

# **SOUTH EAST CORNERSTONE PUBLIC SCHOOL DIVISION #209**

---

**ANNUAL REPORT  
2020-2021**



## Table of Contents

School Division Contact Information .....	1
Letter of Transmittal .....	2
Introduction .....	3
Governance .....	3
School Division Profile.....	8
Demographics .....	44
Infrastructure and Transportation.....	47
Financial Overview .....	50
Appendix A – Payee List .....	52
Appendix B – Management Report and Audited Financial Statements.....	64

School Division Contact Information

# South East Cornerstone Public School Division #209

80A 18th Street N.E., Weyburn, SK., S4H 2W4



(306) 848-0080



[www.secpsd.ca](http://www.secpsd.ca)



[contactus@secpsd.ca](mailto:contactus@secpsd.ca)



## Letter of Transmittal



Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan,

The Board of Education of South East Cornerstone Public School Division #209 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of the 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 cursive script, appearing to read "Audrey Trombley". The ink is dark and the signature is written in a fluid, connected style.

Audrey Trombley Chairperson

## **Introduction**

This annual report presents an overview of the South East Cornerstone Public School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. This report provides a snapshot of South East Cornerstone Public School Division, its governance structures, students, staff, programs and facilities. It includes information such as school and payee lists. 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

Through *The Education Act, 1995*, the Minister of Education has vested in the Board of Education the power and authority to govern the South East Cornerstone Public School (SECPD). Accordingly, as the elected corporate body responsible for the SECPD, the Board of Education has the mandate to provide students of the division with learning opportunities delivered within the context of the Board’s vision, mission and values and provincially allocated funding.

The 10-member Board consists of six trustees elected from rural subdivisions and four elected from the cities of Weyburn and Estevan. Once elected, they not only represent their subdivision, but all students in the SECPD. Elected on November 9, 2020, the Board of Education consists of the following trustees as of August 31, 2021:

Subdivision 1	.....	Carol Flynn
Subdivision 2	.....	James Vermeersch
Subdivision 3	.....	Jim Henderson
Subdivision 4	.....	Tami Scott
Subdivision 5	.....	Audrey Trombley
Subdivision 6	.....	Jennifer Wilkinson
City of Estevan	.....	Eric McCrimmon
City of Estevan	.....	Kevin Keating
City of Weyburn	.....	Norma Hewitt-Lendrum
City of Weyburn	.....	Melanie Sorensen

# SECPD BOARD OF EDUCATION



**Carol Flynn**  
Subdivision 1



**James Vermeersch**  
Subdivision 2



**Jim Henderson**  
Subdivision 3



**Tami Scott**  
Subdivision 4



**Audrey Trombley**  
Subdivision 5



**Jennifer Wilkinson**  
Subdivision 6



**Eric McCrimmon**  
City of Estevan



**Kevin Keating**  
City of Estevan



**Norma Hewitt-Lendrum**  
City of Weyburn



**Melanie Sorensen**  
City of Weyburn

## School Community Councils

South East Cornerstone Public School Division has a school community council (SCC) in each of its 37 physical schools (Cyber Stone Virtual School does not have an SCC) for a total of 290 SCC members. The Education Regulations, 2019 provides a common yet flexible framework for all members of the SCCs. Under the authority of boards of education, members have specific powers and duties. The SCC consists of elected members and appointed members. The actual number of members varies from one SCC to another (from five to nine elected members plus appointed members). This variation depends upon the needs and interest demonstrated at the school and community level. Schools with Grade 10 to 12 students have student representation on their SCC. For the 2020-21 school year all 37 schools had active SCCs. The SCCs in Arcola, Carlyle and Stoughton strive to have First Nation representation from the neighboring reserve on their SCCs. For the 2020-21 school year all three First Nations had representation on their respective SCCs.

The Education Regulations, 2019 requires school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In November of 2020 South East Cornerstone Public School Division engaged community councils in a ThoughtExchange survey. The topics for the annual workshop were developed by feedback through this mechanism. SECPD provided a system wide virtual workshop for school community council chairs and new members through Microsoft TEAMS on December 1, 2020. The foci of the workshop were Mental Health, and SCC connection to SECPD's Learning Plan. The workshops provided an opportunity for discussion on division priorities and an opportunity for networking and for SCCs to discuss and share ideas with each other. The minutes of all the SCC meetings were posted on the division website to enable SCCs to see what others are doing and working on.

The Board of Education provides equal funding of to each SCC. SCCs use this funding in a variety of ways, including communication and public relations, meeting expenses, supporting guest speakers at school-level events, or supporting the school with their school improvement plan.

37 Schools	\$1982 per school	\$73334 total
------------	-------------------	---------------

The Education Regulations, 2019 require SCCs to work with school staff to develop an annual School Level Plan that is aligned with the School Division's Strategic Plan. The schools involved their SCCs in a variety of ways in the development and refinement of these plans:

- Attended regional SCC meeting.
- Purchased library resources to support teaching Treaty outcomes.
- Supported and promoted giving every student a book to take home for their own library at the beginning of each vacation period throughout the year.
- Continued to support the sense of belonging by having more SCC family events.
- Funded several presentations that supported the school level 3 plan learning plan.

- Supported the Outdoor Classroom and Tree Planting Project.
- Continued to work closely with the student council as part of our SCC.
- Volunteered for Reading Program and Math Night.
- Supported the Reading Buddies Program.
- Supported the One School One Book program.
- Held a Literacy Bingo night.
- Funded a writing workshop for K-8 to kick-off our school writing goal.
- Contributed to IXL math (an online educational practice website) for students.
- Hosted a Literacy Night.
- Supported the learning plan by providing funding for classroom libraries, and other learning materials necessary for the learning plan.
- Developed a plan to reach out to parents and the community regarding the importance of their role within the learning plan.
- Suggested and supported interventions for the summer slide – with a “give a book, take a book”.
- Sponsored a variety of events to help promote the focus on increasing sense of belonging, positive relationships, teacher-student relationships, and advocacy at school.

SCCs work with parents and the community to develop shared responsibility for the learning success and well-being of all children and youth. They encourage and facilitate the involvement of youth, parents and the community in school planning and improvement processes. Examples of SCCs’ activities in South East Cornerstone Public School Division include:

- Supported the One Book, One School
- Held a Snowbirds Presentation
- Held a Pink Day Concert
- Took a leadership role in greeting and guiding new parents/students during our Welcome to SECPSD events
- In support of FNMI Education the SCC booked and covered costs for the performance group Wide Open Spaces to present “Thunderbird Girl”
- Held Family Paint Night
- Planned and supported Bookworm Wednesdays
- Contributed to the school Facebook Page and School Newsletter
- Hosted Family Swim Night
- Assisted with IMPACT (for 3-year-olds) in our community
- Helped organize and attend meet the teacher night
- Sold tickets at annual dance
- SCC Members raised funds to supplement the Two books: One School event
- Distributed pamphlets and information regarding education to local community newsletter and businesses
- Supported hot lunches and hot dog days
- Contributed to Reading A to Z
- Created and reviewed Safe School Charter

- Hosted numeracy night
- Involved in SIP
- Held Activity Nights
- Supported the purchase of literature recourse for Mind-Up Curriculum
- Participated in Open House
- Joined admin in Our School Survey and provided feedback on the initiatives of the school addressing the following: student engagement/participation, student mental health and wellness, bullying
- Provided feedback and support on the GSA initiatives
- Discussion of philosophy of our student led conferences and communicated support of this initiative to our community
- Supported math night
- Supported family literacy day
- Organized kids' conventions (a day of enrichment)
- Organized a rocks and rings tournament
- Provided support to Grade 1-4 literacy night
- Held a Back-to-School BBQ
- Hosted a community Christmas Supper
- Raised funds for teacher literacy purchases
- Held open gym nights to foster a positive environment for the town's children
- Funded a 2-year subscription to Reflex Math
- Supported and promoted giving every student a book to take home before each vacation period
- Hosted Family Fun Night, Family Cooking Night, Movie Nights, School Dances
- Funded presentations that supported school learning plan
- Hosted Family Wellness Eventing – yoga, meditation, information on managing stress and busy family life, hallway walking circuit.

*SCC initiated activities & fundraisers in SECPSD schools.*



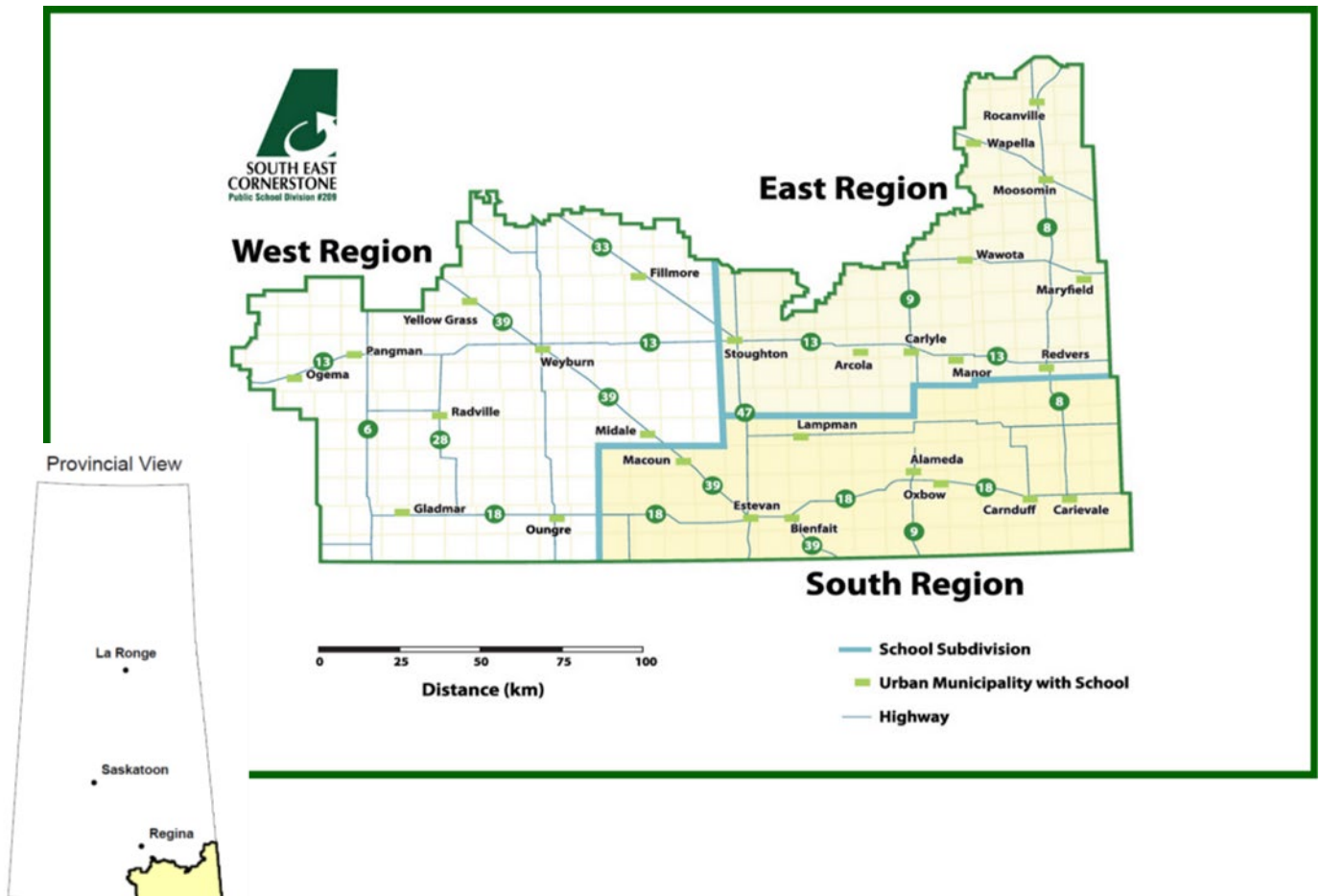
# School Division Profile

## About Us

South East Cornerstone Public School Division (SECPD) was officially formed in 2006 with the amalgamation of six school divisions in southeastern Saskatchewan. The division is rural/urban in its geographic structure with 38 schools in 27 communities and an approximate enrolment of over 8,300 students. With headquarters nestled in Weyburn, SECPD serves communities from the Manitoba border in the east, to Ogema in the west, to Rocanville and Fillmore in the north and the United States border in the south. The division encompasses a wide area of southeast Saskatchewan and sits on approximately 31,000 square kilometers – roughly the size of the Vancouver Island.

The 10-person Board consists of six trustees elected from six rural subdivisions and four elected from the cities of Weyburn and Estevan.

Southeast Saskatchewan has a diverse economy. Much of the South East Cornerstone Public School Division is rural, punctuated by several large towns and two cities, Estevan and Weyburn. The division is home to three First Nation reserves on Pheasant Rump, Ocean Man and White Bear.



## **Division Philosophical Foundation**

### **Vision Statement**

Success and Achievement for Every Student in Every School.

### **Mission Statement**

To provide passionate and committed leadership to ensure success for all.

### **Guiding Principles**

Success for all within the South East Cornerstone Public School Division No. 209 is achieved by acting upon our commitment to the following principles:

**Development of the Whole Person** - We value education that includes physical, emotional, social, academic, and spiritual development.

**Celebration of Success** - We value a culture of celebration and the acknowledgement of success.

**Working Together for Success** - We value both productive teamwork and individual initiative.

**Participation** - We value participation and support of all individuals and groups in our community.

**Responsibility** - We value accountability for all individuals and groups in our Division.

**Effective Leadership** - We value creative and facilitative leadership.

**Growth and Innovation** - We value continuous improvement of teaching and learning and the use of innovative practice.

**All Students Will Learn** - We value personal growth and development for all students.

**Success for All** - We value a positive environment that enables each person to achieve his/her potential.

**Commitment to Be Your Best** - We value passionate commitment and good character.

## Community Partnerships

South East Cornerstone Public School Division has established a range of formal and informal community partnerships in order to promote student learning and ensure the students' school experience is positive and successful. The division engages in community partnerships that benefit all students, in support of Saskatchewan's Plan for Growth.

The following are some of the community partnerships with SECPD:

- Prairie South School Division / Saskatchewan Power (Power Engineering Programming)
- Sun West School Division / Western Equipment Dealers Association (Agriculture Equipment Technician Program)
  - o E. Bourassa & Sons: Carlyle, Radville, Weyburn
  - o Nelson Motors & Equipment: Estevan, Oxbow, Radville, Redvers
  - o Redhead Equipment: Estevan
  - o Pattison Agriculture: Moosomin
  - o A.E. Chicoine Farm Equipment, Ltd.: Storthoaks
  - o South Country Equipment: Weyburn
  - o Young's Equipment, Weyburn
- South East Regional Community Mobilization Committee
- South Region Violence Threat Risk Community Protocol
- Safety in Schools (Online safety training program) Sask Apprenticeship (In-class presentations, Saskatchewan Youth Apprenticeship Program, High School Apprenticeship Program)
- SARSav Search and Rescue Saskatchewan (Emergency Services Response Training Program)
- Saskatchewan Construction Safety Association (SCOT Course)
- Junior Achievement Canada
- Heavy Construction Association of Saskatchewan (RSTS Course)
- Search and Rescue Saskatchewan / Weyburn Fire Department / Weyburn City Police / Weyburn Emergency Medical Services (Emergency Services Response Training Program)
- Regina and District Industry Education Council (Virtual Career Spotlight Events)
- The Learning Partnership (Take Your Kids to Work program)
- Canadian Welding Bureau (ACORN program)
- Saskatchewan Association for Safe Workplaces in Health (Occupational Health & Safety Training and consulting)
- Saskatchewan Universities & Technical Institute Liaison (Career Development Fairs)
- Transition Project Coordinator Southeast Advocates for Employment
- South Saskatchewan Community Foundation
- Settlement Worker in Schools (SWIS)
- Jordan's Principle – Saskatchewan Regional Focal Point

## Program Overview

The schools within South East Cornerstone Public School Division are diverse and dispersed over a large geographical area. They vary in size and grade configuration. To provide the best education possible for all students, the division offers a wide range of programs and supports in its 38 schools.

The provincially mandated core curricula, broad areas of learning and cross-curricular competencies are central to all our programs. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, provincially determined grade-level Treaty Outcomes and First Nations and Métis content, perspectives, and ways of knowing.

In addition, each school in the division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Response to Intervention (RtI)
- Alternative programming for vulnerable students
- Childcare facilities
- Core French instruction
- Community Education philosophy
- On-line course delivery (K to 12)
- Business programming
- E-library
- Junior Achievement Programs
- Emergency Services Responder Training Program
- English as an Additional Language (EAL)
- Professional learning communities
- Coding Quest
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Power Engineering
- Agriculture Equipment Technician Program
- French Immersion (Gr 9-12)
- Virtual Career Fairs

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Early Learning and Care Consultants
- Elementary Curriculum Consultants
- Community Education Liaisons
- EAL Consultant
- Student Services Consultants
- Mental Health Consultant
- Instructional Technology Consultants
- Student Services Counsellors
- Career Development Counsellors
- Student Services Coordinator
- Instructional Technology Coordinator
- Jordan's Principle Service Coordinator
- Curriculum Coordinator
- Learning Support Coordinator
- HUB
- SWIS Worker
- Speech and Language Pathologists
- Occupational Therapist

- Educational Psychologists
- Early Learning Coordinator
- Regional Kids First Community Liaison
- First Nation, Métis, and Inuit Consultant

### **Literacy**

SECPSD has continued to put literacy at the forefront of education programming in the school division. The *Saskatchewan Reads* document has been implemented in all schools from Kindergarten to Grade 12. SECPSD has two Elementary Curriculum Consultants to support literacy teachers across all grades.

A tiered plan has been developed to enhance literacy instruction, improve student achievement, and support the implementation of *Saskatchewan Reads* for all students. The Instructional Team Plan (ITP) guides school teams consisting of Grades K to 12 classroom teachers, administrators, and supported by Elementary Curriculum Consultants and/or ELA Coaches. The Response to Intervention (RtI) coaches, Learning Support Teachers (LST), Speech and Language Pathologists (SLP), and Early Learning & Care Consultants may also be members of the team. This team focuses on Tier 1 instruction, fostering and supporting best practices for literacy instruction.

The ITP supports all SECPSD teachers to organize a guided reading and small group structure for their classrooms, as well as home reading programs to ensure that reading skills are supported and fostered across environments. An ever-growing digital library provides quality fiction and non-fiction books to students and families of all ages and reading levels.

To support literacy while attending school during the pandemic, SECPSD provisioned some additional digital language supports for language instruction. These included access for grades 1-3 students to Raz Kids, a digital reading program from Learning A-Z, which provided easy access to levelled books while students had to isolate or participate in classes remotely. Middle and High School classes were given access to Digital Theatre +, a program which provided access to theatre recordings and lessons tied to these recordings, to help develop critical analysis and viewing skills at the middle and secondary levels.

### **Math**

SECPSD has continued to focus attention and support the development of mathematics in division schools.

SECPSD implemented the JumpMath program in all grades 1 and 2 classes, achieving significant growth in student achievement overall in mathematics. Professional learning groups and mentorship assisted teachers with the implementation of this new program.

SECPSD provided access to MathUp, a Classroom program from Rubicon publishing aligned with the Saskatchewan Math curriculum from grades 1-6. All teachers from grade 3-6 were given the opportunity to pilot the new core resource MathUp, including a brief onboarding session in the fall and a follow-up session in the spring in preparation for implementation in the fall of 2021.

Infusing a guided structure into mathematics instruction was a focus of instructional team plans in all schools. Using formative assessment, teachers implemented responsive instruction to their students through a cycle of small group lessons, activities, and discussions. This provided targeted teacher time with small groups of students, developing their abilities based on need.

### **Supporting Treaty Education in SECPSD Schools**

To recognize the importance of learning from Canada's shared history, SECPSD worked towards not only covering content of the Saskatchewan Treaty Outcomes, but also reported on them for each individual student.

