



Creighton School Division No. 111

2020-21 Annual Report

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School Division Contact Information



Creighton School Division No. 111
Service, Dedication, Commitment

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Letter of Transmittal



Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Creighton School Division 111 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Creighton School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ray Biberdorf". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Raymond Biberdorf

Introduction

This report provides information about Creighton School Division in its 2020-2021 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

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

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

Governance

The Board of Education

Creighton School Division is governed by a five-person elected Board of Education. Four of the trustees are elected at large, and the fifth trustee is elected to represent Peter Ballantyne Cree Nation (PBCN). *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 Board was elected in November of 2020 to serve a four-year term. The members of the Creighton Board of Education as of August 31, 2021, as seen in the picture below from left to right, are:

Chairperson – Ray Biberdorf

Vice-Chairperson – Donna Ferguson

Trustee – Terry Brown

Trustee – Janet Clark

PBCN Representative – Ethel McDermott



Remuneration paid to all board members in 2020-21 is provided in Appendix A.

School Community Councils

School Community Councils (SCCs) are required by legislation to cooperate with school staff to develop a school-level plan that is in accordance with the school division's response to the Education Sector Strategic Plan (ESSP). However, since there is only one school in Creighton School Division it was decided that the division's response to the Education Sector Strategic Plan would also serve as Creighton Community School's Learning Improvement Plan. With the implementation of a province wide ESSP, the School Community Council has become more knowledgeable and informed regarding provincial education priorities. In 2020-21, the School Administration brought the school-level plan to the SCC meetings to share with the members and ask for feedback, suggestions etc.

The Creighton Board of Education provides annual funding of \$3,000 to the School Community Council. The SCC uses this funding in a variety of ways, including supporting meeting expenses, or supporting guest speakers at school-level events for parents/caregivers. Some of the specific activities that the Creighton School Community Council would typically participate in include: provided a luncheon to the seniors in the community; organized a Santa Store of donated items for children to purchase gifts for their families; hosted a family dances; hosted a festival of trees event; and organized a "Spring Community Night". Unfortunately, these activities were put on hold in 2020-21 year due to COVID-19 restrictions.

The School Community Coordinator plays a strong leadership role in facilitating parent and community participation in SCC sponsored events. The School Community Coordinator brings together various community groups that partner on SCC events. For example, the RCMP, North East Regional Housing Authority, Fire Department and Youth Centre are a few of the partners for the Spring Community Night. Many of our parents are also involved with community groups, which leads to higher attendance at the events. The SCC members support the School Community Coordinator by volunteering at the events.

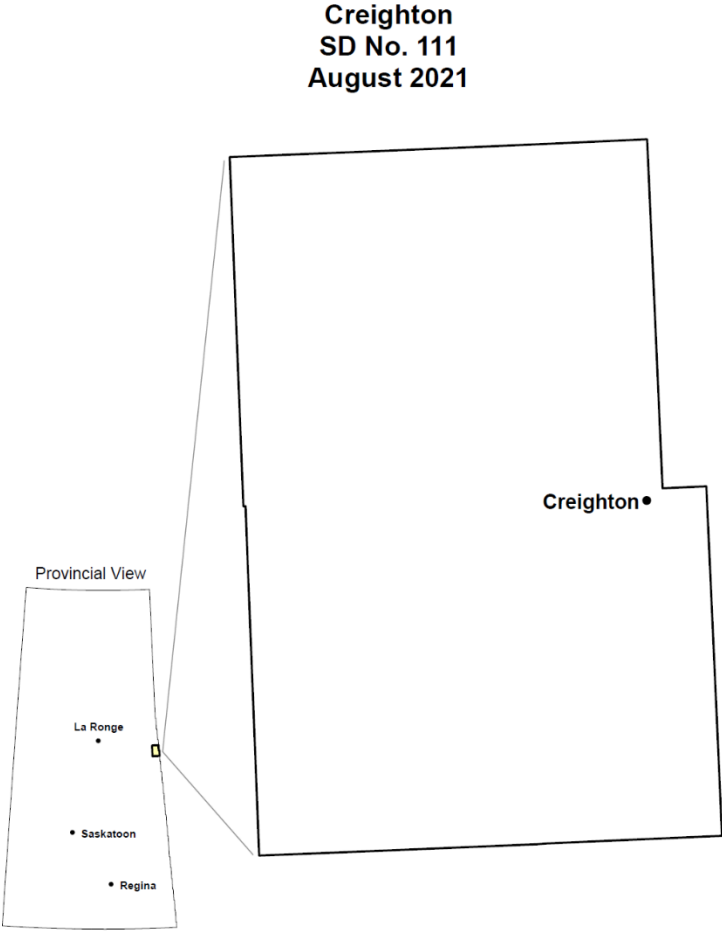
In the 2020-21 school year, the SCC had representation from Peter Ballantyne Cree Nation; Jolene Gardiner. SCC continued to seek guidance from the school divisions in-house Elder - Elder Margaret Head-Steppan and maintain a strong partnership with Flin Flon Aboriginal Friendship Center.

The School Community Council was challenged again in 2020-21 to recruit and retain volunteers for the council.

School Division Profile

About Us

Creighton School Division #111 is a rural one-school division located in northeast Saskatchewan that encompasses the communities of Creighton and Denare Beach and resides within the borders of Treaty 10. Included in the Denare Beach community is a small reserve that includes members of the Peter Ballantyne Cree Nation (PBCN), which are Treaty 6 signatories. The maps below show the geographic location of Creighton School Division.



Division Philosophical Foundation

Division Mission Statement

Our mission is to work together to create a student-centered environment that fosters healthy living, lifelong learning and responsible citizenship.

Division Vision Statement

Our vision is that each student who enters our doors shall leave with abundant respect for self and others and the capability to meet the challenges of tomorrow.

Division Core Values and Beliefs

The Board of Education of the Creighton School Division #111 believes that:

- Each individual is unique, has significant intrinsic value, and has significant value for our community and society.
- It is vital that society provides education that addresses the personal, physical, spiritual, emotional and intellectual needs of each person.
- Students' current and future needs must be foremost in all decisions.
- Creative, proactive, visionary and accountable leadership provides the foundation for success.
- Collaboration and teamwork are effective, productive and desirable.
- Positive relationships that empower students, parents, staff, administration, community members, partner organizations and other stakeholders are essential to meaningful education.

Community Partnerships

Creighton School Division has established a range of formal and informal community partnerships to promote student learning and ensure that students' school experience is positive and successful. Each year, the school division partners with a variety of agencies.

These include Kids First North, Flin Flon Friendship Center, Peter Ballantyne Cree Nation, Northern Sport Recreation and Culture, Royal Canadian Mounted Police, Village of Denare Beach, Town of Creighton, Indian Child and Family Services, Child and Family Services, Saskatchewan Health Authority, Ministry of Justice, and the Flin Flon School Division. To facilitate the provision of wrap-around services provided by these multiple agencies, the interagency coordinators contract was extended for the 2020-21 school year. The funding for this position was obtained through the Community Initiatives Fund.

Program Overview

In order to provide the best education possible for all students, the Creighton School Division offers a wide range of programs in Creighton Community School. The provincially mandated core curricula, broad areas of learning and cross-curricular competencies are central to the school divisions' programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. An extra teacher was added this year to reduce class size in grades four to six so that teachers could provide extra supports to students impacted by the pandemic. An extra 0.5 FTE teacher was added to our current reading program to add supports for students impacted by the pandemic.

Creighton Community School offers the following specialized programming:

- Alternative Programming for vulnerable students
- Community School Programming
- Core French and Cree Instruction
- Distance Education
- Technology Enhanced Instruction
- Land-Based Programming
- Music and Band Programming
- Practical Arts Programming

Although Creighton School Division is small, the following specialized services and supports are offered to students and teachers on a part time basis:

- Educational Psychologist (0.1 FTE)
- Contracted Speech Language Pathologist (0.25 FTE)
- Contracted Occupational Therapist (as needed)
- Interagency Coordinator (0.4 FTE)

Strategic Direction and Reporting

Education Sector - Strategic Planning

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

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

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

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

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>By June 2021, at least 96% of grade 3 students will be reading at or above grade level.</p> <ul style="list-style-type: none"> • 100% of students in grade 3 will be assessed using appropriate reading assessments to inform classroom instruction including individualized program goals by June 2021. • 100% of grades 1-3 classroom teachers will utilize the Saskatchewan Reads document in their planning, delivery and assessment. • Continue professional learning communities that focus on literacy and math Prekindergarten to Grade 6. • Continue funding for half-time Special Education teacher for Prekindergarten to Grade 6. • Fund the addition of two mentors responsible for engaging students who have become disengaged through prolonged periods of learning from home. <p>By June 2021, at least 80% of grade 5 & 8 students will be proficient on identified numeracy outcomes on the provincial Math assessment.</p> <p>By June 2021, at least 80% of grade 4, 7 & 10 students will be proficient on the provincial Writing assessment.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<ul style="list-style-type: none"> • Maintained records for Leveled Reading at classroom level. • Fountas and Pinnell testing was done three times per year by Reading Intervention Teacher. • Three-minute reading screen was completed in grades 4-6. • Provincial writing rubrics were used to assess student writing in grades 4-6. • Collected writing samples in a Portfolio of Written Work. • Collected Math assessment results for grades 2, 5, and 8 using the provincial math rubrics. • An extra 1.0 FTE teacher was added to our grades four to six cohort to reduce class size so teachers could focus on supporting students who were struggling due to extended periods of learning from home. • A 0.5 FTE teacher was added to our already existing reading program to increase the supports for our grades one to three cohort.
<p>Measures for Reading, Writing and Math At or Above Grade Level</p>	
<p>In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.</p>	

