 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 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

¹ Saskatchewan Ministry of Education. (2021). *Inclusive Education*. Retrieved from <http://www.publications.gov.sk.ca/details.cfm?p=85573>

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 communities 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.

These Specialized Learning Centres are well aligned with the Interim Provincial Education Plan goals to support the mental health and well-being of students and to help students to achieve literacy and numeracy goals. In addition, the nature of these centres demands ongoing connection between student, school and home which supports student and family engagement.

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, and to support the Interim Provincial Education Plan's goals for literacy and engagement, a division-wide framework outlines information, processes, and strategies for school personnel to consider while planning ways to respond to the strengths and challenges of individual students. To determine language proficiency levels and enhance school-based learning supports, schools are supported by an Intensive Supports consultant and English as an Additional Language (EAL) teachers. High school students can 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 2021-22, École Arthur Pechey Public School, École Vickers Public School and École Debden Public School all offered French Immersion programming 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 Early Learning Program

Valuing and supporting Indigenous culture and language is a primary goal of the *Inspiring Success* policy framework and this program and its related activities helps to realize this goal. In addition, the goal to share governance and build relationships (3) guided the division to ensure this program was developed in consultation with the Elders Council, School Community Councils, and a broad section of community members. The Board also sought the advice from Ministry of Education 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. The program was expanded to include Grade 1 in the 2021-22 school year.

The division built on previous partnership with Métis Nation – Saskatchewan that led to the development of a Michif Language and Culture Program. The Michif Language Program was offered in two of our schools, St. Louis Public School and Queen Mary Public School, and the program was well supported by students, families, Elders and others in the community.

School division actions taken during the 2021-22 school year in support of the Reading priority:

- During the 2020-21 school year SRPSD's Early Learning team dove into literacy research and pulled together SRPSD's literacy model. This model of instruction is based on the science of reading research and is credited with having a high effect on reading. Using SRPSD's Literacy Model in 2021-22, teachers:
 - o established literacy routines with an emphasis on morning meeting and word work;
 - o explicitly taught phonemic awareness, phonological awareness and phonics; and,
 - o implemented the Experiential Play Based Learning Model (EPBLM) to create invitations to learning that meet social, science, health and art outcomes.
- SRPSD added additional Literacy Support Teachers to work within the schools with the greatest needs. The purpose of Literacy Support Teachers was to:
 - o support the collective efficacy of teachers with the implementation of SRPSD's Literacy Model;
 - o create supportive plans for primary students who require interventions;
 - o increase the confidence of families in our readiness to support children and meet them where they are; and,
 - o respond according to student need based on formative assessment.
- Teachers were supported with responsive and timely professional development in the areas of oral language development, phonemic awareness, phonics, morphology and play-based learning. School leadership teams received training in all these areas so that they could support their staff with the implementation of the SRPSD's Literacy Model.
- These actions are aligned with the *Inspiring Success* goal: *Equitable opportunities and outcomes for First Nations and Métis learners*. The SRPSD's Literacy Model is based on research that outlines the most effective practices for reading instruction. They have a high effect size as described by John Hattie and hold the promise to support all learners.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

- During the 2020-21 school year SRPSD's dove into the research and pulled together SRPSD's Math model. This model of instruction is credited with having a high effect on numeracy. Using SRPSD's Math Model in 2021-22, teachers:
 - o explored the research around the math model (Math Workshop);

- o reviewed the research around engaging students in math (Building Thinking Classrooms); and,
- o focused on number sense and automaticity with math facts implement high quality math resources, such as *MATHUp* and *Building Fact Fluency*.
- High school teachers and leadership teams focused on equitable assessment practices. This included the development of reporting system expectations that outlined the actions and frequency of communication from teacher to students and parents/guardians to ensure that students had a similar experience across the division.
- Teachers implemented accelerated teaching and learning strategies including teacher clarity; providing feedback in a timely and responsive manner; holding high expectations; developing background knowledge and focus on vocabulary development.
- Teachers were supported with subject specific professional development (four days each for Math, Science and Performance subjects) focussed on teacher clarity and assessment practices.
- Six schools (Carlton, PACI, WESMOR, St. Louis Arthur Pechey and Queen Mary Elementary Schools) participated in the *Following Their Voices* initiative.
- Jordan's Principal funds were accessed to hire twenty-nine First Nations Students Mentors in sixteen schools to support 1,386 students. First Nations Student Mentors:
 - o conducted home visits to better assist student and family life;
 - o initiated referrals of students and their families to other human service agencies;
 - o provided transportation for students to school, school-based activities and/or any necessary appointments;
 - o assisted in the development and implementation of programs and activities for individuals and/or groups;
 - o tracked student progress in attendance, engagement, and any other attributes that will contribute to overall student success; and,
 - o provided in-school support for student self-regulation.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

- Mental Health and Well-Being was identified as one of the five priorities in SRPSD's Strategic Plan 2021-2024 that is in alignment with the priorities of the Interim Provincial Education Plan.

- *Mental Health First Aid* training was completed by 74 staff members ensuring at least one staff member in each of our schools had *Mental Health First Aid* training.
- Continued to make Mental Health Literacy training (in SRPSD schools since 2017) available to staff members who have not had previous access to the training.
- SRPSD accessed additional provincial funding via the Mental Health Grant to offer Applied Suicide Intervention Skills Training (ASIST) in 2021-22. Thanks to this funding, 31 individuals successfully completed ASIST training empowering them to provide skilled, life-saving interventions in SRPSD schools.
- The 2021-22 school year also saw an enhancement of mental health capacity-building supports in SRPSD. The Mental Health Capacity Building (MHCB) team, comprised of a consultant and three instructional coaches, worked collaboratively with school teams to develop and implement our Trauma-Informed Schools Framework that focuses on embedding research-based trauma-informed practices in our classrooms to promote and support student mental health and well-being. Trauma comes in diverse forms, but many of SRPSD students are affected by the generational trauma of Residential Schools and so this work in particular supports the *Inspiring Success* policy framework goal to ensure that First Nations and Métis students have equitable opportunities and outcomes.
- A SRPSD team of 12 school social workers supported students and worked collaboratively with teachers, administrators and support staff in responding to student needs.
- Continued a partnership with the Saskatchewan Health Authority to provide outreach workers in schools which are a valuable compliment to our mental health supports.

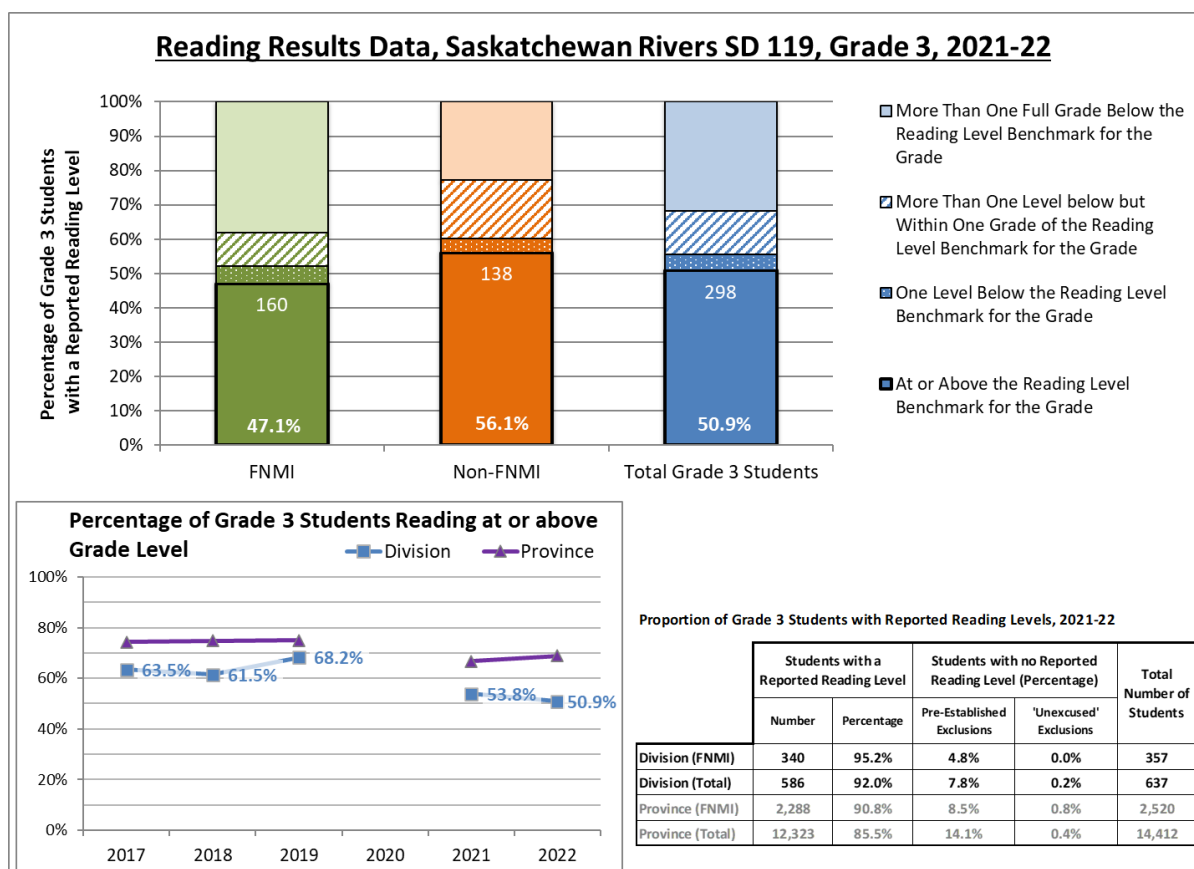
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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, 2022

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

The Grade 3 reading results for 2021-22 were 50.9% compared to 53.8 % of students reading at or above grade level in 2020-21. There was a gap between the results for Grade 3 First Nations, Métis and Inuit (FNMI) students (47.1%) and non-FNMI students (56.1%). Results for SRPSD are below the provincial results overall (68.9% reading at or above grade level) but results for FNMI students in the division are almost equal to the provincial results (47.2%). It is noteworthy that there is a higher proportion of FNMI students in SRPSD with a recorded reading level (95.1% compared to 90.8% provincially).

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 resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

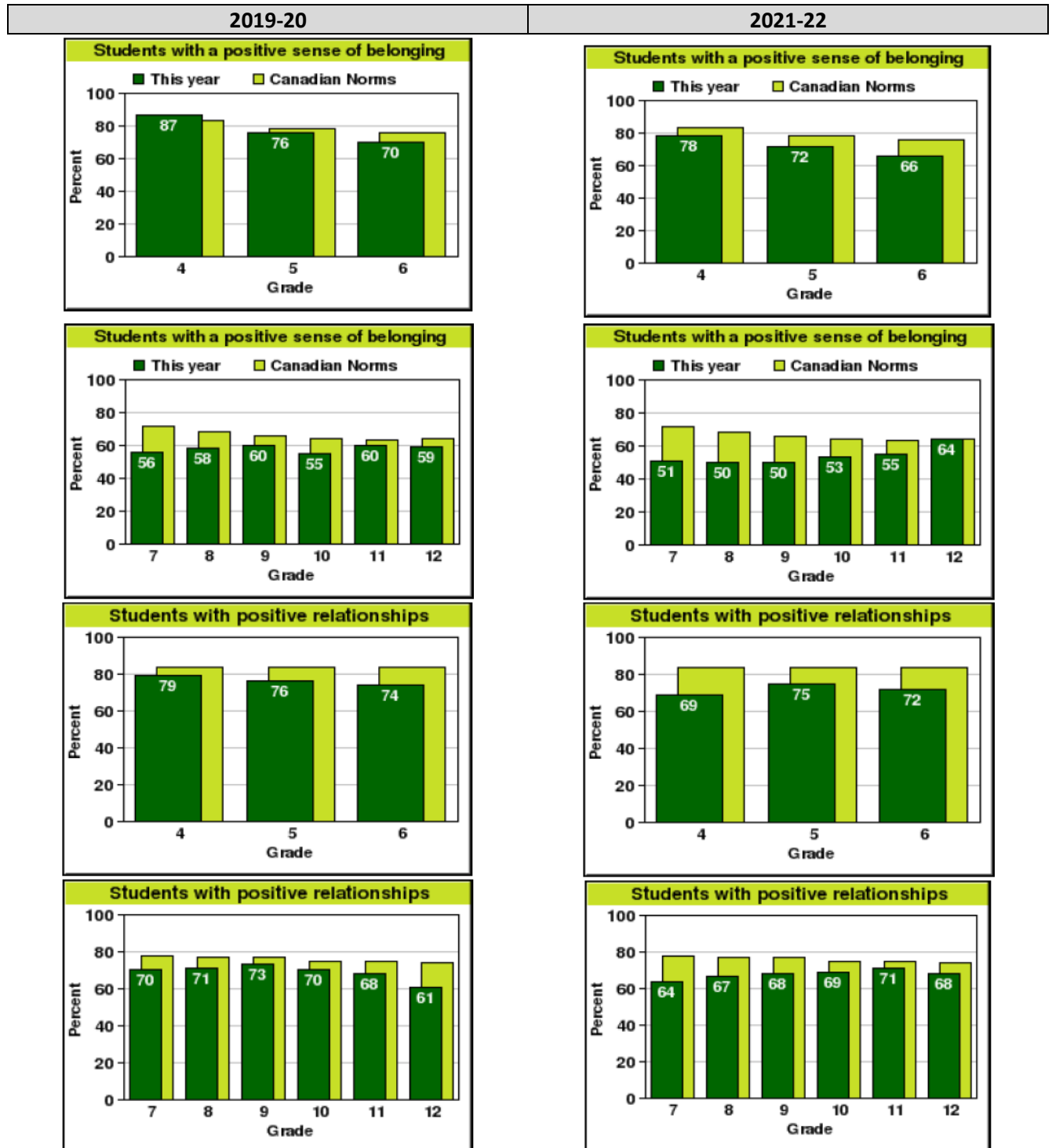
SRPSD has hired additional Literacy Support Teachers. These teachers are placed within schools that demonstrate the greatest needs. Literacy Support Teachers participated in ten days intensive professional training that supported them with the background research in the science of reading, oral language development, culturally responsive pedagogy and peer coaching. A Teacher Learning Community has been created for Literacy Support Teachers enabling them to meet regularly to continue to refine their instructional and coaching skills. SRPSD is currently implementing high effect instruction and assessment practices, based on the research of John Hattie, Dr. David Kirkpatrick and Dr. Louisa Moats.