The First Nation, Metis & Inuit Consultant worked with a team of teachers to determine some best fit or alignment of content between the grade-level Treaty outcomes and Saskatchewan Core curricular outcomes. Together, a guideline for reporting Treaty outcomes alongside grade-level outcomes was developed and implemented in all schools.



*Treaty education activities and projects at SECPSD schools.*

### **Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework: First Nations Youth Suicide Prevention Curriculum**

SECPD supported the implementation of the First Nations Youth Suicide Prevention Curriculum, a culturally relevant, strengths-based program made up of 24 one-hour modules designed to “promote resilience and instill hope amongst First Nations youth” (First Nations Suicide Prevention, 2019).

The modules are designed to engage students through stories, videos, art, and activities with an Indigenous lens that connects culture with content. This aligns with the Ministry of Education’s support of foundational infusion of First Nations and Métis ways of knowing at all grade levels and in all curricula. This curriculum will support teachers to infuse Indigenous perspectives into the classroom as well as support all students in social-emotional learning and cultivating connections to self, community, and culture.

Implementation of the First Nations Youth Suicide Prevention Curriculum in SECPD is reflective of both the *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework* and the recommendations of the *SECPD Self-Harm, and Suicide Prevention Strategy*. The goal is to implement the curriculum in Grades 6-8, primarily in Health and Career Education classes. SECPD staff are encouraged to use the curriculum as a resource for individual or group learning, parent education, or other areas where suicide prevention or coping skill development are required.

Teachers are encouraged to collaborate with counsellors on the first module and subsequent modules as needed to ensure both teachers and students have adequate support in working with this sensitive subject matter. The use of [www.wemattercampaign.org](http://www.wemattercampaign.org) as a resource is encouraged. The curriculum references videos from this website and there are many additional videos of Indigenous role models, youth, and community members from across Canada available to enhance learning.

### **Collaborative Team Professional Learning Communities – Supporting Teachers**

To support teachers during the school year, grade and subject-alike collaborative teams were created, modelled after Professional Learning Communities. Teachers were asked to self-select one or more groups (teams) to join and share/collaborate to create learning activities to be used by their peers during professional development days over the course of the school year.

Twenty teams were created and led by teacher colleagues from around the division. Teams met 5 times over the year to discuss issues, teaching strategies and resources. Activities and lessons were shared using Microsoft Teams.

### **Early Learning and Care (0 to 5 years)**

The family is the child's first and best teacher. With trusting relationships and strong family engagement at the core of this program, Early Learning and Care Consultants build on a family's knowledge and skill to enhance learning for their very young children.

Early Learning and Care Consultants partner with families to conduct developmental screening, choose learning goals, and embed learning experiences in play and family routines. The primary learning environment for the Early Learning and Care program is the family home, but consultants also support children across a variety of other environments as needs are identified. Consultants support children and families as they connect with community supports like family centres, health centres, and daycares.

As children near school-age, the Early Learning and Care program supports the child and family to transition smoothly and successfully to their neighbourhood school. Transition planning is facilitated by the Early Learning and Care Consultant and can include building a transition team, sharing information and strategies between partners, familiarizing the child with the new environment and routines, and planning for the transfer of skills from home to school. As with every aspect of the Early Learning and Care Program, the transition process encourages the voice of the parent and places the child and family at the centre of planning and decision making.

The Assessment Evaluation and Planning System is an assessment tool the school division uses to monitor and report growth and development of the children we take onto the Early Learning caseload. The tool measures growth in adaptive, cognitive, fine motor, gross motor, social and social-communicative skills. While children with average abilities (not experiencing delay and not receiving targeted support) will grow in all domains in each period of time, children in the Early Learning program (who are experiencing delays in skill development) show above average growth.

The Early Learning and Care program has continued to expand its support to fortify families in their role as the child's first and best teacher, offering the Early Learning and Care program to the Ocean Man, Pheasant Rump, and White Bear First Nations. During the 2020-21 school year, 29 children and their families participated in 195 home visits with the Early Learning Consultant. Resources and direct supports were shared with on-reserve Head Start programs, preschools, and daycares through 6 centre-based visits.

During the COVID-19 pandemic response, Early Learning Consultants reduced classroom visits and indoor home visits, instead encouraging outdoor home visits, virtual visits, and regular wellness checks. They assisted families to connect with community, provincial, and federal supports.



### **OUR VISION OF EARLY LEARNING**

- The family is the child's first teacher.
- All children can learn and grow.
- Young children learn through play.

Throughout the 2020-21 school year, SECPSD maintained the goal of reaching every young family in the school division community with child development information and parenting support. At 18 months, children and their families received, at their public health visit, a bag of books, toys, and information on how to register for our early learning and family programs. At 3 years of age, families were invited to pick up a ASQ IMPACT 'event in a bag.' Families received child development information and were encouraged to reach out to Early Learning Consultants for connection and support. At 4 years of age, children and their families received a Welcome to SECPSD event in a bag, again, to provide parents with support in their role as the child's first and best teacher. SECPSD Regional KidsFirst Community Liaison, Early Learning Consultants, Kindergarten Teachers and Administrators worked together to successfully implement these initiatives. Early Learning Educators participated in a two-year (2019-21) professional development project that encouraged teacher reflection, celebration, choice, and change. Each teacher met with an Elementary Curriculum Consultant to identify their teaching strengths and collect artifacts of evidence. Elementary Curriculum Consultants curated the collection to highlight promising practices in a virtual tour of Early Learning Classrooms in SECPSD and to encourage sharing between colleagues. Teachers met to reflect on their collective strengths (virtual tour, guided by classroom teachers), review their classroom EYE data, and plan for change using Learning/Teaching Sprints and the support of their colleagues.

At the high school level, the Early Learning and Care program supported young mothers and expectant teens, not only in adapting to the demands of parenting, but also in their high school credit attainment. Young parenting/expecting students work with Early Learning and Care Consultants toward Special Project credits in 'Pregnancy and Parenting.' Students engage in high interest and timely topics, earn high school credits, and work toward their graduation while building their capacity as parents.

New during the 2020-21 school year, Prekindergarten classrooms received funding to support children with intensive learning needs. SECPSD Prekindergarten programs were already welcoming and supporting children with diverse learning needs. However, the new funding allowed Prekindergarten teachers to receive additional professional development resources and specialized supports that would not otherwise be available.

### **Student Support**

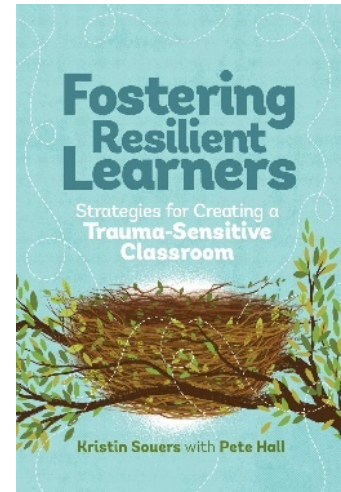
The SECPSD English as an Additional Language (EAL) Consultant provided online EAL daily drop-in tutorial support. The tutorial was available to students at all grade levels to reinforce language and assistance with understanding of class outcomes.

At the Ministry of Education's request, and in collaboration with Prairie Spirit SD, the EAL consultant revised the SECPSD#209 Initial Assessment Toolkit. The revised toolkit has now become the provincial Initial Assessment Toolkit, which has been posted to the provincial Blackboard site.

SECPD's Mental Health Consultant contributed to the following initiatives throughout the school year:

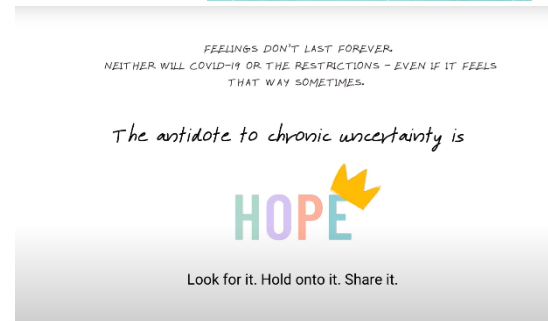
Fostering Resilient Learners: Strategies for Creating a Trauma-Sensitive Classroom –Authors Kristin Souers with Pete Hall.

To further the understanding of the philosophy of trauma-sensitive schools, the Mental Health Consultant developed a book study for “Fostering Resilient Learners Strategies for Creating a Trauma Sensitive Classroom”, by Kristin Souers with Pete Hall. School administrators facilitated completion of the developed modules with school staff during regular monthly professional development sessions.



HOPE; A Toolkit for COVID-19

A video discussion guide and self-care planning tool directed towards Grade 9-12 students was shared to all families through the SECPD#209 website and social media sites.



Safe Healthy Strong SECPD#209

The Mental Health Consultant developed this document, that included lessons and resources to promote positive mental health and wellness. The document is a template each school used in June 2021 for the mental health activity day. Schools were able to choose the most applicable activities from the document to work through with their students. Topics included conflict resolution, empathy, healthy relationships, and digital citizenship.



*Mental health day activities at SECPSD schools.*

### **Student Services Counsellors**

The Mental Health Consultant collaborated with the Student Services Coordinator to revise the Student Services case management procedures. Updated data collection tools were shared with all counselors.

To support the Response to Intervention framework, a universal screen for literacy and math was implemented for grades K to 9. The STAR universal screen consisted of STAR reading, STAR math, STAR early literacy and a one-minute reading fluency curriculum-based measure. The screen is completed Fall, Winter and Spring and data is reviewed to provide Tier 1, 2 or 3 interventions.

### **Jordan’s Principle – Early Learning and 6-18 years of age**

The two Jordan’s Principle Service Coordinators developed and implemented a literacy project, “Dig Into Literacy” to support family engagement and literacy amongst First Nation families in SECPSD. The literacy project consisted of hands-on activities, book sharing and activities all related to the connection to the land and the importance of knowing and remembering how to recognize and care for these gifts. In addition to early childhood, this year the literacy project included elementary and high school youth. The groups were divided into pre-readers, beginner-readers, and established readers. To support the literacy books the service coordinators expanded the literacy experience with complementary stories and interviews, thought-provoking questions, puzzles, word games, author highlights and interviews, strategies to build language, features of the book Circle of courage characteristic and engaging hands-on activities. Literacy packages were delivered over a four-week period to 56 homes, 162 kids.

### **Inclusion and Intervention Plans – Learning Support Teachers**

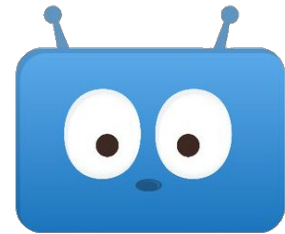
The Student Service Consultants and Learning Support Coordinator developed and provided professional development to the division Learning Support Teachers (LSTs) on the following

topics: Inclusion and Intervention plans, “I can” statements and Comprehensive Autism Planning Tool (CAPs)

The outcome of this professional development module was to provide an overview of Inclusion and Intervention Plans (IIPs), understanding Ministry of Education rubric for areas of impact and intensive support categories, developing SMART outcomes with the implementation of “I can” statements. The module also provided information on assessment and planning for instruction within the IIP, and progress monitoring. To further support programming for students with intensive needs within an inclusive setting, LSTs participated in the development of CAPs plan for individual student need.

### **Edsby**

SECPD used Edsby for family and school communication for the first time in 2020-21. Edsby empowered families to have richer and more engaging conversations at home leading to further student success. The family and student engagement program collects up-to-the-minute information about students in an easy-to-understand, comprehensive format. Families can see attendance, marks, classes, and school news. Schools used Edsby to take attendance, record assessments and report student achievement to families. Edsby allowed SECPD to actualize true outcome-based reporting.



[Video showing Edsby](#) use in SECPD.

### **Cyber Stone**

Cyber Stone is the school division’s online school that expanded to include Kindergarten to grade 7 in 2020-21 in response to ongoing COVID-19 conditions. There were around 800 unique students with 430 based full-time to Cyber Stone and 375 students taking one or more classes in grades 10-12.



### **Treaty Education and Minecraft Project**

In the 2020-21 school year, SECPD’s Instructional Coach for Instructional Technology, and Instructional Coach for Indigenous and Treaty Education collaborated with two schools on a Treaty Education and Minecraft project. This project infused Treaty Education into the English Language Arts and Social Studies curriculum using Minecraft Education Edition as a creative tool. The project featured virtual synchronous instruction through Microsoft Teams that allowed collaboration between the instructional coaches and teachers.



Students in Grades 6-8 at both schools engaged in mini-lessons and then worked in small groups to represent their learning through build challenges in Minecraft. Each group constructed representations in their own Minecraft world, connected their build challenges, and explained their builds using boards. The teachers used Microsoft Teams and Class Notebook to post lesson materials, tutorial videos, and instructions for each building task. Curtis and Raquel developed the lessons using resources from the Office of the Treaty Commissioner and created build challenge cards using Canva.

The Treaty Education and Minecraft project allowed students to engage in 21st-century learning and the ISTE student standards of Empowered Learner, Knowledge Constructor, Innovative Designer, and Creative Communicator. Through this project, students explored Treaty history in Saskatchewan and learned about themselves as Treaty partners, neighbours, and relatives. Lesson topics included: Reasons for Making Treaties; Treaty Promises and Provisions; The Role of the Métis in Treaty-Making; Treaty Symbols; and Current and Historical Broken Treaty Promises.

Students were involved in course assessment as much as possible through the co-creation of expectations and criteria. Formative assessment was provided to students throughout the course, which encouraged students to improve their representations by adding details or clarifying explanations. Students were able to show their individual knowledge on the course content through Flipgrid by walking through their Minecraft worlds and explaining their builds using the Flipgrid Screen Recorder.

Throughout the project, teachers noticed increased engagement in learning about the Treaty relationship in Saskatchewan. Students looked forward to showcasing their learning through Minecraft, and many students demonstrated leadership skills by supporting their peers. SECPSD Instructional Coaches continue to share this project with teachers to engage students in Treaty Education.

[Treaty and Minecraft Project video](#) showing the student's voices about the project.

## 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><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>By 2021, 80% of Grade 3 students will be reading at Fountas &amp; Pinnell Level O.</p> <p>By 2021, 80% of Grade 4-8 students will be reading at grade level as measured by the Spring AIMSweb RCBM.</p> <p>By 2021, 80% of Grade 1-9 students will be at or above grade level (A and M) in writing as measured by the provincial writing rubric and 80% of Grade 10-12 students will achieve a mark of 75% or higher in the CC (Compose &amp; Create) strand of high school ELA classes.</p> <p>By 2021, 80% of Grade 1-9 students will be at or above grade level (A and M) in reported math outcomes and 80% of Grade 10-12 students taking high school math will achieve a mark of 75% or higher.</p>
<p><b>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</b></p>	<p>PowerUP</p> <ul style="list-style-type: none"> <li>• PowerUp seats were available for grades 6-12 students requiring Tier 2 interventions beyond LLI.</li> </ul> <p>LEXIA Core 5</p> <ul style="list-style-type: none"> <li>• Ensured all grades 2-5 students had access to a Core 5 account.</li> <li>• Monitored Core 5 student use and access to the program.</li> <li>• Pulled data and tracked student achievement.</li> <li>• Shared data with administrative teams so they could provide support to teachers.</li> <li>• Conducted System wide Learning Sprint based on Winter STAR screen results.</li> </ul> <p>Support Schools in actualization of the Instructional Team Plan including Saskatchewan Writing Rubrics and Continua.</p> <ul style="list-style-type: none"> <li>• Consultants developed resources to support Ministry Holistic Writing Rubrics.</li> </ul>
<p><b>Measures for Reading, Writing and Math At or Above Grade Level</b></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>	

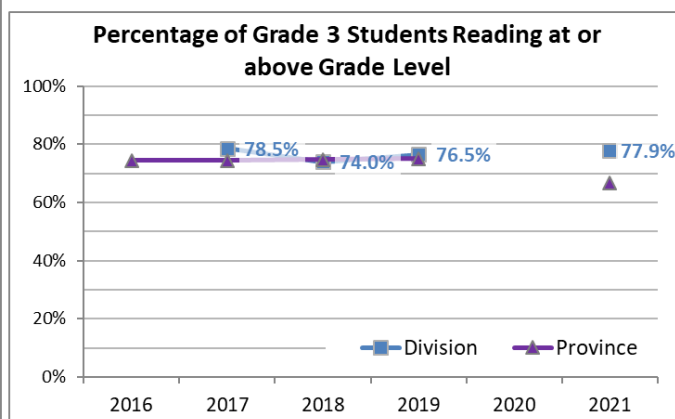
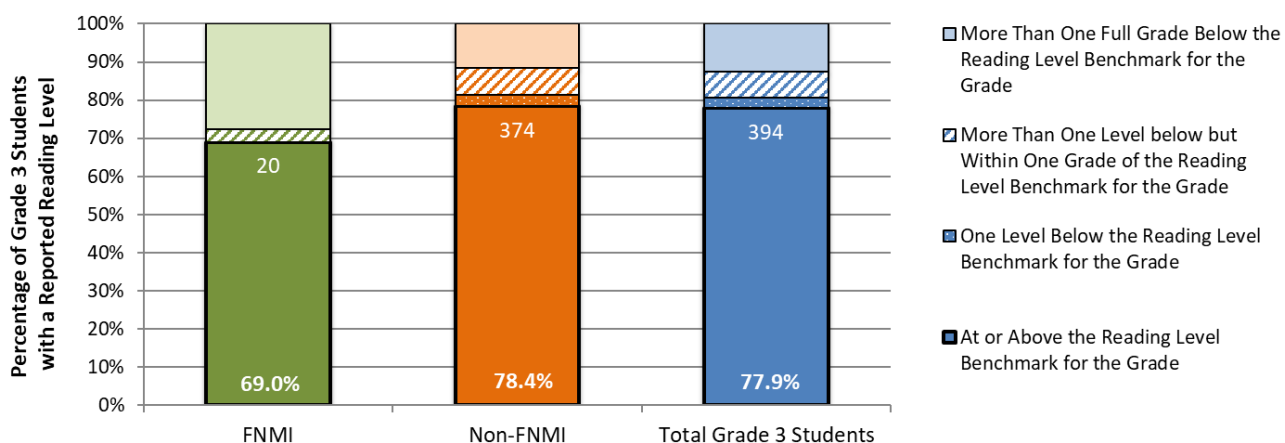
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

### Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. 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, South East Cornerstone SD 209, 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)	29	90.6%	6.3%	3.1%	32
Division (Total)	506	91.8%	7.6%	0.5%	551
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**

Grade 3 reading data for SECPSD shows an overall decrease of 0.6% from the 2016-17 baseline data of 78.5% to 77.9% in 2020-21. Overall, in SECPSD this metric has trended slowly upward and is above the provincial average for the 2020-21 school year (66.7%). Grade 3 reading data for SECPSD FNMI students shows an overall increase of 8% from the 2018-19 data of 61% compared to the 2020-21 value of 69%.

SECPSD continues to focus support on the reading development of FNMI students. The difference in reading achievement (percentage reading at or above grade level) between FNMI students and results for all students has declined from 15% in 2018-19 (61% compared to 76%) to just under 9% in 2020-21 (69.0% compared to 77.9%).

