

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

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**ANNUAL REPORT  
2022-23**



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## School Division Contact Information

# South East Cornerstone Public School Division #209

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## Letter of Transmittal



Honourable Jeremy Cockrill  
Minister of Education

Dear Minister Cockrill:

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 2022-23 annual report. This report presents an overview of South East Cornerstone Public School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "Audrey Trombley". The ink is dark and the signature is fluid and legible.

Audrey Trombley Chairperson

## **Introduction**

This annual report provides information about South East Cornerstone Public School Division in its 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.

## 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 Division (SECPSD). Accordingly, as the elected corporate body responsible for the SECPSD, 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 SECPSD. Elected on November 16, 2022, the Board of Education consists of the following trustees as of August 31, 2023:

Subdivision 1 .....	Devona Putland
Subdivision 2 .....	Jim Vermeersch
Subdivision 3 .....	Jim Henderson
Subdivision 4 .....	Tami Scott
Subdivision 5 .....	Audrey Trombley
Subdivision 6 .....	Michelle DeBruyne
City of Estevan .....	Eric McCrimmon
City of Estevan .....	Kevin Keating
City of Weyburn .....	Norma Hewitt-Lendrum
City of Weyburn .....	Megan Schick



# SECPSD BOARD OF EDUCATION



**Devona Putland**  
Subdivision 1



**Jim Vermeersch**  
Subdivision 2



**Jim Henderson**  
Subdivision 3



**Tami Scott**  
Subdivision 4



**Audrey Trombley**  
Subdivision 5



**Michelle DeBruyne**  
Subdivision 6



**Eric McCrimmon**  
City of Estevan



**Kevin Keating**  
City of Estevan



**Norma Hewitt-Lendrum**  
City of Weyburn



**Megan Schick**  
City of Weyburn

## School Community Councils

SECPD has a School Community Council (SCC) in each of its 35 schools for a total of 290 SCC members. *The Education Regulations, 2019* provides a common yet flexible framework for all members of 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 strive to have student representation on their SCC. For the 2022-23 school year all 36 schools had active SCCs. The SCCs in Arcola, Carlyle and Stoughton strive to have First Nation representation from neighbouring reserves on their SCCs. For the 2022-23 school year, Arcola School had First Nations representation on their SCC.

*The Education Regulations, 2019* requires school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. SECPD provided a system wide virtual workshop for SCC chairs and new members through Microsoft Teams on December 1, 2021. The workshop focused on learning about the roles and responsibilities of SCCs, priorities, and goals of the school division, supports available for staff and students, mental health, and SCC connection to SECPD's Learning Plan. The workshops provided an opportunity for discussion on division priorities and networking with other SCCs. The minutes from all 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 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.

35 Schools	\$1951.25 per school	\$68,293.75
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*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 School Improvement Plans which aligned with the Interim PEP. Examples of this involvement includes the following:

1. Involved in supporting student attendance, analyzing both student and parent survey data;
2. brainstormed and categorized ideas under each plan initiative;
3. reviewed school-level plans and discussed areas of need, concerns and improvements;
4. supported school in areas of reading, math, STEM buddies, community events, safe school plans and extra curricular activities;
5. supported SIP focus on engagement and reconnection;
6. purchased and assisted in organizing One Book, One School;

7. provided input to school goals related to the OurSchool Survey;
8. had a table set up at Student Led Conferences to foster positive family connections;
9. sponsored a monthly attendance award;
10. implemented a math lab to support students who need extra supports;
11. organized a day of pure learning enrichment called Kid's Convention; and,
12. volunteered for events such as the Giving Tree, New Student Welcome Night, Fowl Suppers.

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. Examples of SCCs' activities in South East Cornerstone Public School Division include:

1. Hosted the Missoula Children's Dinner Theatre;
2. held a PreK – Kindergarten bike rodeo;
3. hosted Family Literacy and STEM nights;
4. purchased books to hold One Book, One School;
5. purchased Kindergarten registration packages including books;
6. purchased Pre-School early literacy packages;
7. involved in IMPACT night;
8. hosted a table at Unpack Your Backpack night;
9. hosted hot lunches;
10. attended Welcome to SECPSD events;
11. hosted Garden Club;
12. hosted Grandparents Day;
13. hosted Theoren Fleury Night to raise funds for a new gym floor;
14. held a Welcome Back to School family barbeque;
15. held open gym nights;
16. assisted in stocking a food bank for families in need;
17. sponsored Early Learning Foundation Kits for local families;
18. participated in Baby Expo, promoting early learning;
19. sponsored Indigenous Learning Day, Elders and community members assisted;
20. purchased musical equipment;
21. hosted a haunted house;
22. held a Halloween costume drive;
23. hosted Sensational Snacks with Someone Special;
24. hosted a school talent show;
25. held Mosaic Days – Sharing Cultures;
26. supported field trips, outdoor education programs and FHNI engagement;
27. purchased Staff Appreciation gifts;
28. held an Easter Egg scavenger hunt;
29. hosted a book fair;
30. applied for grants to enhance school programming;
31. supported a breakfast program;

32. hosted events and meals during the school's Celebration of Learning;
33. hosted Pancake Breakfasts for the community;
34. purchased banners for graduation;
35. hosted Family Bingo night;
36. developed partnerships and opportunities to collaborate with Estevan Tech Hub to work on robotics projects;
37. sponsored speakers to give presentations on topics such as Drug and Alcohol Prevention and Mental Health Awareness;
38. invited volunteer fire fighters and EMT to hold presentations regarding fire safety and first aid;
39. hosted a Career Fair;
40. maintained the school's Facebook page to keep parents and community members up to date;
41. supported Orange Shirt Day activities;
42. supported FNMI activities such as Treaty 4 Gathering, Dog-sledding event, Tipi Raising and Kairos blanket exercise; and,
43. invited community and Ocean Man Community to a Winter Fun Day, Track and Field Day, Indigenous Games Day and Tipi Raising Day.



SCC Activities & Fundraisers in the 2022-23 School Year

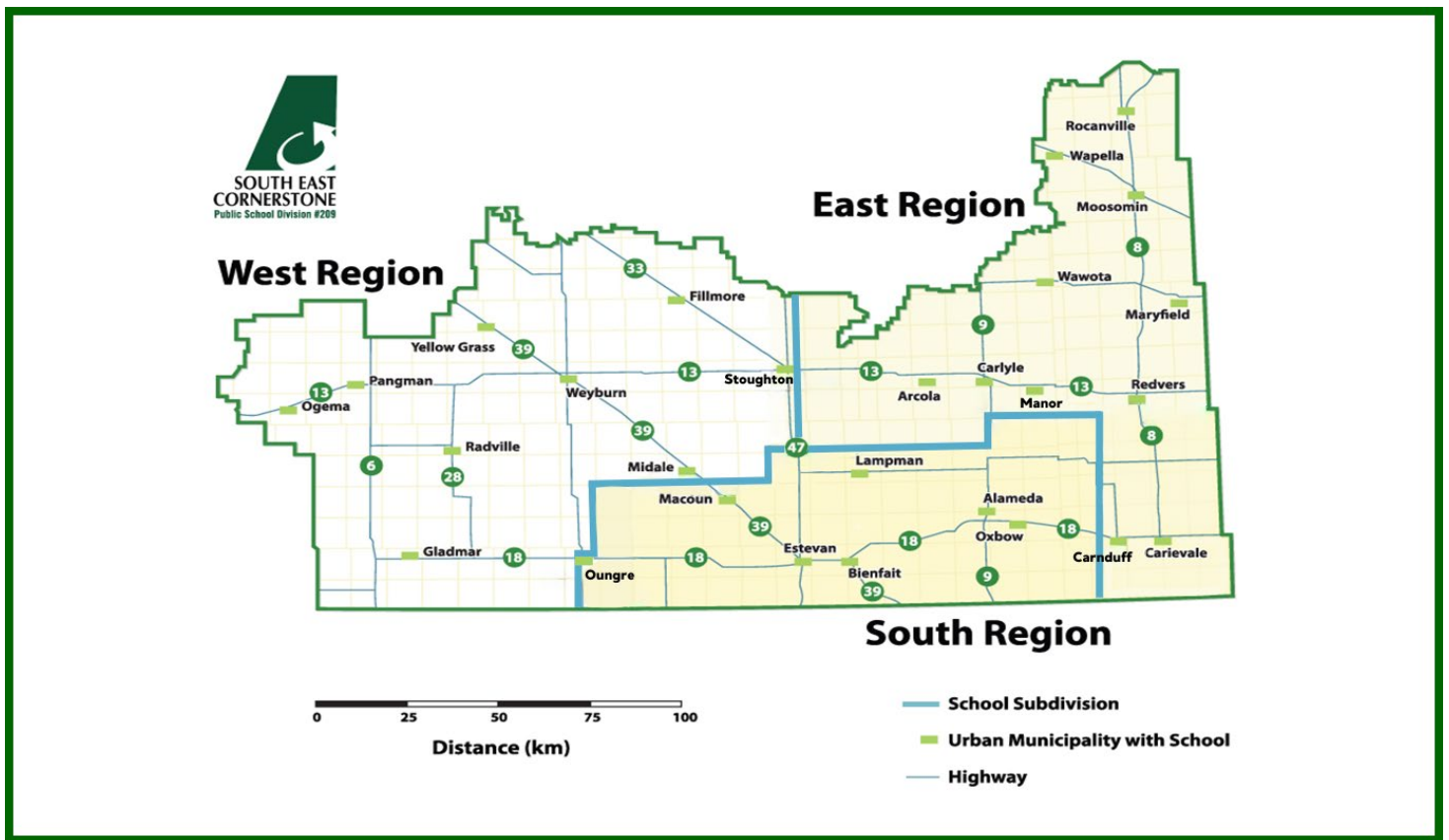
# School Division Profile

## School Division in Context

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 both rural and urban in its geographic structure with 35 schools in 27 communities and an approximate enrolment of over 8,300 students. With headquarters nestled in Weyburn, SECPD serves the communities up to the Manitoba border in the east, to Ogema in the west, to Rocanville and Fillmore in the north, down to the United States border in the south. The division encompasses a wide area of southeast Saskatchewan and sits on approximately 31,000 square kilometers – the size of Vancouver Island.

The ten-member 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 SECPD is rural, punctuated by several large towns and two cities, Estevan and Weyburn. The division is home to three First Nation reserves: 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

SECPD has established a range of formal and informal community partnerships 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 Pattison Agriculture: Moosomin
  - o Mazer Group: Moosomin
  - o Rocky Mountain Equipment: Moosomin
  - o RPM Service: Moosomin
  - 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)
- Saskatchewan Construction Safety Association (SCOT Course)
- Junior Achievement Canada
- Search and Rescue Saskatchewan / Weyburn & Estevan Fire Department / Weyburn & Estevan City Police / Weyburn & Estevan Emergency Medical Services (Emergency Services Response Training Program)
- Regina and District Industry Education Council (Career Spotlight Events)
- The Students Commission of Canada (Take Your Kids to Work 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
- Energy Safety Canada (Virtual Reality Career Education)
- Southeast TechHub: Estevan
- South East Regional Science Fair, Inc.