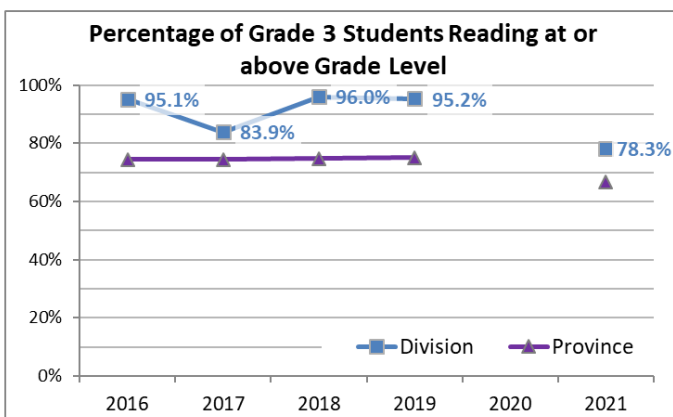
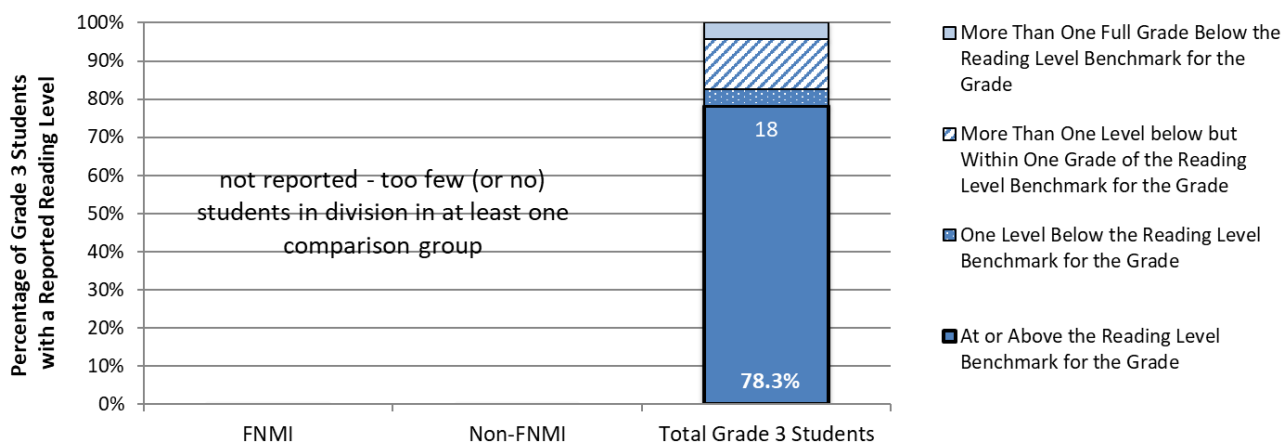
In 2020-21, provincial data collection of reading levels resumed. Although there were not provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

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

Reading Results Data, Creighton SD 111, Grade 3, 2020-21



Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	8	57.1%	42.9%	0.0%	14
Division (Total)	23	79.3%	20.7%	0.0%	29
Province (FNMI)	1,910	80.1%	9.8%	10.1%	2,386
Province (Total)	11,869	82.2%	14.8%	3.0%	14,444

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

Source: Ministry of Education, 2021

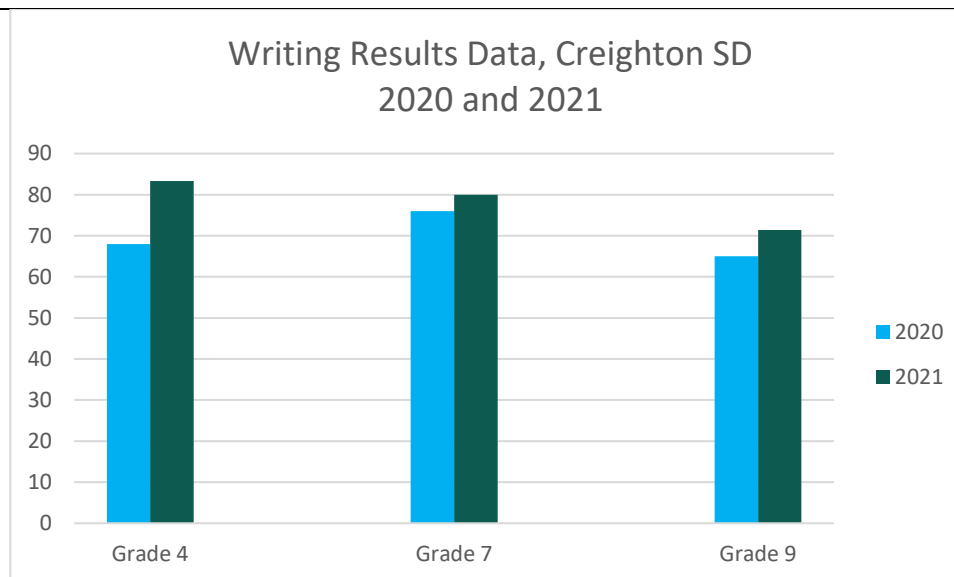
Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

Creighton School Division is very proud to have a high percentage of Grade 3 students reading at or above grade level, around 95%, over most of the past few years. Unfortunately, this year's results for 2020-21 fell by nearly 17 percentage points to 78.3%. While these results are still above the provincial average (just under 67%) the decline is concerning. Provincial reading results for 2020-21 and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. Disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

Progress for Students in Writing At or Above Grade Level

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

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.



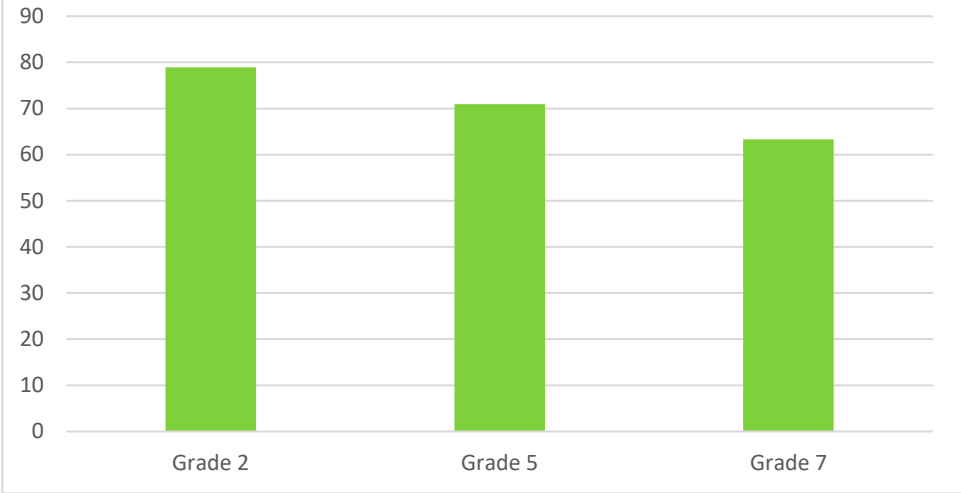
The percentage of students in Creighton School Division writing at or above grade level increased by 15 percentage points in 2020-21 this year for Grade 4 students, by 4 percentage points for Grade 7 students, and 6 percentage points for Grade 9 students. We are proud that our students writing continues to improve despite the COVID-19 pandemic and having achieved the 80 per cent outcome goal in grades 4 and 7, and we will endeavour to continue our efforts to improve writing results.

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

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

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

Creighton School Division Math at Grade Level



79 per cent of our Grade 2 students are at grade level in the numeracy strand in mathematics, 71 per cent in Grade 5, and 63 per cent in Grade 7. Due to the suspension of provincial data collection in writing and math for 2019-20 and 2020-21, data is not available for comparison. In any event, more work is required in improving the math scores of our students to achieve at least 80 per cent at grade level or above.

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

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Creighton School Division goals for this outcome are aligned with the ESSP targets for engagement and graduation rates and address the <i>Inspiring Success</i> goal of equitable opportunities and outcomes for First Nations and Métis learners.</p> <p>Goal 1: By June 2021, FNMI students in Grades 4-12 will demonstrate student engagement levels similar to all students.</p> <p>Goal 2: By June 2021, the literacy levels of FNMI students in Grades 1-3 will be at or above grade level.</p> <p>Goal 3: By June 2021, the attendance levels of FNMI students in Creighton School Division will be at 91% in K-6, and at the 91% level in 7-12.</p> <p>Goal 4: By June 2021, the average number of credits earned per grade 10-12 and the graduation rate for FNMI students will improve to be closer to the level of non- FNMI students.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Goal 1: The following strategies were implemented to increase student engagement at the school and to address the <i>Inspiring Success</i> goal of ensuring respectful relationships with First Nations peoples at the local level:</p> <ul style="list-style-type: none"> • Hired and supported a school Elder, in partnership with the Flin Flon Friendship Centre, to provide counselling services to FNMI students from grades K-12. • Hired and supported a youth mentor, in partnership with the Flin Flon Friendship Centre, to provide both academic and social supports to students in grades 1-6. • Celebrated FNMI student successes through various school and community events. • Used OurSCHOOL data on student engagement (Interest and Motivation, Positive Relationships, Sense of Belonging, Valuing School Outcomes) to discuss school improvement ideas.

Goal 2: The following strategies were implemented to increase literacy levels at the school and to address the Inspiring Success goal of ensuring respectful relationships with First Nations peoples at the local level:

- Pre-Kindergarten and Kindergarten students were screened at the beginning of the school year with the Early Years Evaluation tool to determine what supports were needed to be put into place for students scoring below developmentally appropriate levels.
- Virtual parent information sessions were held with parents to provide them with the knowledge and resources to support their children's development.
- All grades 2-3 students were screened three times, and Grade 1 students twice, for literacy levels, and those below grade-level received one-on-one or small group reading interventions.