**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.

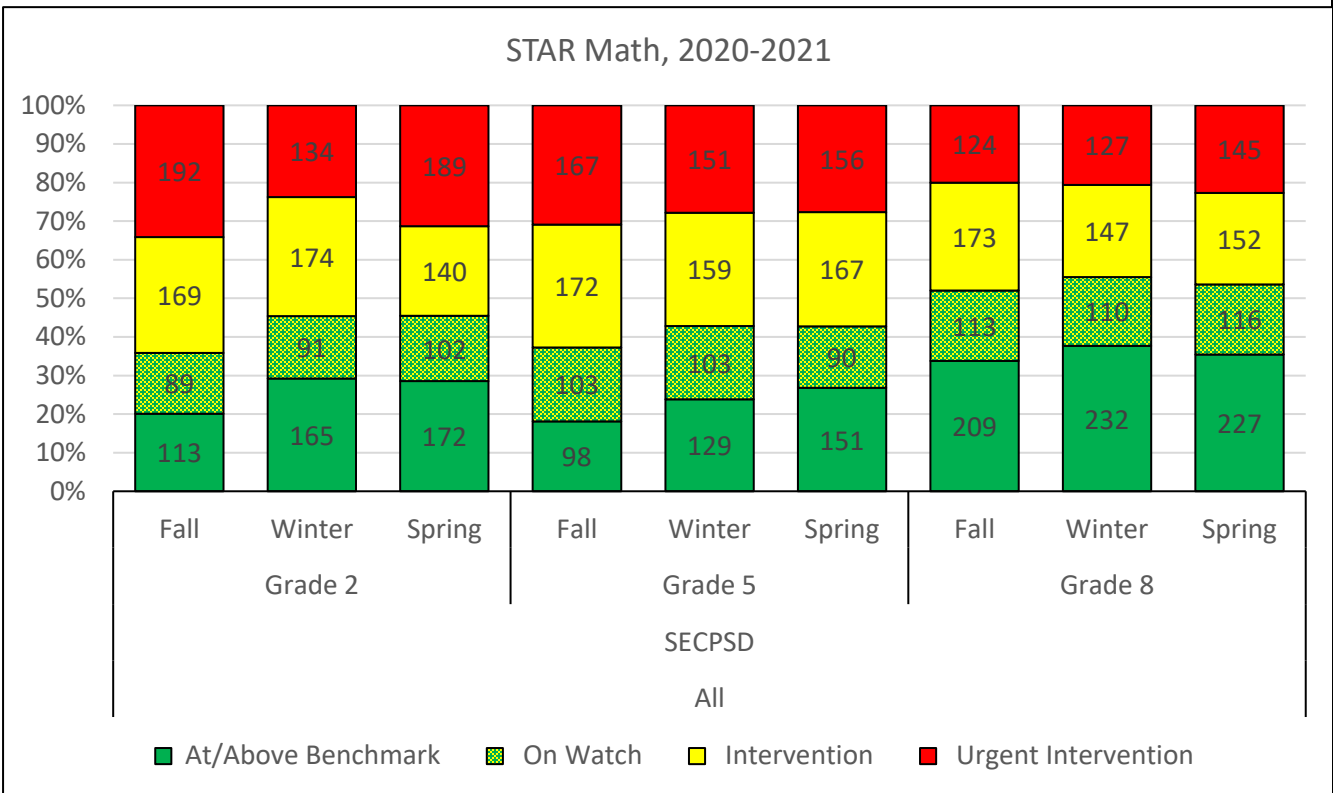
Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

While writing remained a focus for all grade levels, SECPD did not collect specific writing data at the school division level.

**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. SECPD implemented a new universal screen for Number Sense. The results below are baseline data gathered that will be used for future planning and implementation.



## 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><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>By June 2021, the three-year graduation rate for students self-identified as FNMI will have increased from the 2015 measure of 52% to at least 65% as measured and reported by the Persistence to Complete Grade 12 data set. This requires a minimum increase of 3 percentage points annually.</p> <p>By June 2021, 85% of SECPD self-identified FNMI students will be able to identify a caring adult at their school who is invested in their well-being as measured and reported through the OurSCHOOL student survey.</p>
<p><b>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</b></p>	<p>Actualize Truth and Reconciliation Calls to Action</p> <ul style="list-style-type: none"> <li>• Ensured Land acknowledgement scripts were used to open hosted meetings.</li> <li>• Developed strategy to include Treaty Outcomes and Indicators within gradebooks and reporting documents.</li> <li>• Distributed Ministry of Education Video of Treaty Website Tour as they were available.</li> <li>• Targeted Middle Years Teachers with supports for implementing Treaty Outcomes and Indicators and Truth and Reconciliation work.</li> <li>• Developed Supports for use at staff meetings or Instructional Team Plan meetings to include Treaty Calls to Action.</li> <li>• Leading to Learn Signposts were included in Administrator meetings for Learning sessions.</li> <li>• SECPD developed Family Engagement Strategy during 2019-20 school year for 2020-21 Implementation.</li> </ul>
<p><b>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</b></p>	

## 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	
	SEC	Province	SEC	Province	SEC	Province
English Language Arts A 10 (Eng & Fr equiv)	76.9	75.5	77.4	78.7	63.7	62.6
English Language Arts B 10 (Eng & Fr equiv)	75.8	74.9	76.8	78.1	54.3	62.2
Science 10 (Eng & Fr equiv)	78.2	74.6	78.7	77.8	66.2	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	77.2	74.5	77.9	78.5	59.4	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.5	76.0	73.5	78.1	74.3	63.8
English Language Arts 20 (Eng & Fr equiv)	78.7	76.6	79.2	78.9	62.8	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	74.6	69.4	75.6	72.8	58.6	62.3
Math: Foundations 20 (Eng & Fr equiv)	76.1	76.6	76.1	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

South East Cornerstone Public School Division celebrates and promotes both Math 10 pathways for all students. In 2020-21, the average final marks for all students were above the provincial results in all selected secondary-level courses except Math Foundations and Pre – Calculus 10.

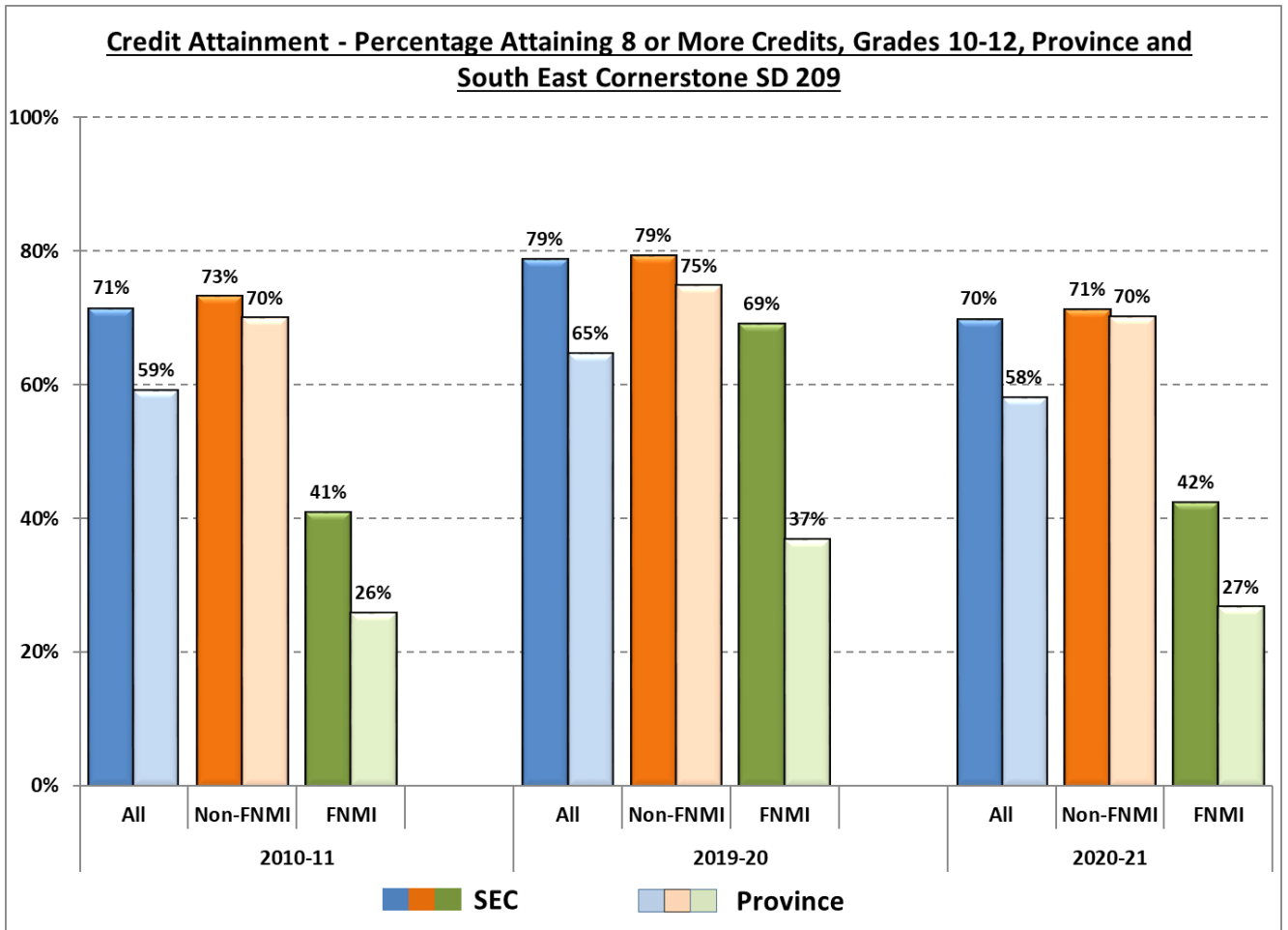
SECPD recognizes the fact that First Nations, Métis and Inuit (FNMI) students in the division are achieving below the provincial average for FNMI students in four of the subject areas reported here. SECPD continues to be concerned about the achievement scores between non-FNMI and FNMI students in the division. The FNMI average final mark is below those of non-FNMI students in all classes but Foundations and Pre-Calculus 10.

SECPD will continue to utilize extra Response to Intervention supports in schools and look for other ways to support FNMI students, specifically in utilizing the adaptive dimension. When planning division professional sessions for teachers, SECPD will continue to provide options targeted for high school science and math instruction.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Credit Attainment

Overall, South East Cornerstone Public School Division credit attainment rates dropped for the 2020-21 school year. In SECPSD 71% of students attained 8 or more credits in 2010-11, 79% in 2019-20 and a decrease to 70% for 2020-21.

SECPSD's Non-FNMI students experienced the same downward trend in that 73% of students attained 8 or more credits in 2010-11, 79% for 2019-20 and 71% for 2020-21.

SECPSD's FNMI students also had a downturn in credit attainment results. For FNMI students, 41% attained 8 or more credits in 2010-11, 69% in 2019-20 and 42% for 2019-2020. It should be noted that our enrolment of FNMI students decreased during this past year and original cohort members returned to federal schools. We hope to welcome them back in the 2021-22 school year.

SECPSD overall results continue to be higher than the provincial average in all categories but are still an area of concern.

Given the disparity in graduation rates between FNMI and Non-FNMI student in the division (reported below), SECPSD will continue to monitor those credits attained by FNMI students are the core credits needed for graduation and to work to provide alternate credit pathways to graduation for all students.

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### School division goals aligned with the Graduation Rates outcome

By 2021 the three-year graduation rate for SECPSD students, excluding students who are enrolled in Alternate Education or Functionally Integrated Program in their Grade 10 year, will have increased from the June 2015 measure of 84.9% to at least 90% as measured and reported by Persistence to Complete Grade 12 report generated by the Ministry of Education.

By 2021, the five-year graduation rate for SECPSD students will be 95% or above.

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

Research programs and promote Effective Practices in Developing Wellness in our students.

- Investigated the work of Dr. Carrington and leverage SECTA convention keynote.
- Monitored Mind Up implementation and developed supports.
- Discussed with schools Teen Mental Health plans for 2019-2020.
- Developed mechanism to gather student voice regarding suicide prevention and resilience.

Analyze attendance data to determine further supports.

- Investigated School level attendance and Interventions processes.
- Reworked AMC checklist and Attendance AP.
- Ensured systemwide use of SKOPUS reports for credit tracking.

Monitor the Utilization of Adult 12 pathway and its impact on Graduation Rates.

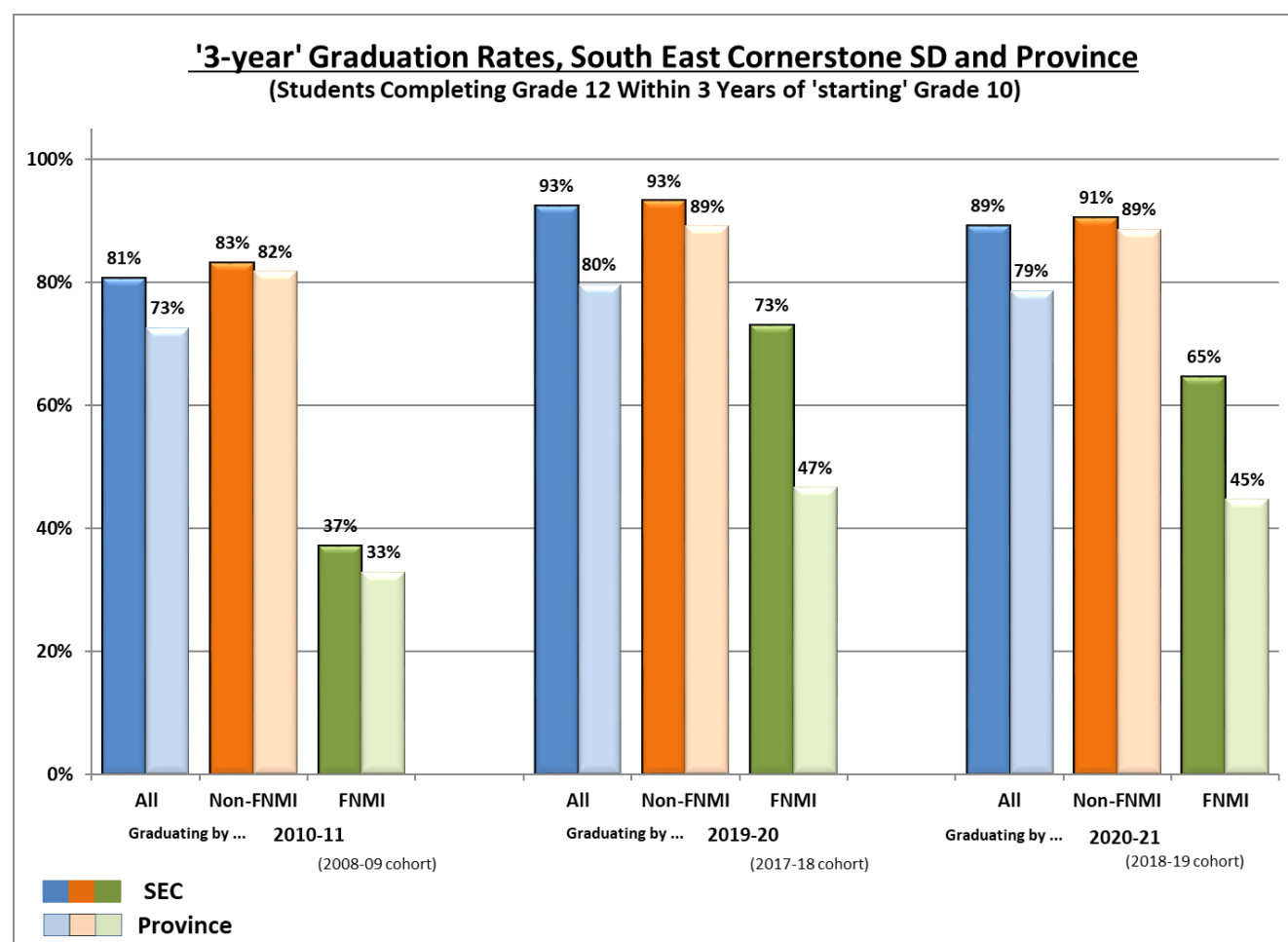
- Studied FNMI data and determined utilization of alternate pathways opportunities.

## Measures for Graduation Rates

### Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Three-Year Graduation Rates

South East Cornerstone Public School Division three-year graduation rates have shown small incremental growth over the past few years. In June 2011, 81% of students graduated within three years of entering Grade 10, with 93% in 2019-20. SECPSD is happy report that an 89% graduation rate was achieved in 2020-21. This result exceeds the provincial target for 2020 on-time graduation rates of 85% for three consecutive years. This improvement in graduation rates was mirrored in the results for Non-FNMI students in the division (83% in 2010-11, 93% in 2019-20 and 91% in 2020-21). There has been greater fluctuation in the results for FNMI students in the division, but there continues to be significant improvement from 37% in 2010-11, to 73% in

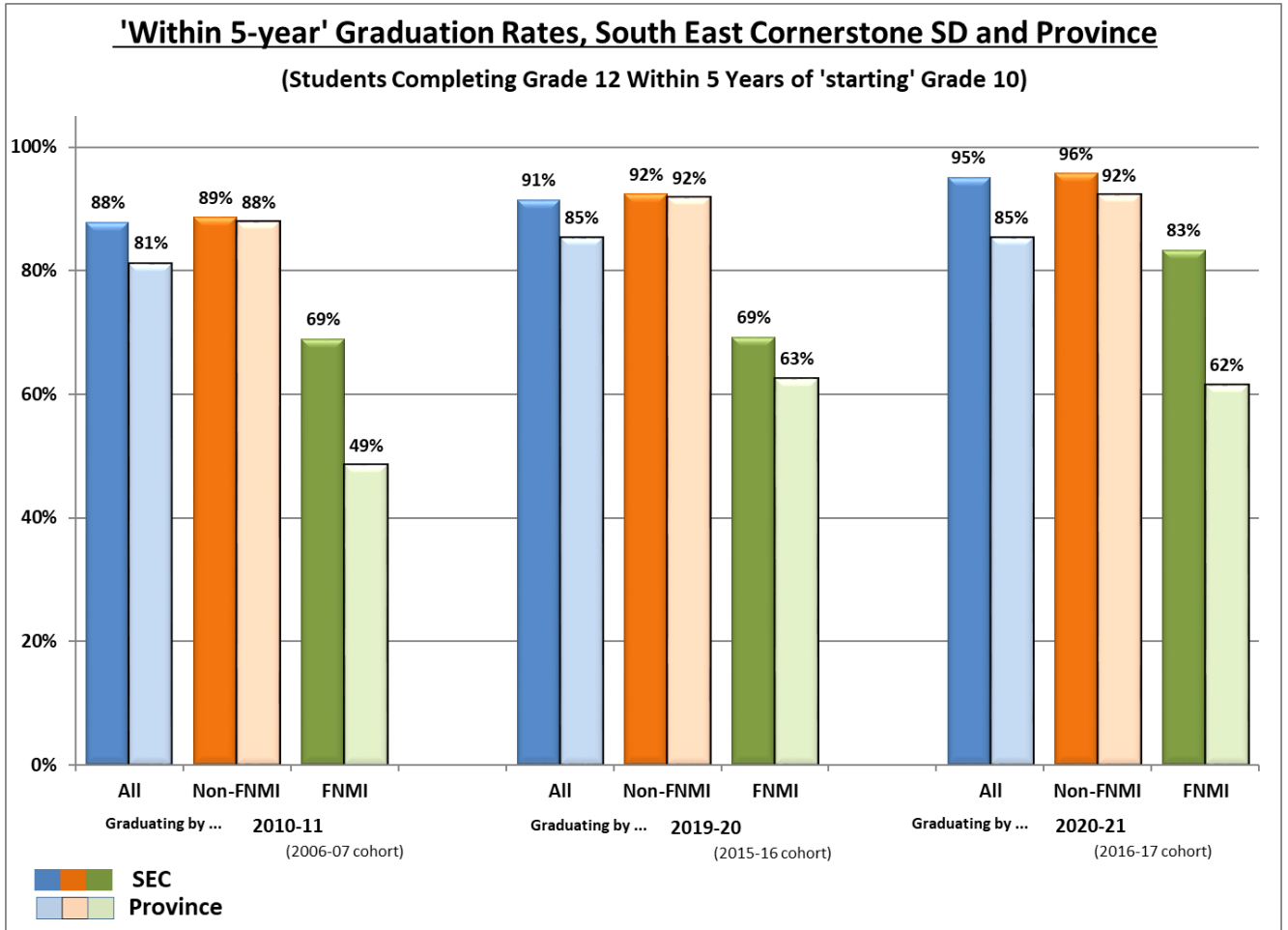
2019-20, and 65% in 2020-21.