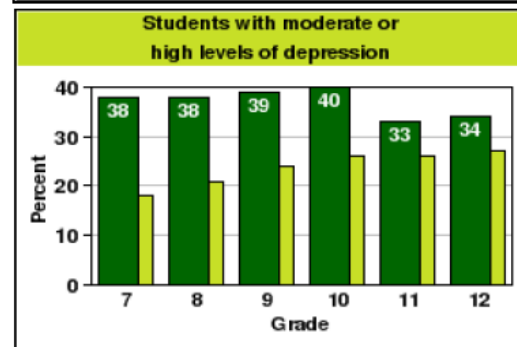
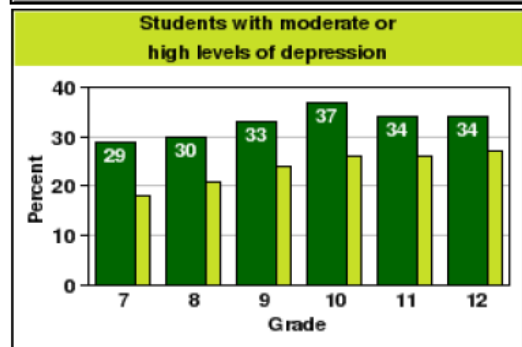
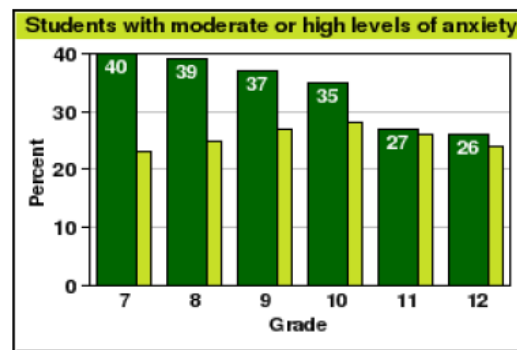
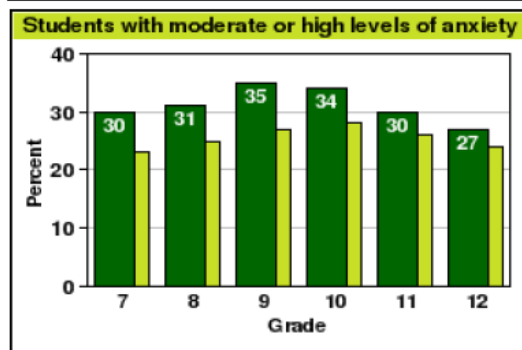
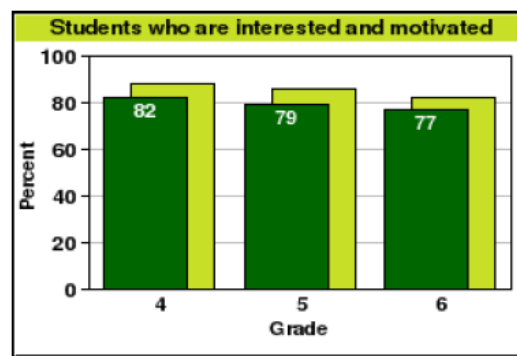
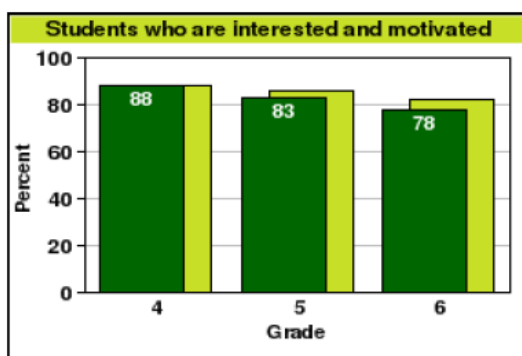
Mental Health and Well-Being

The Mental Health and Well-Being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

The following bar charts display student perceptual survey results (OurSchool) by grade for five key measures for SRPSD for the 2019-20 and 2021-22 school years with Canadian norms for comparison.

School Division Selected Measures for Monitoring Mental Health and Well-Being





Analysis of Results – Mental Health and Well-Being Measure

When comparing the 2021-22 OurSchool Student Survey results with those obtained in 2019-20, we do see generally lower results in the students' sense of belonging and their positive relationships at school. However, we do note that the feedback on positive relationships in grades 11 and 12 is higher in 2021-22 in comparison to 2019-20. Students' levels of interest and motivation were slightly lower in 2021-22 when compared to pre-pandemic results in 2019-20. We also saw a marked increase in the percentage of students with moderate or high levels of anxiety and depression in grades 7 to 10. These rates were relatively unchanged for students in grades 11 and 12.

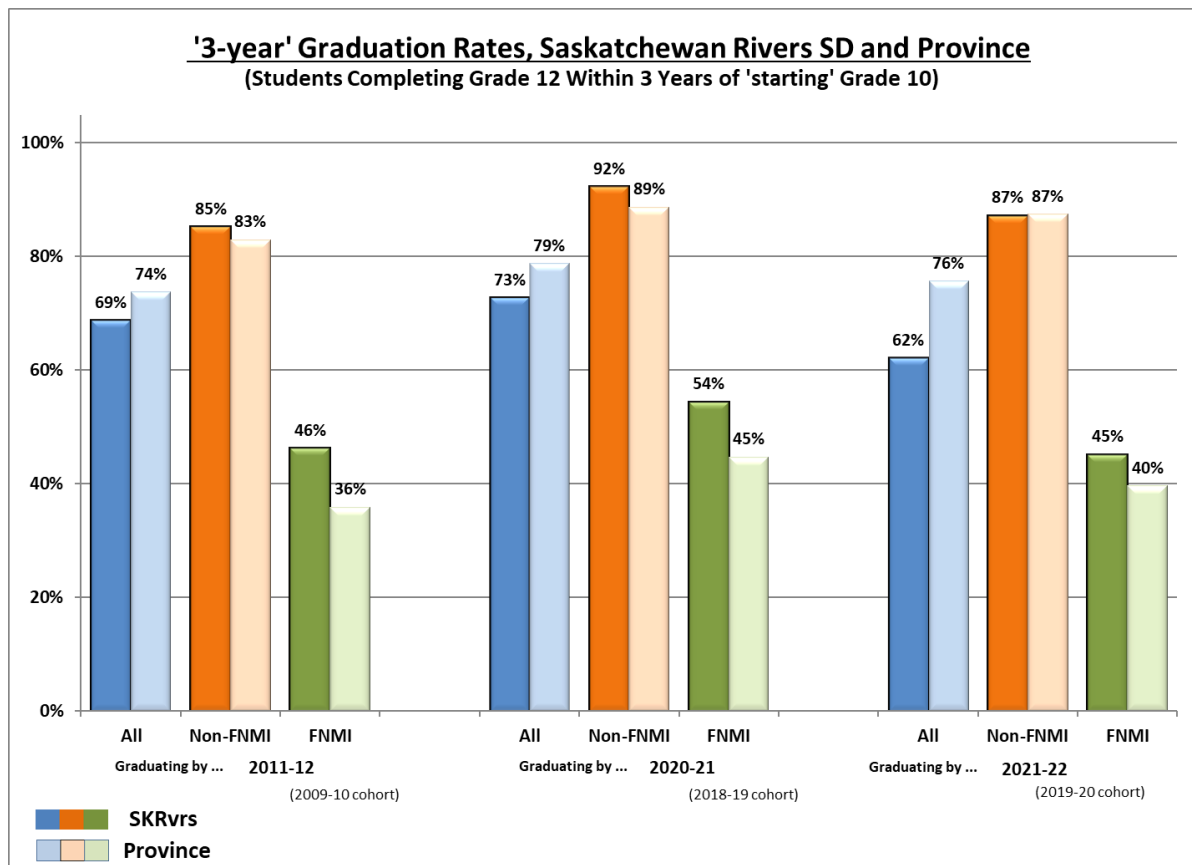
In response to increasing mental health and well-being needs in schools, SRPSD has enhanced its mental health capacity building supports in schools with additional instructional coaches and school social worker supports. At the end of the 2021-22 school year, SRPSD also received confirmation of its successful application for the expansion of the Saskatchewan Health Authority's Mental Health Capacity Building in Schools pilot project which will bring additional mental health resources to support student needs at Prince Albert Collegiate Institute beginning in the 2022-23 school year. SRPSD was also successful in securing additional funding to

have 32 student mentors supporting 18 schools. Mentors are a valuable resource in supporting the success of First Nations and Métis students through the establishment of strong relationships that contribute to a positive sense of belonging and strong self-esteem and empower students to self-advocate and connect with resources and supports available to them in their communities.

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, 2022

Analysis of Results – Three-Year Graduation Rates

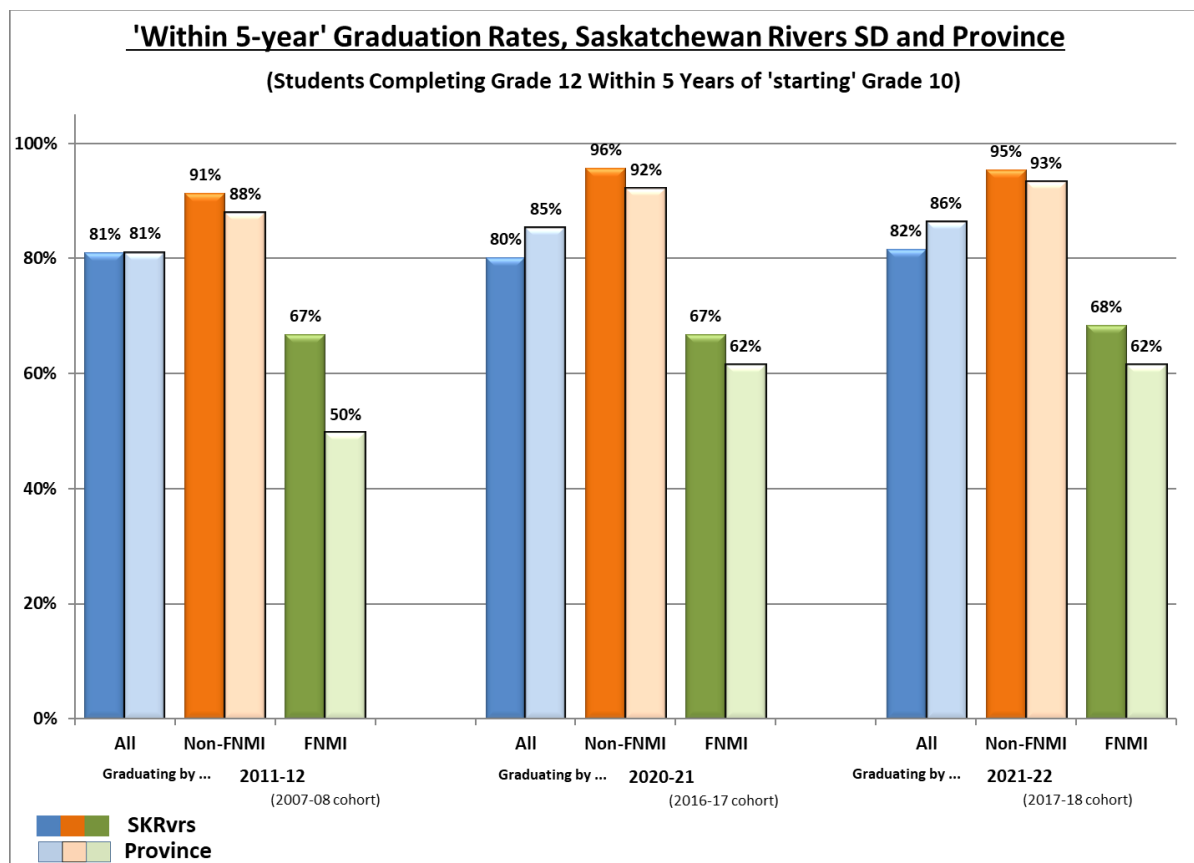
Compared to the 2020-21 results, the three-year graduation rate for all SRPSD students fell dramatically at the end of the 2021-22 school year from 73% to 62% for all students and from 54% to 45% for FNMI students. The disparity between Non-FNMI and FNMI students continues to be a concern that has grown worse during the pandemic. It is positive that the results for SRPSD for both groups continue to be at or above the provincial results with the disparity provincially continuing to be greater than it is within SRPSD. Still, this is not comforting given the work that remains to achieve equity in graduation rates.

Actions taken to address the decline in graduation rates include enhanced course counselling, increased mentor support, instructional strategies, and school level action on the OurSCHOOL results and other measures.