Goal 3: The following strategies were taken to improve levels of school attendance for our FNMI students by supporting equitable opportunities and outcomes.

- Close monitoring of our FNMI student attendance by graduate coach and their team.
- Communication with the home regarding attendance issues as required. Communication strategies included phone calls, social media contacts and virtual meetings with school administration, school community coordinator, or the school counsellor to reinforce the connection between attendance and success at school.
- Provided before, during and after school snack programs for all students.
- Two mentors were hired to engage students that had disconnected from schooling while learning from home over extended periods.
- Provided career-counseling services for FNMI students.
- Extra custodial staff were added to increase our sanitation regime to reduce the spread of COVID-19 in the school.
- A 0.5 FTE distance learning support teacher was added for families that did not feel comfortable have their children come to in person learning.

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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

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

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

Subject	All Students		Non-FNMI		FNMI	
	Crghn	Province	Crghn	Province	Crghn	Province
English Language Arts A 10 (Eng & Fr equiv)	67.0	75.5	73.1	78.7	54.5	62.6
English Language Arts B 10 (Eng & Fr equiv)	71.0	74.9	71.9	78.1	68.7	62.2
Science 10 (Eng & Fr equiv)	64.9	74.6	70.3	77.8	52.1	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	71.0	74.5	74.6	78.5	63.5	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.6	76.0	74.2	78.1	nr	63.8
English Language Arts 20 (Eng & Fr equiv)	73.3	76.6	74.0	78.9	nr	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	nr	69.4	nr	72.8	nr	62.3
Math: Foundations 20 (Eng & Fr equiv)	81.9	76.6	84.4	78.3	nr	66.0

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2021

Analysis of Results – Average Final Marks

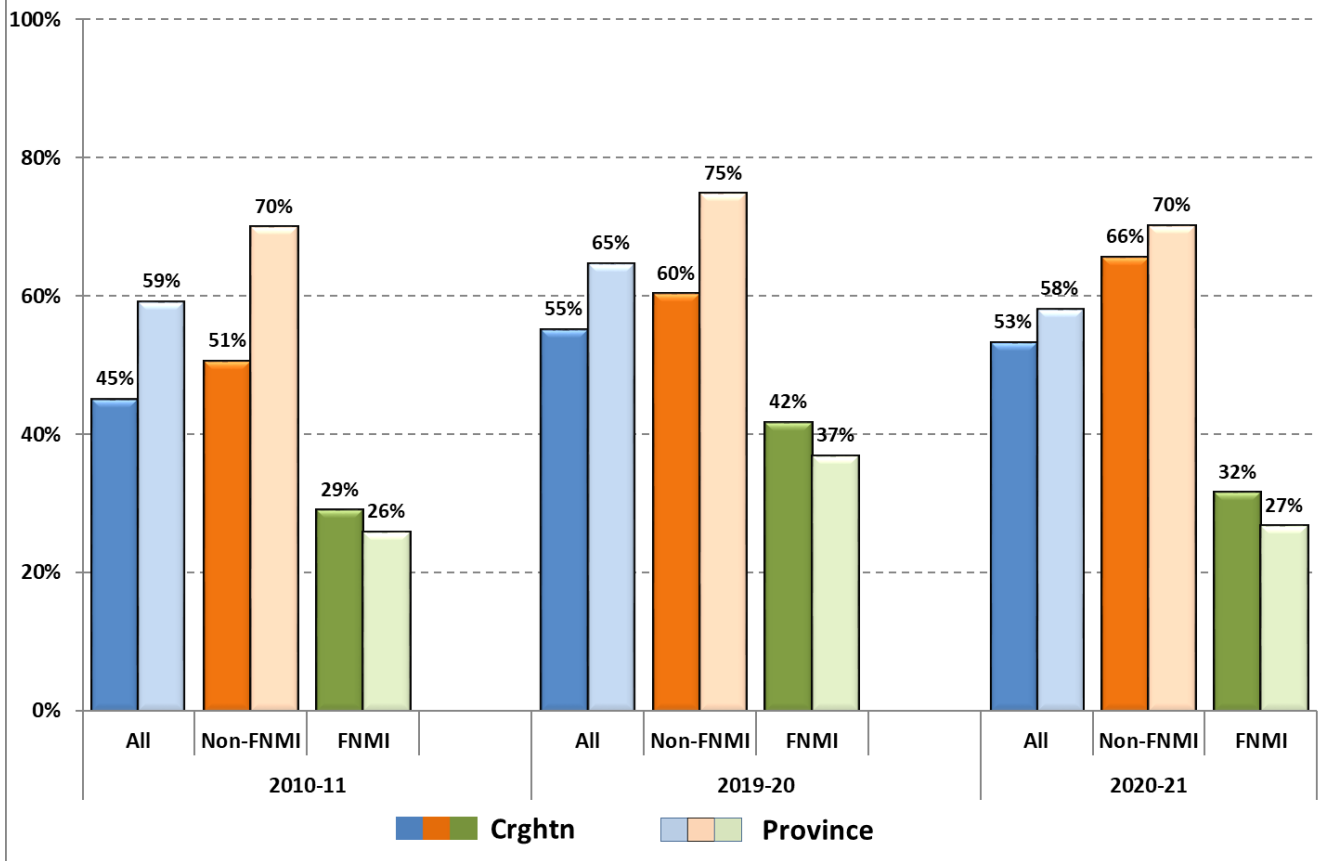
In regard to average final marks, Creighton School Division remains lower than the provincial averages in most subjects, with the exception of Foundations Math 20 which was close to 5 percentage points higher. Due to the size of the student population, year to year variations can be expected as some classes may have a very low number of students and as such the performance of one or two students will have a greater impact on the average results. The data for our FNMI students was not reported because there were fewer than 10 FNMI students enrolled in these selected courses.

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.

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Creighton SD 111



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

Source: Ministry of Education, 2021

Analysis of Results – Credit Attainment

Credit attainment results for FNMI students at Creighton School Division, as with this group of students provincially, has dropped by 10 percentage points compared to last year. COVID-19 pandemic restrictions and resulting disruptions to learning likely contributed to the decline in credit attainment. Creighton School Division has made plans to address the learning response due to the pandemic to ensure increased credit attainment in the upcoming years.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Graduation Rates outcome

By June 30, 2021, the Creighton School Division three-year graduation rate will be 85%.

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

- Monitored attendance data to determine attendance patterns.
- Tracked credit attainment for on-time graduation, four-year and five-year graduation rates.
- Provided individual interventions that were required to assist students struggling with attendance and/or credit attainment.
- Provided asynchronous online courses in partnership with Sun West School Division.
- Hired a part-time distance education support teacher to aid students learning at home during the pandemic.
- Continued an Elder in the School Program that provides regular weekly services.
- Provided students with career information, focus on occupations and the opportunity to participate in a career fair.
- Hired mentors to support re-engagement of students that have disengaged from distance learning.