Although SECPD remains above the provincial average in all three categories, the disparity between results for FNMI and Non-FNMI students is a concern. SECPD will continue to focus and put supports in place for all students to continue to raise graduation rates for all students within the division.

## 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’**

SECPSD’s extended-time graduation rate within five years has shown some steady growth over time. In 2010-11, 88% of South East Cornerstone Public School Division’s overall student population graduated within five years of beginning Grade 10. For the 2019-20 school year, 91% of SECPSD students graduated within the extended time. For the 2020-21 school year that number rose to 95%. This is once again above the provincial average of 85%.

In reference to the results for the non-FNMI sub-population, there has been a slight change over the same timeframe from 89% in 2010-11, to 92% in 2019-20. For the 2020-21 school year SECPSD had 96% of students graduate in the 5-year window. This is above the provincial average of 92%.

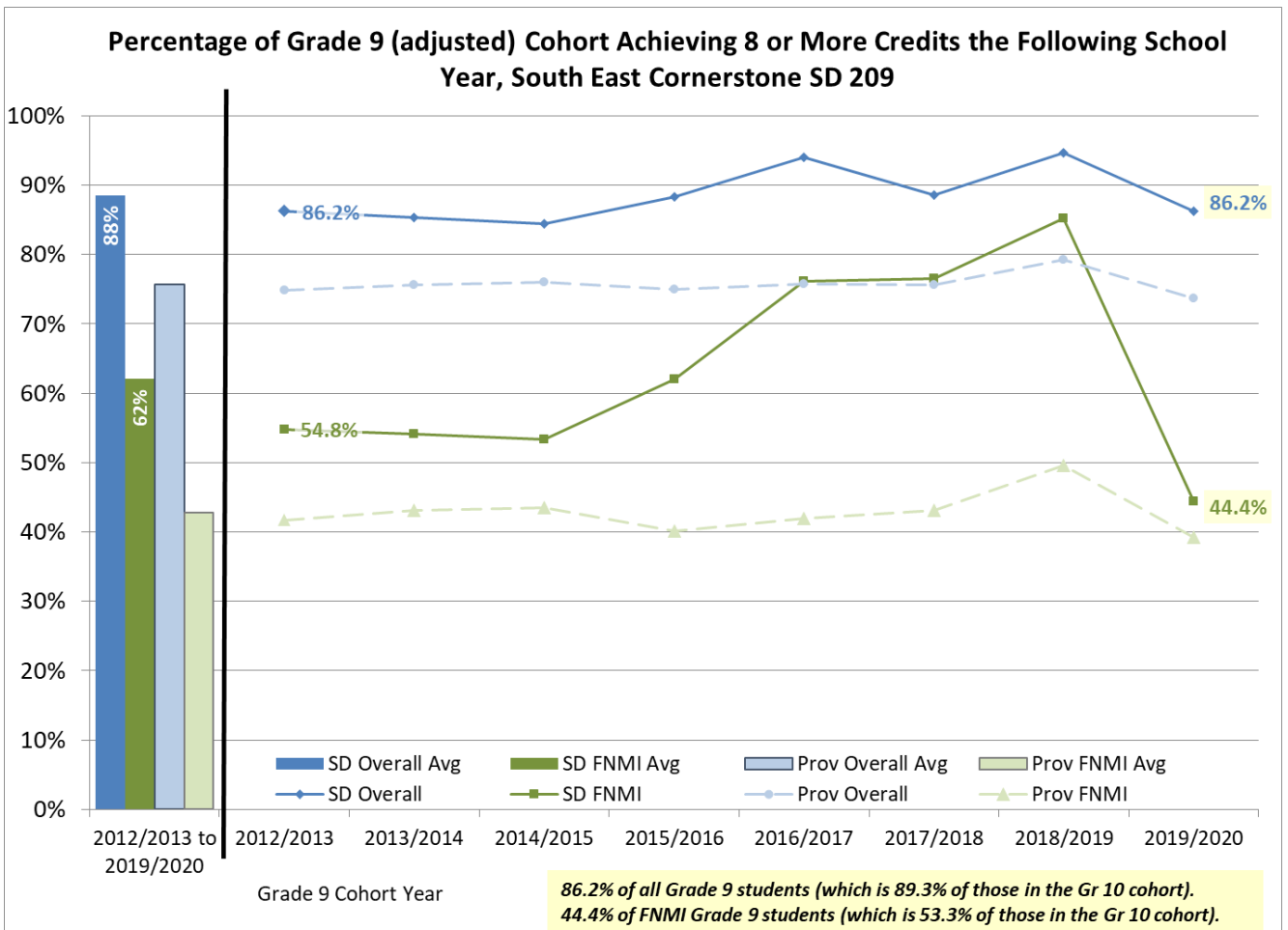
FNMI student results in SECPSD have stayed steady and showed an increase with 69% in 2010-11 and 69% in 2019-20. For the 2020-21 school year SECPSD 83% of FNMI students graduated in the extended time window. This is 21 percentage points above the provincial average of 62%.

The results are above or equal to the provincial average in all categories. Overall, extended-time graduation rates are improving, but the division needs to continue to analyze the data to determine which students require additional supports to graduate within the extended-time period or earlier. SECPSD will continue to strive to gain parity in results for our FNMI and Non-FNMI students.

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Grade 9 to 10 Transition

South East Cornerstone results had been consistently trending upwards with some dips since the 2012-13 result of 86.2%. In the 2019-20 school year, however, 94.7% of our students enrolled in Grade 10 for the first time achieved 8 or more credits, up from 2018-19 (88.6%). For the 2020-21 school year 86.2% of SECPD students achieved the outcome of this measure. This is comparable to the 2012-13 measure. The pandemic had an impact on both the 2019-20 numbers (inflated) and lower than the 88.6% for 2018-19.

Of those students who self-identify as FNMI, 85.2% achieved 8 or more credits in 2019-20, up from 76.5% in 2018-19. SECPD has dipped this measure to 44.4% of our FNMI students achieving 8 or more credits in the 2020-21 school year. This result is still above the provincial average (39.2%). This will be an area of focus to ensure these cohorts have opportunities to graduate on time. SECPD FNMI credit attainment for this measure has been above the provincial average for all students for the past three years.

The division results on average over the past 8 years exceeded the provincial results by over 10 percentage points for each category (overall and FNMI students). Credit attainment is an area that SECPD continues to examine and put plans in place to support students.

## 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 of each year, 90% of students exiting Kindergarten will score in the appropriate range in four of the five domains, one of which must be the Language and Communication domain, as measured by the Early Years Evaluation (EYE-TA).

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

Welcome to SECPSD

- SECPSD developed a "Welcome to SECPSD" event structure with supports for schools to welcome future families to SECPSD. This structure was altered to allow for COVID safe protocols to be followed.
- Schools hosted a stagger start for K and Pre-K families to allow for COVID safe introduction to the school setting.

Ensure All pertinent SECPSD personnel understand the student success process

- Reviewed Student Success Process with School Teams.

Responsive Teaching

- Ensured Administrative Teams understood the value and depth of the data gleaned from Universal Screens.
- Ensure Consultants and Coaches understood the value and depth of the data gleaned from Universal Screens.
- Investigated and prepared supports to further the understanding of Universal Design across SECPSD.

Student Support Teams (SSTs)

- Ensured SSTs are meeting once every six days or equivalent.
- Reviewed and updated the student support guidelines after gathering face to face feedback.
- Shared updated student support guidelines with Administrative Teams.

## Measures for Early Years

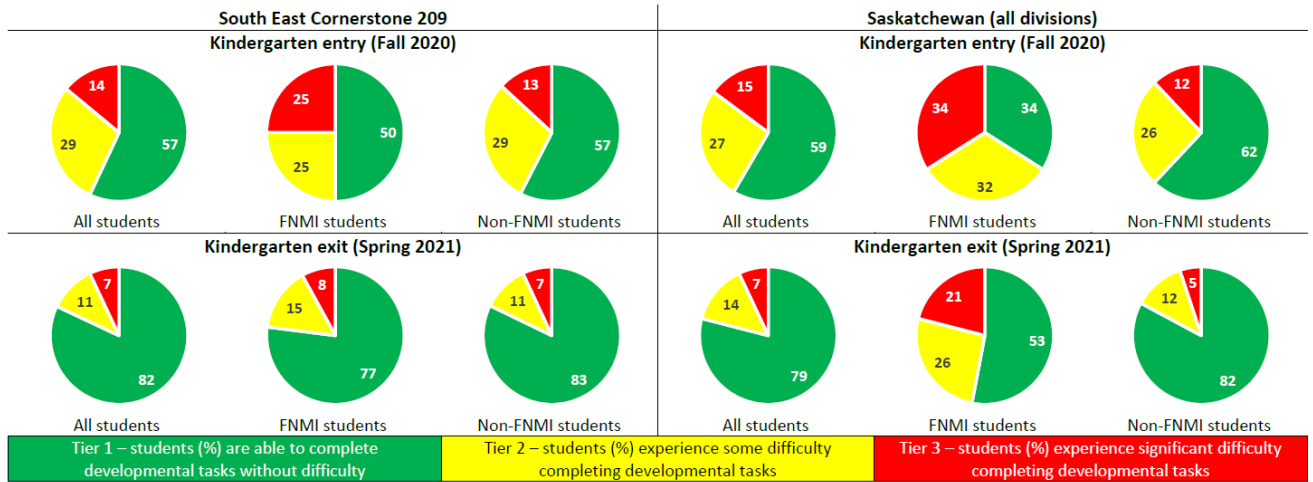
### Early Years Evaluation

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

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

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

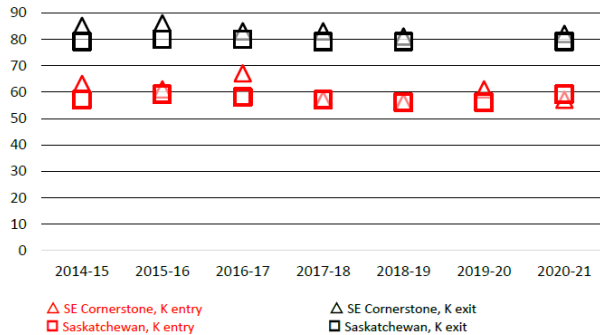
Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than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



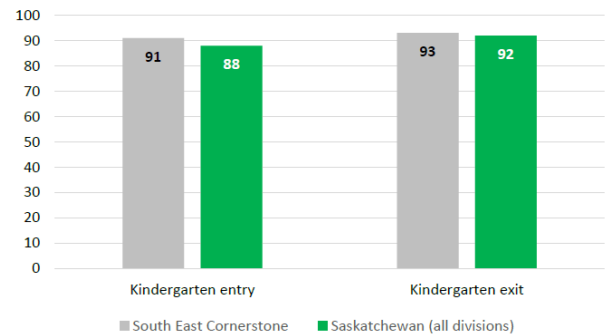
Tier 1 – students (%) are able to complete developmental tasks without difficulty  
 Tier 2 – students (%) experience some difficulty completing developmental tasks  
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

\*totals may not add to 100 due to rounding

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)

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**

EYE entrance results into Kindergarten in SECPSD were below those for the province for the first time in 2020-21 and declined from 2019-20. Though several strategies have been put in place to support young children and families, more must be done in SECPSD to support children before they come to school. Fall screen results for 2020-21 (57%) show a decrease below the provincial results yet students were able to exit at slightly above the provincial average (82% compared to 79% provincially).

Entrance and exit results for children who self-declare FNMI in SECPSD, are considerably lower than results for those who do not declare. Those who self-declare in SECPSD for the 2021-21 school year have entrance and exit scores higher than the provincial average for children who self-declare FNMI. More must continue to be done to support children and families in SECPSD who self-declare FNMI to reach parity with non-FNMI students.

Since baseline in 2014-15, SECPSD entrance scores have fluctuated, with 57% in 2020-21 at the lower end of the range. Though our students appear to be arriving less ‘ready to learn,’ teachers are able to mitigate these deficits moving more children to tier 1 each year. For the 2020-21 school year our K students entered below the provincial average but by exit in June were slightly above the provincial average.

### School Division Local Priority Area

South East Cornerstone Public School Division developed a multi-faceted plan to provide support and education for both students and staff in the areas of mental health literacy instruction for all students from Kindergarten to Grade 12 and in conjunction with extensive training for professional teaching staff.

#### School division goals aligned with local priority area

Increase understanding and awareness of positive mental health in students and staff.

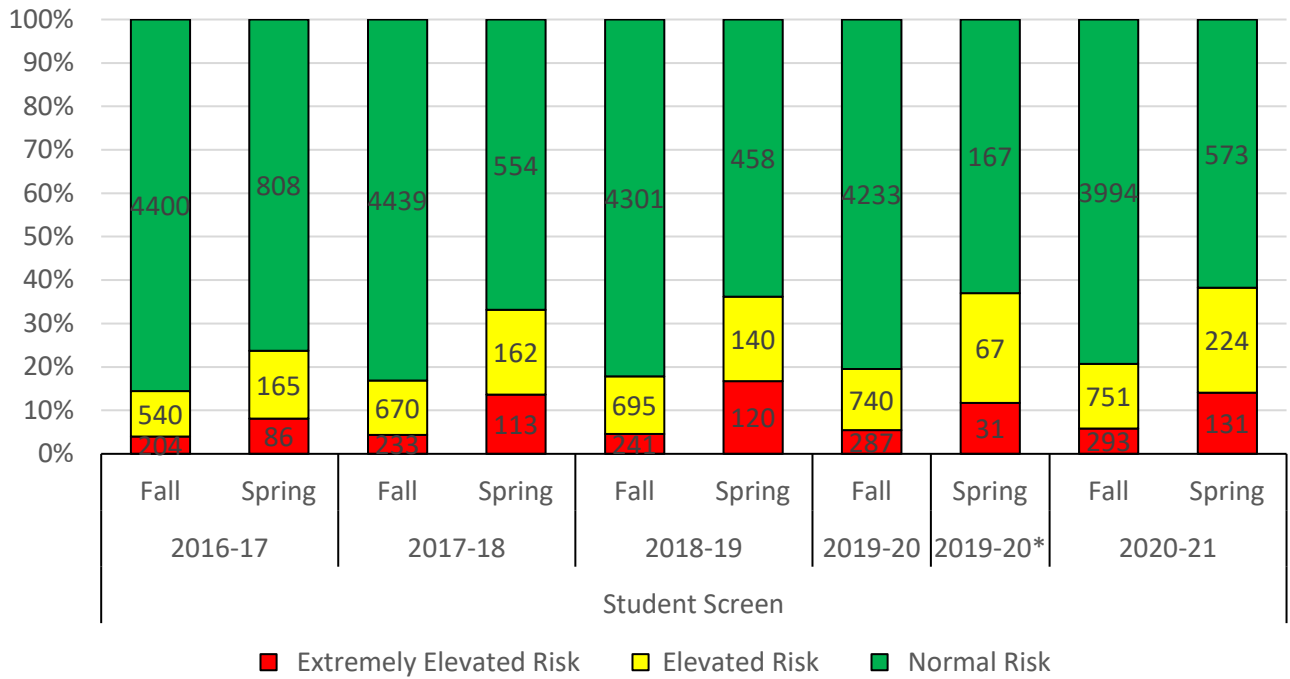
#### School division actions taken during the 2020-21 school year to support local priority area

- Developed Suicide and Self Harm Strategy Action Plan
  - o Developed School Toolkit of resources
  - o Developed Parent Toolkit of resources
  - o Developed Student Toolkit of resources
- *Fostering Resilient Learners* Book study Division Wide for all Teaching Staff
- Trauma Informed Practice Training Modules for Staff
- Trauma Sensitive Schools Support Documents and Infographics completed
- Self Care for Education Professionals Module developed and delivered
- #safehealthstrongsecpd day plans developed and implemented in June
- Fostering Resilient Learners Wrap up in June
- Mental Health Mondays developed and posted through social media
- Kitchen Talks developed by Counsellors to support parents
- Investigation into “Not Myself Today” for possible implementation for Staff

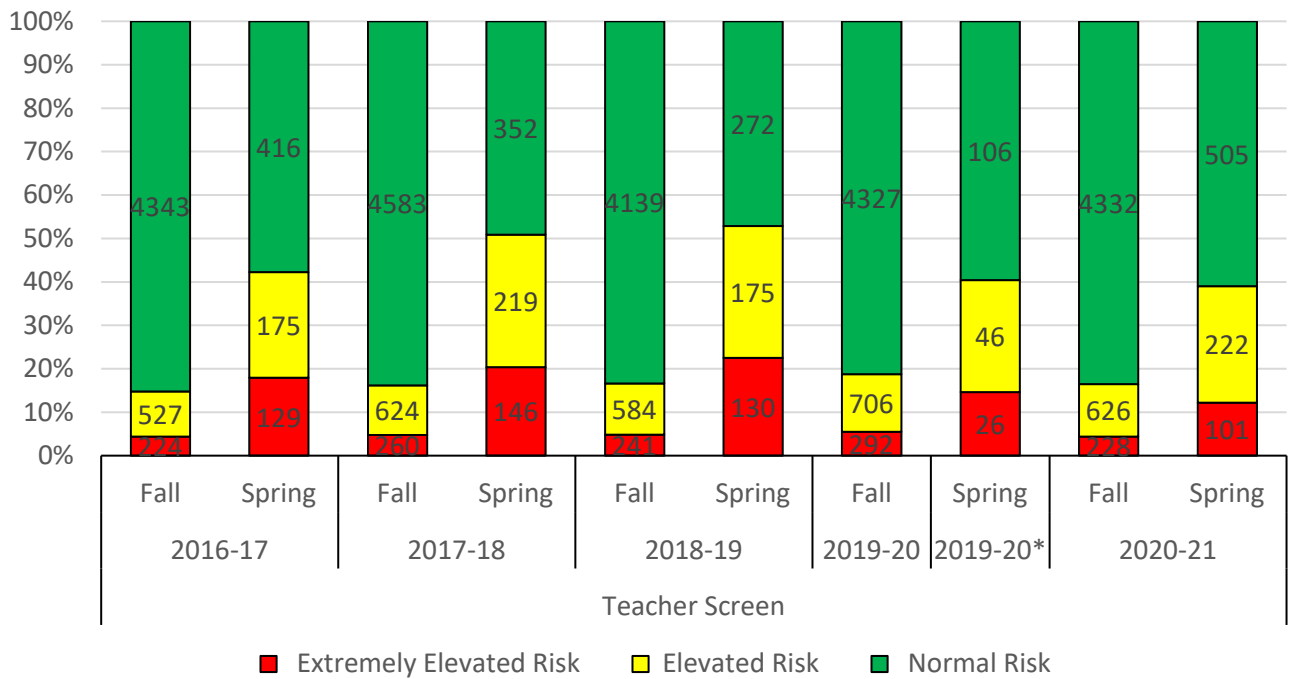
#### Local Measures for Wellness Priority