Grade 12 Graduation Rate: Within Five Years

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 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 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, 2022

Analysis of Results – Graduation Rates Within Five Years

It is a positive indication for SRPSD that despite the pandemic, the five-year graduation rate overall for SRPSD students increased during the 2021-22 school year. Although the increases were slight compared to the previous year (2% for all students and 1% for FNMI students), it is an achievement for students and staff to be proud of accomplishing during the pandemic. Results for SRPSD are slightly below the provincial results overall but results for FNMI students in the division are above the provincial results.

The division has renewed its focus on the goals of the Inspiring Success Policy Framework in order to address the disparity between FNMI students and non-FNMI students. The urban high schools in SRPSD are all 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.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the Framework for the Provincial Education Plan 2020-2030 goal: I am learning what I need for my future.

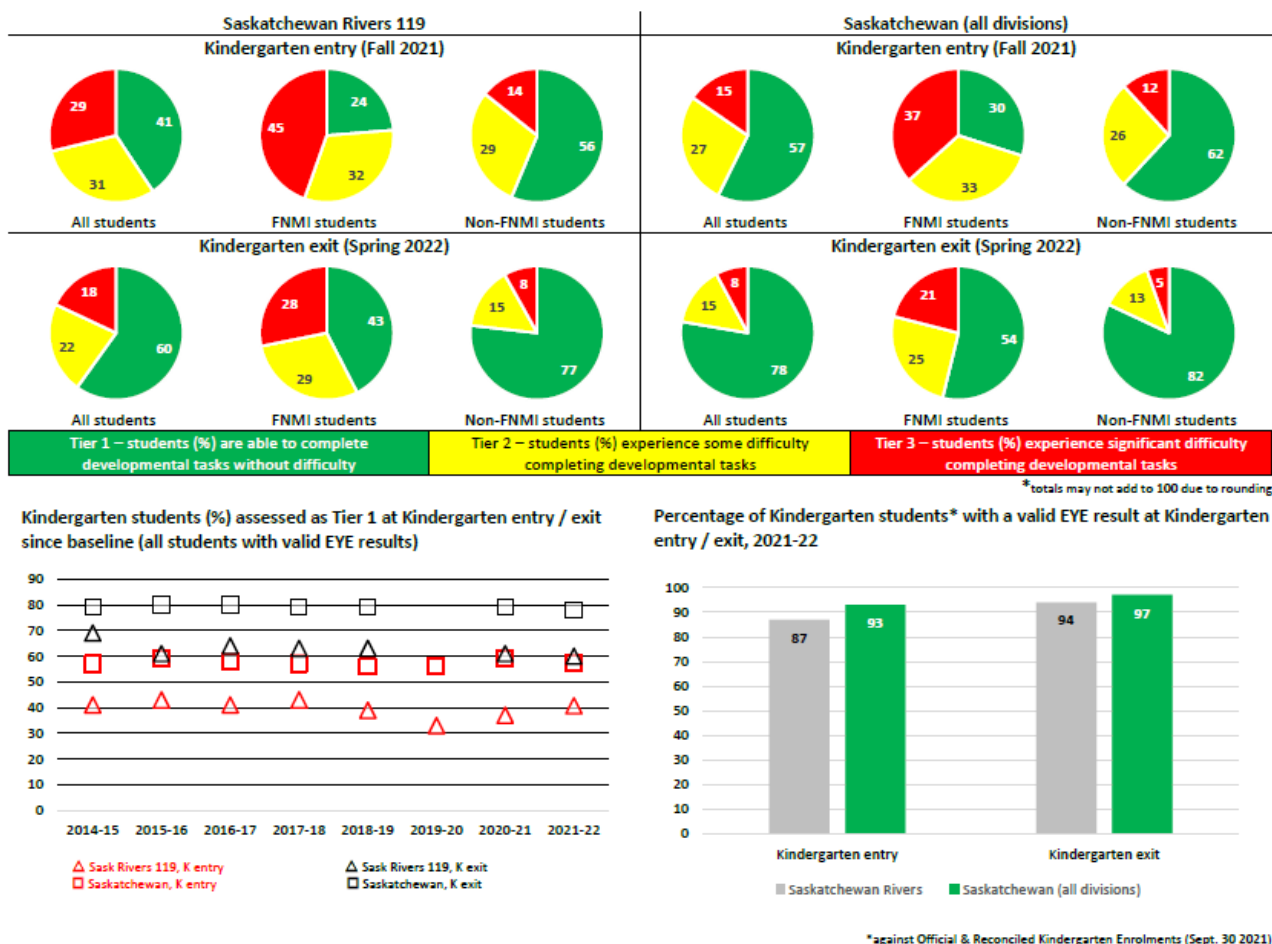
While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

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.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. 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.



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

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

Source: Ministry of Education, Early Years Branch, 2022

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. At Kindergarten exit in 2022, 60% of SRPSD students were assessed as Tier 1 (able to complete developmental tasks without difficulty) which is only slightly higher than the provincial fall 2021 Kindergarten entry Tier 1 results of 57%. 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 2020-21 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.

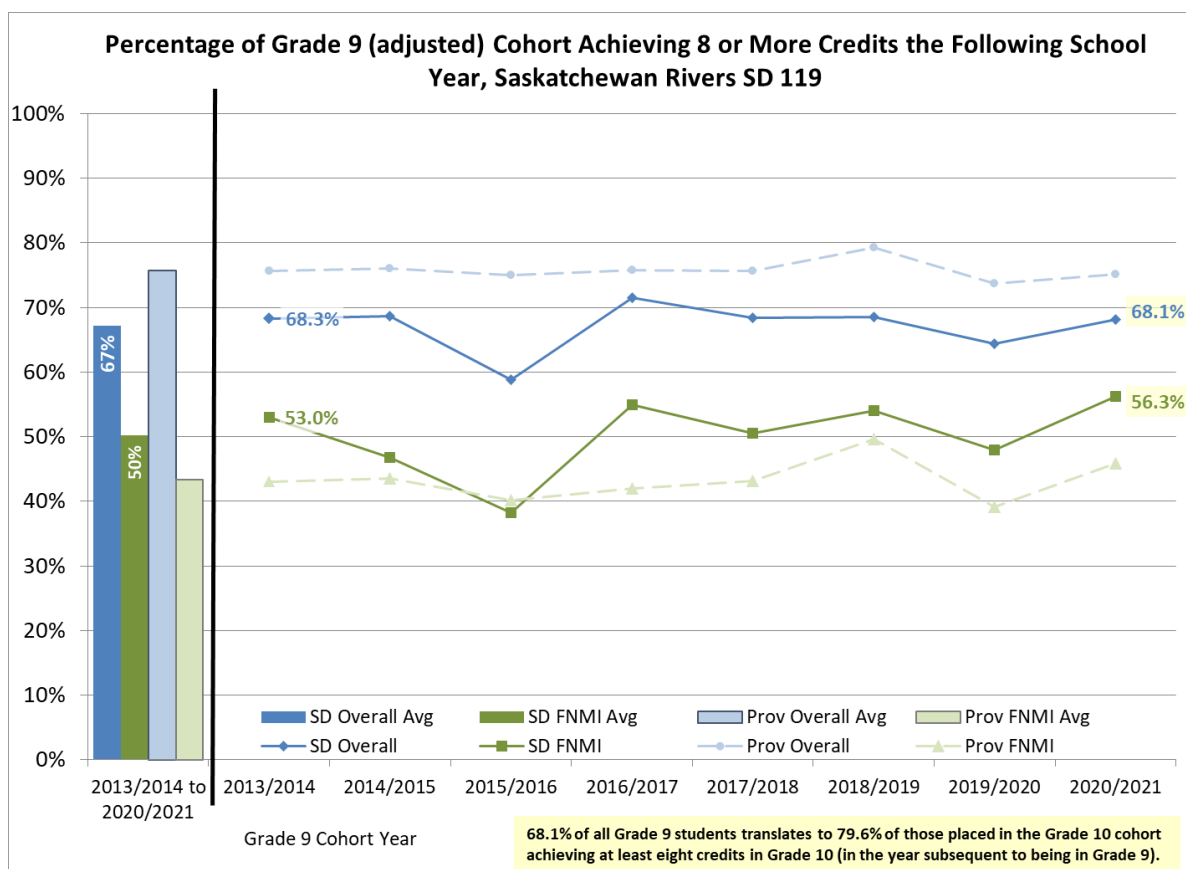
SRPSD has responded by putting an early year's team in place to support Prekindergarten and Kindergarten teachers. This is a supportive and coaching model that implements best practice in early learning instruction with a focus on oral language development, self-regulation and parental engagement. Additionally, 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 2022, 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.

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, 2022

Analysis of Results – Grade 9 to 10 Transition

In 2021-22 there was a marked increase in successful transition to grade 10 (as measured by credit attainment) for all students and specifically for FNMI students. This is a promising shift for the

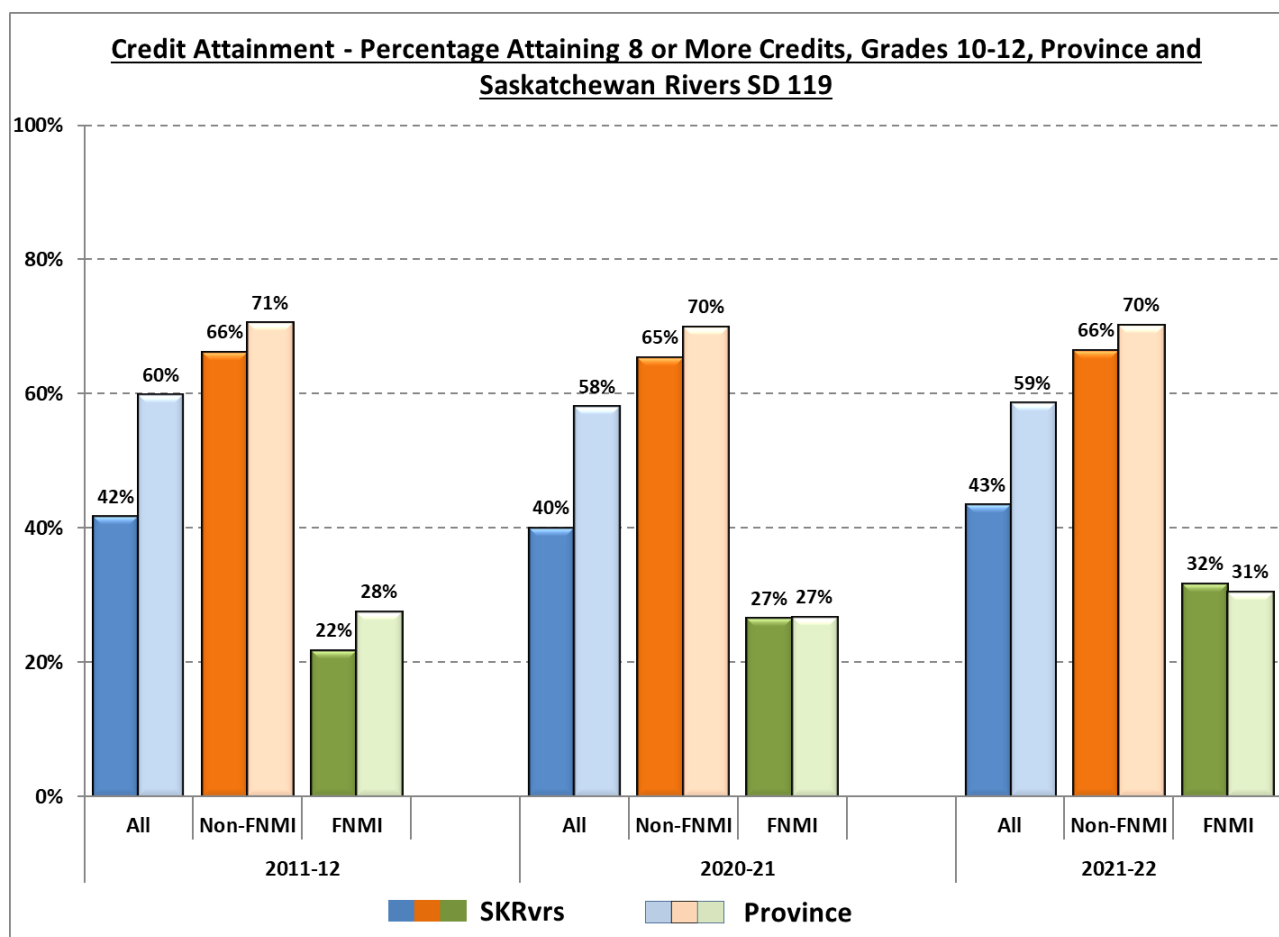
division. There are a number of factors that might contribute to this result. Teachers and staff made especially heroic efforts to reconnect and engage with students and families as students returned from missing school due to covid interruptions. In addition, many high schools adjusted timetables to a quad or block system that supported credit attainment. In addition, the communities conveyed a sense of appreciation for all the work that teachers and staff were doing and that may have translated to a higher value placed on school success.

The majority of the division's 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 eight-year average. It is also promising that the disparity in results between indigenous students and non-indigenous students in the school division declined and movement towards equity is progressing. Still, there is significant work that remains. The overall 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.

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, 2022

Analysis of Results – Credit Attainment

The credit attainment results increased in 2021-22 from 40% to 43% of all students attaining 8 or more credits yearly and more significant increase from 27% to 32% for FNMI students. The results within SRPSD are on par with provincial results for both First Nations and Métis students (32% compared to 31%) and Non-First Nations and Métis students (66% compared to 70%). Despite an increase from the previous year, the results are lower than what we had been achieving pre-pandemic and these results are cause for concern. It is discouraging to have those gains reduced by the pandemic.