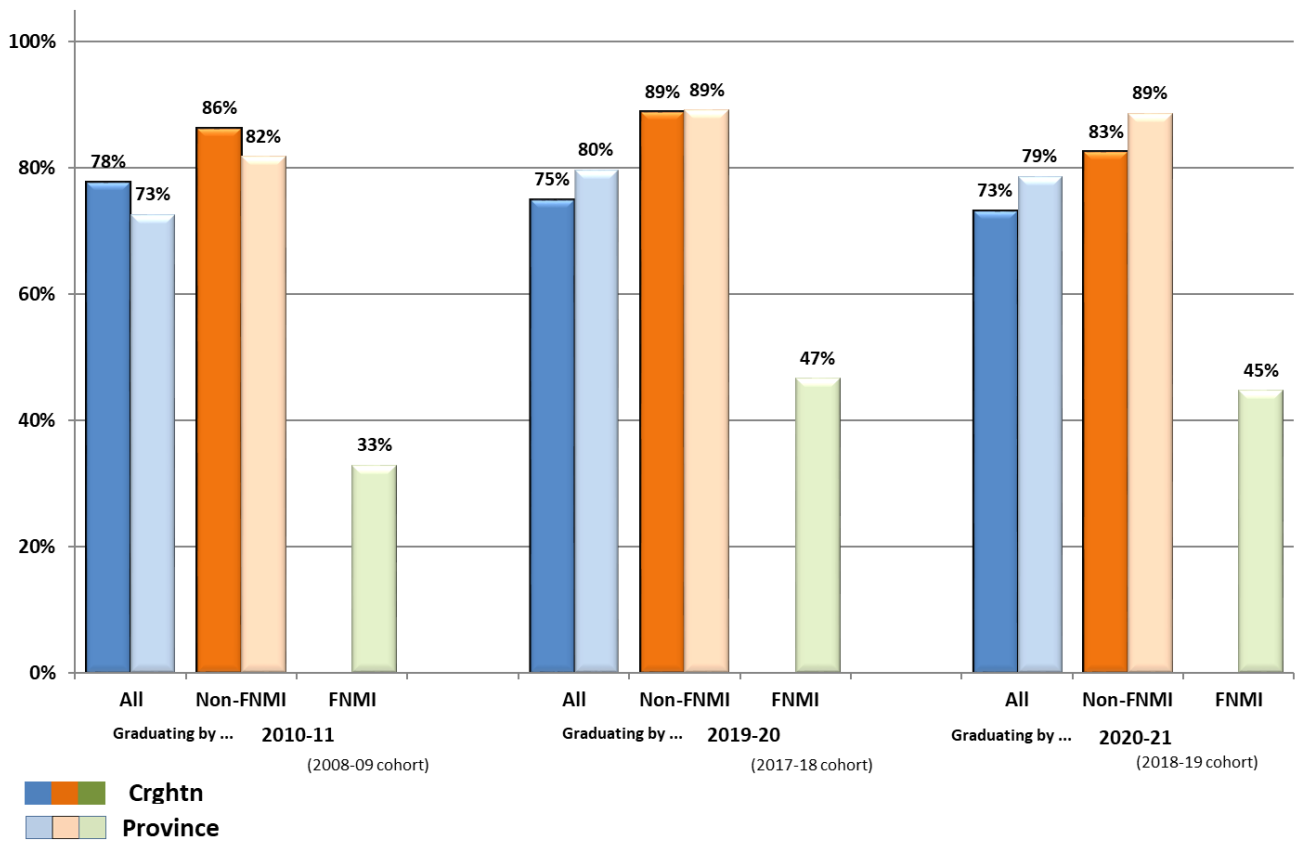
Measures for Graduation Rates

Three-Year Graduation Rate

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

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

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



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

Source: Ministry of Education, 2021

Analysis of Results – Three-Year Graduation Rates

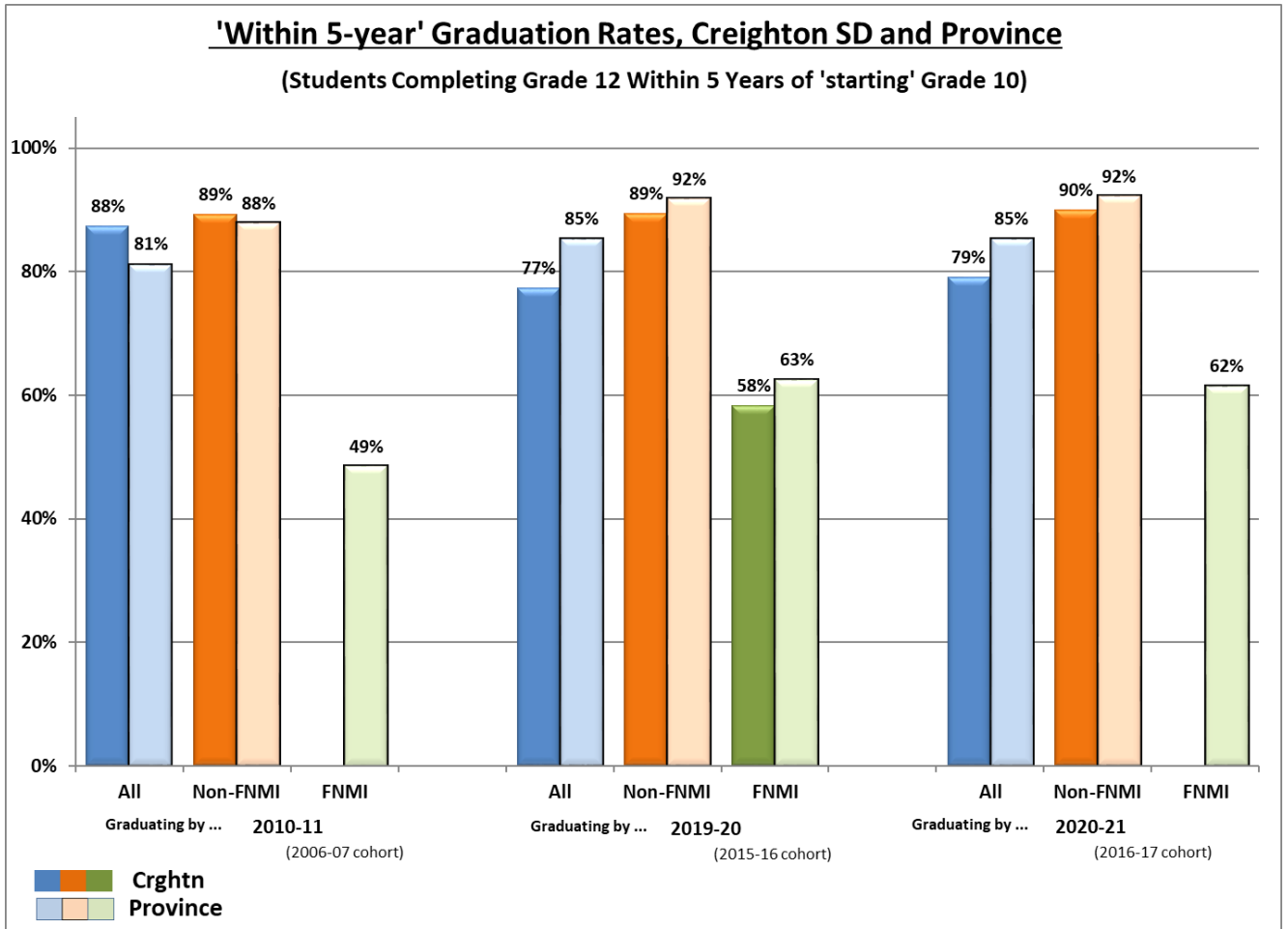
The graph above shows that the three-year graduation rate for Creighton School Division was 73% for the 2020-21 school year. This was a decrease of three percentage points from the 2019-20 school year and six percentage points below the provincial results of 79%. Three-year graduation rates for Creighton SD continue to fall short of the 85% goal for June 2021 and are lower than results from ten years ago. With the relatively small size of the student population each year, year-to-year fluctuation in overall graduation rates is more common for the division.

Results for FNMI students were not reported due to the smaller number of students in that cohort.

Grade 12 Graduation Rate: Within Five Years

Some students need more time to complete all the courses necessary to graduate, so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness 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, 2021

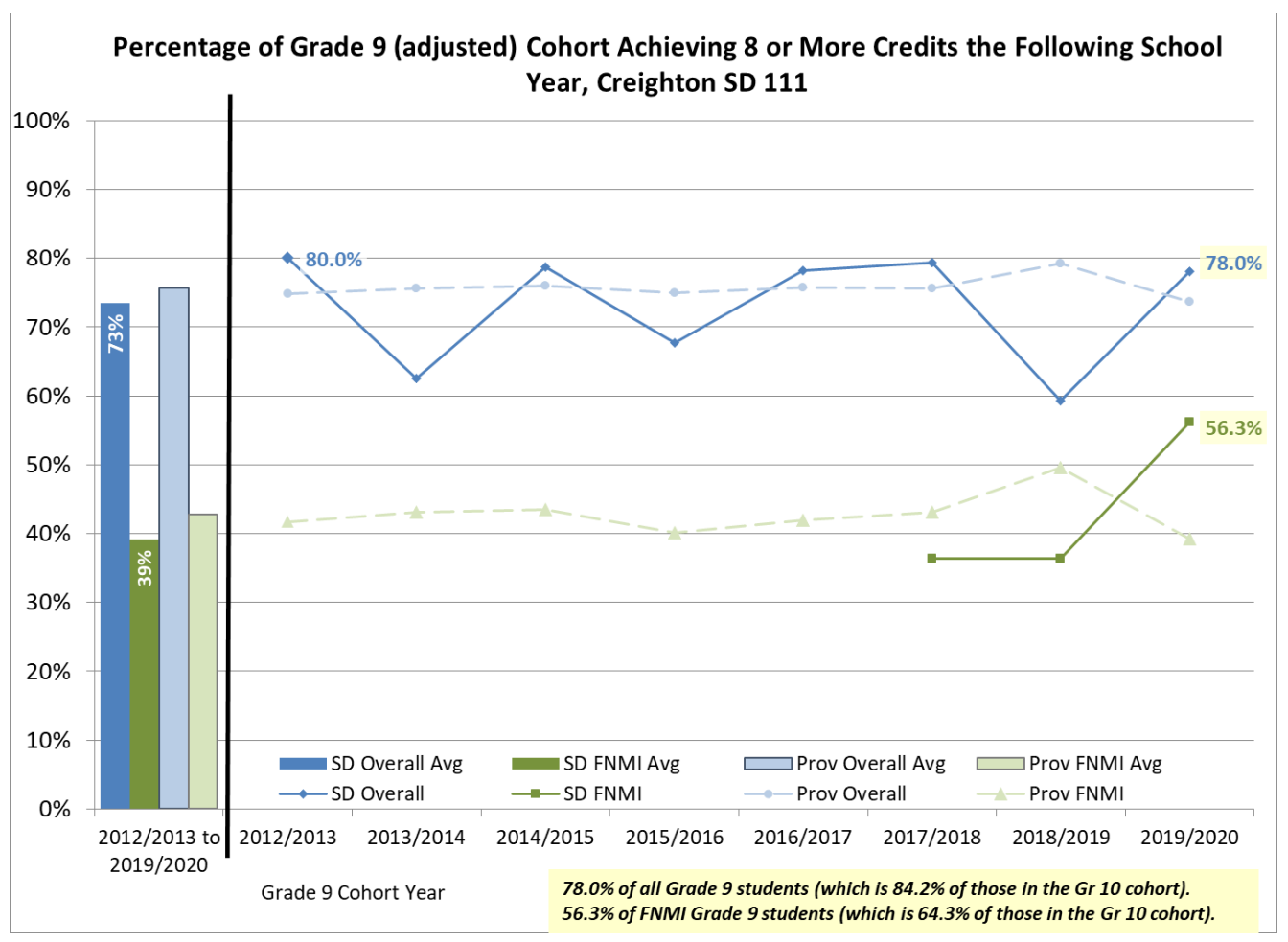
Analysis of Results – Graduation Rates ‘within five-years’

The overall 5-year graduation rate for Creighton School Division has increased by two percentage points from the 2019-20 but it remains 6 percentage points below the provincial average. Creighton School Division’s 5-year graduation rates declined compared to the 10-year average. More work in this area is needed to reach the provincial goal for 5-year graduation rates of 90%.

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 toward graduation within three years of starting Grade 10.