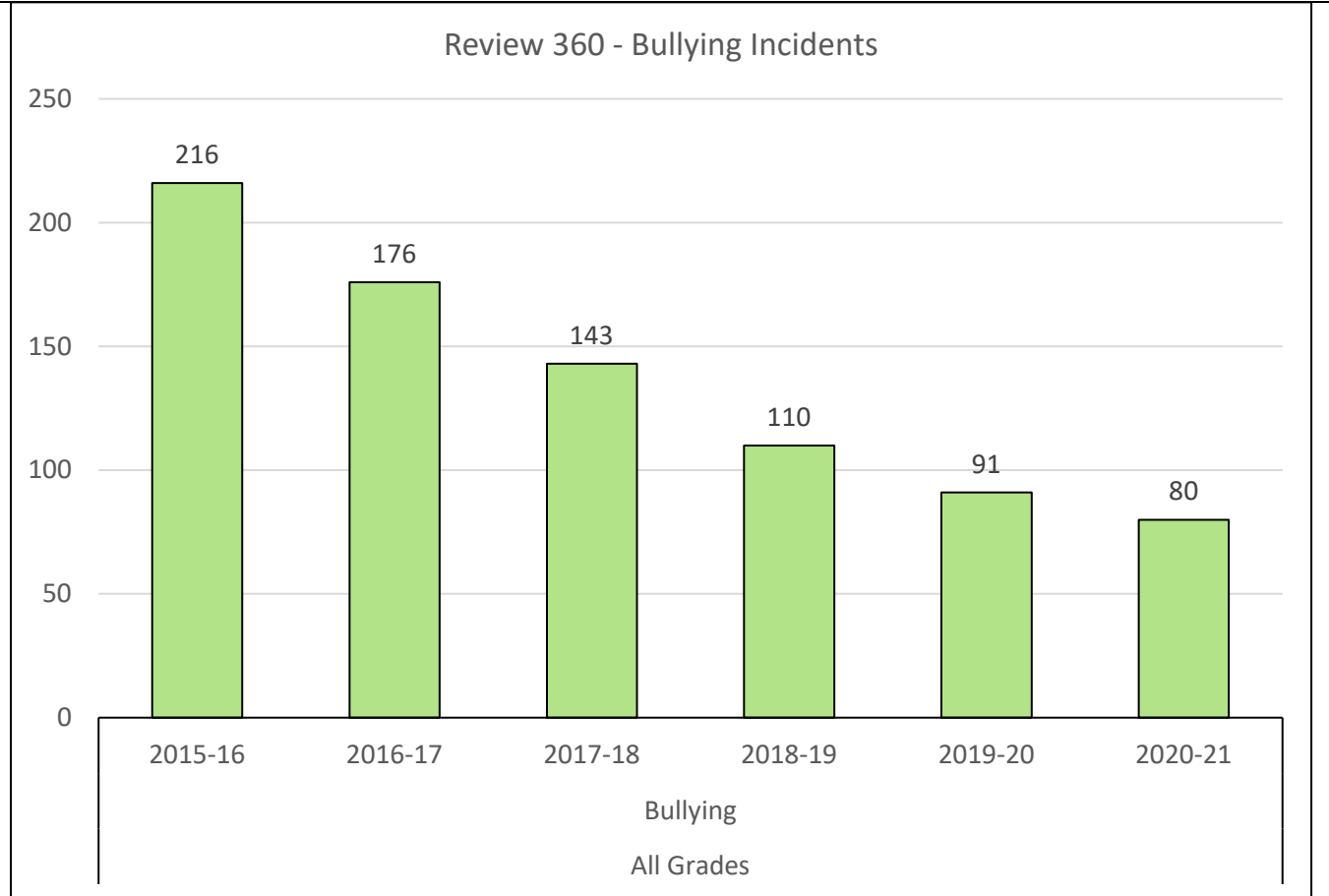
Across SECPD a behavior tracking system entitled Review360 is used. This electronic database records behaviour incidents and resulting actions or plans for students. The software is used to house the behaviour tracking plans from the school level. The program is also part of our Universal Screens in which all students take the behaviour screen. Teachers are then also asked to screen their students through their lens. This data is then pulled together to direct supports for our students.

### Review 360 Behaviour - Universal Screen Student Screen



### Review 360 Behaviour - Universal Screen Teacher Screen





### Analysis of Results

The first two graphs show the spring results of the student and teacher screen year over year for the past 5 years. The trend shows an increase in the percentage of students with extremely elevated risk. This trend has prompted SECPSD to consider more carefully the data about mental health of the students.

The last bar on each graph shows the fall screen results for 2020-21.

Notice the contrast in the ratio of the color schemes compared to the historical Spring data. Given the opportunity to put interventions in place we are able to lower students anxiety and risk levels over the course of the school year.

The last graph shows the number of office referrals in regards to bullying. The trend is going downward and SECPSD is proud of that fact. There is still work to do but results are trending in the right direction to ensure "Success and Achievement for Every Student in every School."

SECPSD identified the need to focus on trauma and began the work to become Trauma sensitive Schools. The pandemic has affected all students and staff and we felt it was our responsibility to support all through these unprecedented times of teaching and learning during a global pandemic.

## Demographics

### Students

SECPD saw a small decrease in enrollment for the 2020-21 school year. Total K-12 enrolment had 74 less students than the prior year. Kindergarten enrollment is again trending downward with 14 fewer in Kindergarten than the previous year. The division self-identified First Nations, Métis, and Inuit (FNMI) population decreased to a three year low of 359 students. As mentioned in previous sections, SECPD will continue to provide supports for this population. The number of English as an Additional Language (EAL) students has decreased from 528 for the 2020-21 school year to 490 for 2020-21. SECPD will continue to monitor and provide additional support to our EAL students

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Kindergarten</b>	579	526	598	581	567
<b>1</b>	577	596	542	615	574
<b>2</b>	620	591	596	547	603
<b>3</b>	570	632	586	589	545
<b>4</b>	627	576	632	590	584
<b>5</b>	606	623	577	632	579
<b>6</b>	567	604	627	568	631
<b>7</b>	597	596	636	654	589
<b>8</b>	634	605	602	638	651
<b>9</b>	617	698	666	674	698
<b>10</b>	700	676	694	686	697
<b>11</b>	661	682	665	691	668
<b>12</b>	721	715	741	756	761
<b>Total</b>	<b>8,076</b>	<b>8,120</b>	<b>8,162</b>	<b>8,221</b>	<b>8,147</b>
<b>PreK</b>	<b>135</b>	<b>144</b>	<b>146</b>	<b>145</b>	<b>142</b>

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	85	75	84	90	79
	4 to 6	98	103	106	88	71
	7 to 9	84	101	101	109	106
	10 to 12	91	76	95	102	103
	<b>Total</b>	<b>358</b>	<b>355</b>	<b>386</b>	<b>389</b>	<b>359</b>
English as an Additional Language	1 to 3	115	129	106	122	115
	4 to 6	112	129	120	125	105
	7 to 9	126	117	125	125	121
	10 to 12	133	138	127	156	149
	<b>Total</b>	<b>486</b>	<b>513</b>	<b>478</b>	<b>528</b>	<b>490</b>
French Immersion	K to 3	-	-	-	-	-
	4 to 6	-	-	-	-	-
	7 to 9	<10	<10	<10	<10	-
	10 to 12	15	16	18	18	17
	<b>Total</b>	<b>22</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>17</b>

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, apart from 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
<b>Classroom teachers</b>	<b>489.9</b>
<b>Principals, Vice-Principals</b>	<b>31.1</b>
<b>Other educational staff (positions that support educational programming)</b> – 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	<b>291.2</b>
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	<b>17.8</b>
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	<b>96.8</b>
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	<b>123.6</b>
<b>League of Educational Administrators, Directors and Superintendents (LEADS)</b> – e.g., director of education and superintendents	<b>6</b>
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1056.4</b>

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: SECPSD, 2021

### Senior Management Team

Lynn Little	Director of Education
Keith Keating	Deputy Director of Education
Shelley Toth	Superintendent of Division Services/CFO
Gord Husband	Superintendent of Schools (West)
Shelley Sargent	Superintendent of Schools (South)
Kevin Hengen	Superintendent of Schools (East)
Aaron Hiske	Superintendent of Education

## Infrastructure and Transportation

School	Grades	Location
'33' Central School	K to 12	Fillmore
Alameda School	K to 9	Alameda
Arcola School	PreK to 12	Arcola
Assiniboia Park Elementary School	K to 6	Weyburn
Carievale	K to 8	Carievale
Carlyle Elementary School	PreK to 6	Carlyle
Carnduff Education Complex	PreK to 12	Carnduff
Cyber Stone Virtual School	K to 12	Estevan
Estevan Comprehensive School	9 to 12	Estevan
Gladmar Regional School	K to 12	Gladmar
Gordon F. Kells High School	7 to 12	Carlyle
Haig School	PreK to 6	Weyburn
Hillcrest School	K to 8	Estevan
Lampman School	K to 12	Lampman
Lyndale School	K to 9	Oungre
Macleod Elementary School	PreK to 5	Moosomin
Macoun School	K to 8	Macoun
Manor School	K to 12	Manor
Maryfield School	K to 12	Maryfield
McNaughton High School	5 to 12	Moosomin
Midale Central School	K to 12	Midale
Ogema School	K to 12	Ogema
Oxbow Prairie Horizons School	PreK to 12	Oxbow
Pangman School	K to 12	Pangman
Pleasantdale School	K to 8	Estevan
Queen Elizabeth School	K to 6	Weyburn
Radville Regional High School	K to 12	Radville
Redvers School	K to 12	Redvers
Rocanville School	K to 12	Rocanville
Souris School	K to 6	Weyburn
Spruce Ridge School	K to 8	Estevan
Stoughton Central School	K to 12	Stoughton
Wapella School	K to 6	Wapella
Wawota Parkland School	K to 12	Wawota
Weldon School	K to 8	Bienfait
Westview School	PreK to 8	Estevan
Weyburn Comprehensive School	7 to 12	Weyburn
Yellow Grass School	K to 12	Yellow Grass

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
33 Central School	Roof replacement	Replaced roof section #10	\$112,000
Arcola School	Gym floor replacement	Replaced tile flooring w/ new Pulastic gym floor	\$70,000
Assiniboia Park School	Roof replacement	Replaced roof section #5 & 6	\$75,000
Estevan Comprehensive School	Cyberstone School	Renovated 50% of old college to a Cyberstone School location	\$99,200
Division wide	LED Lighting Upgrade	Complete LED lighting upgrades to 9 schools (CAIF)	\$410,000
Division wide	Facility repairs & upgrades	Completed multiple large-scale repairs to buildings	\$325,000
Division wide	HVAC system repairs	Completed multiple large-scale repairs to HVAC systems	\$212,000
Division wide	LED & electrical upgrades	Upgraded light fixtures, emergency lights & exit signs	\$150,000
Division wide	Life Safety Systems	Completed major repairs to fire alarm & suppression systems	\$241,000
Division wide	Roof repairs	Completed large scale roof repairs throughout	\$173,000
Gladmar School	Roof replacement	Insurance replacement of entire roof system	\$940,000
Legacy Park Elementary	Playground Relocation	Relocated play structures from 3 schools to new school	\$191,000
Lyndale School	Roof replacement	Replaced roof section #4	\$405,000
MacLeod School	HVAC upgrade	Replaced boilers, AHU's RTU's & added BMS	\$560,000
McNaughton High School	Accessibility Upgrades	Replaced old wheelchair lift	\$46,000
Moosomin Bus Shop	Facility Upgrade	Major reconfiguration of shop layout & compound	\$80,000
Redvers School	Gym floor replacement	50% cost share w/ school for new Pulastic gym floor	\$85,000
Redvers School	Roof replacement	Replaced roof sections #3 & 4	\$182,000
Weldon School	HVAC system upgrades	Replaced RTU #3	\$85,000
Westview School	Roof repair & replacement	Completed replacement of sec. 7 & 8 w/ repairs to sec. 1 & 2	\$40,000

School	Project	Details	2020-21 Cost
Weyburn Comprehensive School	Roof replacement	Insurance replacement of Cugnet Centre roof system	\$594,000
Yellow Grass	Portable classroom demo	Demolished old portable classrooms & built new entrance	\$250,000
Legacy Park Elementary School	New School	Year 2 of 2 year build of new school	\$8,200,000
Queen Elizabeth School	Demolition	Demolition of school & parking lot development	\$442,200
<b>Total</b>			<b>\$13,967,400</b>

## Transportation

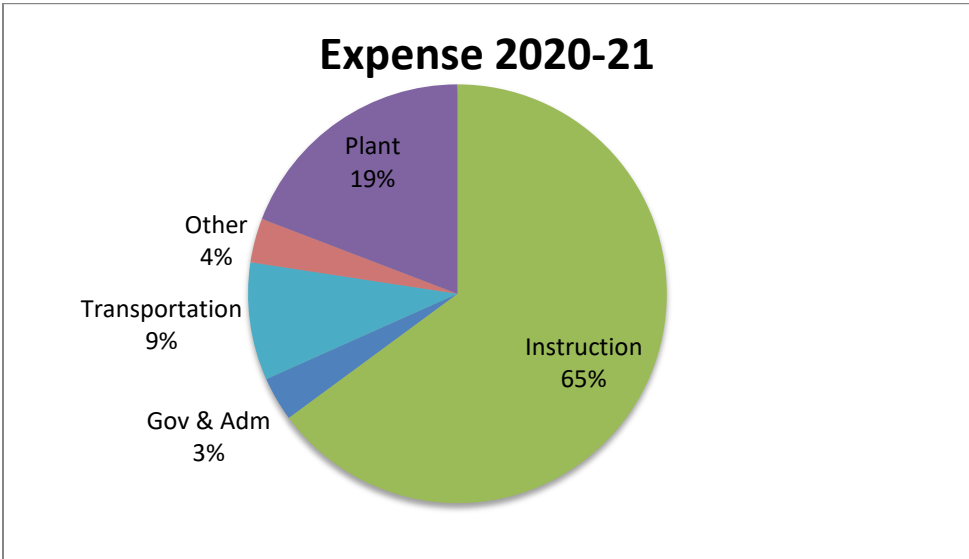
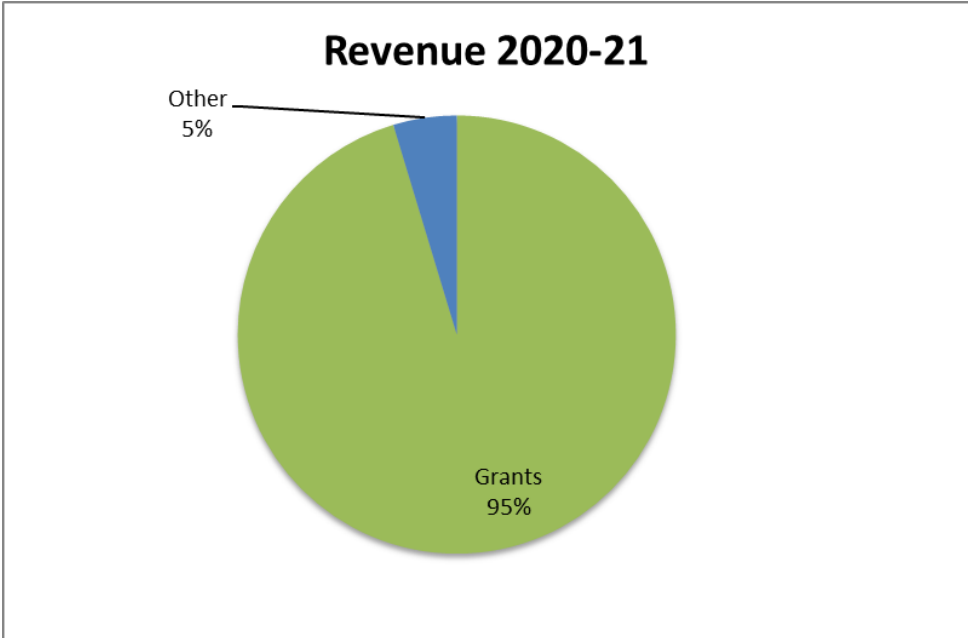
Transportation to and from school is provided to students using both school division owned and operated fleet and the use of a contracted bus provider. In 2020-21, school division fleet transported 2,478 students an average of 18,221 kilometres per day on 113 routes. First Student, the school division's contracted bus provider, transported 803 students an average of 8,076 kilometers per day on 42 routes. This resulted in a combined annual total of 3,281 students being transported 4,786,054 kilometres.

Transportation services were also provided for rural students residing in the Holy Family Roman Catholic Separate School Division catchment area to the cities of Weyburn and Estevan. The numbers reported above includes those students being transported for the separate school division.

# Financial Overview

In 2020-21, contingency funding of \$ 3,946,743 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)		
<b>REVENUES</b>						
Grants	105,100,134	109,138,974	111,664,825	4,038,840	4%	
Tuition and Related Fees	1,513,264	1,689,393	1,475,130	176,129	12%	1
School Generated Funds	3,100,000	976,669	2,279,675	(2,123,331)	-68%	2
Complementary Services	1,271,342	1,240,520	1,595,262	(30,822)	-2%	
External Services	609,319	147,308	495,460	(462,011)	-76%	3
Other	876,645	2,606,290	1,209,575	1,729,645	197%	4
<b>Total Revenues</b>	<b>112,470,704</b>	<b>115,799,154</b>	<b>118,719,927</b>	<b>3,328,450</b>	<b>3%</b>	
<b>EXPENSES</b>						
Governance	479,604	345,389	351,784	(134,215)	-28%	5
Administration	3,365,647	3,464,547	3,317,830	98,900	3%	
Instruction	73,122,056	72,542,981	69,179,614	(579,075)	-1%	
Plant	18,040,661	21,435,438	17,331,286	3,394,777	19%	6
Transportation	10,835,642	10,163,961	9,345,575	(671,681)	-6%	7
Tuition and Related Fees	172,640	200,883	217,232	28,243	16%	8
School Generated Funds	3,069,382	1,255,527	2,305,153	(1,813,855)	-59%	9
Complementary Services	1,359,741	1,427,378	1,309,061	67,637	5%	
External Services	488,084	306,107	566,344	(181,977)	-37%	10
Other Expenses	631,604	627,641	660,426	(3,963)	-1%	
<b>Total Expenses</b>	<b>111,565,061</b>	<b>111,769,852</b>	<b>104,584,305</b>	<b>204,791</b>	<b>0%</b>	
<b>Surplus for the Year</b>	<b>905,643</b>	<b>4,029,302</b>	<b>14,135,622</b>			

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

Note	Explanation
1	Over budget due to recognized referred federal tuition revenue.
2	Under budget due to COVID-19 pandemic limited fundraising activities at the school level.
3	Budget included the sale of two teacherages that were not sold. As well, Invitational Shared Services Initiative grant that was not received. Cafeteria sales were lower than budget.
4	Over budget due to funding received for two insurance claims as well as increased rebates and reimbursements higher than budget. Investment income lower than budget.
5	Under budget due to reduced travel expenditures due to impact of COVID-19 pandemic. Some budgeted SCC expenses allocated to
6	Over budget as budget did not include expenses for two insurance claims, as well as recognition of expenses paid on the school division's behalf by the Ministry of Education and COVID-19 pandemic related expenses.
7	Less than budgeted substitute salaries, fuel and repairs & maintenance of buses due to the impact of COVID-19 pandemic.
8	More than budget as provincial students attending school on-reserve unknown at the time of budget development.
9	Over budget due to COVID-19 pandemic limitations on activities at the school level.
10	Under budget due to reduced cafeteria expenses and reduced expenses related to the Invitational Shared Services Initiative grant that was not received.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Flynn, Carol	16,462	1,645	-	310	-	460	18,877
Henderson, Jim	15,192	3,901	-	310	-	607	20,010
Hewitt-Lendrum, Norma	8,447	-	-	2,139	-	93	10,679
Keating, Kevin	13,656	682	-	310	-	172	14,820
Laich, Harold	3,412	584	-	-	-	(179)	3,817
McCrimmon, Eric	12,746	352	-	384	-	345	13,827
Scott, Tami	10,796	210	-	2,264	-	191	13,461
Sorensen, Melanie	9,265	-	-	310	-	(101)	9,474
Sutter, Shari	2,254	172	-	-	-	-	2,426
Tichkowsky, Brandon	2,559	-	-	-	-	(179)	2,380
Trombley, Audrey <sup>1</sup>	21,643	1,996	-	310	-	706	24,655
Vermeersch, Jim	13,013	926	-	2,139	-	172	16,250
White, Elwood	2,038	200	-	-	-	(179)	2,059
Wilkenson, Jennifer	9,533	166	-	1,954	-	125	11,778