These results create a sense of urgency to review the processes and supports that are in place in SRPSD for all students, and particularly Indigenous students. There are several actions taken to support a continued increase in credit attainment and these include a refreshed procedure for credit recovery in our high schools, a robust distance learning centre to provide credit completion and a stronger core of mentors to support students in their high school success.

Demographics

Students

Enrolment came back to be close to pre-COVID-19 levels. The SRPSD Distance Learning Centre continued to support the many families who chose online learning in 2021-22. SRPSD was in year two of offering a Cree Language program now in Kindergarten and Grade 1 in one school.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	637	634	596	470	541
1	586	633	659	569	566
2	637	586	616	634	596
3	644	654	571	594	639
4	647	634	651	558	629
5	700	635	619	646	571
6	686	685	647	613	650
7	578	678	664	633	644
8	584	541	682	651	659
9	540	553	526	640	677
10	721	641	646	587	722
11	629	658	630	640	660
12	1,115	1,022	1,040	1,110	1,068
Total	8,704	8,554	8,547	8,345	8,622

PreK	426	408	354	238	342
-------------	------------	------------	------------	------------	------------

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	1,253	1,274	1,266	1,120	1,191
	4 to 6	1,089	1,032	1,024	970	1,020
	7 to 9	907	975	1,006	1,053	1,147
	10 to 12	1,500	1,418	1,441	1,510	1,617
	Total	4,749	4,699	4,737	4,653	4,975
English as an Additional Language	1 to 3	94	90	85	57	42
	4 to 6	111	109	101	92	79
	7 to 9	88	85	101	86	55
	10 to 12	46	73	68	65	68
	Total	339	357	355	300	244
French Immersion	K to 3	271	282	259	229	191
	4 to 6	181	182	185	160	168
	7 to 9	128	118	140	147	142
	10 to 12	64	64	72	72	66
	Total	644	646	656	608	567

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, 2021

Staff

Job Category	FTEs
Classroom teachers	493.8
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	330.3
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	16.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	82.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	96.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	5.0
Total Full-Time Equivalent (FTE) Staff	1081.9

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 2021-22

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
- Garette Tebay, Superintendent of Schools (started on August 1, 2022)
- Cory Trann, Superintendent of Schools
- Joyce Ward, Administrative Services Officer

Infrastructure and Transportation

School	Grades	Location
École Arthur Pechey Public School	Prek-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	7-12	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	2021-22 Cost
Carlton Comprehensive Public High School	Building**	Washroom renovations	\$489,981
W.P. Sandin Public High School	Roof*	Roof replacement	\$80,793
Total			\$570,774

* Part of the cost of this project was paid during the 2020-2021 budget year.

**This project will be completed in 2022-23 and part of the cost will be incurred during 2022-23.

Transportation

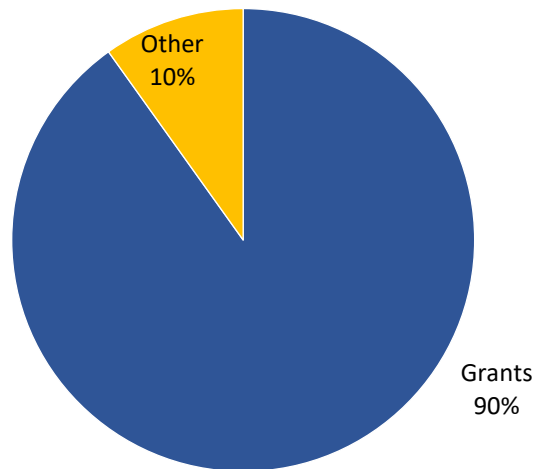
Saskatchewan Rivers Public School Division offers transportation services to students in 31 of 33 schools. Bussing is provided for Prince Albert Roman Catholic Separate School Division students living in the Christopher Lake area to attend St. Mary's High School. There are 113 school bus routes with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

Transportation Statistics	
Students transported	3,487
In-town students transported (included in above)	1,246
Transportation routes (includes school division and contracted)	113
Number of buses	105
Kilometres travelled daily	14,112
Average age of bus	8.75 years
Capacity utilized on buses	52%
Average one-way ride time - urban	14 minutes
Average one-way ride time – rural	27 minutes
Longest one-way ride time – urban	60 minutes
Longest one-way ride time – rural	95 minutes
Number of school trips per year	745
Kilometres per year travelled on school trips	30,993
Cost per student per year	\$2,123.72
Cost per kilometre travelled	\$2.82

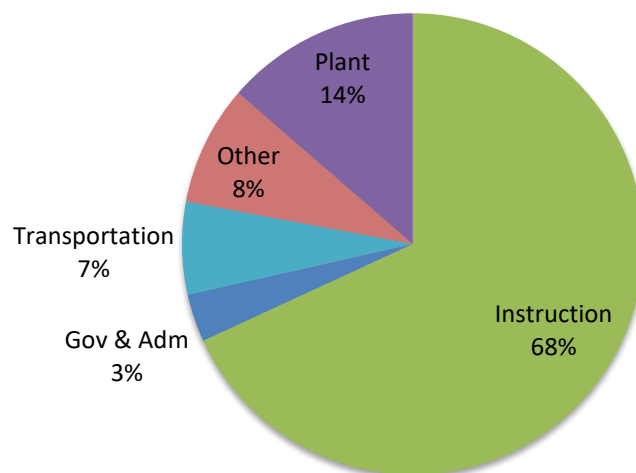
Financial Overview

Summary of Revenue and Expenses

Revenue 2021-22



Expense 2021-22



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to	Budget to	
	Budget	Actual	Actual	Actual	Actual %	
			Restated	Variance		Note
				Over / (Under)		
REVENUES						
Property Taxation	-	-	118,651	-		
Grants	90,987,788	97,912,425	99,237,912	6,924,637	8%	1
Tuition and Related Fees	2,596,213	2,607,242	2,299,631	11,029	0%	
School Generated Funds	2,280,000	2,304,343	1,318,469	24,343	1%	
Complementary Services	1,611,542	1,923,808	1,866,543	312,266	19%	2
External Services	4,011,354	2,528,426	4,400,276	(1,482,928)	-37%	3
Other	1,031,742	1,374,167	1,308,917	342,425	33%	4
Total Revenues	102,518,639	108,650,411	110,550,399	6,131,772	6%	
EXPENSES						
Governance	507,962	440,426	506,339	(67,536)	-13%	5
Administration	3,315,166	3,375,752	3,211,947	60,586	2%	
Instruction	74,211,913	77,711,891	74,893,185	3,499,978	5%	
Plant	15,914,133	15,560,368	18,160,839	(353,765)	-2%	
Transportation	7,226,063	7,405,430	6,684,752	179,367	2%	
Tuition and Related Fees	69,072	81,100	81,800	12,028	17%	6
School Generated Funds	2,305,000	2,351,613	1,389,831	46,613	2%	
Complementary Services	1,707,630	1,906,312	1,944,291	198,682	12%	7
External Services	4,070,122	5,251,526	4,261,749	1,181,404	29%	8
Other Expenses	500	600	-	100	20%	9
Total Expenses	109,327,561	114,085,018	111,134,733	4,757,457	4%	
Surplus (Deficit) for the Year	(6,808,922)	(5,434,607)	(584,334)			

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

Note	Explanation
1	Over budget due to \$4.2M mid year operational grant adjustment increase, Preventative Maintenance and Renewal funding increase, Jordan's Principle funding and Michif program funding not budgeted for.
2	Over budget due to Early Learning Intensive Support (ELIS) funding not budgeted for.
3	Under budget due to a grant included in the budget which was actually received by a partnering school division.
4	Over budget due to increase in admin fees not budgeted for and actual interest rate greater than budget.
5	Under budget due to reclassification of Grants to School Community Councils of \$57K as School Generated Funds expense.
6	Over budget due to more home school students than budgeted.
7	Over budget due to ELIS expenses not budgeted for.
8	Over budget due to transfer of Following Their Voices payment of \$677K to Saskatoon Public SD, new KidsFirst position, nutrition program, mental health and Family Resource Centre costs not budgeted for.
9	Over budget as a result of petty cash adjustment not budgeted for.

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	\$ 23,931	\$ 2,043	\$ -	\$ 2,242	\$ -	\$ -	\$ 28,216
Gerow, Bill	23,548	3,276	-	2,925	-	-	29,749
Gustafson, Grant	25,482	1,200	-	2,987	-	-	29,669
Hollick, Barry *	28,547	2,100	-	2,687	-	-	33,334
Lindberg, Arne	23,580	1,200	-	5,142	-	-	29,922
Nunn, Alan	25,065	1,299	-	2,465	-	-	28,829
Rowden, Darlene **	27,580	1,764	-	2,229	-	-	31,573
Smith-Windsor, Jaimie	26,962	2,319	-	2,229	-	-	31,510
Vickers, Michelle	23,221	1,200	-	706	-	-	25,127
Yeaman, Bill	25,970	2,321	-	2,819	-	-	31,110

* Board Chair

** Board Vice-Chair

Personal Services

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

Name	Amount
Aarrestad, Jaclyn	\$53,597
Abbey-Der, Heidi	77,499
Abrey-Hare, Holly	105,479
Ackerman, Richelle	96,328
Acorn, Perry	100,047

Name	Amount
Acorn, Shelly	94,653
Adams, Amanda	67,651
Aitken, Pamela	100,047
Ambrose, Leslie	90,312
Amy, Bradley	100,563

Name	Amount
Amy, Lori	100,047
Anderson, Aleece	67,430
Anderson, Chelsey	72,840
Anderson, Darren	52,177
Anderson, Dean	90,261
Anderson, Kimberly	90,261
Anderson-Klassen, Pamela	94,653
Andrews, Brenda	102,173
Antonio, Rumuel	54,196
Arcand, Cheryl	118,792
Arial, Carla	66,463
Armitage, Trent	94,653
Arpin, Darcy	94,653
Arpin, Kent	124,974
Astrope, Tracy	90,386
Atkinson, Colton	83,937
Atkinson, Diane	91,952
Auramenko, Shannon	90,261
Autet, Donna	94,653
Baird-McDonald, Kim	105,272
Balicki, Vanessa	60,705

Name	Amount
Ball, Laren	90,331
Banman, Michael	73,510
Barnett, Taylor	58,293
Basaraba, Alec	66,498
Basaraba, Chad	90,636
Bates, Geoffrey	90,820
Bates, Kristin	87,701
Batiuk, Barclay	127,442
Bear, Barry	53,733
Bear, Jordan	76,036
Bear, Lorne	55,273
Beaulac, Jamie	69,433
Beaven, Tracey	59,381
Becker, Brittney	72,862
Belair, Charma	55,273
Bell, Kelsey	87,430
Bellehumeur, Carmen	94,653
Belliveau, Jean-Marc	100,047
Belyea, Carol-Lynn	70,178
Bender, Curtis	96,117
Bender, Meirah	58,870

Name	Amount
Bennett, Shane	89,706
Bennington, Carolyn	100,047
Berezowski, Rhonda	100,525
Bergen, Chelsie	90,261
Bergen, Clarence	94,653
Bergen, Matthew	108,384
Bergen, Rodney	52,167
Bernath, Brenda	94,897
Best, Brigit	78,368
Bibby, Patricia	111,327
Billay, Brittany	94,653
Billo, Keith	73,703
Bilodeau, Marie-Pier	83,812
Black, Gail	100,047
Blais-Court, Michelle	92,011
Blanchard, Kayla	70,376
Bloomquist, Tracy	104,956
Boettcher, Pamela	93,677
Bolotniuk, Danny	52,167
Bond, Daniel	78,630
Bone, Jenny	100,047

Name	Amount
Bonin, Mathew	88,147
Bouchard, Nadine	117,189
Boutin, Bradley	73,148
Boy, Kelsie	70,068
Boyer, Colleen	92,011
Braaten-Ernst, Christie	94,653
Bradbury, Heather	94,653
Bragg, David	90,319
Bratvold, Robert	219,301
Braun, Dennis	86,140
Broome, Dianne	110,675
Brown, Jennifer	89,350
Brown, Kelly	90,261
Brown, Taran	68,596
Bruce, Ryan	121,656
Bruneau, Ashley	87,171
Bruner, Callie	108,704
Buckingham, Regan	57,467
Burns, Cody	90,261
Byrne, Mitchell	72,177
Callaghan, Erin	92,049

Name	Amount
Campbell, Lisa	89,144
Campbell, Megan	100,047
Cannon, Regan	69,744
Cantin, Kara	112,166
Carlson, Adrienne	91,469
Carrier, Zoe	53,185
Cartier, Kelly	52,077
Cey, Corinne	125,021
Chaboyer, Orlanda	94,653
Chan, Betsy	143,067
Chester, Cara	82,703
Chester, Willard	52,860
Chiyane, Peter	52,157
Choumont, Leslie	77,194
Choumont-Roy, Lori	83,442
Chretien, Melissa	72,862
Churchward, Anne	52,356
Clifford, Lorelei	90,632
Close, Trena	94,653
Cochet, Pamela	53,849
Cochrane, Holly	62,322