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2021

Analysis of Results – Grade 9 to 10 Transition

Creighton School Division's 9 to 10 transition data tends to vary greatly from year to year due to the small number of students where the credit attainment success of one student can increase the result by 3-5 percentage points. Credit attainment did increase to 78% for the 2020-21 school year, which is slightly above the provincial results for that year (75.7%), and above the 8-year average for the division (73%). Results for FNMI students in Creighton School Division have increased by nearly 20 percentage points from the previous year, although this also fits the pattern of fluctuating results given the small population of FNMI students. This result is well above the provincial result for that year (39.2%). However, the 8-year average for the division (39%) is below the province's for FNMI students (43%).

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Early Years outcome

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

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

- Administered the EYE-TA to all Kindergarten and Pre-Kindergarten Students and provided training to staff in the administration of the assessment.
- Facilitated partnerships with families through events and information on home supported interventions. Due to the COVID-19 pandemic restriction, this activity was completed online for the 2020-21 school year.
- Provided a Pre-Kindergarten and Kindergarten nutrition program.
- Provided hearing and vision screening to all Pre-Kindergarten to Grade 2 students with appropriate follow-up support for parents.
- Supported families with the coordination of a variety of support agencies.

Measures for Early Years

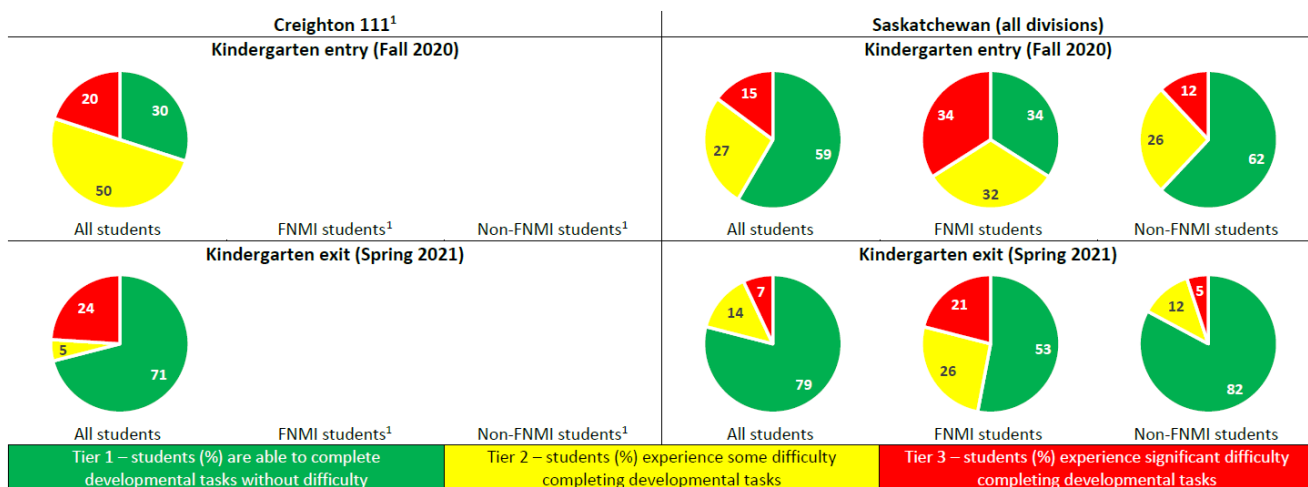
Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

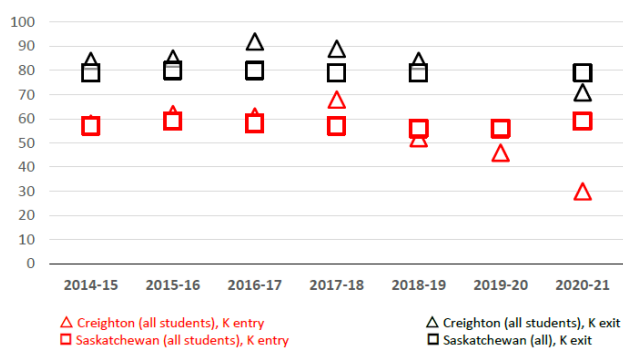
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

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

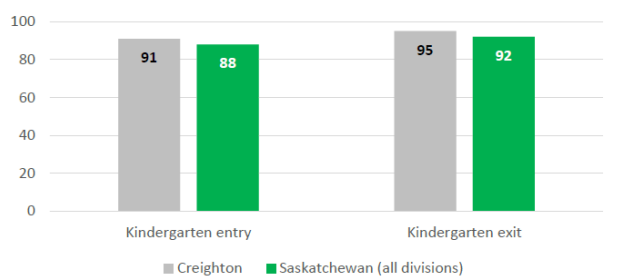
Also included is a display for the school division showing EYE-TA participation rates relative to Kindergarten enrolments for 2020-21. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than 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.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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

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

children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2021

Analysis of Results – Early Years Evaluation

For Creighton School Division there has been a downward trend of student preparedness at entry into Kindergarten over the last few years, from nearly 70% at Tier 1 in 2017-18 down to 30% at Tier 1 in the 2020-21 school year. The percentage of students ready to learn as indicated by Tier 1 at Kindergarten exit has dropped to just over 70% from the mid 80% range it was at two years ago and continues to be below the provincial target of 90%. These trends are concerning, and more work needs to be done to identify and remedy the causes. It should also be noted though that there are two data collection differences that may be relevant when comparing this year's EYE results to results from previous years (lower Kindergarten enrolments and more Kindergarten students learning from home and therefore not assessed).

Demographics

Students

The following table provides the enrollment data for the Creighton School Division over the past five school years. The 2020-21 enrollment shows a decrease of 21 students overall for a decrease of nearly 5 per cent.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	19	28	26	31	22
1	40	16	34	28	31
2	28	40	15	33	21
3	34	26	44	16	30
4	43	37	26	47	18
5	29	49	39	28	46
6	44	28	44	41	28
7	29	45	29	43	38
8	35	29	44	28	40
9	28	36	29	44	27
10	30	27	36	30	46
11	29	27	29	29	26
12	33	27	29	29	34
Total	421	415	424	427	407
PreK	29	31	30	24	23

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	31	46	60	58	54
	4 to 6	30	43	46	55	44
	7 to 9	26	38	39	40	40
	10 to 12	15	22	27	25	38
	Total	102	149	172	178	176
English as an Additional Language	1 to 3	-	-	-	-	-
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	<10
	10 to 12	-	-	-	-	-
	Total	-	-	-	-	<10

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.

- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2020

Staff

Job Category	FTEs
Classroom teachers	28.3
Principals, vice-principals	2.0
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	26.5
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	2.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	5.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	0.7
Total Full-Time Equivalent (FTE) Staff	64.5

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: Creighton School Division, 2021

Senior Management Team

The senior management team for 2020-21 consisted of the Director of Education, Vincent Cable, and Secretary-Treasurer, Sheola Jansen, who reported directly to the Board of Education.

Infrastructure and Transportation

School	Grades	Location
Creighton Community School	Pre-K-12	Creighton

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Creighton Community School	Security System update	Security system was updated with freeze sensor and automatic door locks.	\$28,025
Creighton Community School	Canteen/Foods Room	Updating cupboards and equipment. (incomplete)	\$33,655
Creighton Community School	Classroom Painting	Painting classrooms.	\$1,493
Creighton Community School	Showers and Stalls in Gym Change Rooms	Individual showers and stalls added to gym changes rooms. (incomplete)	\$12,374
Creighton Community School	Repair and Replace Fencing	Fencing was repaired or replaced around the school yard.	\$13,949
Total			\$89,496

Transportation

Much of Creighton School Division is rural, so a significant number of students are transported to school from Denare Beach. A few Creighton town students are transported as well when the distance between school and home is too great to walk.

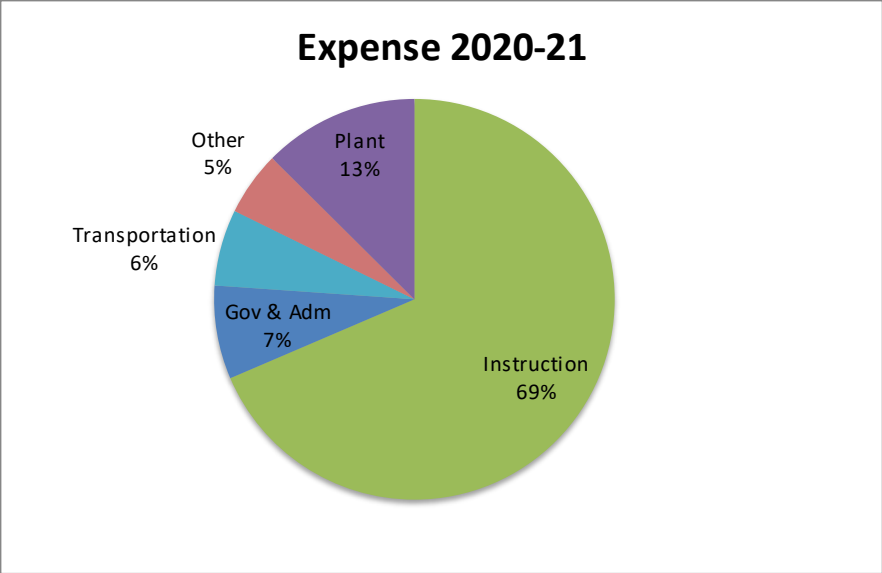
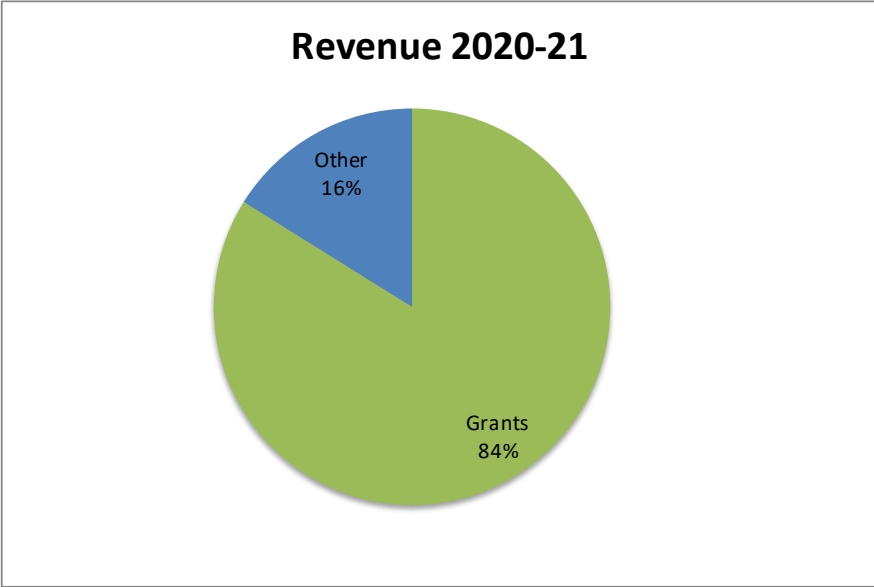
Creighton School Division has contracted with First Student Canada to provide most of the daily transportation for students.