<sup>1</sup> Board Chair

## Personal Services

Name	Amount
Abel, Darren	88,491
Abel, Jodi	102,575
Abramson, Tanice	88,491
Abtosway, Christopher	109,580
Allan, Sarah	77,318
Anderson, Cheryl	118,897
Anderson, Deidre	79,607
Anderson, Justine	93,138
Andrew, Louise	80,680
Andrews, Michele	98,085
Andrist, Rob	81,120
Annis, Carlee	88,521
Arnold, Margot	89,669
Ashton, Tammie	88,959
Aspinall, Devin	105,482
Aspinall, Stacy	59,634
Aulie, Heather	88,590
Babiarz, Joanne	63,863
Barnard, Connie	131,645
Barnes, Annette	55,477
Barrett, Coleen	88,491
Barsi, Melissa	103,409
Bassendowski, Colin	88,491
Battersby, Trina	73,701
Bauche, Lacey	60,682
Baumann, Janet	88,509
Beam, Leah	94,489
Beaver, Donna	64,414
Bechard-Fuller, Lise	103,586
Beck, Blair	88,752
Becker, Candy	70,098
Belinsky, Brian	131,645
Belinsky, Lesia	55,477
Bell, Kathryn	92,797
Bennett, Melanie	60,741
Benz, Robin	72,961
Berglund, Karen	88,491
Berling, Trent	88,958

Name	Amount
Berner, Shayla	65,845
Beutler, Carly	59,735
Bigeagle-Bayliss, Misti	67,482
Birch, Bryce	111,626
Birnie, Leah	88,491
Blackburn, Nicole	89,839
Bloomfield, Evan	88,959
Bloomfield, Natalie	89,139
Bloskie, Mary	79,000
Bochek, Debbie	88,977
Bohnert, Jeffery	88,601
Bonokoski, Rebecca	63,730
Borreson, Melissa	89,121
Bouchard, Rolland	69,849
Bourassa, Curtis	78,860
Bourbonnais, Nancy	81,207
Boutin, Jody	93,840
Bradley, Marvel	58,929
Brandow, Melanie	81,532
Branyik-Thornton, Christine	92,797
Bratton, Sandra	93,148
Braun, Maureen	83,847
Breault, Annette	88,964
Brehaut, Lori-Lynn	85,885
Breitkreuz, Eldon	61,038
Briggs, Lynda	93,229
Brinklow, Darren	82,960
Broccolo, Thomas	80,922
Brock, Shelby	52,053
Bromm, Nathan	122,870
Brooks, Stacey	90,057
Brown, Eugene	104,896
Brown, Lindsay	88,977
Brown, Shannon	100,109
Burant, Devyn	62,929
Burnett, Shannon	88,518
Burton, Amy	86,095

Name	Amount
Butz, Holly	89,300
Butz, Kevin	93,033
Buydens, Brian	90,129
Cable, Jasa	66,597
Cameron, Tanya	81,214
Cameron, Tracy	99,350
Campbell, Jordan	86,506
Campbell, Monique	75,662
Campbell, Sarah	66,407
Campbell, Shelly	118,236
Carleton, Tiffany	65,741
Carver, Kylee	115,130
Caudill, Matthew	77,003
Chapman, Amy	59,752
Chapman, Jeff	61,585
Charlton, Robert	93,218
Chepil-Kvamme, Bonita	88,491
Chessall, Donna	58,929
Clausen, Andrea	88,491
Cole, Tammy	112,959
Colibaba, Keith	88,487
Collins, Lindsay	92,923
Cook, Petina	76,748
Cooper, Kristy	67,113
Copeland, Jody	81,141
Cote, Ashley	87,399
Cowan, Teresa	92,869
Cross, Blaine	50,334
Crossman, Carey	88,887
Cuddington, Marisa	59,389
Cugnet, Calli	58,512
Cugnet, Nathan	66,413
Cundall, Michelle	70,786
Currie, Kelly	100,422
Cuthbert, Renee	113,861
Czerwonka, Whitney	62,372
Dalton, Matthew	65,814
Dangstorp, Jenna	69,551
Dangstorp, Ole	98,085
Davenport, Shane	88,937

Name	Amount
Davidson, Terrie	88,491
Daviduk, Jodi	55,477
Deptuck, Raelene	92,833
Devlin, Heather	99,210
Devlin, Nathan	68,891
Dobos, James	78,146
Dobos, Sarah	78,655
Dobson, Andrew	143,518
Dobson, Arlene	115,864
Dodd, Kristin	88,967
Drew, Jacinda	92,173
Druck, Derrick	50,274
Dryden, Mackay	72,496
Dumaine, Preston	73,657
Duncan, Margaret	99,255
Durksen, April	83,493
Durr, Kyla	88,941
Dutka, Stacy	88,491
Dutkiwch, Carrie-Anne	108,874
Dyck, Carroll	67,446
Dyck, Kevin	88,491
East, Sara	107,626
Eberts, April	50,452
Eden, Tracy	105,011
Edinburgh, Danielle	85,194
Edwards, Erin	86,029
Ellis, Cindy	93,394
Elton, Steven	88,895
Enger, Bonnie	88,914
Epp, Ashley	57,150
Ereth, James	50,471
Erhardt, Cally	57,699
Ermel, Lindsay	71,130
Eskra, Shelagh	88,743
Ethier, Jordan	68,405
Evans-Hooper, Cathy	87,607
Faber, Anthony	83,165
Farrell, Teresa	98,085
Fehrenbach, Krystal	66,136
Fehrenbach, Tyler	114,940

Name	Amount
Fellner, Jamie	55,477
Field, Kenton	92,797
Filteau, Ryan	84,618
Fingas, Tracey	85,273
Finlay, Jaime	105,328
Flaman, Jodie	88,362
Flavel, Vanessa	88,491
Fleck, Bryan	88,491
Fleming, Ken	61,825
Fletcher, Tasha	92,929
Fonstad, Amanda	93,451
Fornwald, Amber	99,280
Fornwald, Leah	98,085
Forseth, Raylene	83,737
Forsyth, Jesse	84,827
Fowler, Corinne	77,876
Fowler, Ryan	132,417
Fox, Jason	90,129
Franklin, Tamara	92,797
Fraser, Debra	86,872
Frazer, Erica	73,172
Frazer, Lydia	58,851
Fregin, Karly	85,375
Freitag, Rayanne	87,046
Friesen, Rochelle	72,168
Friesen, Tammy	99,640
Froese, Stephen	98,085
Gall, Kristy	88,491
Galloway, Stephanie	87,804
Garnier, Brooklyn	85,083
Gartner, Melissa	73,840
Geiger, Trevor	93,391
Geisel, Johnathon	83,765
Gervais, Angela	107,626
Gibbs, Jacqueline	118,897
Gibson, Margie	88,958
Giesbrecht, Caitlin	82,530
Giesbrecht, Elizabeth	70,713
Gill, Arashdeep	69,849
Gillies, Caroline	98,407

Name	Amount
Gillingham, Rena	106,069
Gilmore, Will	116,764
Glaspey, Kelly	92,797
Gonczy, Taylor	90,129
Goranson, Melanie	88,491
Gordon, Trevor	83,685
Gowan, Michael	111,331
Gowan, Terri	69,600
Graf, Dan	80,922
Graff, Sharon	86,327
Graham, Melanie	64,572
Graham, Michael	118,897
Greening, Jeffrey	92,797
Gress, Cherilyn	88,824
Griffin, Trudi	93,050
Grover, Melissa	91,535
Guenther, Lars	88,563
Gulka, Kim	62,273
Haberstock, Cheri	120,893
Hack, Curtis	98,085
Hamel, Sherry	60,489
Hamilton, Dana	88,642
Hamilton, Jasmine	71,046
Hammermeister, Marilyn	93,537
Hanna, Michelle	88,680
Hanson, Paula	88,491
Hardern, Dan	98,243
Harvey, Cathy	112,504
Hauglum, Allan	61,825
Hauptstein, Kimberly	88,545
Hayes, Brian	88,698
Heebner, Tanya	92,898
Heggs, Ashley	60,150
Henderson, Kayci	62,636
Henderson, Kayla	68,729
Hengen, Kevin	173,040
Henry, Chanda	89,296
Henry, Christy	96,868
Herman, Garth	76,284

Name	Amount
Hesselink, Heidi	57,327
Hillstead, Megan	77,036
Hilstrom, Lakyn	82,540
Hiltz, Catherine	109,676
Hiltz, Lori	56,377
Hind, Shawna	89,132
Hiske, Aaron	174,358
Hislop, Mandy	73,222
Hoffart, Susan	89,356
Hoffos, Patrice	89,175
Hollingshead, Loni	103,632
Holman, Melissa	87,120
Holman, Melissa	88,959
Hortness, Monty	92,797
Houston, Janine	93,559
Howe, Darcy	101,486
Howe, Olivia	57,350
Hrynewich, Dion	116,909
Huenison, Shannon	79,738
Hughes, Megan	89,608
Hunt, Debbie	101,603
Husband, Gord	177,555
Husband, Susan	105,261
Hutt, Alyshia	64,245
Hval, Jocelyn	76,968
Iversen, Sharleen	108,874
James, Graham	89,045
Janssen, Briana	58,782
Jeannot, Chad	74,956
Jeannot, Jody	89,427
Jeannot, Patrick	88,558
Jensen, Brayden	78,416
Jensen, Joanne	88,491
Jensen, Stephanie	91,968
Jensen, Wendy	88,671
Jhajj, Ramandeep	80,403
Johns, Tara	88,491
Johnson, Darren	92,797
Johnson, Kristy	108,227
Johnson, Marcia	93,823

Name	Amount
Johnson, Nathan	132,969
Johnson, Trent	89,157
Johnson, Wendy	94,104
Johnston, Teresa	69,469
Jones, James	102,259
Jones, Kendra	51,553
Joorisity-Dickie, Leslie	88,491
Jozsa, Michael	92,797
Juneau, Damara	59,550
Jutras, Kaila	85,317
Kaip, Chandy	66,785
Karlunchuck, Jennifer	81,031
Kay, Tracy	93,310
Kazimer, Kimberly	92,797
Keating, Keith	201,503
Keays, Kaitlyn	68,614
Keith, Collin	84,618
Kerr, Andrea	93,733
Kerr, Jody	93,715
Kessler, Angelina	71,268
Kiliwnik, Tracey	118,897
Kines, Andrea	92,797
Kingdon, Jennifer	88,995
Kirkness, Scott	81,428
Kissick, Tianna	65,806
Klassen, Allen	92,797
Knapp, Averyl	88,491
Knibbs, Nancy	92,416
Knibbs, Stephanie	88,491
Konowalchuk, Hanna-Marie	59,703
Kosior, Ashley	88,815
Kosior, Mark	107,624
Kot, Michelle	63,560
Kot, Twyla	56,711
Kotelo, Wade	98,085
Kotylak, Maryanne	111,423
Kozun, Sam	61,879
Kozun, Tanner	63,921
Kreklewich, Wesley	92,797

Name	Amount
Kreutzer, Victoria	52,790
Krieger, Kelsey	92,826
Kroeker, Darcy	50,250
Kroeker, Mark	88,491
Kurtz, Christa	92,984
Kurup, Tina	98,733
Kvamme, Robert	88,491
Kwochka, Bruce	119,574
La Rose, Rhiannon	70,815
Labelle, Kevin	93,826
Lamontagne, Kym	88,531
Larson, Christine	99,582
Lavoie, Heather	88,491
Lawless, Kimberly	55,108
Lawrence, Korinn	77,574
Lawson, Kerri-Ann	93,031
Leblanc, Joshua	83,864
Lee, Janet	51,090
Leko, Penny	103,586
Lendrum, Wilfrid	88,491
Leonard-Schmidt, Kara	92,797
Lewis, Angela	58,259
Lindemann, Jeffrey	87,966
Lindenbach, Cheryl	89,339
Lingelbach, Don	83,765
Little, Carolyn	260,681
Little, Michael	98,084
Locken, Kimberly	102,617
Lonsberry, Nina	105,536
Love, Shawn	51,047
Lowe, Natalie	93,650
Lund, Colton	68,071
Lunde, Jeff	75,088
Maas, Marlin	97,500
Macdonald, Craig	72,239
Mack, Joyce	67,551
Magee, Sarah	88,491
Magel, Beverly	103,586
Magnusson, Melissa	88,491
Mainil, Ashley	62,939

Name	Amount
Mainsrusk, Jenna	59,072
Mamela, Velvett	62,372
Manderscheid, Sara	83,255
Mann, Janet	89,518
Manning, Daniel	114,557
Manning, Tammy	93,139
Mantai, Brooklyn	51,084
Marchand, Chylisse	94,279
Marr, Janay	52,688
Martin, Clarissa	78,011
Martin, Gregory	93,109
Martinson, Megan	88,491
Matthewson, Charisse	88,590
Mavin, Randy	92,797
Mcauley-Hortness, Roxine	92,994
Mccannell, Joann	93,391
Mccormac, Lana	93,265
Mccutcheon, Marilyn	88,813
Mcgonigal, Alexis	88,811
Mcgonigal, Nancy	88,491
Mcgowan, Jodie	88,496
Mcgregor-Matichuk, Tegan	88,856
Mcinnis, Stacey	84,448
Mcintosh, Natalie	61,658
Mckenzie, Shelly	90,966
Mckinney, Tara	93,330
Mckinnon, Marnie	88,491
Mcknight, Angela	58,188
Mclaren, Jana	93,391
Mcleod Fraser, Nancy	118,813
Mcmullen, Megan	84,692
Mcnab, Lindsey	60,474
Mcnab, Valerie	88,491
Mcnabb, Jessica	76,630
Mcnaughton, Monte	88,887
Mctavish, Heather	88,545
Meek, Shauna	73,447
Megenbir, D'Arcy	53,391

Name	Amount
Mercer, Derek	93,324
Mercer, Kaylee	57,609
Mercer, Tammy	89,202
Meredith, Sherrie	112,574
Merriman, Sarah	108,874
Metheral, Carey	92,811
Methot, Katherine	80,720
Meyer, Darrell	89,426
Meyer, Lori	54,427
Michalchuk, Brittany	78,758
Mickleborough, Matthew	72,616
Milbrandt, Jodi	88,491
Miller, Brenda	80,922
Miller, Meagan	56,679
Millions, Lacey	81,751
Mitchell, Robert	75,683
Moffat, Melissa	89,420
Moffatt, Kyla	98,085
Moon, Lisa	89,016
Morland, Jessica	98,409
Morrison, Randy	73,484
Mytopher, Kimberly	98,958
Naylen, Judy	88,959
Neilmeyer, Jacalyn	110,308
Neilmeyer, Zoe	64,934
Neithercut, Colton	74,678
Neithercut, Kimberly	70,481
Neuman, Glenys	83,527
Nicholls, Alison	75,912
Nichols, Gregg	78,429
Nichols, Ryan	119,990
Nichols, Tenille	93,463
Nickel, Jon	70,785
Nidesh, Dixie	62,701
Nieviadomy, Rodney	67,551
Nobert, Karyse	88,725
Nordin, Jennifer	66,378
Oberkirsch, Raquel	78,860
Obrigewitsch, Caitlin	65,849

Name	Amount
O'Dell, Tyson	111,005
Oesch, Cassidy	57,985
Offet, Deena	107,626
Ogundipe, Muhammad	69,849
O'Hara, Heather	88,491
Olson, Cory	88,491
Olson, Mitch	71,727
Olson, Rebecca	86,976
Ostrander, Carmen	103,650
Palmer, Craig	92,797
Palmer, Darci	88,725
Paquette, Drew	57,485
Parenteau, Jesse	59,147
Parker, Nancy	92,860
Parker-James, Ashley	69,538
Paterson, Cody	71,713
Paul, Whitney	98,144
Paxman, Chelsey	68,754
Pearce, Andrea	64,842
Pearson, Ardelle	70,980
Peeace, Lisa	88,639
Perkins, Kevin	88,491
Persson, Miles	69,849
Petlak, Jason	116,547
Philip, Katie	61,714
Phillipchuk, Kelly	98,085
Phillips, Paige	60,906
Picard, Leeza	57,263
Pierce, Sarah	92,828
Pilapil, Kirk	85,737
Pirio, Emma-Leigh	62,552
Pirlot, Alaina	98,252
Pitman, Mark	95,797
Podovinnikoff, Tammy	88,716
Posehn, Sarah	87,027
Potapinski, Johnathan	62,974
Pottie, Lauren	88,147
Prokopetz, Darren	50,991
Proust, Trevor	85,465
Pryce, Christa	107,626

Name	Amount
Purves, Sarah	85,156
Quinn, Nicole	68,741
Quintyn, Tanisha	57,290
Rakochoy, Aynslee	82,500
Rawn, Chantel	73,473
Ray, Dawn	90,535
Reed, Tracy	93,950
Reeves, Jordan	65,312
Rein, Taylor	70,442
Renauld, Tracy	88,491
Renkas, Randy	89,895
Retzlaff, Sherry	88,491
Rice, Bryan	103,373
Richards, Dylan	105,061
Risling, Jos	114,451
Risling, Megan	102,495
Roelfsema, Megan	86,074
Roettger, Armin	83,165
Rohloff, Colleen	93,481
Rondeau, Adrienne	80,720
Rosner, Annmarie	119,493
Rowley, Elizabeth	108,874
Roy-Brown, Melissa	88,985
Ruf, Kelsey	70,832
Rutten, Amy	89,023
Rutten, Carrie	88,608
Rutzki, Tayah	63,142
Saarela, Heather	73,063
Saltel, Maurice	115,526
Sambrook, Kristy	87,914
Samson, Jacie	52,494
Sanborn, Heather	89,058
Sandomirsky, David	111,553
Sands, Shannon	87,878
Sargent, Shelley	181,824
Satre, Eric	90,129
Saunders, Susan	98,733
Schell, Trina	89,045
Schott, Mark	92,797
Schultz, Robert	83,165

Name	Amount
Schwean, Tannis	88,509
Scott, Shyla	52,669
Seguin, Stacey	55,477
Senicar, Michelle	72,393
Sharpe, Andrew	94,034
Shirley, Muriel	93,265
Shupe, Jacqueline	88,491
Silljer, Kelsey	85,161
Simpert, Courtney	82,696
Singleton, Amy	88,554
Singleton, Riley	88,491
Slater, Andy	81,810
Slater, Celine	88,734
Smart, Michelle	119,565
Smeltzer, Angela	98,324
Smigiell, Nicole	53,185
Smith, Haley	55,477
Smith, Lisa	78,194
Smoliak, Jessica	54,642
Snelling, Lori	87,966
Sonnenberg, Alisa	107,626
Spurr, Crystal	84,139
St. Onge, Jeff	125,570
Stadnick, Dyon	81,147
Stamler, Katelyn	54,667
Stanhope, Della	91,977
Stefan, Kimberley	76,764
Steffensen, Ashley	66,866
Stein, Kyle	85,039
Stephanson, Katrina	88,491
Stephen, Pamela	108,051
Stevens, Leah	92,797
Stewart, Sandra	92,851
Stewart, Sherry	88,590
Stillman, Paul	82,883
Stock, Jeremy	69,849
Stoyko, Mckayla	63,962
Struthers, Danelle	81,081
Styre, Jenna	68,811
Sullivan, Robyn	88,752