Name	Amount
Conarroe, Kimberley	90,261
Constant, Shelby	57,131
Cook, Meagan	50,967
Coombs, Tsinda	95,021
Corrigal, Kelly	55,693
Cournoyer, Brandi	78,826
Court, Darcie	106,407
Court, Jeffrey	149,199
Couture, Diana	90,261
Cox, Susan	65,994
Cragg, Leslie	55,298
Craig, Stacy	98,758
Crawford, Lorraine	90,261
Cromartie, Candice	83,571
Croshaw, Rick	110,610
Cross, Jenna	51,395
Cunning, Taylor	77,685
Cunningham, Sheila	94,965
Cyr, Amanda	94,653
Daelick, Colette	94,720
Dallyn, Brooke	80,531

Name	Amount
Dallyn, Chantelle	90,261
Dams, Anita	94,653
Dansereau, Bonnie	90,261
Davidson, Dwayne	54,196
Debray, Stacey	94,956
Deck, Melanie	94,653
Deli, Tabatha	95,998
Delisle, Sylvia	109,770
Delurey, Michelle	90,292
Demerais, Dale	54,196
Derkach, Justin	84,668
Desai, Amish	73,151
Deschambeault, Kimberly	67,057
Dieno, Diane	90,261
Dinney, Justin	78,603
Dmyterko, Holly	94,653
Dobersheck, Hazel	90,904
Doderai, Sherry-Lynne	93,189
Doetzel, Kimberly	90,261
Donaldson, Susan	51,766
Donauer, Joshua	75,001

Name	Amount
Dormuth, Michael	90,494
Dryka, Lisa	65,777
Dueck, Joshua	73,834
Dueker, Morgan	66,459
Dugan, Rebecca	59,864
Dumais, Denise	66,532
Dumelie, Christopher	94,653
Dupre, Mackenzie	69,352
Dupuis, Katelyn	71,917
Duret, Krista	82,157
Duval, Greg	90,402
Dyck, Cory	64,702
Dziurzynski, Courtney	87,535
Elliott, Norman	56,356
Elmer, Kimberly	100,357
Emmerson, Kylie	89,960
Emond, Dayle	85,611
Enns, Emma	64,086
Enns, Jennie	95,542
Ethier, Dean	52,077
Evans, Kylee	58,293

Name	Amount
Eversen, Brenda	94,653
Fahie, Michael	90,261
Fazio, Francesco	62,678
Fedrau, Daniel	66,003
Feher, Arthur	123,556
Fendelet, Justin	94,728
Fendelet, Rachel	100,047
Ferguson, Jennifer	123,636
Fernie, Kendra	113,686
Feschuk, Roy	122,532
Fetch, Tanner	59,545
Fetch, Tyson	94,653
Fidyk, Shea	55,288
Finch, Neil	184,186
Finch, Nicole	76,036
Fines, Jennifer	100,852
Fines, Ronald	90,261
Fischer, Karen	90,261
Fleury, Jessie-Leigh	64,926
Folmer, Kyle	52,680
Forbes, Deanna	89,796

Name	Amount
Fortier, Priscille	73,790
Fouquette, William	51,215
Fraser, Pamela	94,795
Fremont, Chelsea	57,568
Friesen, Bruce	119,769
Fusick, Kenton	54,196
Gallimore, Laura	51,262
Gange, Michael	94,653
Gange, Twyla	90,261
Gareau, Julie	94,653
Gareau, Ryan	109,499
Gariepy, Lois	94,653
Gaudet, Erin	87,800
Gaudet, Tracy	90,261
Generoux, Jolene	73,509
Georgeson, Alicia	89,148
Gerhardt, Kelly	114,303
Ginter, Kayla	83,206
Glynn, Tori	72,538
Gobeil, Darcy	90,261
Gordon, Grant	86,040

Name	Amount
Gotchia, Carleah	79,519
Gowen, Trisha	66,269
Grant-Walker, Carrie	112,283
Grassick, Karen	104,634
Grassick, Pamela	91,199
Gratias, Herbert	89,977
Gray, Lori	100,047
Gray, Matthew	115,122
Green, Jennie	132,304
Greif, Nicole	97,670
Grimard, Michelle	91,005
Groves, Stephen	100,047
Guenter, Charity	66,126
Gunderson, Leanne	87,785
Gunville, Chelsea	76,357
Gunville, Sheri	105,639
Gunville, Sherry	105,374
Gurion, Domingo	52,157
Hagmann, Irene	90,673
Halayka, Twyla	66,031
Hall, Lance	94,653

Name	Amount
Hamilton, Joel	80,059
Hamilton, Toni	90,272
Hansen, Courtney	60,014
Hanson, Taylia	58,293
Harding, Darlana	96,403
Harkness, Jody	89,692
Hastings Smith, Lorianne	100,168
Hawreluik, Michelle	69,088
Hayunga, Tristan	88,385
Hazzard, Patricia	90,261
Hazzard, Thomas	92,293
Helgason, Jill	94,653
Helgason, Patrick	94,653
Henderson, Connie	88,542
Henry Remy, Kelsa	95,138
Henry, Jamie	112,053
Henry, Jennifer	94,007
Henry, Taryn	90,734
Herzog, Michael	78,558
Hicks, Patricia	94,653
Hingley, Jennifer	178,433

Name	Amount
Hinz, Alison	76,162
Hladun, Heather	90,261
Hoda, Brandy	94,653
Hoey, Brittney	61,035
Holcomb, Shelby	76,794
Holmen, Jordan	91,071
Holodniuk, Erin	82,162
Honch, Jodi	108,060
Hood, Lee-Anne	90,261
Horachek, Adam	57,568
Horan, Chelsea	64,757
Horne, Karen	81,203
Hounjet, Josee	75,778
Howat, Lisa	94,794
Huddlestone, Blair	94,653
Huddlestone, Jennifer	95,138
Hudon, Janelle	90,437
Hudon, Lauriane	92,108
Hufnagel, Laurel	60,890
Hughes, Ryan	90,349
Hunter, Beverly	94,653

Name	Amount
Hurd, Mike	154,072
Isbister, Candice	90,261
Isbister, Diana	104,328
Jackow, Alicia	82,520
Jahn, Arlene	54,766
Jean, Donald	90,362
Jefferson, Brittany	67,651
Jess, Travis	61,065
Jewitt, Tammy	90,261
Johnson, Benita	90,261
Johnson, Jacqueline	94,653
Johnson, Michelle	77,810
Johnson, Rosalind	52,077
Jones, Kim	104,830
Jones, Mandy	94,653
Jones, Monica	90,261
Jordan, Kimberly	90,261
Jordan, Leanne	100,106
Kakakaway, Dexter	93,799
Kakakaway, Pamela	56,827
Kalika, Cassandra	76,437

Name	Amount
Kalika, Khristopher	75,839
Kalika, Michael	75,912
Karakochuk, Kami	96,403
Kasner, Marliese	56,762
Kaufhold, Joey	95,175
Keller, Braden	74,158
Keller, Nancy	80,034
Kelly, Chris	100,172
Kennedy, Jocelyn	100,047
Kerley, Ashley	95,181
Kiefer, Natalie	76,382
Klaassen, Karisa	120,653
Klassen, Kelly	94,653
Klassen, Petrica	90,261
Klein, Marcia	100,047
Klingenberg, Glenn	95,794
Knutson, Eric	101,099
Korczak, Kari	129,608
Korecki, Alison	98,376
Korecki, Steven	100,189
Koroluk, Kevin	117,557

Name	Amount
Kostyniuk, Natasha	74,043
Kostyniuk, Virginia	90,261
Kotyk, Tawnie	60,925
Kowal, Shayne	90,261
Kowaniuk, Shae-Lynn	69,433
Krahn, David	73,688
Krasicki, Kristina	77,222
Kraus, Rachelle	94,653
Krohn, Elizabeth	65,326
Ksnyiuk, Perry	54,722
Kubica, Karen	58,694
Kunard, John	50,758
Kuperis, Kimberly	90,261
Kutnikoff, Trever	90,362
Kutnikoff-Brittain, Connie	100,189
Kuzma, Cara	103,179
Kuzma, Tyler	110,782
Kvinlaug, Sydney	60,971
Kyliuk, Lana	90,261
Kyliuk, Lindsay	100,047
Labrash, Marni	87,351

Name	Amount
Laewetz, Jocelyn	66,760
Larson, Sarah	94,653
Larson, Sheldon	95,049
Lavallee, Kevin	90,261
Lavigne, Rachel	75,594
Lavoie, Elizabeth	78,149
Lawrence, Megan	71,301
Lawreniuk, Terry	73,703
Ledding, Cheryl	88,216
Ledding, Deanna	96,391
Lehner, Carey	90,261
Lehner-Donaldson, Charitee	60,675
Lemire, Carolyn	101,797
Lendzyk, David	52,404
Lennox, Alan	53,984
Lennox, Rochelle	51,426
Lepine, Sheryl	90,261
Letendre, Jodi	114,303
Letkeman, Dejan	112,478
Liedtke, Leah	90,629
Linn, Brian	118,263

Name	Amount
Lloyd, Andrea	62,647
Lohmaier, Douglas	52,227
Lohneis, Jeffrey	90,261
Lohneis, Lauren	94,653
Lokinger, David	117,245
Lorensen, Lana	94,653
Lorenzen, Debbie	53,988
Lucyshyn, Tricia	100,047
Lueck, Matthew	62,405
Lueken, Jessica	82,686
Lussier, Laureen	94,653
Lyons, Lori	52,077
Lysitza, Angela	90,261
Lysyk, Patricia	100,753
Macdonald, Aaron	94,653
Macdonald, Allison	87,944
Macdougall, Iain	108,581
Macgillivray, Christine	90,261
Mack, Thomas	94,653
Magee, Diandra	62,408
Mamczasz, Ranelle	79,519

Name	Amount
Manson, Scott	79,830
Margeson, Barbara	68,032
Martens, Carol	94,653
Martens, Cassie	64,199
Mcarthur, Shona	90,337
Mccomas, Sarah	70,459
Mcdonald, Laura	62,647
Mcewen, Tricia	89,738
Mcgregor, Graham	120,380
Mckeand, Maureen	52,475
Mctaggart, David	69,368
Melnyk, Melissa	71,917
Merasty, Kayla	68,011
Mercredi, Carson	63,077
Meschishnick, Russell	94,653
Meyers, James	80,592
Meyers, Janelle	90,562
Meyers-Blanchard, Tannis	91,386
Michalchuk, Bryn	107,686
Michalchuk, Rylan	111,950
Michaud, Tom	184,186

Name	Amount
Michell-Kohut, Jenilee	94,653
Milburn, Luke	96,400
Miller, Brittany	69,744
Miller, Kassia	90,261
Miller, Michele	90,261
Miller, Teresa	100,047
Minielly, Kay	98,136
Mirasty, Melanie	78,368
Mitchell, Shelley	90,261
Mogg, Michael	68,839
Monette, Stacey	108,235
Morash, Gail	94,758
Morley, Sandra	114,482
Morris, Jessie	54,196
Morrissey, Sandra	101,011
Morrison, Ken	133,226
Morton, Jennifer	100,047
Mourot, Jordyne	67,166
Mourot, Kevin	81,784
Mugford, Kurtis	100,504
Mullner, Cheryl	95,984

Name	Amount
Munro, Sarah	69,433
Nelson, Barry	73,703
Nelson, Elnor	94,653
Nelson, Jaret	115,601
Nelson, Rachelle	77,472
Nemish, Kristyn	94,897
Neubuhr, Melissa	90,261
Neufeld, Dennis	54,196
Nicholson, Hannah	71,514
Nimubona, Dieudonne	94,653
Nordstrom, Angela	90,261
Northey, Elizabeth	66,179
Ntibategera, Chantal	94,728
Odnokon, Austin	59,072
Odnokon, Mark	90,261
Olexsyn, Bonnie	94,914
Oliver, Amanda	61,496
Olsen, Meloney	51,388
Olson, Cindy	52,475
Olson, Raquel	77,726
Otto, Nicole	74,701

Name	Amount
Painchaud, Jennifer	109,439
Palmer, Ysabel	71,737
Panlaqui, Elmer	52,077
Parenteau, Bradly	94,653
Parenteau, Katelin	72,228
Parenteau, Kelly	54,196
Parenteau, Nicole	78,488
Parenteau, Troy	86,785
Patel, Sushil	56,759
Paterson, Rayanne	100,047
Pawliw, Kristen	101,539
Pearce, Colleen	56,805
Pearce, William	52,077
Pearse, Jill	94,653
Pearson, Kelsey	86,996
Peet, Tara	95,316
Penner-Henry, Carla	90,261
Person, Kendall	77,810
Peterson, Aryn	62,647
Philibert, Alexandra	76,737
Philp, Nicole	100,047

Name	Amount
Pichula, Christopher	51,628
Pidborochynski, Jerrold	181,184
Pilon, Kirk	84,012
Pilon, Shea	77,232
Pocha, Bonnie	52,854
Pocha, Delores	62,647
Pocha, Jessica	72,538
Poirier, Gisele	90,261
Polowski, Destiny	56,455
Poulin, Danielle	62,347
Pritchard, Shannon	94,653
Prosser, Ean	90,614
Puetz, Cole	73,577
Raas, Katherine	90,261
Radke, Alisha	81,288
Rancourt, Angela	93,961
Rasonabe, Cherry	51,079
Raymond, Julie	100,047
Redden, Mckenzie	76,357
Reeder, Natalie	90,261
Reinbrecht, Angela	62,647