## Strategic Direction and Reporting

### The Provincial Education Plan

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## **Provincial Education Plan - Interim Plan Priorities 2022-23**

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

### **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

### **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

### **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.



First Nation & Métis cultural activities that students participated in during the 2022-23 School Year.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

## **School Division Programs and Strategic Activity**

### **Early Learning (SECPD ECIP)**

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 Coaches (SECPD ECIP) build on each family's knowledge and skill to enhance learning for their young children.

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

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

The Assessment Evaluation and Planning System (AEPS) is an assessment tool that SECPD uses to monitor and report growth and development of the children involved with the Early Learning program. The tool measures growth in adaptive, cognitive, fine motor, gross motor, social and social-communicative skills. While all children show growth in the learning domains over time, the AEPS data shows that children in the SECPD Early Learning program (who are experiencing delays in skill development) show above average growth across all measured learning domains.

The SECPD Early Learning program extends its boundaries of support to include First Nations communities of Ocean Man, Pheasant Rump, and White Bear. During the 2022-23 school year, 23 Indigenous children and their families participated in home visits with the Early Learning Coach. In addition, the Early Learning Coach provided regular on-reserve facility visits (Head Start, Kindergarten, and childcare) to support centre staff and indirectly support Indigenous children and families.

In total, across SECPD, 205 children (birth to 5 years) received regular supports from Early Learning Coaches during the 2022-23 school year.

The SECPD early learning team (SECPD ECIP) worked in partnership with SECPD Regional KidsFirst to begin building positive relationships with young families in SECPD and provide them with important child development information and parenting support. At 18 months, when families brought their children for immunization, they received a bag of books, toys, and information on how

to register for the SECPD Early Learning program. 400 of these kits were delivered during the 2022-23 school year and more are currently being prepared. As children reached 3 years of age, families were invited to pick up an ASQ IMPACT 'Event in a Bag'. A total of 339 families attended these events in person to receive individualized child development information and were encouraged to reach out to Early Learning Coaches for connection and support. At 4 years of age, nearly a full year before the start of Kindergarten, all SECPD children and their families were invited to a "Welcome to SECPD" event. This event was designed to provide parents with support in their role as their child's first and best teacher and to further the positive relationships that began with each engagement initiative, starting when children are 18 months of age. SECPD Regional KidsFirst Community Liaison, Early Learning Coaches (ECIP), Kindergarten Teachers, and Administrators worked together to successfully implement these initiatives.

At the high school level, the Early Learning program (SECPD ECIP) supported young mothers and expectant teens, not only in adapting to the demands of parenting, but also in their high school credit attainment. Students, who were parenting or expecting, worked with Early Learning and Care Coaches toward Special Project high school credits in 'Pregnancy and Parenting.' Students were able to engage in high interest and timely topics, earn high school credits, and work towards graduation while building their capacity as parents.

SECPD Prekindergarten programs have always welcomed and supported children with diverse learning needs by providing significant professional supports to the Prekindergarten classroom and providing additional personnel to classrooms where students exhibit intensive needs. SECPD appreciates the financial support of the Early Learning Intensive Supports Program to continue this important work.

New responsibilities for the SECPD Early Learning program include accountability, leadership, and program facilitation for the Estevan Early Years Family Resource Centre. This partnership has impacted between 222 and 1018 individual children each month of the 2022-23 year with between 222 and 632 attending a scheduled event (in addition to drop-in opportunities). Scheduled events centred around family engagement, parenting support, and child development information and are important opportunities to connect families with other early learning supports like SECPD ECIP.

### **Jordan's Principle Service Coordinators**

The SECPD Jordan's Principle Service coordinators provide support to families from the communities of Ocean Man, Pheasant Rump, and White Bear First Nations, as well as off reserve families. During the 2022-23 school year, a total of 98 children and youth received support from the two coordinators and financial support for services and supports required through Jordan's Principle: The two service coordinators have built positive relationships with Public Health, the pediatrician that serves the First Nation communities, the education liaison, administrators in the three First Nation schools, speech and language therapist, occupational therapists, physical therapists, dentists and contractors to address their clients' needs. It requires a team effort to complete applications and provide additional support to the student and families. All the applications for the 2022-23 school year have been successful and have provided respite, childcare, fences, wheelchair accessible vehicles, wheelchair ramps, occupational therapy assessments and

therapy, speech and language assessments and therapy and assistive technology. New to supporting in the 2022-23 school year has been for social requests, such as school supplies, clothing, food and beds. The service coordinators work collaboratively to ensure all supporting documentation and assessments are in place prior to submitting applications. The rate of successful applications (100%) continues to be a celebration for the team.

### **The Circle of Belongingness: Connected to Kinship and Culture – Literacy Challenge**

The theme for the SECPD 2022 literacy challenge was in celebration of family. Families are the heart of healthy Indigenous communities, but “family” also goes way beyond the Western idea of a traditional nuclear family unit living together in one house. Indigenous families are extensive networks of strong connective kinships. The family is often the entire community. SECPD celebrated these overlapping circles of family with books by Indigenous authors, purchased through Indigenous publishers in Canada; fun, interesting, and interactive info sheets for each of the books; crafts made, created, and shared.

- The 13 books used this year were written by Indigenous authors and publishers/distributors, so that families could see their faces on the pages, their stories in the written and spoken words. Their experiences in the songs (QR Codes directed listeners to a variety of Indigenous musicians and bands for a whole other literacy experience).
- Developed an expanded 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, and more.
- Deliveries to 62 homes (164 kids) every Tuesday for 4 weeks: 53 pre-reader, 30 beginner-reader, and 34 established reader kits. This year we also gave a book to parents: *ESSENTIAL INGREDIENTS: A Poetry Collection* by Carol Rose GoldenEagle. We thought a book of short poems by someone who could be their aunty might be just the bite-sized bit of reading they could savour for a few minutes.

### **The Books**

#### **Pre-readers:**

- *I Sang You Down From the Stars* by Tasha Spillet-Sumner
- *I Am Proud of Me* by Margaret Manuel
- *I Help/Niwechihaw* by Caitlin Dale Nicholson
- *Awasis and the World-Famous Bannock* by Dallas Hunt

#### **Beginner-readers:**

- *Siha Tosskin Knows: The Catcher of Dreams* by Charlene & Wilson Bearhead
- *The Big Tease: The Story of the Willow Bunch Giant* by Wilfred Burton
- *Wahogicobi* by the Nakota Sioux Language Keepers
- *Stolen Words* by Melanie Florence

### **Established-readers:**

- *7 Generations: A Plains Cree Saga* Graphic Novel Series by David A. Robertson
- Book 1: *Stone*
- Book 2: *Scar*
- Book 3: *Ends/Begins*
- Book 4: *The Pact*

The intent is that families the division works with, especially their children and youth, will see themselves reflected in these stories. And that they will also be encouraged to “try on” new ways of being – including solving a dilemma or a problem, or imagining themselves choosing a different path in the future, while ensuring that no one feels that they are alone. It is intended that family/community circles will be strengthened through these stories, and their own stories affirmed and honoured.

### **Supporting Indigenous Education within Schools**

- SECPD Instructional Coach – FNMI worked closely with elders to approve culturally appropriate and respectful resources to purchase and distribute to school libraries
- SECPD Community Education Liaisons worked closely with First Nation Communities to support attendance, and coordinate services and support for students attending both public and federal schools
- ISSI partnerships were developed between SECPD and Ocean Man First Nation and SECPD and Pheasant Rump Nakota First Nation

### **Learning Support Teachers**

In 2022-2023 learning support teachers (LSTs) were provided with the following professional development to support students who may have difficulty learning to read through traditional approaches.

#### **Oelwein Approach**

- Each school was provided with the book, *Literacy Skill Development* for students with special learning needs by Patricia Oelwein and Leslie Broun.
- Presentations were provided online via Microsoft Teams and recorded for viewing at a later date.
- This approach provides a way of teaching reading to students who had difficulty with the sound-based approach but was also a great approach for students who needed extra support in retaining words and bringing meaning to words.
- One of the great things about this approach is that you can use it for many different things including picture vocabulary, words, numbers, matching pictures to words to build comprehension.

In 2022-23 LSTs were provided with the following professional development to support social thinking competencies for students throughout grade levels.

- Presentation was provided via Microsoft Teams and recorded for viewing at a later date.
- Think Social Curriculum by Michelle Garcia Winner is available in all schools.
  - SuperFlex curriculum
  - Social Thinking and Me
  - You are a social detective
- Major themes included: people who pay attention to others make them feel good, students must think about what others are thinking, students must learn to observe other people's behaviours and form judgements about them, students need to realize that others are thinking about them, social thinking is done in all environments (home, school, community) and these lessons are across all these domains.

### **Thought Exchange™**

SECPSD continues to purchase access to this program. It is a feedback gathering survey instrument used to gather opinion and thoughts from a variety of audiences. Participants can contribute their own thoughts to a prompt or rate the thoughts of others using a Likert scale.

### **School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:**

- SECPSD schools screened all students using Star Assessments (computer-adaptive tests that customize each student's testing experience) and planned teaching intervention based on individual student results.
- SECPSD teachers and staff used the Universal Screen data and implemented Response to Intervention (RTI) model and Best Practices for Literacy and Math Instruction.
- Thought Exchange was developed, initiated, and analyzed across SECPSD school communities regarding the Interim Provincial Education Plan.
- School Staff analyzed Division Wide Thought Exchange within local context and developed follow - up actions.
- SECPSD investigated, implemented, and supported Edsby communication features. (News River, Portfolio, Learning Story).
- SECPSD schools gathered consent and permissions for student privacy and social media publishing, for MySchoolSask (MSS) data.
- Trained individuals formally shared the "*Big Picture*" Learnings with school staff for school level implementation.
- SECPSD researched current best practices regarding homeroom structures at various grade levels that assisted in developing clarity of expectations of homeroom parameters.
- Professional development provided to RTI coaches and Learning Support Teachers – Oelwein Approach to Reading, supporting literacy.
- First Nation literacy resource *Under One Sun* resources purchased for all schools.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:**

- Thought Exchange developed, initiated, and analyzed across SECPSD school communities.
- School staff analyzed Division Wide Thought Exchange within local context and developed follow-up actions.
- Thirteen Kindergarten teachers conducted 45 home visits across SECPSD to build positive relationships and support a successful transition to school.
- Attendance Monitoring Checklist (AMC) was launched by SECPSD and was functional across the division.
- Schools actualized Administrative Procedure 340 Student Attendance including recording of interventions in the Attendance Monitoring Checklist (AMC).
- School accessed the Interagency HUB which is a multi-member multi-leveled community support team which includes members from Ministry of Justice, Ministry of Social Services, Ministry of Corrections, and Saskatchewan Health Authority.
- SECPSD continued to support Student Led Conferences in a variety of parent choice delivery options. (Virtual, Face-to-Face).
- Schools used Edsby Student Led Conference Scheduler program to allow parent choice for delivery and time of Student Led Conference.
- SECPSD Information Systems (IS)/Instructional Technology (IT) teams implemented and supported the Edsby communication features.
- School division student data system (SKOPUS) data was pulled to inform student transitions, and at school start-up to enable informing of instruction by enabling teachers to help students *Start Where They Are*.
- Professional development provided for *Supporting Students with Autism Spectrum Disorder*.
- Professional development provided for *Task Boxes within Inclusive Classrooms*.