Creighton School Division contracts out the daily transportation of students to school each day. Denare Beach is a nearby community that is 18 km from Creighton and some division students attend French Immersion in nearby Flin Flon, Manitoba. Creighton owns a mini-bus and a van that in total travels about 45,000 km a year transporting students to a variety of sporting and school events. Special needs transportation is also a contracted service, and some costs are shared with the Flin Flon School Division.

Financial Overview

In 2020-21, contingency funding of \$223,692 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	5,736,678	6,066,955	5,607,204	330,277	6%	1
Tuition and Related Fees	499,450	752,345	594,426	252,895	51%	2
School Generated Funds	95,000	37,141	101,983	(57,859)	-61%	3
Complementary Services	132,392	132,392	131,698	-	0%	
Other	182,000	244,763	261,936	62,763	34%	4
Total Revenues	6,645,520	7,233,596	6,697,247	588,076	9%	
EXPENSES						
Governance	79,136	64,951	72,865	(14,185)	-18%	5
Administration	436,067	450,228	386,998	14,161	3%	
Instruction	4,575,046	4,686,297	4,660,638	111,251	2%	
Plant	857,249	858,373	759,244	1,124	0%	
Transportation	538,920	421,506	433,170	(117,414)	-22%	6
Tuition and Related Fees	200,970	156,970	159,149	(44,000)	-22%	7
School Generated Funds	95,000	46,213	92,522	(48,787)	-51%	8
Complementary Services	142,412	149,048	137,624	6,636	5%	
Other Expenses	1,400	1,597	7,032	197	14%	9
Total Expenses	6,926,200	6,835,183	6,709,242	(91,017)	-1%	
Surplus (Deficit) for the Year	(280,680)	398,413	(11,995)			

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

Note	Explanation
1	Over budget due to unbudgeted Jordan's Principle and pandemic support funding.
2	Over budget due to more federal First Nation students than budgeted.
3	Reduced school generated funds (SGF) due to limited fundraising opportunities due to the COVID-19 pandemic.
4	Over budget due to additional grant funding received.
5	Below budget due to less travel expenses for trustees as a result of the COVID-19 pandemic.
6	Below budget due to reduced transportations costs as a result of the COVID-19 pandemic.
7	Below budget due to fewer students attending French Immersion than anticipated.
8	Below budget due to reduced SGF expenditures as a result of the COVID-19 pandemic.
9	Over budget due to increased bank charges relating to electronic fund transfers.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Other	Total
		In Province	Out of Province		
Biberdorf, Ray*	7,800	-	-	-	7,800
Brown, Terry	6,600	-	-	-	6,600
Clark, Janet	5,500	-	-	-	5,500
Fagnan, Hermeline	550	-	-	-	550
Ferguson, Donna	6,600	-	-	-	6,600
McDermott, Ethel	5,500	-	-	-	5,500
Rudd, Dawna	1,100	-	-	-	1,100

* Board Chairperson

Personal Services

Name	Amount
Abrahamson, Chelsey	85,355
Atkinson, Connie	98,797
Biberdorf, Ryan	98,876
Bentley, Wendy	124,862
Brown, Laura-Lee	102,667
Buettner, Lisa	98,797
Cable, Aaron	98,697
Cable, Vincent	127,006
Clark, Ian	91,563
Crone, Rikki	70,629
D'Aoust – Sewap, Kayleigh	63,150
Davis, Jo-ann	53,640
Fox, Maureen	98,932
Fritsch, Kirsten	85,875
Gibbs, Erin	94,183
Gray, Ryan	94,493
Hammond, Krista	99,029
Hill, Mildred	95,558
Hovland, Tracy	61,639

Name	Amount
Joa, Catherine	100,450
Jansen, Sheola	100,548
Johnsgaard, Jennifer	100,497
Koczka, Brooke	72,265
Korchinski, Patty	136,457
Mackay, Kevin	94,660
Madarash, Shauna	97,233
Madarash, Val	94,791
Mckenzie, Patrick	94,491
Morissette, Melissa	93,936
Nickerson, Anita	103,828
Pearson, Janel	104,085
Phillips, Susan	59,959
Ritchie, Shayna	94,138
Streitle, Martin	78,187
Walker, Laurel	98,072
Whitbread, Vanessa	91,497
Woods, James	52,934

Transfers

Name	Total
Municipal Employees' Pension Plan	280,604
Receiver General for Canada	1,356,262
Saskatchewan Teachers' Federation	436,625

Supplier Payments

Name	Total
Beech Electric	76,677
Federated Co-operatives Ltd.	65,874
First Canada ULC	461,561
Flin Flon School Division	156,970
Saskatchewan School Boards Association	125,530
SaskPower	70,277
Visa	75,364

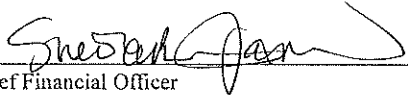
Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Creighton School Division No. 111

School Division No. 6722000

For the Period Ending: August 31, 2021



Chief Financial Officer



Auditor

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

KENDALL & PANDYA

Chartered Professional Accountants

Partners: David Kendall, FCPA, FCA*
Manisha Pandya, CPA, CA*
* Operating as professional corporations

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of:
Creighton School Division No. 111

Opinion

We have audited the financial statements of Creighton School Division No. 111, which comprise the statement of financial position as at August 31, 2021 and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Creighton School Division No. 111 as at August 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the audit of the financial statements* section of our report. We are independent of the Creighton School Division No. 111 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 Creighton School Division No. 111'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 Creighton School Division No. 111 or to cease operations, or has no realistic alternative to do so.

Those charged with governance are responsible for overseeing the Creighton School Division No. 111's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian 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 Creighton School Division No. 111'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 Creighton School Division No. 111'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 Creighton School Division No. 111 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.

Flin Flon, Manitoba

November 17, 2021


Chartered Professional Accountants

I hereby certify that this report and the statements and reports references herein have been presented to the Board of Trustees of the above-mentioned School Division.

November 17, 2021


Chairperson

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.

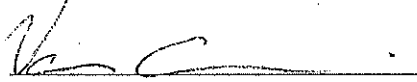
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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, Kendall & Pandya, Chartered Professional Accountants, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Creighton School Division No. (111):


Board Chair


CEO/Director of Education


Chief Financial Officer

November 17, 2021

Creighton School Division No. 111
Statement of Financial Position
as at August 31, 2021

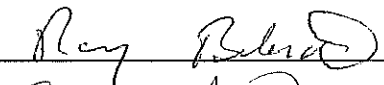
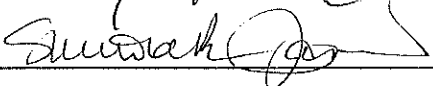
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	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	3,466,592	3,074,800
Accounts Receivable (Note 7)	68,511	210,482
Portfolio Investments (Note 3)	84,837	76,024
Total Financial Assets	3,619,940	3,361,306
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	41,535	32,153
Long-Term Debt (Note 9)	84,837	76,024
Liability for Employee Future Benefits (Note 5)	428,500	408,400
Deferred Revenue (Note 10)	4,999	252,095
Total Liabilities	559,871	768,672
Net Financial Assets	3,060,069	2,592,634
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	3,240,052	3,307,643
Inventory of Supplies Held for Consumption	27,095	36,967
Prepaid Expenses	27,183	18,742
Total Non-Financial Assets	3,294,330	3,363,352
Accumulated Surplus (Note 12)	6,354,399	5,955,986

Contractual Obligations and Commitments (Note 15)

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

Approved by the Board:

 _____	Chairperson
 _____	Chief Financial Officer

Creighton School Division No. 111
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Grants	5,736,678	6,066,955	5,607,204
Tuition and Related Fees	499,450	752,345	594,426
School Generated Funds	95,000	37,141	101,983
Complementary Services (Note 11)	132,392	132,392	131,698
Other	182,000	244,763	261,936
Total Revenues (Schedule A)	6,645,520	7,233,596	6,697,247
EXPENSES			
Governance	79,136	64,951	72,865
Administration	436,067	450,228	386,998
Instruction	4,575,046	4,686,297	4,660,638
Plant	857,249	858,373	759,244
Transportation	538,920	421,506	433,170
Tuition and Related Fees	200,970	156,970	159,149
School Generated Funds	95,000	46,213	92,522
Complementary Services (Note 11)	142,412	149,048	137,624
Other	1,400	1,597	7,032
Total Expenses (Schedule B)	6,926,200	6,835,183	6,709,242
Operating Surplus (Deficit) for the Year	(280,680)	398,413	(11,995)
Accumulated Surplus from Operations, Beginning of Year	5,955,986	5,955,986	5,967,981
Accumulated Surplus from Operations, End of Year	5,675,306	6,354,399	5,955,986