Name	Amount
Rheaume, Jennifer	122,019
Riddoch, Brad	95,045
Rieger, Taryn	90,261
Ringdahl, Mariah	59,756
Rintoul, Ryan	66,428
Riou, Danica	68,032
Risling, Celina	70,986
Roberts, Shawn	73,703
Robertson, Jasmine	68,032
Rolfes, Mark	96,668
Romero, Joel	53,507
Roos, Scott	90,261
Ross, Jillian	77,133
Rouault, Andy	94,653
Rouault, Dustin	73,186
Rouault, Tracy	96,403
Rousson, David	82,155
Roy, Charlene	100,047
Royer, Corina	51,379
Rozvelt, Amanda	69,744
Rumpel, Trent	83,519

Name	Amount
Rutz, Andrea	94,653
Rutz, Trevor	100,047
Ruznisky-Primeau, Lacey	102,492
Ryhorchuk, Duane	54,196
Ryhorchuk, Jennifer	77,810
Sachkowski, Devyn	68,930
Sachkowski, Tristyn	58,870
Salmond, Allyssa	56,540
Sampson, Jordan	63,620
Samuel, Jamie	76,045
Sanderson, Jamie	90,028
Sansom, Koralee	85,764
Sarrazin, Heather	58,293
Sauer, Victoria	52,077
Saufert, Jahnaya	100,047
Sayers, Carmel-Lee	94,764
Sayese-Dreaver, Kevin	82,630
Scarrow, Colleen	76,117
Schenk, Adrienne	95,362
Schille, Bryan	95,613
Schlamp, Shannon	90,583

Name	Amount
Schluff, Dorothy	62,290
Schwartzenberger, Kathleen	108,235
Schwartzenberger, Lambert	108,235
Schwehr, Corrine	119,629
Schwehr, Richard	99,369
Seitsonen, Janelle	82,349
Sellar, Rhonda	60,949
Semenchuk, Troy	93,921
Senger, Nicole	50,697
Shaw, Laura	78,048
Shillington, Alysha	88,330
Short, Carol	109,306
Shultz, Danica	99,509
Sigrist, Trina	90,464
Simons, Ann	115,047
Simpso, Santana	83,206
Simpson, Kimberley	90,261
Simpson, Scott	73,703
Sinclair, Shawna	90,261
Sinoski, Gina	120,685
Sinoski, Karen	94,907

Name	Amount
Sinoski, Paige	94,653
Sittler-Gane, Kendra	107,137
Siwak, Susan	94,653
Skomorowski, Kayleigh	98,758
Skotheim, Timothy	73,688
Skrudland, Kerry	85,551
Slingerland, Greg	52,077
Smith, Ashley	60,898
Smith, Gregory	94,653
Smith, Laurel	94,653
Smith, Melanie	90,261
Smith, Wayne	54,196
Smith, William	52,177
Soderberg, Mikayla	58,588
Sonen, Shania	67,354
Sparboe, Brandi	124,299
Spicer, Michael	73,703
Spigott, Kaley	62,647
St. Amand, Shauna	94,653
Stahl, Tyler	75,158
Stanford, Robyn	100,521

Name	Amount
Stangeland, Kelli	63,620
Stasiw, Whitney	90,659
Stefankiw, Lou-Anne	76,999
Stene, Carrie	100,047
Stewart, Veronica	78,354
Strachan, Lindsay	94,653
Straf, Heather	90,261
Strom, Daygen	86,860
Strom, Timothy	94,653
Stubbs, Brad	52,077
Stuckel, Trent	70,376
Stupnikoff-Watchel, Penny	94,741
Subchyshyn, Jamie	85,764
Subchyshyn, Leigh-Anne	90,261
Sukorokoff, Dwayne	118,155
Svenkeson, Adam	90,374
Swain, Allison	90,261
Swenson, Rhonda	90,261
Szeszorak, Amanda	100,047
Tait, Jodie	90,261
Tait, Kevin	115,484

Name	Amount
Tarry, Heather	69,744
Tash, Lindsay	70,597
Tatlow, Taylor	58,293
Taylor, Patricia	90,261
Tessier, Lauren	89,529
Tessier, Marty	75,188
Tetreault, Armand	109,838
Thiessen, Angela	90,362
Thomson, Darren	88,140
Thorpe, Devon	101,336
Thorsen, Theresa	109,802
Tibbs, Heather	100,047
Tibbs, Keanan	58,870
Tiessen, Jasmin	93,382
Tilford, Luke	70,992
Timm, Amanda	81,029
Tomporowski, Harriet	121,930
Tomyn, Robert	93,189
Toporowski, Shelley	90,261
Tournier, Dwayne	118,162
Tournier, Joanne	113,709

Name	Amount
Trann, Cory	184,186
Tremblay, Joanne	94,653
Tretiak, Leanne	131,711
Tretiak, Matt	94,653
Turner, Levay	90,261
Twyver, Tammy	90,410
Ulrich, Garth	101,240
Valdivia, Kody	70,221
Van Steelandt, Danelle	90,261
Van Steelandt, Devin	94,653
Vancoughnett, Tanya	65,166
Vandale, Alicia	80,081
Vandale, Bonnie	90,261
Vandale, Kayla	82,703
Vandale, Kimberly	74,701
Vandall, Cherie	90,261
Vandall, Jason	65,326
Verbonac, Janelle	90,261
Vey, Shannon	90,959
Vicente, Gilmar	52,177
Villarmino, Andrew	50,561

Name	Amount
Villeneuve, Nicole	94,653
Vilness, Boyd	52,077
Viray, Joseph	50,698
Vis, Carolyn	90,313
Vogt, Jeremie	94,986
Waditaka, April	53,204
Wagner, Lynnae	70,325
Walberg, Corbin	66,003
Walker, Gregory	120,655
Wall, Meagan	69,433
Wallace, Douglas	81,657
Walsh, Megan	92,632
Walter, Pam	61,528
Ward, Brittany	107,071
Ward, Courtney	56,137
Ward, Joyce	104,148
Weleski, Ronalee	94,653
West-Bates, Paula	94,653
White Stavely, Marti	110,648
White, Ryan	73,703
Whitrow, Reed	70,068

Name	Amount
Wiberg, Holly	100,047
Wiberg, Sonya	54,653
Wicks, Craig	90,261
Wideen, Natalie	96,199
Wilkie, Jana	111,033
Wilkie, Roger	74,045
Wilkinson, Carol	94,993
Wilkinson, Denise	50,024
Wilkinson, William	94,758
Willems, Saralee	90,261
Williams, Cylie	53,785
Willie, Melanie	94,653
Wilyman, Brady	72,962
Winhold, Carley	61,298
Winsor, Marcia	53,522
Winterton, Erin	60,898
Wintringham, Lori	66,760
Wotherspoon, Alicia	87,171
Woycheshin, Quinn	61,442
Woytowich, Jill	71,608
Yakubchuk, Chelsie	94,653

Name	Amount
Yeaman, Angela	116,223
Young, Danielle	89,875
Zakharova, Olga	60,449
Zawislak, Brooklyn	67,185

Name	Amount
Zbaraschuk, Lorie	94,653
Zultok, Carol	90,261
Zultok, David	94,653
Zurakowski, Darwin	73,688

Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
Living Sky School Division No 202	\$ 133,609
Northwest School Division No 203	274,320
Place-Based Learning Services	50,965
Regina Public School Division No 4	51,476
Saskatchewan Teachers' Federation- Professional Learning	150,000

Name	Amount
Saskatoon Public School Division No 13	822,736
St. Paul's Roman Catholic School Division No 20	75,238
Treaty Six Education Council	133,747
Zu. Com Communications Inc.	324,584

Supplier Payments

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

Name	Amount
A+ Contracting	\$95,455
Aboriginal Headstart Program	143,396
Absolute Identification	66,887
Amazon	223,466
Anderson, Debbie	61,976
Aodbt Architects Ltd.	121,078
Aon Canada Inc.	736,280

Name	Amount
Attic Therapy	53,273
Avison Young	50,916
B & B Asphalt	198,069
Bcl Consulting Group Inc.	56,897
Blue Imp	93,218
Broston Enterprises	593,713
Canadian Corps Of Commissionaires	87,276

Name	Amount
City Of Prince Albert	292,318
Compagna, Paul	68,061
Compugen Inc.	113,389
Cornerstone Insurance	101,961
Dell Canada Inc	552,474
Family Futures, Inc.	451,325
Federated Co-Operatives Ltd.	870,087
Fundscrip/Fundstream Inc	130,920
Gabriel Dumont Institute	69,150
GFL Environmental Inc.	75,858
Gordon Food Service	280,474
Harold's Family Foods	52,993
Heritage Stain & Painting Services	63,055
Holtslag Sales & Service	80,119
Imperial Dade Canada Inc.	138,223
Inland Audio Visual	97,153
Intrinsic Mental Health Therapy	66,211
J & G Buslines	199,207
Johnson Controls Ltd.	102,683
Klassen Driving School Ltd.	245,230
Lake Country Co-op Association	552,435
Lande, Darcy	74,902
Lepage, Christina	118,537
Loblaws Inc.	249,060
Maxim Truck & Trailer	176,753
MNP LLP	63,618
Nagy Holdings Ltd.	508,007
Native Coordinating Council	161,582
Nexgen Mechanical Inc.	191,790
Open Storage Solutions Inc.	68,945
P.A. Grand Council	76,656
Pattison Media Ltd.	50,163

Name	Amount
Polymershape Distribution Canada Inc.	76,868
Prairie Meats	68,607
Prince Albert Alarm Systems	101,258
Reimer, Holly	109,875
Ruszkowski Enterprises Ltd.	93,203
S & K Mechanical	63,386
Saskatchewan School Boards Association	1,578,167
SaskEnergy	746,360
SaskPower	1,246,891
SaskTel CMR	194,420
Saskatchewan Professional Teachers Regulatory Board	70,508
Saskatchewan Teachers' Superannuation	104,058
Saskatchewan Workers' Compensation Board	235,889
Schaan, Catherine	51,628
Simonar Bus Lines	230,299
Skinny's Enterprises	135,226
Source For Sports	55,668
Stewart, Ron	50,350
Success Office Systems	215,656
Supreme Office Product Ltd.	343,160
Sysco Food Services Of Regina	96,812
Tash Contracting	135,286
Thorpe Brothers Ltd.	532,541
Thorpe Industries Ltd.	463,492
Tip-Top Decorators Ltd.	98,790
Trade West Equipment Ltd.	124,722
Veritiv Canada Inc.	58,379
Wal-Mart Canada	97,414
West Coast Literacy	54,068
Whiskeyjack Bus Lines	79,730

Other Expenditures

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

Name	Amount
Cupe Local #4195	\$ 336,788
Municipal Employees' Pension Plan	3,883,259
P.A. & Area Teachers' Association	77,645

Name	Amount
Receiver General of Canada	22,297,756
Saskatchewan Teachers' Federation	6,762,913

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, 2022

Jerrold Pidborochynski
Chief Financial Officer

MNP LLP
Auditor

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

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2022, and the statements of operations, changes in net 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, 2022, and the results of its operations, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Independent Auditor's Report *continued*

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

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

We communicate with 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 28, 2022

MNP LLP

Chartered Professional Accountants

MNP

Management's Responsibility for the Financial Statements

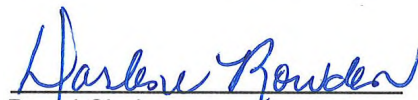
The School Division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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 28, 2022

Saskatchewan Rivers School Division No. 119

Statement of Financial Position
as at August 31, 2022

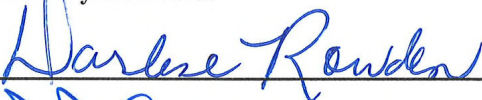
	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2J(i))
Cash and Cash Equivalents	25,613,495	29,769,460
Accounts Receivable (Note 7)	788,993	439,163
Portfolio Investments (Note 3)	2,000,000	1,000,000
Total Financial Assets	28,402,488	31,208,623
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	5,981,334	6,960,593
Liability for Employee Future Benefits (Note 5)	3,221,600	3,178,400
Deferred Revenue (Note 9)	195,611	1,047,781
Total Liabilities	9,398,545	11,186,774
Net Financial Assets	19,003,943	20,021,849
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	58,314,979	62,768,547
Inventory of Supplies Held for Consumption	137,828	141,036
Prepaid Expenses	700,857	660,782
Total Non-Financial Assets	59,153,664	63,570,365
Accumulated Surplus (Note 12)	78,157,607	83,592,214

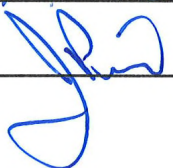
Contingent Liabilities (Note 15)

Contractual Obligations (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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated - Note 2J(i))
REVENUES			
Property Taxes and Other Related	-	-	118,651
Grants	90,987,788	97,912,425	99,237,912
Tuition and Related Fees	2,596,213	2,607,242	2,299,631
School Generated Funds	2,280,000	2,304,343	1,318,469
Complementary Services (Note 10)	1,611,542	1,923,808	1,866,543
External Services (Note 11)	4,011,354	2,528,426	4,400,276
Other	1,031,742	1,374,167	1,308,917
Total Revenues (Schedule A)	102,518,639	108,650,411	110,550,399
EXPENSES			
Governance	507,962	440,426	506,339
Administration	3,315,166	3,375,752	3,211,947
Instruction	74,211,913	77,711,891	74,893,185
Plant Operation & Maintenance	15,914,133	15,560,368	18,160,839
Student Transportation	7,226,063	7,405,430	6,684,752
Tuition and Related Fees	69,072	81,100	81,800
School Generated Funds	2,305,000	2,351,613	1,389,831
Complementary Services (Note 10)	1,707,630	1,906,312	1,944,291
External Services (Note 11)	4,070,122	5,251,526	4,261,749
Other	500	600	-
Total Expenses (Schedule B)	109,327,561	114,085,018	111,134,733
Operating Deficit for the Year	(6,808,922)	(5,434,607)	(584,334)
Accumulated Surplus from Operations, Beginning of Year	83,592,214	83,592,214	84,176,548
Accumulated Surplus from Operations, End of Year	76,783,292	78,157,607	83,592,214