**School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:**

- Mental Health Capacity Building (MHCB) program began at Weyburn Comprehensive School with one MHCB School Coordinator and one MHCB Promoter working with the school to focus on positive mental health initiatives.
- Resources were developed by the Mental Health Consultant to support school staff:
  - Trauma Sensitive Workshop for School Staff
  - Mental Health and Math Lesson Plans
  - Mental Wellness – School Transitions Youth Wellness Day
  - Healthy Communication with Teens – Parent Presentation
  - Compassion Fatigue – staff presentations
- Anxiety Toolkit for Schools.

- SECPD Staff developed training modules for *Not Myself Today* that were used as part of System Directed Staff Time (SDST) staff meetings.
- Monthly *Not Myself Today* mini-learning modules were created based on the program for school staff teams to learn about mental health together, focus on team culture and access both individual and workplace support.
- Recordings of *Not Myself Today* posted on the SECPD website
- Weekly *Did You Know* posting. Several of the postings provided reminders about mental health resources available such as the *Not Myself Today* program and the Employee and Family Assistance Program.
- SECPD procured funding and managed seats for *Mental Health First Aid* to train an additional 30 teachers.
- To increase support for teachers the *Mental Health First Aid (MHFA)* and *Kids Have Stress Too* training was provided.
- Schools designated individuals to receive *Mental Health First Aid Training*.
- Admin Wellness modules were developed and delivered at the monthly administrative meetings.
- Monthly Mental Health Consultant Newsletters continued sharing basic tips and strategies which focus on increasing positive mental health.
- In Support of the Interim PEP The Provincial Mental Health and Well-Being Spring Symposium 2023 was attended by the Coordinator of Student Services and the Mental Health Consultant.
- Mental Health Monday social media posts were created to increase mental health literacy for the entire SECPD school community.



### WORRY BUSTERS

We all worry. These activities help give your brain a break so you can stay calm and work through worry!

**I SPY**

Notice 5 things you can see,  
4 things you can feel,  
3 things you can hear,  
2 things you can smell.

**MIND CONTROL**

Find a positive thought. It can be a memory, a song, or even a thought like "I can do this!". Anything as long as it makes you feel happy. Focus on your happy thought while you breathe.

**BELLY BREATHE**

Take a deep breath in through your nose and use the air in your lungs to push your belly out as far as you can. Release it through your mouth. Repeat.



A variety of staff, student, and online activities that took place to support mental health and well-being in the 2022-23 school year.

## Measures of Progress for the Provincial Education Plan Interim Priorities

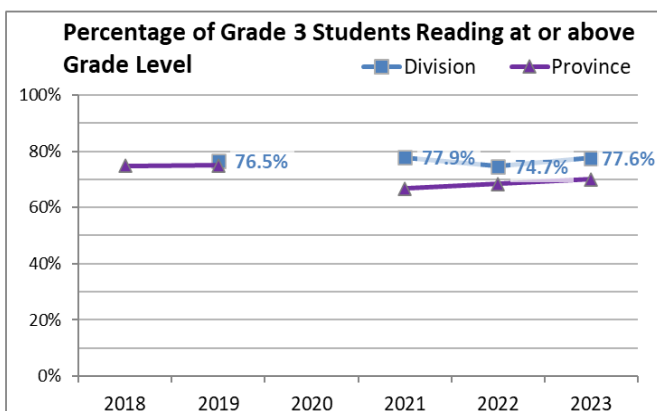
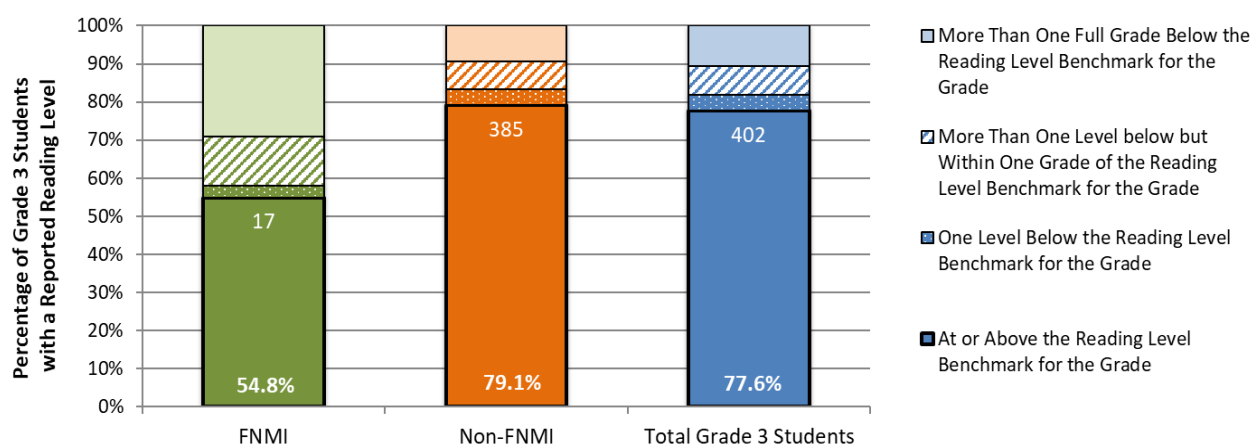
### Proportion of Grade 3 Students Reading at or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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, 2022-23



Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	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)	31	91.2%	2.9%	5.9%	34
Division (Total)	518	87.6%	12.0%	0.3%	591
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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, 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, 2023

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

Grade 3 reading data for SECPD shows an overall increase of 2.9 percentage points from 74.7% in 2021-22 to 77.6% in 2022-23. Overall, in SECPD this metric has trended slowly upward and is back above pre-pandemic values of 76.5%. SECPD is again above the provincial average of 70.0% for the 2022-23 school year.

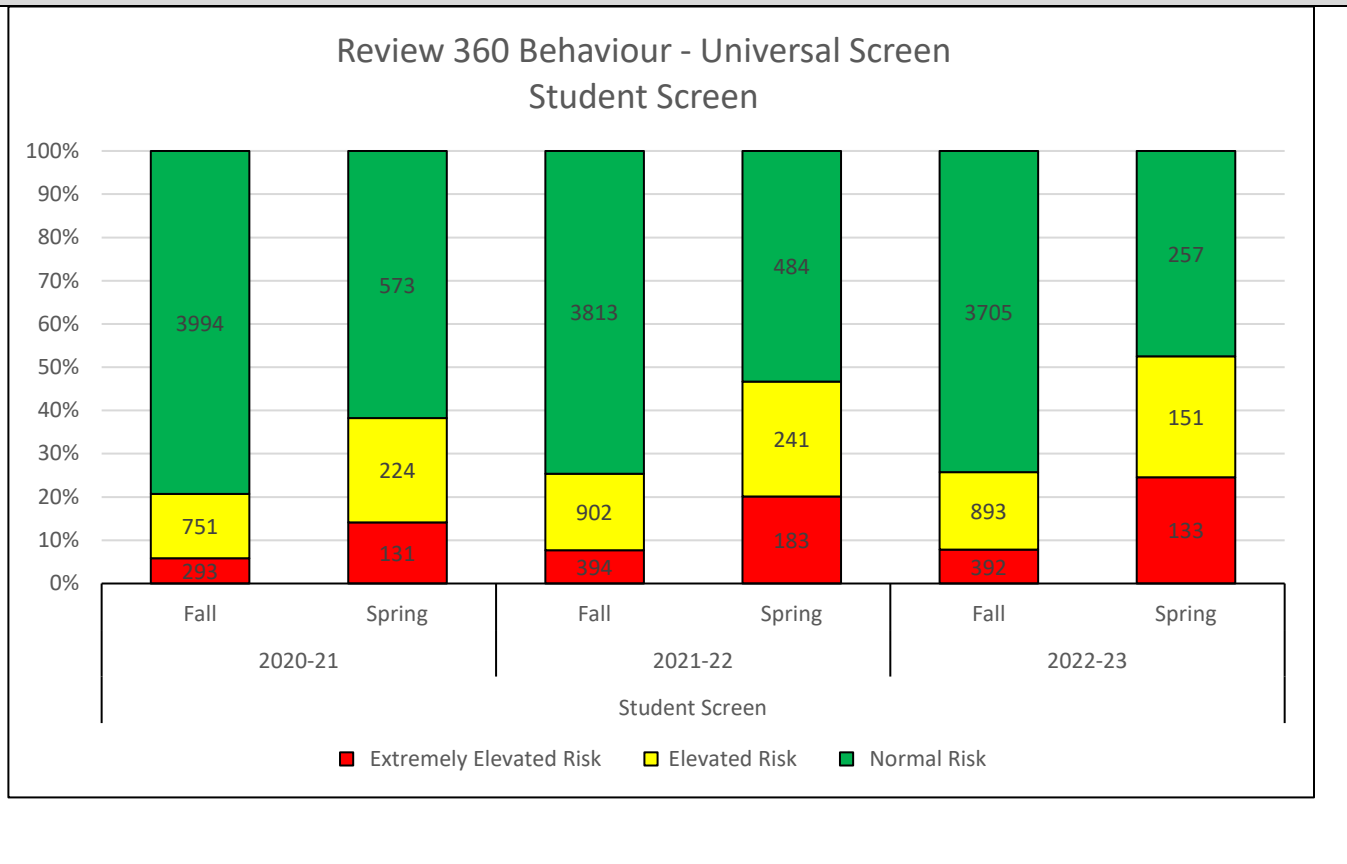
Grade 3 reading data for SECPD FNMI students shows an overall decrease of 3.1 percentage points from the 2021-22 data of 57.9% compared to the 2022-23 value of 54.8%.