Name	Amount
Sully, Douglas	88,491
Sully, Scott	68,532
Summers, Graeme	88,707
Summers, Sheena	88,959
Sveinbjornson-Lowe, Nadine	93,283
Swanston-Hickie, Helen	80,922
Sweeting, Carli	93,762
Sweeting, Michelle	69,658
Swirski, Susan	107,626
Swyryda, Dione	58,929
Swyryda, Jim	97,500
Tavanetz, Clarke	88,959
Taylor, Grant	103,586
Teale, Laura	83,979
Thiessen, Melissa	69,523
Thievin, Chanel	52,217
Thompson, Carolyn	75,426
Thompson, Collinda	89,085
Thompson, Kevin	92,797
Thomson, Joanne	113,323
Thue, Joni	64,114
Toms, Michelle	93,834
Torgunrud, Marguerite	88,491
Toth, Shelley	173,043
Trombley, Jacqueline	88,671
Tronson, Jodi	92,797
Turnbull, Hayley	62,138
Turton, Rhandi	63,681
Tweed, Jodi	81,032
Ueckert, Wendy	55,071
Uhren, Dara	103,965
Ulmer, Derrick	88,851
Ursu, Christopher	89,277
Valentine, Madeleine	55,302
Van Betuw, Jayda	65,450
Van Betuw, Michael	86,741
Vandesype, Michelle	55,477
Vellacott, Christina	65,949
Ven Der Buhs, Chelsea	60,369

Name	Amount
Verhaeghe, Andre	97,500
Vibe, Kyle	75,262
Vollbrecht, Krystal	93,319
Vuono, Trevor	76,503
Wagner, Lindsey	80,720
Walbaum, Jacqueline	61,061
Wallace, Michelle	89,427
Walter, Erin	88,994
Walter, Lorne	84,656
Walters, Jeffrey	109,205
Wang, Jessamy	62,306
Wardrope, Ron	121,658
Warren, Iris	103,169
Warren, Karla	88,491
Wasylyk, Morgan	81,418
Webb, Graham	84,618
Weber, Jim	84,857
Weidenhamer, Jacob	75,327
Weiss, Mellissa	76,131
Wesley, Royden	85,199
Wheeler, Paige	53,081
Whippler, Trent	98,319
Whitehead, Kyle	88,491
Whitrow, Jenica	61,344
Whitrow, Yvonne	88,491
Wiens, Kimberley	69,168
Wilhelm, Evanne	88,346
Willock, Dawn	100,356
Wilmot Stadnick, Rhonda	93,409
Wilson, Adam	113,992
Wilson, Colin	83,687
Wilson, Janessa	64,880
Wilson, Lindsay	70,506
Wilson, Susan	123,162
Wolf, Michael	104,506
Wolf, Michelle	103,538
Wolstenholme, Lori	55,016
Woodrow, Evan	84,618
Wright, Brian	116,259

Name	Amount
Wyonch, Karla	88,491
Young, Melanie	103,586
Yurchuk, Tammy	55,477
Yurkiw, Marilyn	131,645

Name	Amount
Zacharias, Robert	92,157
Zackrisson, Angela	88,491
Zelyck, Treena	80,720
Ziegler, Jessica	79,174

## Transfers

Name	Amount
South East Regional College	106,776

## Supplier Payments

Name	Amount
1080 Architecture	156,028
Access 2000	50,067
Action Roofing Ltd.	816,812
Aon Canada Inc - T57048C	537,475
Apple Canada Inc.	286,428
Backcountry Electric Ltd.	100,953
Barber Motors (1963) Ltd.	196,650
Black & McDonald Limited	80,533
C & D Electric Ltd.	50,839
CCR Construction	209,385
Centaur Products Inc.	155,795
Century Roofing & Sheet	297,647
Chapman's Electric & Service	60,839
Charter Telecom Inc	298,917
City Of Estevan	66,151
City of Weyburn	451,492
Clark Roofing	245,578
Concept3 Business Interiors	379,856

Name	Amount
DarkTrace Limited	50,000
Dell Canada Inc.	901,977
Don's Plumbing And Heating	92,946
Duncan Roofing	563,641
Eecol Electric (Sask) Ltd.	84,661
ESTI Consulting Services	315,315
Evolution Audio Visual	102,792
Federated Co-Operatives Ltd.	910,965
Fellners Driving School Ltd	64,020
FirstCanada ULC	2,547,283
GFL Environmental Inc	133,995
Global Industrial Canada Inc	50,904
GlossWorks Concrete Polishing	53,905
HBI Brennan Business	546,690
HDA Engineering Ltd.	66,128
Housser, Donna	176,452
IBM Canada Limited	52,567
Industrial Electric	197,384

Name	Amount
Inland Audio Visual	290,459
Jeannot Electric	82,847
Johnson Plumbing & Heating Ltd.	76,474
Marquardt Mechanical ULC	126,246
Maxim International Trucks	282,002
Mazenc Fuels Ltd.	59,503
McKercher LLP	135,000
Midgard	77,015
MJG Technologies	126,633
Nelson Education Ltd.	114,415
Nick Tuchscherer Excavating	101,038
Northland Recreation Supply	131,932
Number TEN Architectural Group	139,796
Over The Top Roofing & Exteriors	71,137
PCG Canada	72,510
Pearson Canada Assessment Inc.	65,892
Pearson Education Canada	56,150
Pioneer Plumbing & Heating	53,437
Regina Plumbing & Heating	55,095
Renaissance Learning Inc.	200,387

Name	Amount
Restorex Disaster Restoration	62,928
Roof Managment & Inspection	338,985
Rubicon Publishing Inc.	79,810
SaskPower	1,546,002
SaskEnergy Incorporated	692,701
Scholantis Learning	75,567
SGI, Motor Vehicle Division	172,822
Skulmoski Plumbing & Heating	52,980
Southern Industrial & Truck	59,255
Sportfactor Inc.	55,580
Supreme Basics	107,644
Sysco Serca Foodservices Inc.	159,192
Tag's Plumbing & Heating Ltd.	344,731
The Floor Store	56,727
Thorpe Industries	63,970
Trade West Equipment Ltd	76,682
Veritiv Canada, Inc.	555,454
Vipond Fire Protection	229,342
Vollbrecht, Barbara	265,147
Western Canada IC Bus Inc.	2,981,122
Wright Construction Western	6,055,359

## Other Expenditures

Name	Amount
Canadian Union of Public Employees	91,040
Municipal Employees Pension Plan	3,534,077
Sask Professional Teachers Regulatory Board	78,000
Saskatchewan School Boards Association	1,625,703
Saskatchewan Teachers Federation	5,819,045

Name	Amount
Saskatchewan Workers Compensation Board	236,692
South East Cornerstone Teachers Association	64,169
Service Employees International Union West	128,182
Teachers Superannuation Commission	100,535

**Appendix B – Management Report and Audited Financial Statements**

---

## Audited Financial Statements

---

Of the South East Cornerstone School Division No. 209

School Division No. 2090500

For the Period Ending: August 31, 2021

Shelley Toth  
Chief Financial Officer

Virtus Group LLP  
Auditor

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

---

## 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, Virtus Group, 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 South East Cornerstone School Division No. 209:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 17, 2021



## INDEPENDENT AUDITORS' REPORT

### To the Board of Directors of South East Cornerstone School Division No.209

#### *Opinion*

We have audited the financial statements of **South East Cornerstone School Division No. 209**, which comprise the statement of financial position at August 31, 2021 and the statements of operations and accumulated surplus from operations, changes in financial net assets and cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school division as at August 31, 2021, and its financial performance and 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the school division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, 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.

#### *Information Other than the Financial Statements and Auditors' Report Thereon*

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

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

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

...continued

## INDEPENDENT AUDITORS' REPORT continued

Those charged with governance are responsible for overseeing the school division's financial reporting process.

### *Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

November 17, 2021  
Regina, Saskatchewan

VIRTUS GROUP LLP  
Chartered Professional Accountants

**South East Cornerstone School Division No. 209**  
**Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	30,923,893	38,230,647
Accounts Receivable (Note 7)	5,237,589	3,200,479
Inventories for Sale	6,525	12,576
Portfolio Investments (Note 3)	144,722	143,516
<b>Total Financial Assets</b>	<b>36,312,729</b>	<b>41,587,218</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,891,868	4,862,502
Long-Term Debt (Note 9)	16,829,044	17,783,900
Liability for Employee Future Benefits (Note 5)	1,460,300	1,358,000
Deferred Revenue (Note 10)	314,316	888,728
<b>Total Liabilities</b>	<b>21,495,528</b>	<b>24,893,130</b>
<b>Net Financial Assets</b>	<b>14,817,201</b>	<b>16,694,088</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	147,382,099	141,581,531
Inventory of Supplies Held for Consumption	1,206,054	940,889
Prepaid Expenses	1,103,004	1,262,548
<b>Total Non-Financial Assets</b>	<b>149,691,157</b>	<b>143,784,968</b>
<b>Accumulated Surplus (Note 13)</b>	<b>164,508,358</b>	<b>160,479,056</b>

Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (Note 17)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**South East Cornerstone School Division No. 209**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	105,100,134	109,138,974	111,664,825
Tuition and Related Fees	1,513,264	1,689,393	1,475,130
School Generated Funds	3,100,000	976,669	2,279,675
Complementary Services (Note 11)	1,271,342	1,240,520	1,595,262
External Services (Note 12)	609,319	147,308	495,460
Other	876,645	2,606,290	1,209,575
<b>Total Revenues (Schedule A)</b>	<b>112,470,704</b>	<b>115,799,154</b>	<b>118,719,927</b>
<b>EXPENSES</b>			
Governance	479,604	345,389	351,784
Administration	3,365,647	3,464,547	3,317,830
Instruction	73,122,056	72,542,981	69,179,614
Plant	18,040,661	21,435,438	17,331,286
Transportation	10,835,642	10,163,961	9,345,575
Tuition and Related Fees	172,640	200,883	217,232
School Generated Funds	3,069,382	1,255,527	2,305,153
Complementary Services (Note 11)	1,359,741	1,427,378	1,309,061
External Services (Note 12)	488,084	306,107	566,344
Other	631,604	627,641	660,426
<b>Total Expenses (Schedule B)</b>	<b>111,565,061</b>	<b>111,769,852</b>	<b>104,584,305</b>
<b>Operating Surplus for the Year</b>	<b>905,643</b>	<b>4,029,302</b>	<b>14,135,622</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>160,479,056</b>	<b>160,479,056</b>	<b>146,343,434</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>161,384,699</b>	<b>164,508,358</b>	<b>160,479,056</b>

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

**South East Cornerstone School Division No. 209**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>16,694,088</b>	<b>16,694,088</b>	<b>16,936,970</b>
<b>Changes During the Year</b>			
Operating Surplus for the Year	905,643	4,029,302	14,135,622
Acquisition of Tangible Capital Assets (Schedule C)	(11,588,053)	(12,895,461)	(20,461,281)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	150,000	31,576	26,538
Net Gain on Disposal of Capital Assets (Schedule C)	(150,000)	(31,576)	(26,538)
Amortization of Tangible Capital Assets (Schedule C)	6,589,391	7,094,893	6,269,091
Net Acquisition of Inventory of Supplies	-	(265,165)	(75,551)
Net Change in Other Non-Financial Assets	-	159,544	(110,763)
<b>Change in Net Financial Assets</b>	<b>(4,093,019)</b>	<b>(1,876,887)</b>	<b>(242,882)</b>
<b>Net Financial Assets, End of Year</b>	<b>12,601,069</b>	<b>14,817,201</b>	<b>16,694,088</b>

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

**South East Cornerstone School Division No. 209**

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

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	4,029,302	14,135,622
Add Non-Cash Items Included in Surplus (Schedule D)	7,063,317	6,242,553
Net Change in Non-Cash Operating Activities (Schedule E)	(4,579,426)	758,973
<b>Cash Provided by Operating Activities</b>	<b>6,513,193</b>	<b>21,137,148</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(12,895,461)	(20,461,281)
Proceeds on Disposal of Tangible Capital Assets	31,576	26,538
<b>Cash Used by Capital Activities</b>	<b>(12,863,885)</b>	<b>(20,434,743)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(1,206)	-
Proceeds on Disposal of Portfolio Investments	-	1,633
<b>Cash Provided (Used) by Investing Activities</b>	<b>(1,206)</b>	<b>1,633</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(954,856)	(947,318)
<b>Cash Used by Financing Activities</b>	<b>(954,856)</b>	<b>(947,318)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(7,306,754)</b>	<b>(243,280)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>38,230,647</b>	<b>38,473,927</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>30,923,893</b>	<b>38,230,647</b>

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

**South East Cornerstone School Division No. 209**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	93,505,377	94,310,307	91,852,482
Other Ministry Grants	2,498,570	3,601,787	2,833,302
<b>Total Ministry Grants</b>	<b>96,003,947</b>	<b>97,912,094</b>	<b>94,685,784</b>
Other Provincial Grants	592,046	4,540,629	402,154
Federal Grants	-	-	4,760
Grants from Others	46,250	17,823	59,500
<b>Total Operating Grants</b>	<b>96,642,243</b>	<b>102,470,546</b>	<b>95,152,198</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	8,457,891	6,668,428	16,512,627
<b>Total Capital Grants</b>	<b>8,457,891</b>	<b>6,668,428</b>	<b>16,512,627</b>
<b>Total Grants</b>	<b>105,100,134</b>	<b>109,138,974</b>	<b>111,664,825</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	77,000	81,500	75,000
Federal Government and First Nations	1,436,264	979,806	1,393,130
Individuals and Other	-	6,500	7,000
<b>Total Operating Tuition and Related Fees</b>	<b>1,513,264</b>	<b>1,067,806</b>	<b>1,475,130</b>
<b>Capital Fees</b>			
Federal/First Nations Capital Fees	-	621,587	-
<b>Total Capital Tuition and Fees</b>	<b>-</b>	<b>621,587</b>	<b>-</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,513,264</b>	<b>1,689,393</b>	<b>1,475,130</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	80,000	54,916	48,328
<b>Total Curricular Fees</b>	<b>80,000</b>	<b>54,916</b>	<b>48,328</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	620,000	146,138	379,540
Fundraising	1,300,000	326,796	1,041,030
Grants and Partnerships	150,000	271,397	178,984
Students Fees	400,000	55,751	288,013
Other	550,000	121,671	343,780
<b>Total Non-Curricular Fees</b>	<b>3,020,000</b>	<b>921,753</b>	<b>2,231,347</b>
<b>Total School Generated Funds Revenue</b>	<b>3,100,000</b>	<b>976,669</b>	<b>2,279,675</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	598,035	598,035	594,901
Other Ministry Grants	578,807	633,908	721,956
Federal Grants	94,500	333	260,708
Other Grants	-	7,384	15,177
<b>Total Operating Grants</b>	<b>1,271,342</b>	<b>1,239,660</b>	<b>1,592,742</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	860	2,520
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>860</b>	<b>2,520</b>
<b>Total Complementary Services Revenue</b>	<b>1,271,342</b>	<b>1,240,520</b>	<b>1,595,262</b>

**South East Cornerstone School Division No. 209**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	85,000	-	76,000
Federal Grants	-	-	137,356
<b>Total Operating Grants</b>	<b>85,000</b>	<b>-</b>	<b>213,356</b>
<b>Fees and Other Revenue</b>			
Gain on Disposal of Capital Assets	140,000	-	-
Other Revenue	384,319	147,308	282,104
<b>Total Fees and Other Revenue</b>	<b>524,319</b>	<b>147,308</b>	<b>282,104</b>
<b>Total External Services Revenue</b>	<b>609,319</b>	<b>147,308</b>	<b>495,460</b>
<b>Other Revenue</b>			
Miscellaneous Revenue*	161,245	2,103,724	358,161
Sales & Rentals	205,400	203,451	227,766
Investments	500,000	267,539	597,110
Gain on Disposal of Capital Assets	10,000	31,576	26,538
<b>Total Other Revenue</b>	<b>876,645</b>	<b>2,606,290</b>	<b>1,209,575</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>112,470,704</b>	<b>115,799,154</b>	<b>118,719,927</b>

	2021 Budget	2021 Actual	2020 Actual
<b>Miscellaneous Revenue*</b>			
Insurance Claim Proceeds	-	1,529,873	123,501
Insurance Rebates	-	113,146	-
Salary Reimbursements - Teacher Secondment	95,045	114,699	111,930
Salary Reimbursements - WCB	15,000	61,867	12,942
Other	51,200	284,139	109,788
	<b>161,245</b>	<b>2,103,724</b>	<b>358,161</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	192,000	154,083	146,508
Professional Development - Board Members	39,500	10,430	1,156
Grants to School Community Councils	74,604	-	60,568
Elections	30,000	11,585	-
Other Governance Expenses	143,500	169,291	143,552
<b>Total Governance Expense</b>	<b>479,604</b>	<b>345,389</b>	<b>351,784</b>
<b>Administration Expense</b>			
Salaries	2,457,191	2,571,253	2,363,085
Benefits	286,411	311,744	278,627
Supplies & Services	217,541	239,810	214,038
Non-Capital Furniture & Equipment	20,200	25,633	16,042
Building Operating Expenses	149,827	169,758	261,078
Communications	47,100	35,750	38,330
Travel	65,950	13,832	23,131
Professional Development	29,300	4,640	17,420
Amortization of Tangible Capital Assets	92,127	92,127	106,079
<b>Total Administration Expense</b>	<b>3,365,647</b>	<b>3,464,547</b>	<b>3,317,830</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	49,382,010	49,130,138	47,700,913
Instructional (Teacher Contract) Benefits	2,941,431	3,313,679	2,457,850
Program Support (Non-Teacher Contract) Salaries	10,864,452	9,760,480	9,300,578
Program Support (Non-Teacher Contract) Benefits	2,337,141	2,235,329	2,107,867
Instructional Aids	2,591,230	4,106,616	3,442,006
Supplies & Services	1,369,536	1,357,912	1,096,679
Non-Capital Furniture & Equipment	809,134	872,288	796,714
Communications	206,898	244,475	249,608
Travel	322,780	182,892	233,425
Professional Development	354,183	50,381	238,097
Student Related Expense	428,641	61,369	274,144
Amortization of Tangible Capital Assets	1,514,620	1,227,422	1,281,733
<b>Total Instruction Expense</b>	<b>73,122,056</b>	<b>72,542,981</b>	<b>69,179,614</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,645,829	5,325,740	4,425,202
Benefits	956,061	1,101,812	912,793
Supplies & Services	40,250	200,700	82,028
Non-Capital Furniture & Equipment	115,500	101,378	107,184
Building Operating Expenses	8,401,712	10,080,469	7,821,443
Communications	29,000	40,610	36,595
Travel	88,200	203,021	172,328
Professional Development	6,000	284	5,987
Amortization of Tangible Capital Assets	3,758,109	4,381,424	3,767,726
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>18,040,661</b>	<b>21,435,438</b>	<b>17,331,286</b>
<b>Student Transportation Expense</b>			
Salaries	3,556,876	3,390,138	3,257,946
Benefits	906,552	774,034	733,898
Supplies & Services	1,228,111	1,089,203	878,608
Non-Capital Furniture & Equipment	892,000	560,469	641,029
Building Operating Expenses	148,942	215,511	58,496
Communications	48,400	57,995	43,957
Travel	22,000	44,405	58,376
Professional Development	15,000	(136)	8,382
Contracted Transportation	2,915,760	2,779,998	2,694,926
Amortization of Tangible Capital Assets	1,102,001	1,252,344	969,957
<b>Total Student Transportation Expense</b>	<b>10,835,642</b>	<b>10,163,961</b>	<b>9,345,575</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	172,640	200,883	217,232
<b>Total Tuition and Related Fees Expense</b>	<b>172,640</b>	<b>200,883</b>	<b>217,232</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	50,000	20,624	64,817
Cost of Sales	600,000	154,123	353,466
Non-Capital Furniture & Equipment	100,000	85,222	28,315
School Fund Expenses	2,200,000	857,134	1,718,111
Amortization of Tangible Capital Assets	119,382	138,424	140,444
<b>Total School Generated Funds Expense</b>	<b>3,069,382</b>	<b>1,255,527</b>	<b>2,305,153</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	987,612	966,428	972,424
Program Support (Non-Teacher Contract) Salaries & Benefits	259,779	365,366	238,526
Instructional Aids	5,900	36,037	18,746
Supplies & Services	41,000	24,047	28,502
Non-Capital Furniture & Equipment	-	2,686	934
Communications	3,750	6,488	5,989
Travel	48,500	19,097	31,852
Professional Development (Non-Salary Costs)	8,000	4,672	9,212
Student Related Expenses	5,200	2,557	2,876
<b>Total Complementary Services Expense</b>	<b>1,359,741</b>	<b>1,427,378</b>	<b>1,309,061</b>
<b>External Service Expense</b>			
Grant Transfers	-	21,050	14,719
Program Support (Non-Teacher Contract) Salaries & Benefits	164,120	129,059	150,072
Supplies & Services	280,000	122,881	352,158
Non-Capital Furniture & Equipment	-	-	2,397
Building Operating Expenses	40,812	28,652	43,105
Communications	-	1,313	-
Student Related Expenses	-	-	741
Amortization of Tangible Capital Assets	3,152	3,152	3,152
<b>Total External Services Expense</b>	<b>488,084</b>	<b>306,107</b>	<b>566,344</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	7,000	4,339	2,177
Interest on Capital Loans	624,604	623,302	658,249
<b>Total Interest and Bank Charges</b>	<b>631,604</b>	<b>627,641</b>	<b>660,426</b>
<b>Total Other Expense</b>	<b>631,604</b>	<b>627,641</b>	<b>660,426</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>111,565,061</b>	<b>111,769,852</b>	<b>104,584,305</b>