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated - Note 2J(i))
Net Financial Assets , Beginning of Year	20,021,849	20,021,849	17,045,470
Changes During the Year			
Operating Deficit for the Year	(6,808,922)	(5,434,607)	(584,334)
Acquisition of Tangible Capital Assets (Schedule C)	(817,600)	(491,692)	(1,668,119)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	237,925	169,590
Net Gain on Disposal of Capital Assets (Schedule C)	-	(93,702)	(62,324)
Amortization of Tangible Capital Assets (Schedule C)	5,526,500	4,801,037	5,146,736
Net Acquisition of Inventory of Supplies	-	3,208	(3,633)
Net Change in Other Non-Financial Assets	-	(40,075)	(21,537)
Change in Net Financial Assets	(2,090,022)	(1,017,906)	2,976,379
Net Financial Assets, End of Year	17,931,827	19,003,943	20,021,849

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, 2022

	2022	2021
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(5,434,607)	(584,334)
Add Non-Cash Items Included in Deficit (Schedule D)	4,707,335	5,084,412
Net Change in Non-Cash Operating Activities (Schedule E)	(2,177,266)	25,609
Cash Provided (Used) by Operating Activities	(2,904,538)	4,525,687
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(489,352)	(830,918)
Proceeds on Disposal of Tangible Capital Assets	237,925	169,590
Cash (Used) by Capital Activities	(251,427)	(661,328)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(2,000,000)	(1,000,000)
Proceeds on Disposal of Portfolio Investments	1,000,000	5,000,000
Cash Provided (Used) by Investing Activities	(1,000,000)	4,000,000
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(4,155,965)	7,864,359
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	29,769,460	21,905,101
CASH AND CASH EQUIVALENTS, END OF YEAR	25,613,495	29,769,460

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Other Tax Revenues			
Treaty Land Entitlement - Urban	-	-	116,673
Treaty Land Entitlement - Rural	-	-	1,978
Total Other Tax Revenues	-	-	118,651
Total Property Taxes and Other Related Revenue	-	-	118,651
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	87,865,587	92,587,185	89,971,875
Other Ministry Grants	2,806,721	3,523,180	3,141,726
Total Ministry Grants	90,672,308	96,110,365	93,113,601
Other Provincial Grants	-	-	5,205,420
Federal Grants	21,300	1,303,077	696,646
Grants from Others	294,180	498,983	222,245
Total Operating Grants	90,987,788	97,912,425	99,237,912
Total Grants	90,987,788	97,912,425	99,237,912
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,596,213	2,607,242	2,177,050
Individuals and Other	-	-	122,581
Total Operating Tuition and Related Fees	2,596,213	2,607,242	2,299,631
Total Tuition and Related Fees Revenue	2,596,213	2,607,242	2,299,631
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	9,273	12,337
Total Curricular Fees	30,000	9,273	12,337
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	55,107	11,503
Fundraising	1,400,000	1,699,162	946,674
Grants and Partnerships	115,000	146,553	145,685
Students Fees	285,000	130,372	79,258
Other	300,000	263,876	123,012
Total Non-Curricular Fees	2,250,000	2,295,070	1,306,132
Total School Generated Funds Revenue	2,280,000	2,304,343	1,318,469
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,611,542	1,623,808	1,566,543
Other Ministry Grants	-	300,000	300,000
Total Operating Grants	1,611,542	1,923,808	1,866,543
Total Complementary Services Revenue	1,611,542	1,923,808	1,866,543

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	3,709,239	2,074,899	4,128,348
Other Provincial Grants	-	98,179	50,194
Other Grants	-	75,000	2,820
Total Operating Grants	3,709,239	2,248,078	4,181,362
Fees and Other Revenue			
Other Revenue	302,115	280,348	218,914
Total Fees and Other Revenue	302,115	280,348	218,914
Total External Services Revenue	4,011,354	2,528,426	4,400,276
Other Revenue			
Miscellaneous Revenue*	874,506	968,059	1,033,228
Sales & Rentals	19,000	22,138	15,773
Investments	138,236	290,268	197,592
Gain on Disposal of Capital Assets	-	93,702	62,324
Total Other Revenue	1,031,742	1,374,167	1,308,917
TOTAL REVENUE FOR THE YEAR	102,518,639	108,650,411	110,550,399
Miscellaneous Revenue*	2022 Budget	2022 Actual	2021 Actual
Administration fee	137,500	206,011	120,064
Follow Their Voices reimbursement	290,778	280,540	143,115
Ministry approved use of deferred revenue for LED project	-	-	303,876
Ministry other non-grant payments	-	156,143	149,815
Other	446,228	325,365	316,358
	874,506	968,059	1,033,228

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated - Note 2J(i))
Governance Expense			
Board Members Expense	274,800	272,608	267,803
Professional Development - Board Members	26,100	26,431	8,645
Grants to School Community Councils	61,442	5,006	4,674
Elections	-	-	82,609
Other Governance Expenses	145,620	136,381	142,608
Total Governance Expense	507,962	440,426	506,339
Administration Expense			
Salaries	2,268,191	2,295,151	2,289,658
Benefits	288,248	291,166	237,027
Supplies & Services	226,063	321,230	233,527
Non-Capital Furniture & Equipment	24,000	22,839	18,994
Building Operating Expenses	75,040	75,342	74,742
Communications	64,024	64,895	69,231
Travel	15,400	9,618	3,582
Professional Development	54,200	26,148	4,358
Amortization of Tangible Capital Assets	300,000	269,363	280,828
Total Administration Expense	3,315,166	3,375,752	3,211,947
Instruction Expense			
Instructional (Teacher Contract) Salaries	51,479,183	53,479,319	52,086,008
Instructional (Teacher Contract) Benefits	2,695,837	2,984,363	2,653,212
Program Support (Non-Teacher Contract) Salaries	11,687,985	12,718,692	11,876,841
Program Support (Non-Teacher Contract) Benefits	2,372,507	2,609,557	2,368,956
Instructional Aids	1,983,421	2,689,154	2,556,094
Supplies & Services	933,519	835,625	715,128
Non-Capital Furniture & Equipment	817,244	871,507	976,421
Communications	140,483	143,317	139,076
Travel	116,250	88,730	68,988
Professional Development	706,234	551,606	514,579
Student Related Expense	57,250	68,966	73,147
Amortization of Tangible Capital Assets	1,222,000	671,055	864,735
Total Instruction Expense	74,211,913	77,711,891	74,893,185

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated - Note 2J(i))
Plant Operation & Maintenance Expense			
Salaries	4,782,685	4,594,973	4,573,268
Benefits	940,794	948,141	941,960
Supplies & Services	1,550	225,225	529
Non-Capital Furniture & Equipment	58,000	39,930	45,793
Building Operating Expenses	6,879,604	6,536,491	9,338,142
Communications	16,500	18,856	14,807
Travel	119,000	116,010	103,666
Professional Development	16,000	5,959	1,654
Amortization of Tangible Capital Assets	3,100,000	2,988,240	3,054,465
Amortization of Tangible Capital Assets ARO	-	86,543	86,555
Total Plant Operation & Maintenance Expense	15,914,133	15,560,368	18,160,839
Student Transportation Expense			
Salaries	2,850,370	2,826,151	2,786,308
Benefits	597,340	561,573	554,635
Supplies & Services	847,458	1,138,131	696,938
Non-Capital Furniture & Equipment	339,000	310,304	310,834
Building Operating Expenses	70,975	62,890	58,397
Communications	12,500	9,731	18,940
Travel	11,500	11,491	7,596
Professional Development	10,500	4,507	1,696
Contracted Transportation	1,611,420	1,704,957	1,408,778
Amortization of Tangible Capital Assets	875,000	775,695	840,630
Total Student Transportation Expense	7,226,063	7,405,430	6,684,752
Tuition and Related Fees Expense			
Tuition Fees	69,072	81,100	81,800
Total Tuition and Related Fees Expense	69,072	81,100	81,800
School Generated Funds Expense			
Academic Supplies & Services	200,000	85,613	40,783
Cost of Sales	700,000	814,946	463,719
Non-Capital Furniture & Equipment	70,000	57,596	27,826
School Fund Expenses	1,310,000	1,383,317	840,528
Amortization of Tangible Capital Assets	25,000	10,141	16,975
Total School Generated Funds Expense	2,305,000	2,351,613	1,389,831

Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated - Note 2J(i))
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	1,036,656	1,027,329	1,013,691
Program Support (Non-Teacher Contract) Salaries & Benefits	582,574	774,965	799,614
Instructional Aids	86,400	104,018	130,986
Contracted Transportation & Allowances	2,000	-	-
Total Complementary Services Expense	1,707,630	1,906,312	1,944,291
External Service Expense			
Grant Transfers	2,152,386	2,752,474	2,016,308
Administration Salaries & Benefits	98,572	105,030	101,812
Instructional (Teacher Contract) Salaries & Benefits	-	106,255	-
Program Support (Non-Teacher Contract) Salaries & Benefits	582,494	571,807	634,345
Plant Operation & Maintenance Salaries & Benefits	125,154	126,060	124,054
Transportation Salaries & Benefits	18,408	21,287	17,337
Instructional Aids	26,000	78,267	133,722
Supplies & Services	643,821	1,179,700	590,401
Non-Capital Furniture & Equipment	12,200	6,415	10,622
Building Operating Expenses	366,368	232,889	591,637
Communications	6,500	17,250	9,511
Travel	3,419	1,664	195
Professional Development (Non-Salary Costs)	14,300	34,588	17,456
Contracted Transportation & Allowances	16,000	17,840	11,801
Amortization of Tangible Capital Assets	4,500	-	2,548
Total External Services Expense	4,070,122	5,251,526	4,261,749
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	500	600	-
Total Interest and Bank Charges	500	600	-
Total Other Expense	500	600	-
TOTAL EXPENSES FOR THE YEAR	109,327,561	114,085,018	111,134,733

Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022

	Land	Land Improvements	Buildings	Buildings	Buildings	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Equipment	Computer Software	Assets Under Construction	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												(Restated - Note 2(i))
Opening Balance as of September 1	2,573,177	7,046,776	127,168,733	243,086	4,698,489	10,868,945	1,486,172	4,198,655	2,672,668	55,279	-	161,011,980
Additions/Purchases	-	-	-	-	-	-	-	212,954	196,020	-	82,718	1,668,119
Disposals	-	-	-	-	-	(951,351)	-	(659,085)	(1,131,375)	(29,645)	-	(4,321,099)
Closing Balance as of August 31	2,573,177	7,046,776	127,168,733	243,086	4,698,489	9,917,594	1,486,172	3,752,524	1,737,313	25,634	82,718	158,732,216
												161,011,980
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	5,641,701	75,973,747	229,702	3,910,789	6,328,133	1,206,569	2,780,243	2,132,094	40,455	-	97,310,530
Amortization of the Period	-	191,268	3,009,634	2,244	86,543	728,582	76,302	362,741	338,596	5,127	-	5,146,736
Disposals	-	-	-	-	-	(807,128)	-	(659,085)	(1,131,375)	(29,645)	-	(4,213,833)
Closing Balance as of August 31	N/A	5,832,969	78,983,381	231,946	3,997,332	6,249,587	1,282,871	2,483,899	1,339,315	15,937	N/A	100,417,237
												98,243,433
Net Book Value												
Opening Balance as of September 1	2,573,177	1,405,075	51,194,986	13,384	787,700	4,540,812	279,603	1,418,412	540,574	14,824	-	66,354,430
Closing Balance as of August 31	2,573,177	1,213,807	48,185,352	11,140	701,157	3,668,007	203,301	1,268,625	397,998	9,697	82,718	58,314,979
Change in Net Book Value	-	(191,268)	(3,009,634)	(2,244)	(86,543)	(872,805)	(76,302)	(149,787)	(142,576)	(5,127)	82,718	(4,453,568)
												(3,585,883)
Disposals												
Historical Cost	-	-	-	-	-	951,351	-	659,085	1,131,375	29,645	-	2,771,456
Accumulated Amortization	-	-	-	-	-	807,128	-	659,085	1,131,375	29,645	-	2,627,233
Net Cost	-	-	-	-	-	144,223	-	-	-	-	-	144,223
Price of Sale	-	-	-	-	-	237,925	-	-	-	-	-	237,925
Gain on Disposal	-	-	-	-	-	93,702	-	-	-	-	-	93,702
												62,324

Sch C

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$29,870,721 (2021 - \$28,080,716)

Saskatchewan Rivers School Division No. 119

Schedule D: Non-Cash Items Included in Deficit for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Deficit		(Restated - Note 2J(i))
Amortization of Tangible Capital Assets (Schedule C)	4,801,037	5,146,736
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(93,702)	(62,324)
Total Non-Cash Items Included in Deficit	4,707,335	5,084,412

Saskatchewan Rivers School Division No. 119 Schedule E: Net Change in Non-Cash Operating Activities for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(349,830)	828,737
Decrease in Accounts Payable and Accrued Liabilities*	(981,599)	(1,197,599)
Increase (Decrease) in Liability for Employee Future Benefits	43,200	(213,500)
Increase (Decrease) in Deferred Revenue	(852,170)	633,141
Decrease (Increase) in Inventory of Supplies Held for Consumption	3,208	(3,633)
Increase in Prepaid Expenses	(40,075)	(21,537)
Total Net Change in Non-Cash Operating Activities	(2,177,266)	25,609