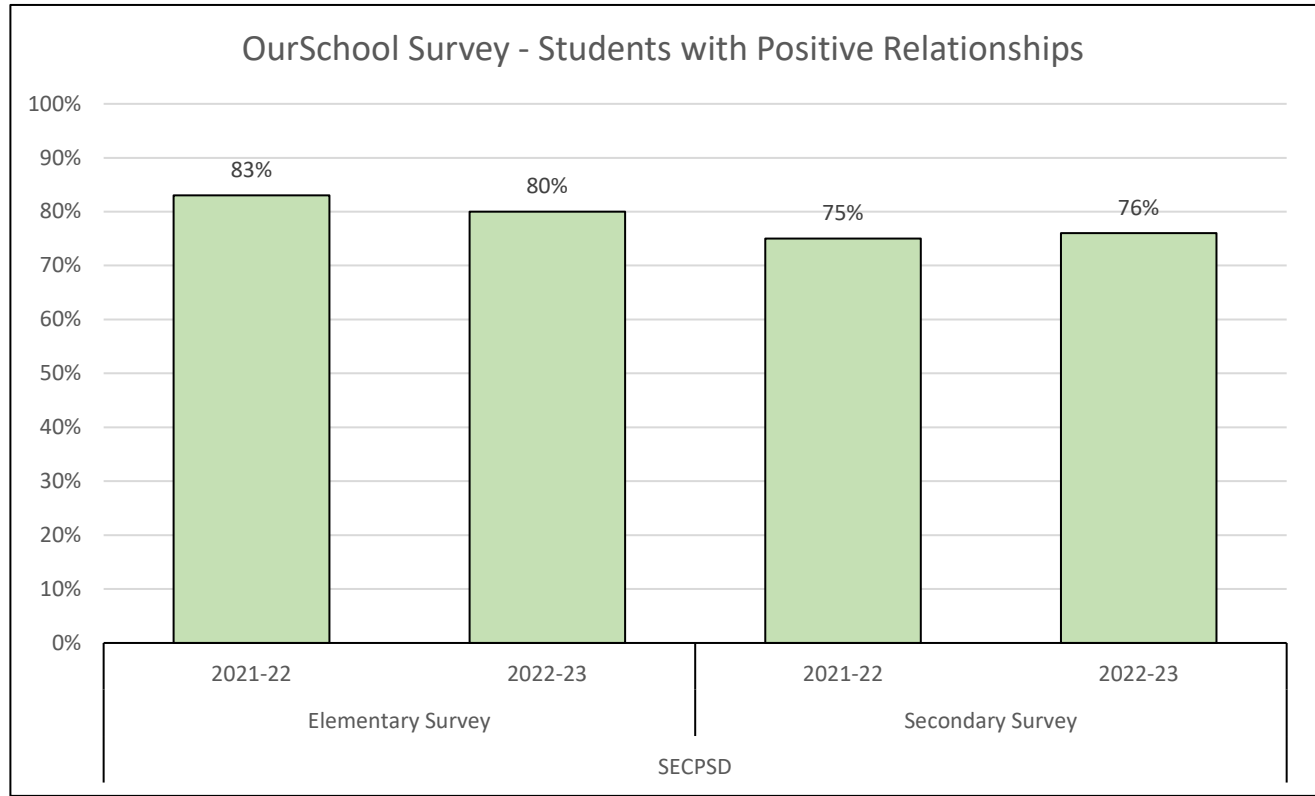
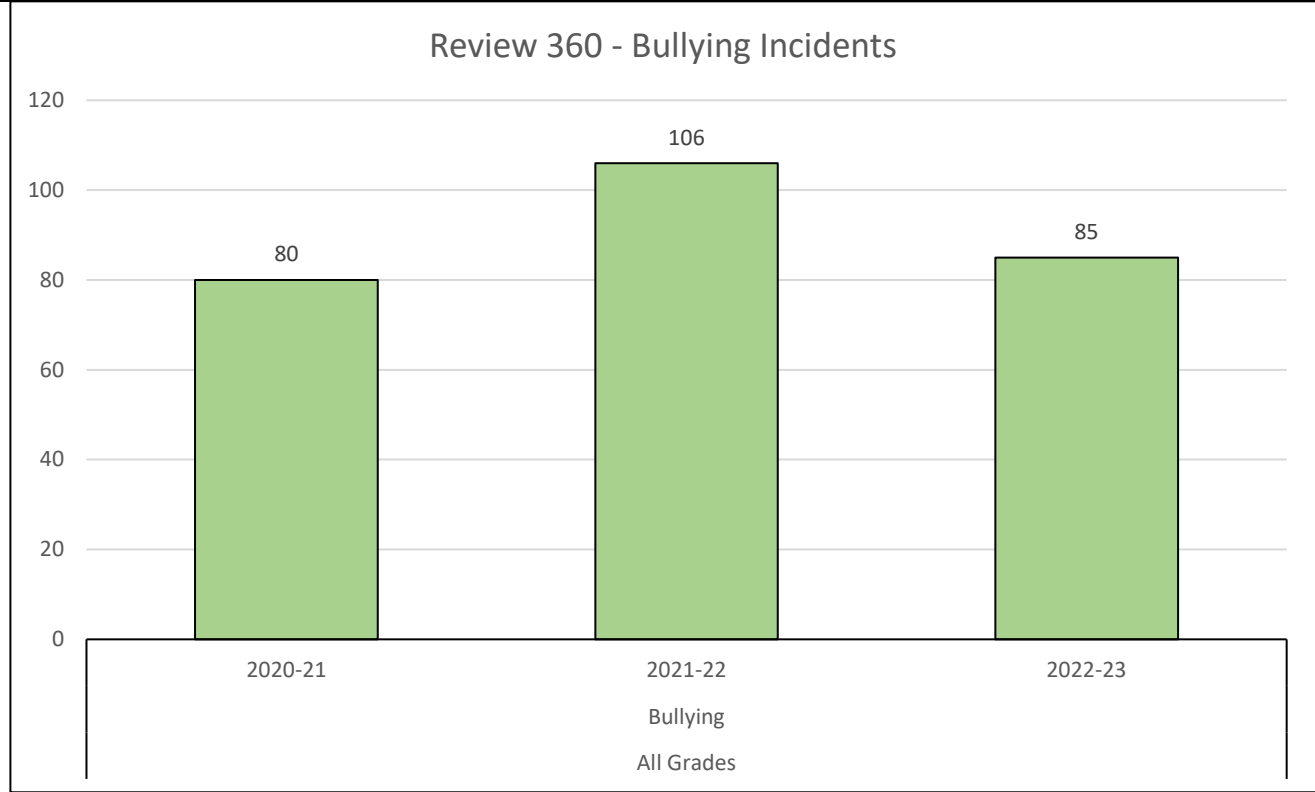
SECPD continues to focus support on the reading development of FNMI students. The difference in reading achievement (percentage reading at or above grade level) between FNMI students and the results for all students have increased from 16% in 2020-21 to 22.8% (77.6% compared to 54.8%). This data is concerning and SECPD is committed to achieving parity for all students and ensuring “success and achievement for every student in every school”.

## Mental Health and Well-Being

SECPD uses a product called Review 360. This program allows the division to track incidents of behavior, track behaviors, and build plans within the program to manage behaviors. Another invaluable feature of Review 360 is the Behavior Universal Screen. As shown in the document above, all students are screened in the fall. The tiered results allow for focused school interventions following a Response to Intervention (RTI) model in which the needs of students in the yellow and red ranges are addressed with the appropriate supports.

### School Division Selected Measure for Monitoring Mental Health and Well-Being





### **Analysis of Results – Mental Health and Well-Being Measure**

As is evident from the graph for the 2022-23 school year, there were slightly fewer SECPD students in the fall screen whose results indicated Elevated and Extremely Elevated risk (yellow and red). This does show some positive gains, but there are still many students, 392, who demonstrated Extremely Elevated risk. It should be noted that all students who screened as “red” in the fall must reassess in the spring. However, the spring reassessment is open to all students to take again if they wish. That is why the total count for the spring is so much smaller than the total count in the fall screen.

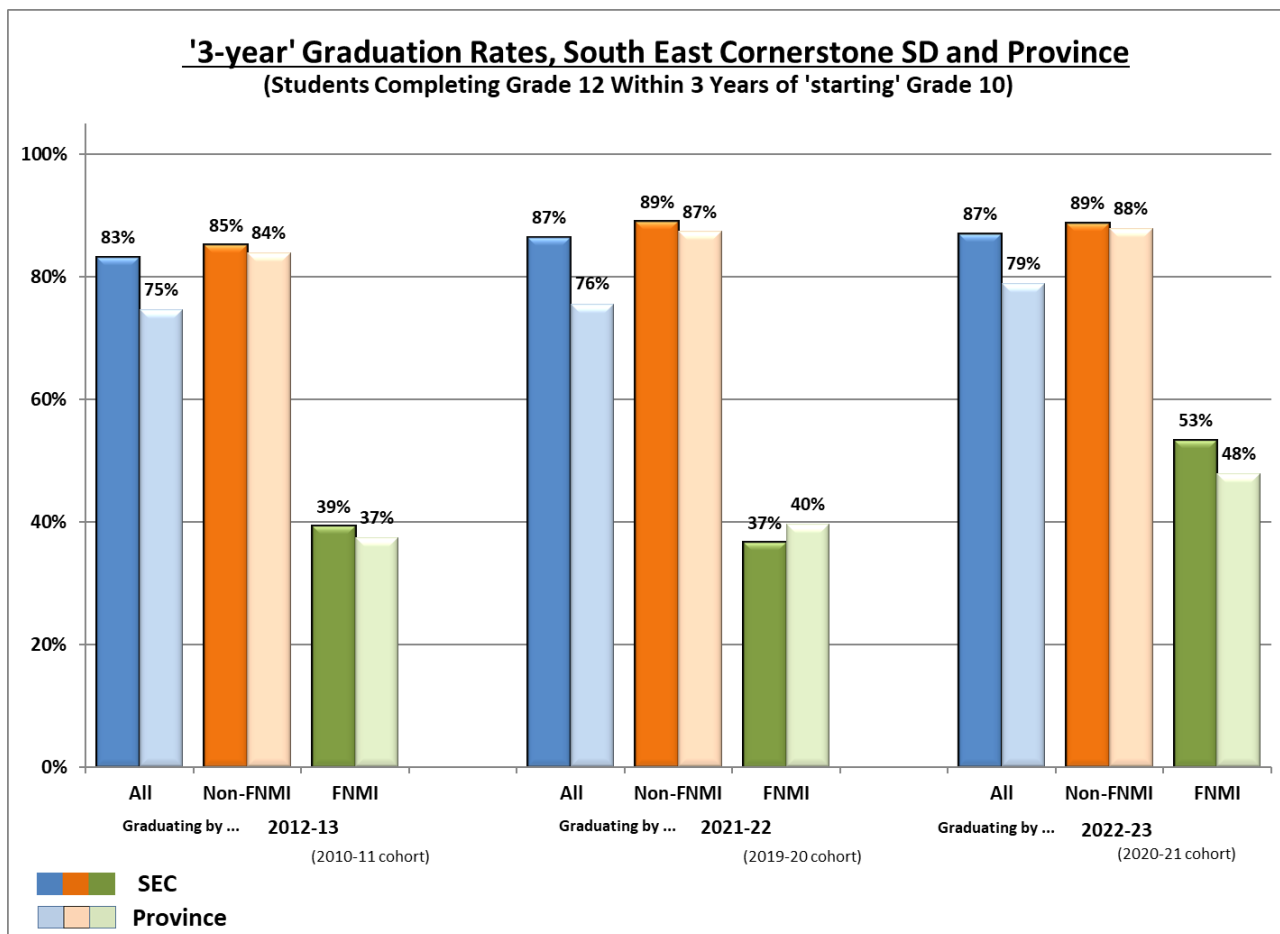
Another metric used is the recording and measuring of Bullying instances. In the 2022-23 school year, the number of recorded incidents of bullying was down to 85 from a multi-year high of 106. This reduction in number can be attributed to some of the mental health programming in place as well as the promotion of the province wide anti-bullying initiatives like the “Be Kind Online”.