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

Creighton School Division No. 111
Statement of Changes in Net Financial Assets
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	2,592,634	2,592,634	2,497,028
Changes During the Year			
Operating Surplus (Deficit) for the Year	(280,680)	398,413	(11,995)
Acquisition of Tangible Capital Assets (Schedule C)	(30,000)	(205,787)	(141,650)
Amortization of Tangible Capital Assets (Schedule C)	230,700	273,378	250,418
Net Acquisition of Inventory of Supplies	-	9,872	(1,439)
Net Change in Other Non-Financial Assets	-	(8,441)	272
Change in Net Financial Assets	(79,980)	467,435	95,606
Net Financial Assets, End of Year	2,512,654	3,060,069	2,592,634

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

Creighton School Division No. 111
Statement of Cash Flows
for the year ended August 31, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	398,413	(11,995)
Add Non-Cash Items Included in Surplus (Schedule D)	273,378	250,418
Net Change in Non-Cash Operating Activities (Schedule E)	(74,212)	482,034
Cash Provided by Operating Activities	597,579	720,457
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(205,787)	(141,650)
Cash (Used) by Capital Activities	(205,787)	(141,650)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(10,813)	(692)
Proceeds on Disposal of Portfolio Investments	2,000	2,000
Cash Provided (Used) by Investing Activities	(8,813)	1,308
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	10,813	-
Repayment of Long-Term Debt	(2,000)	(24,924)
Cash Provided (Used) by Financing Activities	8,813	(24,924)
INCREASE IN CASH AND CASH EQUIVALENTS	391,792	555,191
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,074,800	2,519,609
CASH AND CASH EQUIVALENTS, END OF YEAR	3,466,592	3,074,800

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

Creighton School Division No. 111
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	5,540,215	5,565,419	5,366,608
Other Ministry Grants	101,463	218,054	230,596
Total Ministry Grants	<u>5,641,678</u>	<u>5,783,473</u>	<u>5,597,204</u>
Other Provincial Grants	-	223,692	10,000
Grants from Others	-	59,790	-
Total Operating Grants	<u>5,641,678</u>	<u>6,066,955</u>	<u>5,607,204</u>
Capital Grants			
Other Capital Grants	95,000	-	-
Total Capital Grants	<u>95,000</u>	<u>-</u>	<u>-</u>
Total Grants	<u>5,736,678</u>	<u>6,066,955</u>	<u>5,607,204</u>
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	409,450	568,605	540,309
Total Tuition Fees	<u>409,450</u>	<u>568,605</u>	<u>540,309</u>
Transportation Fees	90,000	74,130	54,117
Total Operating Tuition and Related Fees	<u>499,450</u>	<u>642,735</u>	<u>594,426</u>
Capital Fees			
Federal/First Nations Capital Fees	-	109,610	-
Total Capital Tuition and Fees	<u>-</u>	<u>109,610</u>	<u>-</u>
Total Tuition and Related Fees Revenue	<u>499,450</u>	<u>752,345</u>	<u>594,426</u>
School Generated Funds Revenue			
Curricular			
Student Fees	-	7,331	10,231
Total Curricular Fees	<u>-</u>	<u>7,331</u>	<u>10,231</u>
Non-Curricular Fees			
Fundraising	95,000	29,810	91,752
Total Non-Curricular Fees	<u>95,000</u>	<u>29,810</u>	<u>91,752</u>
Total School Generated Funds Revenue	<u>95,000</u>	<u>37,141</u>	<u>101,983</u>
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	-	132,392	131,698
Other Ministry Grants	132,392	-	-
Total Operating Grants	<u>132,392</u>	<u>132,392</u>	<u>131,698</u>
Total Complementary Services Revenue	<u>132,392</u>	<u>132,392</u>	<u>131,698</u>
Other Revenue			
Miscellaneous Revenue	137,000	231,395	230,177
Investments	45,000	13,368	31,759
Total Other Revenue	<u>182,000</u>	<u>244,763</u>	<u>261,936</u>
TOTAL REVENUE FOR THE YEAR	<u>6,645,520</u>	<u>7,233,596</u>	<u>6,697,247</u>

Creighton School Division No. 111
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	42,700	33,650	38,884
Professional Development - Board Members	-	-	1,842
Grants to School Community Councils	1,936	1,936	1,936
Elections	1,000	573	-
Other Governance Expenses	33,500	28,792	30,203
Total Governance Expense	79,136	64,951	72,865
Administration Expense			
Salaries	278,183	285,301	272,779
Benefits	49,795	56,351	56,726
Supplies & Services	79,450	94,713	42,121
Non-Capital Furniture & Equipment	2,000	5,053	801
Communications	5,794	5,262	5,761
Travel	19,970	2,836	7,396
Professional Development	875	500	1,414
Amortization of Tangible Capital Assets	-	212	-
Total Administration Expense	436,067	450,228	386,998
Instruction Expense			
Instructional (Teacher Contract) Salaries	2,860,619	2,875,594	2,824,757
Instructional (Teacher Contract) Benefits	133,072	139,202	132,783
Program Support (Non-Teacher Contract) Salaries	892,598	1,008,849	1,074,161
Program Support (Non-Teacher Contract) Benefits	205,752	216,220	232,210
Instructional Aids	111,450	137,263	128,172
Supplies & Services	104,700	68,718	65,244
Non-Capital Furniture & Equipment	55,000	39,310	37,836
Communications	14,100	11,684	9,013
Travel	4,355	3,387	3,292
Professional Development	41,600	9,128	18,115
Student Related Expense	71,300	54,377	35,238
Amortization of Tangible Capital Assets	80,500	122,565	99,817
Total Instruction Expense	4,575,046	4,686,297	4,660,638

Creighton School Division No. 111
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	274,134	310,171	267,891
Benefits	64,315	69,792	59,648
Non-Capital Furniture & Equipment	2,500	13,536	400
Building Operating Expenses	373,985	321,509	288,327
Communications	500	1,023	636
Travel	815	813	813
Amortization of Tangible Capital Assets	141,000	141,529	141,529
Total Plant Operation & Maintenance Expense	857,249	858,373	759,244
Student Transportation Expense			
Salaries	-	833	-
Supplies & Services	87,600	9,603	39,311
Non-Capital Furniture & Equipment	3,400	93	5,492
Contracted Transportation	438,720	401,905	379,295
Amortization of Tangible Capital Assets	9,200	9,072	9,072
Total Student Transportation Expense	538,920	421,506	433,170
Tuition and Related Fees Expense			
Tuition Fees	200,970	156,970	159,149
Total Tuition and Related Fees Expense	200,970	156,970	159,149
School Generated Funds Expense			
Academic Supplies & Services	11,000	6,606	7,951
School Fund Expenses	84,000	39,607	84,571
Total School Generated Funds Expense	95,000	46,213	92,522
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	103,496	104,600	102,076
Program Support (Non-Teacher Contract) Salaries & Benefits	37,616	43,571	35,198
Instructional Aids	1,300	877	350
Total Complementary Services Expense	142,412	149,048	137,624

Creighton School Division No. 111
 Schedule B: Supplementary Details of Expenses
 for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	1,400	1,597	1,801
Interest on Capital Loans	-	-	5,231
Total Interest and Bank Charges	<u>1,400</u>	<u>1,597</u>	<u>7,032</u>
Total Other Expense	<u>1,400</u>	<u>1,597</u>	<u>7,032</u>
TOTAL EXPENSES FOR THE YEAR	<u>6,926,200</u>	<u>6,835,183</u>	<u>6,709,242</u>

Creighton School Division No. 111
 Schedule C - Supplementary Details of Tangible Capital Assets
 for the year ended August 31, 2021

	Computer										
	Land	Land Improvements	Buildings	School Buses	Other Vehicles	Furniture and Equipment	Hardware and Audio Visual Equipment	Computer Software	2021	2020	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>											
Opening Balance as of September 1	101,084	501,705	6,802,526	111,093	87,989	76,096	2,063,253	458,491	66,624	10,268,861	10,127,211
Additions/Purchases	-	-	-	-	-	-	147,539	54,924	3,324	205,787	141,650
Closing Balance as of August 31	101,084	501,705	6,802,526	111,093	87,989	76,096	2,210,792	513,415	69,948	10,474,648	10,268,861
<i>Tangible Capital Assets - Amortization</i>											
Opening Balance as of September 1	-	479,293	4,246,982	73,480	26,278	23,604	1,677,767	400,404	33,410	6,961,218	6,710,800
Amortization of the Period	-	3,226	129,947	5,555	5,866	6,006	77,400	34,636	10,742	273,378	250,418
Closing Balance as of August 31	N/A	482,519	4,376,929	79,035	32,144	29,610	1,755,167	435,040	44,152	7,234,596	6,961,218
<i>Net Book Value</i>											
Opening Balance as of September 1	101,084	22,412	2,555,544	37,613	61,711	52,492	385,486	58,087	33,214	3,307,643	3,416,411
Closing Balance as of August 31	101,084	19,186	2,425,597	32,058	55,845	46,486	455,625	78,375	25,796	3,240,052	3,307,643
Change in Net Book Value	-	(3,226)	(129,947)	(5,555)	(5,866)	(6,006)	70,139	20,288	(7,418)	(67,591)	(108,768)

Creighton School Division No. 111
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2021

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	273,378	250,418
Total Non-Cash Items Included in Surplus	273,378	250,418

Creighton School Division No. 111
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2021

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	141,971	329,043
Increase (Decrease) in Accounts Payable and Accrued Liabilities	9,382	(7,329)
Increase in Liability for Employee Future Benefits	20,100	18,500
Increase (Decrease) in Deferred Revenue	(247,096)	142,987
Decrease (Increase) in Inventory of Supplies Held for Consumption	9,872	(1,439)
Decrease (Increase) in Prepaid Expenses	(8,441)	272
Total Net Change in Non-Cash Operating Activities	(74,212)	482,034

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Creighton School Division No. 111” and operates as “the Creighton School Division No. 111”. 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 and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

Significant aspects of the accounting policies adopted by the school division are as follows:

a) Basis of Accounting

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

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of \$428,500 (2020 - \$408,400) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$7,234,596 (2020 - \$ 6,961,218) because the actual useful lives of the capital assets may differ from their estimated economic lives.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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, accounts payable and accrued liabilities, and long-term debt.