* This amount does not include the \$2,340 increase in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

Saskatchewan Rivers School Division No. 119

Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 12)
External Sources				
Contractual Agreements				
Family Resource Centre	171,681	263,080	372,296	62,465
Following Their Voices	2,786,534	-	2,786,534	-
Invitational Shared Services Initiative - Muskoday	-	120,000	97,593	22,407
Invitational Shared Services Initiative - Wahpeton	5,740	120,000	125,740	-
Kids First Project	863,870	1,391,819	1,312,971	942,718
Other Projects	277,485	338,686	212,140	404,031
Total Contractual Agreements	4,105,310	2,233,585	4,907,274	1,431,621
Jointly Administered Funds				
School generated funds	1,322,959	-	65,561	1,257,398
Total Jointly Administered Funds	1,322,959	-	65,561	1,257,398
Ministry of Education				
PMR maintenance project allocations	3,540,245	2,881,579	1,798,021	4,623,803
Education Emergency Pandemic Support Program Allocation	1,470,687	-	1,470,687	-
Safe Return to Classroom	-	197,588	171,584	26,004
Total Ministry of Education	5,010,932	3,079,167	3,440,292	4,649,807
Total	10,439,201	5,312,752	8,413,127	7,338,826
Internal Sources				
Board governance				
Election cost	-	100,000	-	100,000
Total Board governance	-	100,000	-	100,000
Curriculum and student learning				
Indigenous Language Program	90,128	-	26,140	63,988
Literacy Support Program	-	1,444,896	-	1,444,896
Total curriculum and student learning	90,128	1,444,896	26,140	1,508,884
Facilities				
Frank J. Dunn Pool Decommission	-	300,000	-	300,000
Major facility renovations	-	6,500,000	-	6,500,000
Track Resurfacing	1,600,000	-	-	1,600,000
Total facilities	1,600,000	6,800,000	-	8,400,000
Furniture and equipment				
Applied Arts and Machine Shop Equipment	92,522	-	-	92,522
Inclusive Education Intensive Needs Equipment Renewal	75,177	-	15,368	59,809
Replacement of Track Equipment	100,000	-	-	100,000
Total furniture and equipment	267,699	-	15,368	252,331
Information technology				
Technology equipment	237,726	1,387,274	-	1,625,000
Total information technology	237,726	1,387,274	-	1,625,000
Other				
School Budget Carryovers	148,293	-	138,318	9,975
Total Other	148,293	-	138,318	9,975

Saskatchewan Rivers School Division No. 119

Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 12)
Professional development Consultant	3,325	-	231	3,094
Total professional development	3,325	-	231	3,094
Total	2,347,171	9,732,170	180,057	11,899,284
Total Designated Assets	12,786,372	15,044,922	8,593,184	19,238,110

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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 \$3,221,600 (2021 - \$3,178,400) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$100,417,237 (2021 - \$98,243,433) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$4,698,489 (2021 - \$4,689,489) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or 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, 2022

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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Non-Financial Assets (continued)

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

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

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

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

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

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

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

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, 2022

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.

Asset Retirement Obligation (ARO) consists of buildings assets that contain asbestos. The School Division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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, 2022

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 recognized 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, 2022

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

j) Accounting Changes

- i) Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the School Division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the School Division's financial statements as follows:

	As previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets, Opening	\$158,966,471	\$4,698,489	\$163,664,960
Amortization	\$5,060,181	\$86,555	\$5,146,736
Accumulated Amortization, Opening	\$93,486,296	\$3,824,234	\$97,310,530
Accounts Payable and Accrued Liabilities	\$2,262,104	\$4,698,489	\$6,960,593
Operating Deficit	\$497,779	\$(86,555)	\$584,334
Accumulated Surplus, Opening	\$88,000,782	\$(3,824,234)	\$84,176,548

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposit with Kindred Credit Union, 2.00% interest rate, matures February 2023	\$ 250,000	\$ -
Term deposit with Haventree Bank, 2.00% interest rate, matures February 2023	\$ 100,000	\$ -
Term deposit with Canadian Western Bank, 1.72% interest rate, matures February 2023	\$ 100,000	\$ -
Term deposit with Meridian Credit Union, 1.70% interest rate, matures February 2023	\$ 250,000	\$ -
Term deposit with Bridgewater Bank, 1.97% interest rate, matures February 2023	\$ 100,000	\$ -
Term deposit with First Ontario Credit Union, 1.70% interest rate, matures February 2023	\$ 200,000	\$ -
Term deposit with G&F Financial, 3.00% interest rate, matures May 2023	\$ 1,000,000	\$ -
Term deposit with BlueShore Financial, 1.20% interest rate, matured May 2022	\$ -	\$ 1,000,000
Total portfolio investments	\$ 2,000,000	\$ 1,000,000

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2022 Actual	2021 Actual
Governance	\$ 253,886	\$ 186,540	\$ -	\$ 440,426	\$ 506,339
Administration	2,586,317	520,072	269,363	3,375,752	3,211,947
Instruction	71,791,931	5,248,905	671,055	77,711,891	74,893,185
Plant Operation & Maintenance	5,543,114	6,942,471	3,074,783	15,560,368	18,160,839
Student Transportation	3,387,724	3,242,011	775,695	7,405,430	6,684,752
Tuition and Related Fees	-	81,100	-	81,100	81,800
School Generated Funds	-	2,341,472	10,141	2,351,613	1,389,831
Complementary Services	1,802,294	104,018	-	1,906,312	1,944,291
External Services	930,439	4,321,087	-	5,251,526	4,261,749
Other	-	600	-	600	-
TOTAL	\$ 86,295,705	\$ 22,988,276	\$ 4,801,037	\$ 114,085,018	\$ 111,134,733

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, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

5. EMPLOYEE FUTURE BENEFITS (continued)

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 2,506,500	\$ 3,449,300
Current period service cost	197,600	267,800
Interest cost	51,700	56,000
Benefit payments	(161,500)	(165,300)
Actuarial gain	(295,200)	(722,300)
Plan amendments	-	(379,000)
Accrued Benefit Obligation - end of year	2,299,100	2,506,500
Unamortized net actuarial gain	922,500	671,900
Liability for Employee Future Benefits	\$ 3,221,600	\$ 3,178,400

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 197,600	\$ 267,800
Amortization of net actuarial (gain) loss	(44,600)	7,000
Plan amendments	-	(379,000)
Benefit cost	153,000	(104,200)
Interest cost	51,700	56,000
Total Employee Future Benefits Expense	\$ 204,700	\$ (48,200)

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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

6. PENSION PLANS (continued)

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

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

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	715	1	716	712
Member contribution rate (percentage of salary)	9.50%	6.05%	6.05% - 9.50%	6.05% - 9.50%
Member contributions for the year	\$ 5,512,535	\$ 516	\$ 5,513,051	\$ 5,354,900

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	669	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	\$ 1,941,707	\$ 1,878,890
School Division contributions for the year	\$ 1,941,707	\$ 1,878,890
Actuarial extrapolation valuation date	Dec-31-2021	Dec-31-2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 788,993	\$ -	\$ 788,993	\$ 439,163	\$ -	\$ 439,163
Total Accounts Receivable	\$ 788,993	\$ -	\$ 788,993	\$ 439,163	\$ -	\$ 439,163

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
Accrued Salaries and Benefits	\$ 166,026	\$ 216,998
Supplier Payments	1,085,291	2,029,109
Liability for Asset Retirement Obligation	4,698,489	4,698,489
Accrued Interest Payable	4,705	4,705
Other - GST, PST payable	26,823	11,292
Total Accounts Payable and Accrued Liabilities	\$ 5,981,334	\$ 6,960,593

The School Division recognized an estimated liability for asset retirement obligation (ARO) of \$4,698,489 (2021 - \$ 4,698,489) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2022
Non-Capital deferred revenue:				
Friday Night Lights	\$ 37,719	\$ -	\$ -	\$ 37,719
Jordan's Principle	976,363	384,129	1,259,965	100,527
International Tuition Fees	33,699	57,365	33,699	57,365
Total Deferred Revenue	\$ 1,047,781	\$ 441,494	\$ 1,293,664	\$ 195,611

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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	2022	2021
Revenues:			
Operating Grants	\$ 1,923,808	\$ 1,923,808	\$ 1,866,543
Total Revenue	1,923,808	1,923,808	1,866,543
Expenses:			
Salaries & Benefits	1,802,294	1,802,294	1,813,305
Instructional Aids	104,018	104,018	130,986
Total Expenses	1,906,312	1,906,312	1,944,291
Excess (Deficiency) of Revenue over Expenses	\$ 17,496	\$ 17,496	\$ (77,748)

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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	2022	2021
Revenues:						
Operating Grants	\$ 1,391,819	\$ -	\$ 263,080	\$ 593,179	\$ 2,248,078	\$ 4,181,362
Fees and Other Revenue	-	-	-	280,348	280,348	218,914
Total Revenue	1,391,819	-	263,080	873,525	2,528,426	4,400,276
Expenses:						
Grant Transfers	-	2,752,474	-	-	2,752,474	2,016,308
Salaries & Benefits	514,211	-	-	416,228	930,439	877,548
Instructional Aids	15,601	-	-	62,666	78,267	133,722
Supplies & Services	718,060	5,507	327,433	128,700	1,179,700	590,401
Non-Capital Furniture & Equipment	2,540	-	-	3,875	6,415	10,622
Building Operating Expenses	19,901	-	44,863	168,125	232,889	591,637
Communications	17,250	-	-	-	17,250	9,511
Travel	323	1,341	-	-	1,664	195
Professional Development (Non-Salary Costs)	7,245	27,212	-	131	34,588	17,456
Contracted Transportation & Allowances	17,840	-	-	-	17,840	11,801
Amortization of Tangible Capital Assets	-	-	-	-	-	2,548
Total Expenses	1,312,971	2,786,534	372,296	779,725	5,251,526	4,261,749
Deficiency(Excess) of Revenue over Expenses	\$ 78,848	\$ (2,786,534)	\$ (109,216)	\$ 93,800	\$ (2,723,100)	\$ 138,527

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, nutrition programs, 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, 2022

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.

Details of accumulated surplus are as follows:

	August 31, 2021 (Restated - Note 2J(i))	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 62,768,547	\$ 491,692	\$ 4,945,260	\$ 58,314,979
Less: Liability for Asset Retirement Obligation	4,698,489	-	-	4,698,489
	58,070,058	491,692	4,945,260	53,616,490
Designated Assets (Schedule F)	12,786,372	15,044,922	8,593,184	19,238,110
Unrestricted Surplus	12,735,784	-	7,432,777	5,303,007
Total Accumulated Surplus	\$ 83,592,214	\$ 15,536,614	\$ 20,971,221	\$ 78,157,607

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 7, 2021 and the Minister of Education on August 27, 2021.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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, 2021	Total December 31, 2020
Cash	\$ 226,272	\$ 76,876	\$ 303,148	\$ 295,990
Total Assets	226,272	76,876	303,148	295,990
Revenues				
Contributions and donations	80,249	37,844	118,093	72,462
Interest on investments	1,505	528	2,033	2,784
	81,754	38,372	120,126	75,246
Expenses				
In-kind & school expenditures	85,348	-	85,348	33,171
Scholarships paid	-	27,620	27,620	16,900
	85,348	27,620	112,968	50,071
Excess (Deficiency) of Revenue over Expenses	(3,594)	10,752	7,158	25,175
Trust Fund Balance, Beginning of Year	229,866	66,124	295,990	270,815
Trust Fund Balance, End of Year	\$ 226,272	\$ 76,876	\$ 303,148	\$ 295,990

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

Significant contractual obligations of the School Division are as follows:

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2022 to June 30, 2027. Costs for the current year were \$1,617,135 (2021 - \$1,400,564).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2027. Costs for the current year were \$208,138 (2021 - \$223,916).

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

- four buses to be purchased in 2022/23 in the amount of \$438,616.

16. CONTRACTUAL OBLIGATIONS (continued)

- washroom upgrade project contract in the amount of \$524,155 over 2 years. The current amount spent on the contract is \$485,110 and the amount of future costs remaining on the contract is \$39,045.
- capital master plan project contract in the amount of \$159,248 over 2 years. The current amount spent on the contract is \$53,340 and the amount of future costs remaining on the contract is \$105,908.
- window replacement project contract in the amount of \$332,877 over 2 years. The current amount spent on the contract is \$182,087 and the amount of future costs remaining on the contract is \$150,790.
- Outdoor rink project contract in the amount of \$159,540 over 2 years. The current amount spent on the contract is \$74,620 and the amount of future costs remaining on the contract is \$84,920.

17. 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 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, 2022 was:

August 31, 2022					
	Total	0-30 days	30-60 days	60-90 days	over 90 days
Other Receivables	\$ 643,400	\$ 449,602	\$ -	\$ -	\$ 193,798
Net Receivables	\$ 643,400	\$ 449,602	\$ -	\$ -	\$ 193,798

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

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

17. RISK MANAGEMENT (continued)

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, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,981,334	\$ 1,282,845	\$ -	\$ -	\$ 4,698,489
Total	\$ 5,981,334	\$ 1,282,845	\$ -	\$ -	\$ 4,698,489

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, 2022.

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.

SASKATCHEWAN RIVERS SCHOOL DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

18. 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.