The third data set is the OurSCHOOL survey metric: students with positive relationships at school. 76% of SECPD students in the Secondary Survey reported having a positive relationship at school. This is up slightly from the 2021-22 measure of 75%. The Elementary Survey results (80%) are slightly higher than the secondary subset of students but down from the 2021-22 measure of 83% reporting having a positive relationship at school.

### 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, 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, 2023

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

SECPSD three-year graduation rates have shown improvement since June 2013 when 83% of students graduated within three years of entering Grade 10. In June 2023, the rate was 87%, the same value as the previous year and still ahead of the 2020 provincial target of 85%.

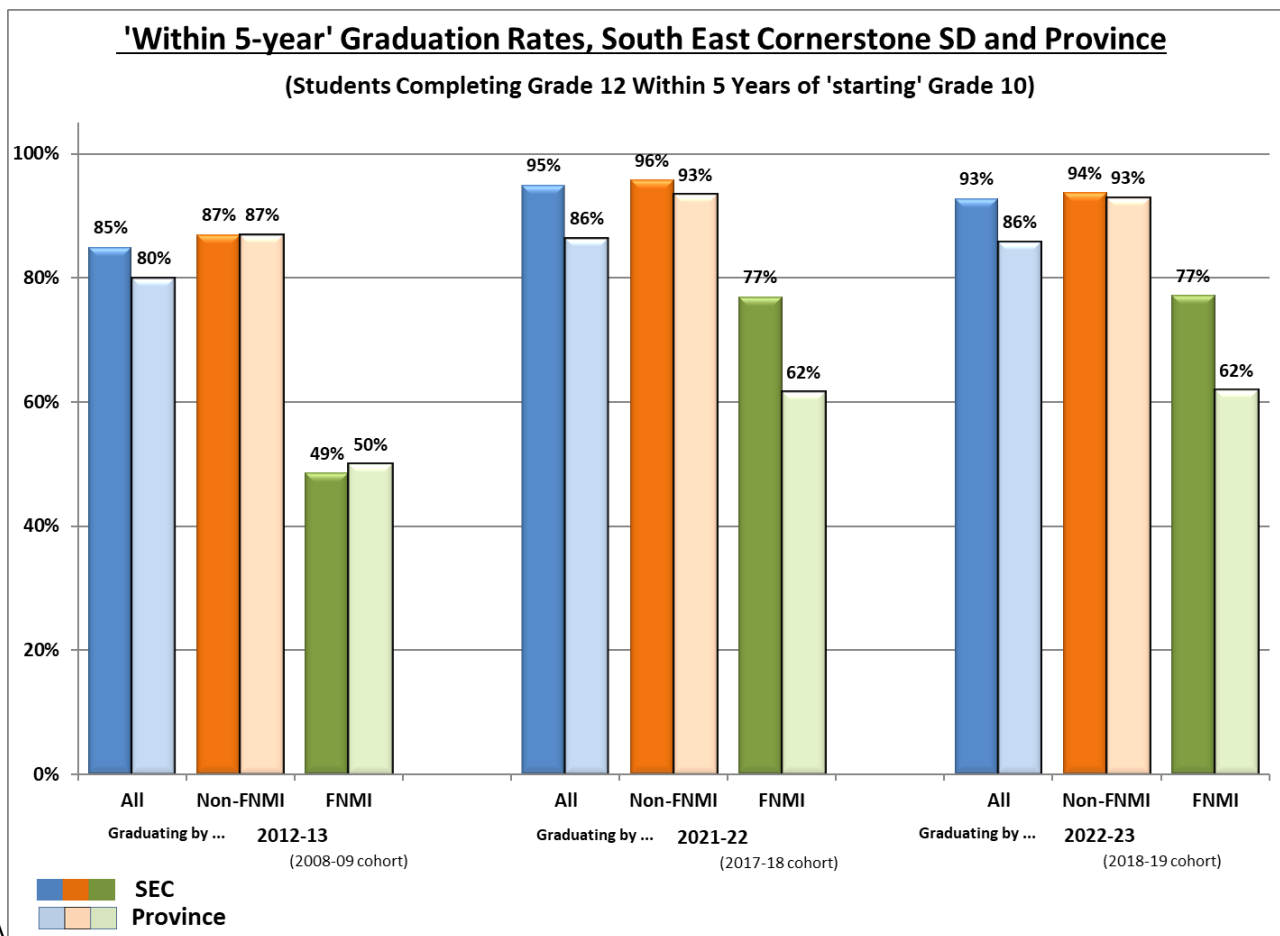
SECPSD is happy to report that an 87% graduation rate was achieved in 2022-23. This result exceeds the provincial target for 2020 on-time graduation rates of 85% for three consecutive years. This improvement in graduation rates was mirrored in the results for Non-FNMI students in the division (83% in 2012-13, 89% in 2021-22 and 89% in 2022-23). There has been greater fluctuation in the results for FNMI students in the division, in part due to size of the population (30 FNMI students on average over the 10-year period), however, at 53% of FNMI students graduating within three-years in 2022-23, SECPSD is again above the than the provincial average (48%).

Neither the province nor SECPSD have achieved the initial target of 65% three-year graduation rates for FNMI students identified in the *Inspiring Success* Economic Imperative section. The disparity between results for FNMI and Non-FNMI students is a concern. SECSPD 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, 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, 2023

### 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 2012-13, 85% of SECPSD's overall student population graduated within five years of beginning Grade 10. For the 2021-22 school year, 95% of SECPSD students graduated within the extended time. For the 2022-23 school year that number dropped 2% to 93%. This is once again above the provincial average of 86%. In reference to the results for the non-FNMI student sub-population, there has been a positive change over the same timeframe from 87% in 2012-13, to 96% in 2021-22.

For the 2022-23 school year, SECPSD had 93% of students graduate in the five-year window. This is above the provincial average of 86%.

FNMI student results in SECPSD have fluctuated more over the years but have shown improvement from the result of 49% in 2012-13 to 77% 2021-22. Again, in the 2022-23 school year, 77% of FNMI students in SECPSD graduated in the extended time window. This is 15 percentage points above the provincial average of 62%. Over the past two years, SECPSD has achieved the five-year graduation rate target of 75% identified in the *Inspiring Success* document Economic Imperative section.

The results are above or equal to the provincial average in all categories reported above. Overall, extended time graduation rates continue to improve, 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 FNMI and Non-FNMI students.

## Ongoing Measures of Progress

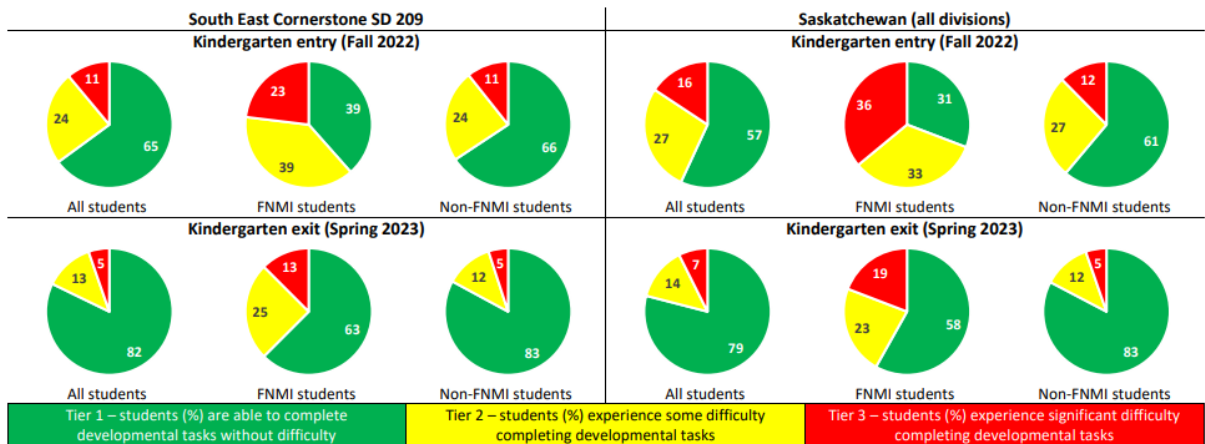
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

### Early Years Evaluation

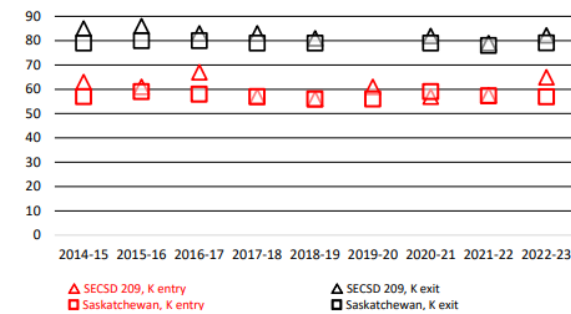
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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.

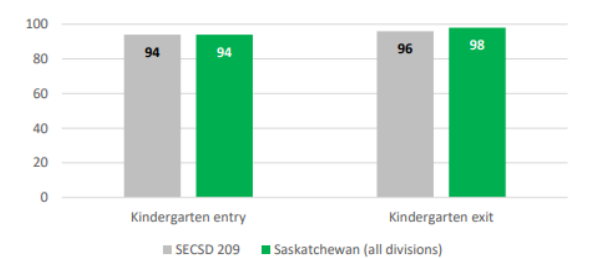
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



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, 2022-23



\*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

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 1 RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations, 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, 2023

### **Analysis of Results – Early Years Evaluation**

SECPSD EYE entrance results into Kindergarten in the fall of 2022 were significantly higher than SECPSD EYE entrance results for fall of 2021 and significantly higher than provincial EYE entrance results for fall of 2022. Several strategies have been put in place to support young children and families before Kindergarten entrance. SECPSD partners with ECIP, Regional KidsFirst, EEYFRC, PHNs to create touchpoints across early childhood, delivering ‘just in time’ information and resources at 18 months, 36 months and 48 months. SECPSD continues to expand and refine these initiatives and may be witnessing results in the EYE.