Financial instruments are assigned to one of the two measurement categories: fair value, or cost or amortized cost.

i) Fair Value

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

Any associated transaction costs are expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations and accumulated surplus from operations.

Fair value is determined by quoted prices (unadjusted) in active markets for identical assets or liabilities.

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the statement of operations and accumulated surplus from operations.

ii) Cost or Amortized Cost

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

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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.

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, bank deposits and highly liquid investments with initial maturity terms of three months or less and 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.

Portfolio Investments consist of mutual funds. 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.

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.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years

Inventory of Supplies Held for Consumption consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Workers' Compensation premiums and Sasktel service agreements.

g) Liabilities

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

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

Long-Term Debt is comprised of other long-term debt with initial maturities of more than one year. Long-term debt includes the Schawa Scholarship Fund of which \$4,000 is paid out annually until the fund is depleted.

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.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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). The school division's obligation for this plan 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.

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 revenue 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.

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021		2020	
	Cost	Fair Value	Cost	Fair Value
Portfolio investments in the fair value category:				
RBC Money Market Funds, no maturity interest 4.12%	\$ 84,837	\$ 84,837	\$ 76,024	\$ 76,024
Total portfolio investments reported at fair value	84,837	84,837	76,024	76,024
Total portfolio investments		\$ 84,837		\$ 76,024

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 33,650	\$ 31,301	\$ -	\$ 64,951	\$ 72,865
Administration	341,652	108,364	212	450,228	386,998
Instruction	4,239,865	323,867	122,565	4,686,297	4,660,638
Plant	379,963	336,881	141,529	858,373	759,244
Transportation	833	411,601	9,072	421,506	433,170
Tuition and Related Fees	-	156,970	-	156,970	159,149
School Generated Funds	-	46,213	-	46,213	92,522
Complementary Services	148,171	877	-	149,048	137,624
Other	-	1,597	-	1,597	7,032
TOTAL	\$ 5,144,134	\$ 1,417,671	\$ 273,378	\$ 6,835,183	\$ 6,709,242

CREIGHTON SCHOOL DIVISION NO. 111
 NOTES TO THE FINANCIAL STATEMENTS
 As at August 31, 2021

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, severance benefits, retirement gratuity and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

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

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 306,400	\$ 269,700
Current period service cost	45,300	42,700
Interest cost	5,300	5,800
Benefit payments	(21,000)	(19,900)
Actuarial (gains) losses	(71,800)	8,100
Accrued Benefit Obligation - end of year	264,200	306,400
Unamortized net actuarial gains	164,300	102,000
Liability for Employee Future Benefits	\$ 428,500	\$ 408,400

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 45,300	\$ 42,700
Amortization of net actuarial (gain)	(9,500)	(10,100)
Benefit cost	35,800	32,600
Interest cost	5,300	5,800
Total Employee Future Benefits Expense	\$ 41,100	\$ 38,400

CREIGHTON SCHOOL DIVISION NO. 111
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

Details of the contributions to this plan for the school division's employees are as follows:

	2021		2020
	STRP	TOTAL	TOTAL
Number of active School Division members	43	43	51
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	9.50% / 11.70%
Member contributions for the year	\$ 303,860	\$ 303,860	\$ 299,284

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

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not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2021	2020
Number of active School Division members	37	32
Member contribution rate (percentage of salary)	9.50%	9.00%
School Division contribution rate (percentage of salary)	9.50%	9.00%
Member contributions for the year	\$ 114,266	\$ 108,061
School Division contributions for the year	\$ 114,266	\$ 108,061
Actuarial extrapolation date	31-Dec-20	31-Dec-19
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	\$ 68,511	\$ -	\$ 68,511	\$ 210,482	\$ -	\$ 210,482
Total Accounts Receivable	\$ 68,511	\$ -	\$ 68,511	\$ 210,482	\$ -	\$ 210,482

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Supplier Payments	\$ 41,535	\$ 32,153
Total Accounts Payable and Accrued Liabilities	\$ 41,535	\$ 32,153

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

		2021	2020
Other Long-Term Debt:	Scholarship Liability-Schawa, Payments of \$4,000 annually.	84,837	76,024
Total Long-Term Debt		\$ 84,837	\$ 76,024

Future principal repayments over the next 5 years are estimated as follows:			
	Other LT Debt	Total	
2022	\$ 4,000	\$	4,000
2023	4,000		4,000
2024	4,000		4,000
2025	4,000		4,000
2026	4,000		4,000
Thereafter	64,837		64,837
Total	\$ 84,837	\$	84,837

Principal and interest payments on the long-term debt are as follows:				
	Other LT Debt	2021		2020
Principal	\$ 2,000	\$	2,000	\$ 24,924
Interest	-		-	5,231
Total	\$ 2,000	\$	2,000	\$ 30,155

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
Capital projects:				
Federal capital tuition	\$ 109,610	\$ -	\$ 109,610	\$ -
Total capital projects deferred revenue	109,610	-	109,610	-
Non-Capital deferred revenue:				
Jordan's Principle - Ministry of Indigenous Services	142,485	-	142,485	-
Cameco Water Teachings Grant	-	4,999	-	4,999
Total non-capital deferred revenue	142,485	4,999	142,485	4,999
Total Deferred Revenue	\$ 252,095	\$ 4,999	\$ 252,095	\$ 4,999

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11. 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 Programs	2021	2020
Revenues:			
Operating Grants	\$ 132,392	\$ 132,392	\$ 131,698
Total Revenues	132,392	132,392	131,698
Expenses:			
Salaries & Benefits	148,171	148,171	137,274
Instructional Aids	877	877	350
Total Expenses	149,048	149,048	137,624
(Deficiency) of Revenues over Expenses	\$ (16,656)	\$ (16,656)	\$ (5,926)

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 the accumulated surplus presented in the statement of financial position. The school division does maintain separate bank accounts for designated assets.

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Details of accumulated surplus are as follows:

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 3,307,643	\$ 205,787	\$ 273,378	\$ 3,240,052
	3,307,643	205,787	273,378	3,240,052
S.286 pre-April 2009 capital reserves (1)	164,880	-	164,880	-
PMR maintenance project allocations (2)	167,133	277,456	89,496	355,092
Federal capital tuition reserves (3)	-	109,610	-	109,610
Education Emergency Pandemic Support program allocation (4)	-	223,692	177,090	46,602
Designated Assets:				
Capital Projects:				
Designated for tangible capital asset expenditures	226,347	-	-	226,347
	226,347	-	-	226,347
Other:				
School generated funds	123,593	-	9,074	114,519
	123,593	-	9,074	114,519
Unrestricted Surplus	1,966,390	295,787	-	2,262,177
Total Accumulated Surplus	\$ 5,955,986	\$ 1,112,332	\$ 713,918	\$ 6,354,399

- (1) **S.286 pre-April 2009 Capital Reserves** represent capital reserves that were created by pre-April 2009 board of education motions that designated certain prior years' operating surpluses to be set aside for the purpose of future capital expenditures. Pursuant to S.286 of *The Education Act, 1995*, the school division is required to hold these reserves as a special fund for the purpose of constructing or acquiring any capital works that may be approved by the Minister of Education.
- (2) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (3) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (4) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 17, 2020 and the Minister of Education on August 14, 2020.

14. TRUSTS

The school division, as the trustee, administers trust funds for Creighton School Division Student Scholarship Foundation Inc. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Total 2021	Total 2020
Cash and short-term investments	\$ 84	\$ 638
Portfolio investments	151,123	153,309
Total Assets	151,207	153,947
Revenues		
Contributions and donations	-	100
Interest on investments	7,815	17,703
	7,815	17,803
Expenses		
Materials and supplies	10,555	7,544
	10,555	7,544
Excess (Deficiency) of Revenues over Expenses	(2,740)	10,259
Trust Fund Balance, Beginning of Year	153,947	143,688
Trust Fund Balance, End of Year	\$ 151,207	\$ 153,947

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Operating obligations of the school division are as follows:

	Operating Leases		
	Shop Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2022	\$ 23,128	\$ 6,198	\$ 29,326
Total Lease Obligations	\$ 23,128	\$ 6,198	\$ 29,326

16. 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).

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For

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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 as at August 31, 2021, was:

August 31, 2021					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 28,489	\$ 28,489	\$ -	\$ -	\$ -
Net Receivables	\$ 28,489	\$ 28,489	\$ -	\$ -	\$ -

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances, budget practices, monitoring and forecasts.

The following table sets out the contractual maturities of the school division's financial liabilities:

August 31, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 41,535	\$ 41,535	\$ -	\$ -	\$ -
Long-term debt	84,837	-	4,000	16,000	64,837
Total	\$ 126,372	\$ 41,535	\$ 4,000	\$ 16,000	\$ 64,837

iii) Market Risk

The school division is exposed to market risks with respect to interest 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.

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The school division also has an authorized bank line of credit of \$250,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2021.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Managing cash flows to minimize utilization of its bank line of credit
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

17. 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.