**South East Cornerstone School Division No. 209**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2021**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	4,362,867	4,610,208	183,968,315	4,910,267	13,145,347	1,784,950	5,339,773	5,625,823	1,581,968	26,291,258	251,620,776	233,558,375
Additions/Purchases	-	-	-	-	3,105,212	188,930	458,001	1,057,266	-	8,086,052	12,895,461	20,461,281
Disposals	-	-	-	(47,310)	(1,311,950)	-	(578,674)	(1,366,875)	-	-	(3,304,809)	(2,398,880)
Transfers to (from)	-	-	33,356,781	-	-	-	772,624	190,971	-	(34,320,376)	-	-
<b>Closing Balance as of August 31</b>	<b>4,362,867</b>	<b>4,610,208</b>	<b>217,325,096</b>	<b>4,862,957</b>	<b>14,938,609</b>	<b>1,973,880</b>	<b>5,991,724</b>	<b>5,507,185</b>	<b>1,581,968</b>	<b>56,934</b>	<b>261,211,428</b>	<b>251,620,776</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	3,555,641	85,834,900	2,450,746	8,613,750	1,536,696	2,696,383	3,841,543	1,509,586	-	110,039,245	106,169,034
Amortization of the Period	-	64,908	4,098,500	202,394	998,097	118,238	525,387	1,063,242	24,127	-	7,094,893	6,269,091
Disposals	-	-	-	(47,310)	(1,311,950)	-	(578,674)	(1,366,875)	-	-	(3,304,809)	(2,398,880)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>3,620,549</b>	<b>89,933,400</b>	<b>2,605,830</b>	<b>8,299,897</b>	<b>1,654,934</b>	<b>2,643,096</b>	<b>3,537,910</b>	<b>1,533,713</b>	<b>N/A</b>	<b>113,829,329</b>	<b>110,039,245</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	4,362,867	1,054,567	98,133,415	2,459,521	4,531,597	248,254	2,643,390	1,784,280	72,382	26,291,258	141,581,531	127,389,341
Closing Balance as of August 31	4,362,867	989,659	127,391,696	2,257,127	6,638,712	318,946	3,348,628	1,969,275	48,255	56,934	147,382,099	141,581,531
<b>Change in Net Book Value</b>	<b>-</b>	<b>(64,908)</b>	<b>29,258,281</b>	<b>(202,394)</b>	<b>2,107,115</b>	<b>70,692</b>	<b>705,238</b>	<b>184,995</b>	<b>(24,127)</b>	<b>(26,234,324)</b>	<b>5,800,568</b>	<b>14,192,190</b>
<b>Disposals</b>												
Historical Cost	-	-	-	47,310	1,311,950	-	578,674	1,366,875	-	-	3,304,809	2,398,880
Accumulated Amortization	-	-	-	47,310	1,311,950	-	578,674	1,366,875	-	-	3,304,809	2,398,880
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	3,075	-	-	2,784	10,717	-	15,000	-	-	-	31,576	26,538
<b>Gain on Disposal</b>	<b>3,075</b>	<b>-</b>	<b>-</b>	<b>2,784</b>	<b>10,717</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,576</b>	<b>26,538</b>

**South East Cornerstone School Division No. 209**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	7,094,893	6,269,091
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(31,576)	(26,538)
<b>Total Non-Cash Items Included in Surplus</b>	<b>7,063,317</b>	<b>6,242,553</b>

**South East Cornerstone School Division No. 209**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(2,037,110)	(180,171)
Decrease (Increase) in Inventories for Sale	6,051	(8,325)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(1,970,634)	877,961
Increase in Liability for Employee Future Benefits	102,300	99,300
Increase (Decrease) in Deferred Revenue	(574,412)	156,522
Increase in Inventory of Supplies Held for Consumption	(265,165)	(75,551)
Decrease (Increase) in Prepaid Expenses	159,544	(110,763)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(4,579,426)</b>	<b>758,973</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**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 South East Cornerstone School Division No. 209” and operates as “the South East Cornerstone School Division No. 209”. 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 15 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 \$ 1,460,300 (2020 - \$ 1,358,000) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$113,829,329 (2020 - \$ 110,039,245) because the actual useful lives of the capital assets may differ from their estimated economic lives.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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

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

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

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

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 provincial grants receivable and other receivables. Provincial grants receivable represent capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Inventories for Sale** consist of school shop and cafeteria supplies which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by first-in first-out method. Net realizable value is the estimated selling price in the ordinary course of business.

**Portfolio Investments** consist of equity held at various Co-operative stores across the school division. 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. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance, membership fees, and various software licenses.

**g) Liabilities**

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

**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 capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

**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.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 the plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
  
- 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.

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**iv) Other (Non-Government Transfer) Contributions**

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

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2021	2020
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
Co-op Equity	\$ 144,722	\$ 143,516
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>144,722</b>	<b>143,516</b>

**4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

<b>Function</b>	<b>Salaries &amp; Benefits</b>	<b>Goods &amp; Services</b>	<b>Debt Service</b>	<b>Amortization of TCA</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
Governance	\$ 141,015	\$ 204,374	\$ -	\$ -	\$ 345,389	\$ 351,784
Administration	2,882,997	489,423	-	92,127	3,464,547	3,317,830
Instruction	64,439,626	6,875,933	-	1,227,422	72,542,981	69,179,614
Plant	6,427,552	10,626,462	-	4,381,424	21,435,438	17,331,286
Transportation	4,164,172	4,747,445	-	1,252,344	10,163,961	9,345,575
Tuition and Related Fees	-	200,883	-	-	200,883	217,232
School Generated Funds	-	1,117,103	-	138,424	1,255,527	2,305,153
Complementary Services	1,331,794	95,584	-	-	1,427,378	1,309,061
External Services	129,059	173,896	-	3,152	306,107	566,344
Other	-	4,339	623,302	-	627,641	660,426
<b>TOTAL</b>	<b>\$ 79,516,215</b>	<b>\$24,535,442</b>	<b>\$ 623,302</b>	<b>\$ 7,094,893</b>	<b>\$ 111,769,852</b>	<b>\$ 104,584,305</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**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. 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:

	<b>2021</b>	<b>2020</b>
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

<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,402,600</b>	<b>\$ 1,240,500</b>
Current period service cost	113,000	102,900
Interest cost	23,000	25,600
Benefit payments	(42,800)	(33,500)
Actuarial (gains) losses	(532,600)	67,100
<b>Accrued Benefit Obligation - end of year</b>	<b>963,200</b>	<b>1,402,600</b>
Unamortized net actuarial gains (losses)	497,100	(44,600)
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,460,300</b>	<b>\$ 1,358,000</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 113,000	\$ 102,900
Amortization of net actuarial loss	9,100	4,300
<b>Benefit cost</b>	<b>122,100</b>	<b>107,200</b>
Interest cost	23,000	25,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 145,100</b>	<b>\$ 132,800</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**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:

	<b>2021</b>		<b>2020</b>
	<b>STRP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	694	694	666
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%/6.05%
Member contributions for the year	\$4,895,502	\$ 4,895,502	\$ 4,780,137

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

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

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

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

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**6. PENSION PLANS (Continued)**

Details of the MEPP are as follows:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	777	616
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,766,245	\$ 1,616,809
School Division contributions for the year	\$ 1,766,245	\$ 1,616,809
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

**7. ACCOUNTS RECEIVABLE**

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

	<b>2021</b>			<b>2020</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 2,217,788	\$ -	\$ 2,217,788	\$ 1,689,063	\$ -	\$ 1,689,063
Other Receivables	3,019,801	-	3,019,801	1,511,416	-	1,511,416
<b>Total Accounts Receivable</b>	<b>\$5,237,589</b>	<b>\$ -</b>	<b>\$5,237,589</b>	<b>\$ 3,200,479</b>	<b>\$ -</b>	<b>\$ 3,200,479</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2021</b>	<b>2020</b>
Accrued Salaries and Benefits	\$ 1,355,622	\$ 1,532,133
Supplier Payments	1,515,357	3,308,219
Accrued Interest Payable	20,889	22,150
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,891,868</b>	<b>\$ 4,862,502</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2021	2020
Capital Loans:		
RBC Insurance-Oxbow-Monthly pmts \$48,768 inc int(4.50%) Expires Oct 2033	\$ 5,475,230	\$ 5,805,948
Bank of Montreal-WCS-Monthly pmts \$56,910 inc int(3.06%) Expires April 2035	7,615,614	8,058,405
Bank of Montreal-WCS 2-Monthly pmts \$25,939 inc int(3.39%) Expires February 2037	3,738,200	3,919,547
<b>Total Long-Term Debt</b>	<b>\$ 16,829,044</b>	<b>\$ 17,783,900</b>

**Future principal repayments over the next 5 years are estimated as follows:**

	Capital Loans
2022	\$ 984,948
2023	1,021,545
2024	1,059,552
2025	1,098,025
2026	1,140,023
Thereafter	11,524,951
<b>Total</b>	<b>\$ 16,829,044</b>

**Principal and interest payments on the long-term debt are as follows:**

Capital Loans	2021	2020
Principal	\$ 954,856	\$ 947,318
Interest	623,302	658,249
<b>Total</b>	<b>\$ 1,578,158</b>	<b>\$ 1,605,567</b>

**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
<b>Capital projects:</b>				
Federal capital tuition	\$ 621,587	\$ -	\$ 621,587	\$ -
<b>Total capital projects deferred revenue</b>	<b>621,587</b>	<b>-</b>	<b>621,587</b>	<b>-</b>
<b>Non-Capital deferred revenue:</b>				
Southeast Regional College - Rent	9,250	9,327	9,250	9,327
Climate Action Incentive Grant	257,891	-	257,891	-
Jordan's Principle Grant	-	304,989	-	304,989
<b>Total non-capital deferred revenue</b>	<b>267,141</b>	<b>314,316</b>	<b>267,141</b>	<b>314,316</b>
<b>Total Deferred Revenue</b>	<b>\$ 888,728</b>	<b>\$ 314,316</b>	<b>\$ 888,728</b>	<b>\$ 314,316</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**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	Early Learning Programs	First Nations	2021	2020
<b>Revenues:</b>					
Operating Grants	\$ 598,035	\$ -	\$ -	\$ 598,035	\$ 594,901
Other Ministry Grants	100,000	533,908	-	633,908	721,956
Federal Grants	-	-	333	333	260,708
Other Grants	-	7,384	-	7,384	15,177
Fees and Other Revenues	-	860	-	860	2,520
<b>Total Revenues</b>	<b>698,035</b>	<b>542,152</b>	<b>333</b>	<b>1,240,520</b>	<b>1,595,262</b>
<b>Expenses:</b>					
Salaries & Benefits	641,019	543,469	147,306	1,331,794	1,210,950
Instructional Aids	15,945	12,826	7,266	36,037	18,746
Supplies and Services	527	19,557	3,963	24,047	28,502
Non-Capital Equipment	2,686	-	-	2,686	934
Communications	63	4,728	1,697	6,488	5,989
Travel	285	15,727	3,085	19,097	31,852
Professional Development (Non-Salary Costs)	1,766	2,736	170	4,672	9,212
Student Related Expenses	2,557	-	-	2,557	2,876
<b>Total Expenses</b>	<b>664,848</b>	<b>599,043</b>	<b>163,487</b>	<b>1,427,378</b>	<b>1,309,061</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 33,187</b>	<b>\$ (56,891)</b>	<b>\$ (163,154)</b>	<b>\$ (186,858)</b>	<b>\$ 286,201</b>

**12. EXTERNAL SERVICES**

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenues and expenses of the External Services programs operated by the school division:

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**12. EXTERNAL SERVICES (Continued)**

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Teacherages	First Nations	Education Sector Strategic Plan	2021	2020
<b>Revenues:</b>						
Other Ministry Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,000
Federal Grants	-	-	-	-	-	137,356
Sales & Rentals	117,008	30,300	-	-	147,308	282,104
<b>Total Revenues</b>	<b>117,008</b>	<b>30,300</b>	<b>-</b>	<b>-</b>	<b>147,308</b>	<b>495,460</b>
<b>Expenses:</b>						
Grant Transfers	-	-	-	21,050	21,050	14,719
Salaries & Benefits	129,059	-	-	-	129,059	150,072
Supplies and Services	(12,051)	-	134,932	-	122,881	352,158
Non Capital Equipment	-	-	-	-	-	2,397
Building Operating Expenses	-	28,652	-	-	28,652	43,105
Communications	-	1,313	-	-	1,313	-
Student Related Expenses	-	-	-	-	-	741
Amortization of Tangible Capital Assets	3,152	-	-	-	3,152	3,152
<b>Total Expenses</b>	<b>120,160</b>	<b>29,965</b>	<b>134,932</b>	<b>21,050</b>	<b>306,107</b>	<b>566,344</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (3,152)</b>	<b>\$ 335</b>	<b>\$ (134,932)</b>	<b>\$ (21,050)</b>	<b>\$ (158,799)</b>	<b>\$ (70,884)</b>

**13. 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 not maintain separate bank accounts for designated assets.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**13. ACCUMULATED SURPLUS (Continued)**

Details of accumulated surplus are as follows:

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 141,581,531	\$ 12,895,461	\$ 7,094,893	\$ 147,382,099
Less: Debt owing on Tangible Capital Assets	(17,783,900)	-	(954,856)	(16,829,044)
	<b>123,797,631</b>	<b>12,895,461</b>	<b>6,140,037</b>	<b>130,553,055</b>
<b>PMR maintenance project allocations (1)</b>	<b>3,293,884</b>	<b>2,755,586</b>	<b>3,052,464</b>	<b>2,997,006</b>
<b>Federal capital tuition reserves (2)</b>	<b>-</b>	<b>621,587</b>	<b>146,409</b>	<b>475,178</b>
<b>Education Emergency Pandemic Support program allocation (3)</b>	<b>-</b>	<b>3,946,743</b>	<b>2,553,216</b>	<b>1,393,527</b>
<b>Designated Assets:</b>				
School generated funds	2,059,708	976,669	1,167,374	1,869,003
Kids First Early Learning Program	119,977	88,980	106,956	102,001
Federal Program - Jordan's Principle	343,593	333	298,047	45,879
Weyburn Comprehensive Community Space	158,636	12,193	-	170,829
Legacy Park School Project	2,709,834	6,668,428	8,042,417	1,335,845
Education Sector Strategic Plan	23,784	-	21,050	2,734
South Sask Community Foundation Food Program	22,316	-	22,316	-
Breakfast Club of Canada Grant	1,400	-	1,400	-
Early Learning Intensive Needs Supports Program	94,921	100,000	86,100	108,821
Covid 19 Savings - Capital Purchases	1,786,594	-	1,786,594	-
French Grant - Saskatchewan Association of Teachers of French	-	9,808	6,944	2,864
Early Years Family Resource Centre	-	215,000	14,021	200,979
Mental Health First Aid Training Grant	-	24,725	-	24,725
Purchase of School Buses	-	3,000,000	-	3,000,000
	<b>7,320,763</b>	<b>11,096,136</b>	<b>11,553,219</b>	<b>6,863,680</b>
<b>Unrestricted Surplus</b>	<b>26,066,778</b>	<b>-</b>	<b>3,840,866</b>	<b>22,225,912</b>
<b>Total Accumulated Surplus</b>	<b>\$ 160,479,056</b>	<b>\$ 31,315,513</b>	<b>\$ 27,286,211</b>	<b>\$ 164,508,358</b>

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **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.
- (3) **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.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**14. 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.

**15. TRUSTS**

The school division, as the trustee, administers trust funds for student scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	<b>Total</b>	<b>Total</b>
	<b><u>2021</u></b>	<b><u>2020</u></b>
Cash and short-term investments	\$ 716,113	\$ 731,087
Portfolio investments	40,753	32,779
<b>Total Assets</b>	<b>756,866</b>	<b>763,866</b>
<b>Revenues</b>		
Contributions and donations	8,657	-
Interest on investments	9,769	17,943
	<u>18,426</u>	<u>17,943</u>
<b>Expenses</b>		
Scholarship Refund	10,212	-
Scholarship payments	15,214	33,861
	<u>25,426</u>	<u>33,861</u>
Deficiency of Revenues over Expenses	(7,000)	(15,918)
Trust Fund Balance, Beginning of Year	763,866	779,784
<b>Trust Fund Balance, End of Year</b>	<b>\$ 756,866</b>	<b>\$ 763,866</b>

**16. CONTINGENT LIABILITIES**

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

Significant contractual obligations and commitments of the school division are as follows:

**Weyburn Comprehensive School Capital Lease Agreement**

The school division signed a 50-year lease agreement on August 29, 2016 with South East College (College) for a portion of the Weyburn Comprehensive School. The College paid the capital costs of an addition to the property for its exclusive use. The property is legally owned by the school division, with the addition being treated as a capital lease between the school division and the College. The capital costs paid by the College during construction represent lease payments paid for the entire 50-year agreement and as a result the school division has no capital lease receivable.

**Contracted Bussing Agreement**

The school division has signed an agreement with First Student Canada to provide transportation services which expires June 30, 2022. Monthly rates vary based on the price of fuel and kilometers driven. Costs for the current year were \$ 2,810,012.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2022	\$ 175,445	\$ 175,445
<b>Total Lease Obligations</b>	<b>\$ 175,445</b>	<b>\$ 175,445</b>

**18. RISK MANAGEMENT**

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

**i) Credit Risk**

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

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

**18. RISK MANAGEMENT (Continued)**

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

<b>August 31, 2021</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 2,217,788	\$ 2,217,788	\$ -	\$ -	\$ -
Other Receivables	1,647,679	1,552,378	-	-	95,301
<b>Gross Receivables</b>	<b>3,865,467</b>	<b>3,770,166</b>	<b>-</b>	<b>-</b>	<b>95,301</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 3,865,467</b>	<b>\$ 3,770,166</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 95,301</b>

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 performing quarterly forecasts and reports as well as maintaining an operating line of credit as a temporary means of meeting its financial obligations.

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

<b>August 31, 2021</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 2,891,868	\$ 2,891,868	\$ -	\$ -	\$ -
Long-term debt	16,829,044	487,985	496,963	4,319,145	11,524,951
<b>Total</b>	<b>\$ 19,720,912</b>	<b>\$ 3,379,853</b>	<b>\$ 496,963</b>	<b>\$ 4,319,145</b>	<b>\$ 11,524,951</b>

**iii) Market Risk**

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

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

---

**18. RISK MANAGEMENT (Continued)**

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency;
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt.

**Foreign Currency Risk**

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

**19. COVID-19 PANDEMIC**

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