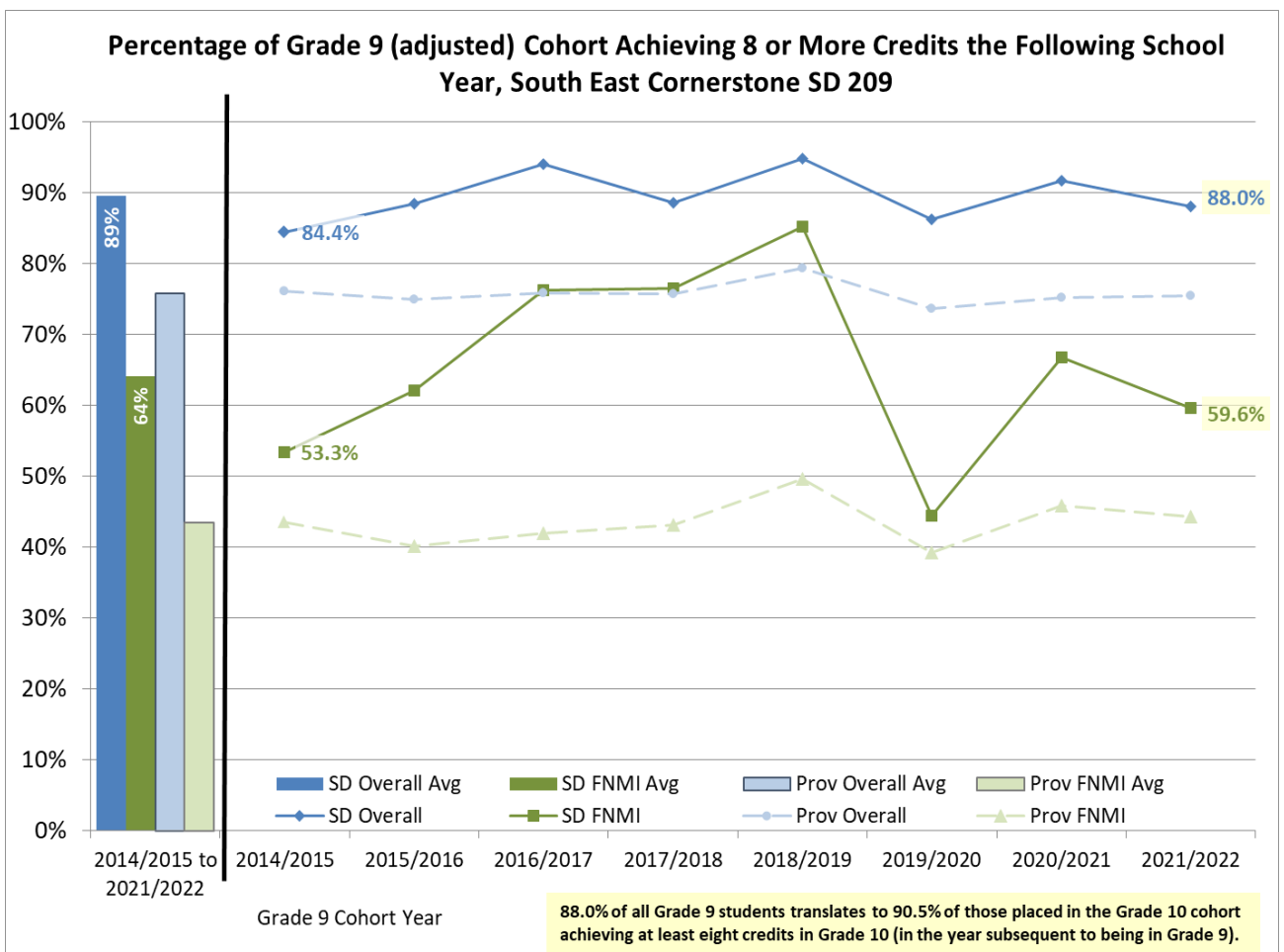
Entrance and exit results for FNMI children in SECPSD are significantly lower than results for non-FNMI children but higher than the provincial average for FNMI children. More must be done to support children and families in SECPSD who self-declare FNMI in order to achieve parity across cultural groups.

Since baseline in 2014-15, SECPSD entrance scores have fluctuated, with 57% in 2020-21 at the lower end of the range. SECPSD Kindergarten teachers successfully support their developing students toward school readiness each year. For the 2022-23 school year, SECPSD Kindergarten students entered well above the provincial average (65% compared to 57%) and, by exit in June, remained above the provincial average (82% compared to 79%).

## 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, 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, 2023

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

SECPSD results had been consistently trending upwards with some dips since the 2014-15 Grade 9 cohort result of 84.4%. In the 2022-23 school year, however, 88% of our students enrolled in Grade 10 for the first time achieved 8 or more credits, down from 2020-21 (91.6%).

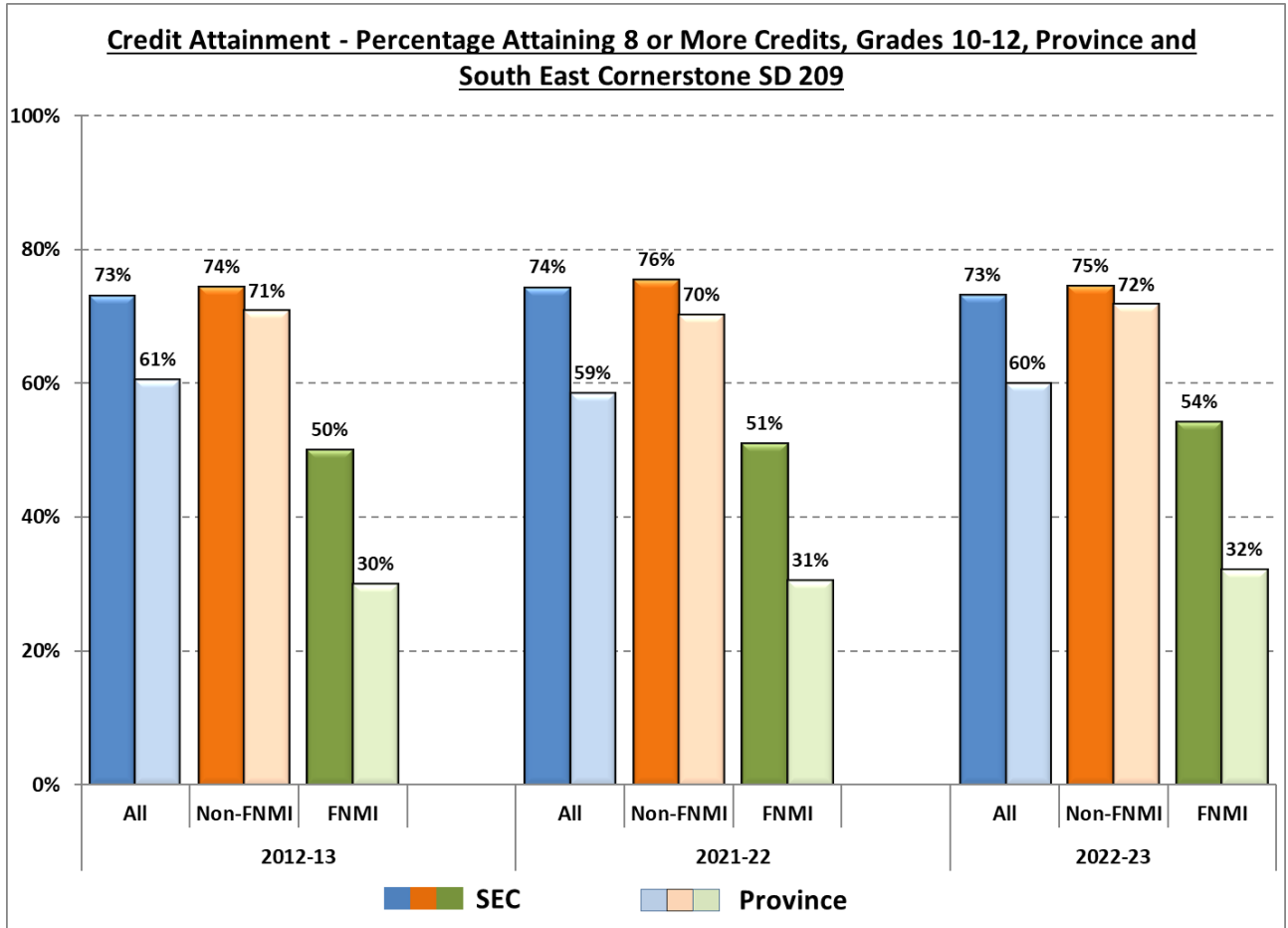
SECPSD results had been consistently trending upwards with some dips since the 2014-15 Grade 9 cohort result of 84.4%. In the 2022-23 school year, however, 88% of our students enrolled in Grade 10 for the first time achieved 8 or more credits, down from 2020-21 (91.6%).

Of those students who self-identify as FNMI, 59.6% achieved 8 or more credits in 2021-22, down from 66.7% in 2020-21 cohort. This result is still above the provincial average of 45.8%. This will be an area of focus to ensure these cohorts have opportunities to graduate on time. SECPSD 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 SECPSD continues to examine and put plans in place to support students.

## 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, 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, 2023

### **Analysis of Results – Credit Attainment**

Overall, SECPSD credit attainment rates slightly decreased for the 2022-23 school year. In SECPSD 73% of students attained 8 or more credits in 2012-13, 74% in 2021-22 and a decrease to 73% for 2022-23.

SECPSD's Non-FNMI students experienced the same upward trend in that 74% of students attained 8 or more credits in 2012-13, 76% for 2021-22 and 75% for 2022-23. SECPSD FNMI students also had an increase in credit attainment results. For FNMI students, 50% attained 8 or more credits in 2012-13, 51% in 2021-22 and 54% for 2022-23.

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 above), 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.

## Demographics

### Students

SECPD saw a small increase in enrolment for the 2022-23 school year. Total K-12 enrolment had 9 more students than the prior year. Kindergarten enrolment is again trending downward with 23 fewer in Kindergarten than the previous year, but Prekindergarten enrolments were the second highest historically since 2018-19 at 149 students.

The division's self-identified First Nations, Métis, and Inuit (FNMI) population increased from 387 in the 2021-22 school year to 436 students. As mentioned in previous sections, SECPD will continue to provide focused supports for this population of students.

The number of English as an Additional Language (EAL) students has increased from 463 for the 2021-22 school year to 479 for 2022-23. SECPD will continue to monitor and provide additional support to EAL students in the division.

The SECPD French Immersion student population had a small increase in 2022-23 because of the additional Kindergarten to Grade 3 classes offered in Pleasantdale School in Estevan and Assiniboia Park School in Weyburn.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	598	581	567	541	518
1	542	615	574	562	560
2	596	547	603	588	575
3	586	589	545	613	585
4	632	590	584	551	610
5	577	632	579	584	557
6	627	568	631	585	582
7	636	654	589	651	610
8	602	638	651	592	657
9	666	674	698	712	649
10	694	686	697	736	739
11	665	691	668	690	751
12	741	756	761	731	752
<b>Total</b>	<b>8,162</b>	<b>8,221</b>	<b>8,147</b>	<b>8,136</b>	<b>8,145</b>

<b>PreK</b>	<b>146</b>	<b>145</b>	<b>142</b>	<b>157</b>	<b>149</b>
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	<b>K to 3</b>	84	90	79	88	80
	<b>4 to 6</b>	106	88	71	90	105
	<b>7 to 9</b>	101	109	106	110	106
	<b>10 to 12</b>	95	102	103	99	145
	<b>Total</b>	<b>386</b>	<b>389</b>	<b>359</b>	<b>387</b>	<b>436</b>
English as an Additional Language	<b>1 to 3</b>	106	122	115	117	110
	<b>4 to 6</b>	120	125	105	106	125
	<b>7 to 9</b>	125	125	121	108	116
	<b>10 to 12</b>	127	156	149	132	128
	<b>Total</b>	<b>478</b>	<b>528</b>	<b>490</b>	<b>463</b>	<b>479</b>
French Immersion	<b>K to 3</b>	-	-	-	61	76
	<b>4 to 6</b>	-	-	-	-	-
	<b>7 to 9</b>	<10	<10	-	12	<10
	<b>10 to 12</b>	18	18	17	19	24
	<b>Total</b>	<b>25</b>	<b>24</b>	<b>17</b>	<b>92</b>	<b>107</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, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	<b>421.2</b>
<b>Principals, Vice-Principals</b>	<b>59</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>308.9</b>
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	<b>22.8</b>
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	<b>90.1</b>
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	<b>159</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>1067.0</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, 2023

## Senior Management Team

Keith Keating	Director of Education
Aaron Hiske	Deputy Director of Education and School Operations
Gord Husband	Deputy Director of Human Resources
Shelley Toth	Superintendent of Division Services/CFO
Keven Hengen	Superintendent of Schools (West)
Catherine Hiltz	Superintendent of Schools (South)
Jeff St. Onge	Superintendent of Schools (East)

## 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 School	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
Hillcrest School	K to 8	Estevan
Lampman School	K to 12	Lampman
Legacy Park Elementary School	PreK to 6	Weyburn
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
Radville Regional School	K to 12	Radville
Redvers School	K to 12	Redvers
Rocanville School	K to 12	Rocanville
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	2022-23 Cost
Pangman School	Demolition	Demolished 1946 north section	\$190,419
Pangman School	Roof shingle replacement	Replaced shingles on roof sections #2 & 3	\$75,138
Lampman School	Roof replacement	Replaced roof section #1	\$243,370
McNaughton School	Roof replacement	Replaced roof section #2	\$244,641
McNaughton School	Fire suppression system	Design & tender costs for new fire suppression system	\$40,185
Division wide	Life Safety Systems	Completed major repairs to fire alarm & suppression systems	\$238,769
Division wide	Roof repairs	Completed large scale roof repairs throughout	\$286,918
Division wide	HVAC system repairs	Completed multiple large scale repairs to HVAC systems	\$306,527
Division wide	Facility repairs & upgrades	Completed multiple large scale repairs / upgrades to buildings	\$407,717
Division wide	LED & electrical upgrades	Upgraded light fixtures, emergency lights & exit signs	\$126,052
Moosomin shop	Shop expansion	Renovated addition purchased & upgraded compound	\$278,932
Souris School	Demolition	Demolition & groundwork of old school	\$218,624
Weyburn Comprehensive School	Gym floor replacement	Insurance replacement of gym floor & sound equipment	\$162,271
<b>Total</b>			<b>\$2,819,563</b>

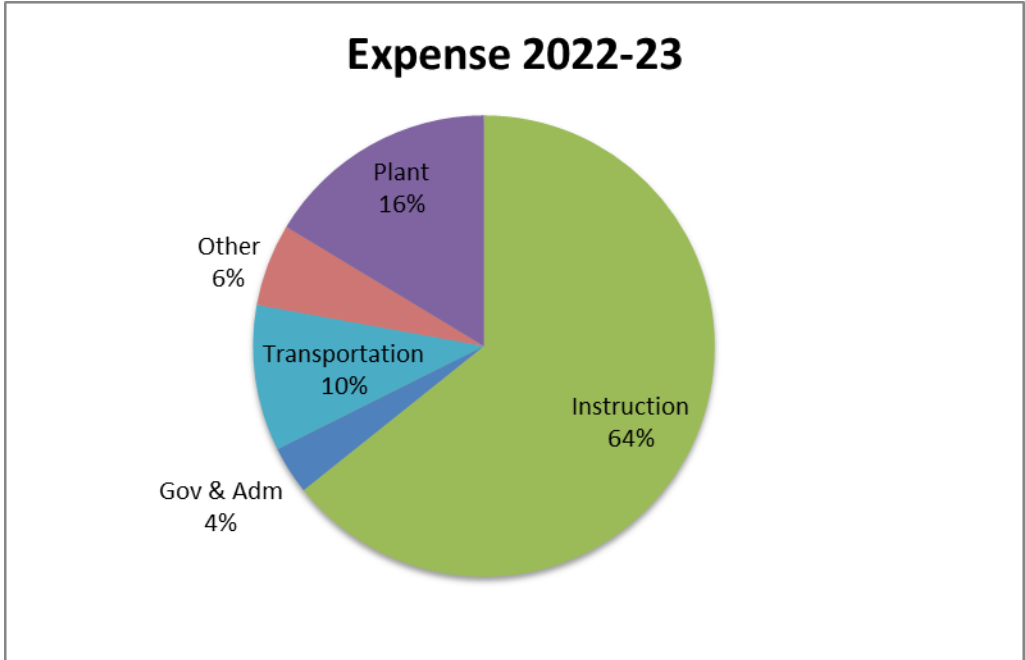
## **Transportation**

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 2022-2023, school division fleet transported 4,006 students an average of 22,639 kilometres per day on 133 routes. First Student, the school division's contracted bus provider, transported 481 students an average of 3,531 kilometers per day on 21 routes. This resulted in a combined annual total of 4,487 students being transported 4,815,280 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 would include those students being transported for the separate school division.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	100,493,267	99,506,615	98,882,058	(986,652)	-1%	
Tuition and Related Fees	1,169,542	1,388,981	1,227,498	219,439	19%	1
School Generated Funds	3,100,000	2,759,003	2,146,339	(340,997)	-11%	2
Complementary Services	1,472,210	1,529,841	1,287,461	57,631	4%	
External Services	1,157,792	1,447,100	1,532,672	289,308	25%	3
Other	667,858	1,650,922	1,701,894	983,064	147%	4
<b>Total Revenues</b>	<b>108,060,669</b>	<b>108,282,462</b>	<b>106,777,922</b>	<b>221,793</b>	<b>0%</b>	
<b>EXPENSES</b>						
Governance	430,745	361,781	349,095	(68,964)	-16%	5
Administration	3,499,836	3,442,500	3,552,457	(57,336)	-2%	
Instruction	73,623,301	72,826,681	72,730,324	(796,620)	-1%	
Plant	18,292,893	18,532,310	19,073,671	239,417	1%	
Transportation	12,063,210	11,615,332	10,830,767	(447,878)	-4%	
Tuition and Related Fees	226,380	185,613	152,604	(40,767)	-18%	6
School Generated Funds	3,081,101	2,780,415	2,023,631	(300,686)	-10%	7
Complementary Services	1,410,138	1,481,984	1,372,759	71,846	5%	8
External Services	1,167,322	1,455,273	1,355,646	287,951	25%	9
Other Expenses	555,841	650,418	989,378	94,577	17%	10
<b>Total Expenses</b>	<b>114,350,767</b>	<b>113,332,307</b>	<b>112,430,332</b>	<b>(1,018,460)</b>	<b>-1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,290,098)</b>	<b>(5,049,845)</b>	<b>(5,652,410)</b>			

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

Note	Explanation
1	Student enrolment for tuition paying students was higher than expected.
2	School generated fund activities not yet back to pre-pandemic levels.
3	Jordan's Principal Respite Grant was unknown at the time of budget. Cafeteria revenue higher than budget.
4	Interest revenue higher than budget due to prime rate increases. Insurance proceeds and an insurance rebate were not in budget. Salary reimbursements for secondments were also higher than budget.
5	Lower than expected professional development. Expenses for School Community Councils were budgeted in Governance whereas actual costs were recorded in Instruction.
6	Fewer than expected students enrolled in out-of-province schools.
7	School generated fund activities not yet back to pre-pandemic levels.
8	Higher than budgeted costs for Pre-K and Jordan's Principle as additional grants were received for these programs.
9	Jordan's Principal Respite expenses were unknown at the time of budget and cafeteria expenses were higher than budget. Both are offset by increased revenue.
10	The demolition of a school building resulted in a loss on disposal.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other Expenses	Total
		In Province	Out of Province	In Province	Out of Province		
DeBruyne, Michelle	\$ 8,475	\$ 968	-	\$ 2,192	-	\$ 488	\$ 12,123
Flynn, Carol	700	-	-	-	-	2	702
Henderson, Jim	20,191	5,160	-	3,143	-	2,225	30,719
Hewitt-Lendrum, Norma	12,649	-	-	2,983	-	1,955	17,587
Keating, Kevin	14,355	1,859	-	3,508	-	1,805	21,527
McCrimmon, Eric	12,601	1,280	-	4,618	-	1,421	19,920
Putland, Devona	7,300	2,090	-	2,376	-	1,279	13,045
Schick, Megan	13,570	-	-	5,178	-	1,546	20,294
Scott, Tami	14,725	2,294	-	4,060	-	2,031	23,110
<sup>1</sup> Trombley, Audrey	20,060	3,265	-	378	-	3,905	27,608
Vermeersch, Jim	13,809	2,669	-	823	-	2,219	19,520
Wilkenson, Jennifer	855	59	-	-	-	28	942

<sup>1</sup> Board Chair

### Personal Services

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

Name	Amount
ABEL, DARREN	\$ 94,404
ABEL, JODI	92,352
ABRAMSON, TANICE	92,581
ABTOSWAY, CHRISTOPHER	113,238
ALEMU, KIDUS	102,728
ANDERSON, CHERYL	122,458
ANDERSON, JUSTINE	96,593
ANDREW, LOUISE	91,653
ANDREW, MEAGHAN	118,852
ANDRIST, ROB	83,639
ANNIS, CARLEE	94,761
ARNOLD, MARGOT	93,946
ASPINALL, DEVIN	114,925
ASPINALL, STACY	92,912
AULIE, HEATHER	81,574

Name	Amount
BADDUKE, JANINE	57,226
BALL, ALISON	66,337
BARNARD, CONNIE	136,403
BARNES, ANNETTE	57,467
BARNSTABLE, KAILEY	64,803
BARSI, MELISSA	119,564
BASSENDOWSKI, COLIN	92,201
BATT, TEAGAN	77,208
BATTERSBY, TRINA	83,815
BAUMANN, JANET	92,530
BEAM, LEAH	99,238
BECHARD-FULLER, LISE	107,773
BECK, BLAIR	92,425
BECKER, CANDY	50,083
BELINSKY, BRIAN	136,403
BELINSKY, LESIA	57,467

Name	Amount
BELL, KATHRYN	96,547
BELLEFLEUR, RAQUEL	88,879
BENNETT, MELANIE	66,163
BERNER, SHAYLA	74,925
BERTRAM, TYREL	61,926
BEUTLER, CARLY	68,101
BIEZENSKI, ALEXANDER	87,139
BIGEAGLE-BAYLISS, MISTI	111,086
BIRCH, BRYCE	114,472
BIRNIE, LEAH	94,214
BITZ, KIMBERLY	80,530
BLACK, PATRICK	53,507
BLACKBURN, NICOLE	93,864
BLOOMFIELD, EVAN	92,067
BLOOMFIELD, NATALIE	93,958
BLOOR, JADE	93,191
BLOSKIE, MARY	90,404
BOCHEK, DEBBIE	92,345
BOCK, CHACE	66,627
BOHNERT, JEFFERY	102,988
BORRESON, MELISSA	92,978
BOURASSA, CURTIS	57,772
BOURBONNAIS, NANCY	94,544
BOUTIN, JODY	99,870
BOWERIN, REBECCA	73,830
BRADEN, JESSE	61,202
BRADLEY, MARVEL	61,055
BRANDOW, MELANIE	87,935
BRANYIK-THORNTON, CHRISTINE	86,059
BRATTON, SANDRA	96,878
BREAULT, ANNETTE	72,390
BREHAUT, LORI-LYNN	92,789
BRIGGS, LYNDA	98,572
BROCCOLO, LINDSAY	76,512
BROCCOLO, THOMAS	73,086
BROCK, SHELBY	70,338
BROMM, NATHAN	125,761
BROOKS, STACEY	93,992

Name	Amount
BROWN, LINDSAY	92,705
BROWN, SHANNON	105,686
BURANT, DEVYN	69,878
BURNETT, SHANNON	92,628
BURTON, AMY	89,213
BUTZ, HOLLY	93,095
BUTZ, KEVIN	97,821
BUYDENS, BRIAN	93,378
BZDEL, RILEY	69,005
CAMERON, TRACY	102,484
CAMPBELL, JORDAN	92,682
CAMPBELL, MONIQUE	82,851
CAMPBELL, SHELLY	125,018
CARLES, STACEY	86,061
CARVER, KYLEE	118,460
CASEMORE, MEAGAN	90,840
CAUDILL, MATTHEW	80,458
CHAPMAN, AMY	69,406
CHAPMAN, JEFF	62,817
CHARLTON, ROBERT	97,035
CHEPIL-KVAMME, BONITA	94,030
CHESSALL, DONNA	61,055
CHEYNE, TORI	68,664
CLAUSEN, ANDREA	92,067
CLEMENT, KELLY	51,710
COLE, TAMMY	115,178
COLIBABA, KEITH	94,052
COLLINS, LINDSAY	98,548
COOPER, EMMA	65,847
COOPER, KRISTY	74,281
COPELAND, JODY	82,016
COTE, ASHLEY	96,788
COURTEAU, WENDY	56,277
COWAN, TERESA	96,690
CROSS, BLAINE	51,696
CROSSMAN, CAREY	93,530
CUGNET, CALLI	65,224
CUGNET, NATHAN	75,692
CUNDALL, MICHELLE	89,653

Name	Amount
CURRIE, KELLY	103,388
CUTHBERT, RENEE	118,962
CZERWONKA, WHITNEY	71,541
DAER, SHAWNA	50,283
DANGSTORP, GEORGIA	69,168
DANGSTORP, OLE	102,048
DAOUST, MAISY	59,725
DASHNEY, TRISTAN	63,849
DAVENPORT, SHANE	94,687
DAVIDSON, TERRIE	92,807
DAVIDUK, JODI	57,511
DEITER, CANDICE	103,292
DEPTUCK, RAELENE	97,102
DMYTRIW, PAMELA	82,155
DOBOS, JAMES	90,233
DOBOS, SARAH	76,311
DOBSON, ANDREW	148,686
DOBSON, ARLENE	128,566
DODD, KRISTIN	96,547
DREW, JACINDA	97,445
DUNCAN, HAYLEY	62,270
DUNCAN, MARGARET	105,097
DUPUIS, DOMINIQUE	81,915
DURKSEN, APRIL	94,439
DURR, KYLA	92,862
DUTKA, STACY	92,067
DYCK, CARROLL	70,695
DYCK, KEVIN	93,002
EAST, SARA	74,148
EBERTS, APRIL	92,581
EDEN, TRACY	111,606
EDWARDS, ERIN	94,094
EDWARDS, JUDITH	73,514
EKREN, SHELLY	63,619
ELLIOTT, MEGHAN	82,768
ELLIS, CINDY	96,609
ELTON, STEVEN	96,792
ENGER, BONNIE	93,273
EPP, ASHLEY	65,091
ERMEL, LINDSAY	86,619

Name	Amount
ESKRA, SHELAGH	92,779
ETHIER, JORDAN	92,511
EVANS, MARIE	97,093
EVANS-HOOPER, CATHY	92,874
FABER, ANTHONY	85,323
FAHLMAN, ALANA	72,396
FARR, BROOKLYN	59,836
FARRELL, TERESA	51,024
FEHRENBACH, KRYSTAL	82,582
FEHRENBACH, TYLER	117,759
FELLNER, JAMIE	61,547
FERGUSON, NAYME	72,506
FIELD, KENTON	98,073
FILTEAU, RYAN	87,675
FINGAS, TRACEY	72,388
FINLAY, JAIME	112,337
FIRKOLA, KEVIN	63,625
FLAMAN, JODIE	88,091
FLAVEL, VANESSA	93,469
FLECK, BRYAN	93,936
FLEMING, KEN	63,417
FONSTAD, AMANDA	96,654
FORNWALD, AMBER	103,520
FORNWALD, LEAH	102,307
FORSETH, RAYLENE	93,009
FORSYTH, JESSE	93,354
FOTH, KARLY	90,094
FOWLER, RYAN	137,169
FOX, JASON	93,424
FOX, PETINA	98,176
FRANKLIN, TAMARA	98,017
FRASER, DEBRA	97,047
FRAZER, LYDIA	61,229
FREGIN, KARLY	92,086
FRIESEN, ROCHELLE	91,660
FRIESEN, TAMMY	104,613
FROESE, STEPHEN	102,048
GALL, KRISTY	93,936
GARNIER, BROOKLYN	92,271
GEIGER, TREVOR	96,714

Name	Amount
GEISEL, JOHNATHON	87,601
GERVAIS, ANGELA	111,523
GIBBS, JACQUELENE	122,458
GIBSON, MARGIE	94,217
GIESBRECHT, CAITLIN	92,067
GILL, ARASHDEEP	54,899
GILLIES, CAROLINE	102,444
GILLIES, SARAH	94,978
GILMORE, WILL	103,809
GLASPEY, KELLY	96,547
GONCZY, KENDRA	76,620
GORANSON, MELANIE	92,067
GORDON, TREVOR	92,887
GOWAN, MICHAEL	116,064
GOWAN, TERRI	78,985
GRAF, CAROL	83,639
GRAF, DAN	83,639
GRAFF, SHARON	98,525
GRAHAM, MELANIE	66,907
GRAHAM, MICHAEL	122,458
GREEN, WILMA	51,328
GREENING, JEFFREY	98,458
GREENWOOD, PAIGE	64,393
GRIFFIN, TRUDI	96,640
GRIMES, ERICA	83,720
GROSE, BRETTEN	74,052
GROVER, MELISSA	96,630
GUENTHER, LARS	106,358
GULKA, KIM	64,680
GUSIKOSKI, MAVERICK	85,323
HABERSTOCK, CHERI	125,816
HACK, CURTIS	102,048
HAGGERTY, DANIELLA	90,180
HAMEL, SHERRY	69,841
HAMILTON, JASMINE	81,084
HAMMERMEISTER, MARILYN	97,636
HANSON, PAULA	92,214
HAPP, LACEY	66,125
HARDERN, DAN	103,188

Name	Amount
HARVEY, CATHY	116,659
HAUGLUM, ALLAN	63,057
HAUPSTEIN, KIMBERLY	92,123
HAYES, BRIAN	92,518
HAYHURST, JAYCE	60,463
HEEBNER, TANYA	96,695
HEGGS, ASHLEY	68,896
HENDERSON, KAYCI	70,519
HENDERSON, KAYLA	78,004
HENGEN, KEVIN	179,291
HENGEN, SHALEEN	64,821
HENRY, CHANDA	92,809
HENRY, CHRISTY	96,806
HERMAN, GARTH	79,114
HILLSTEAD, MEGAN	87,447
HILSTROM, LAKYN	93,120
HILTZ, CATHERINE	163,728
HILTZ, LORI	71,586
HIND, SHAWNA	93,113
HISKE, AARON	190,535
HISLOP, MANDY	82,669
HOFFART, SUSAN	92,448
HOLIZKI, LINDSAY	64,319
HOLLINGSHEAD, LONI	111,004
HOLMAN, MELISSA	92,160
HOLMAN, MELISSA	93,123
HOLMES, BRITTANY	63,505
HOOD, ALLICIA	62,982
HOSTE, HOLLY	68,906
HOUSTON, JANINE	98,079
HOWE, DARCY	104,100
HOWE, OLIVIA	55,011
HRYNEWICH, DION	120,057
HUENISON, SHANNON	90,676
HUGHES, MEGAN	92,207
HUNT, DEBBIE	104,096
HUSBAND, GORD	174,834
HUSBAND, SUSAN	107,460
HUTT, ALYSHIA	72,405
IVERSEN, SHARLEEN	113,273

Name	Amount
JAMES, GRAHAM	93,261
JAVELONA, KRISTAN	58,885
JEANNOT, CHAD	87,024
JENSEN, BRAYDEN	89,947
JENSEN, STEPHANIE	111,422
JENSEN, WENDY	92,207
JOHNS, TARA	92,067
JOHNSON, DARREN	98,997
JOHNSON, KRISTY	115,242
JOHNSON, LUCAS	85,776
JOHNSON, MARCIA	100,385
JOHNSON, NATHAN	152,840
JOHNSON, TRENT	95,199
JONES, JAMES	115,729
JONES, KENDRA	88,480
JOORISITY-DICKIE, LESLIE	92,534
JOZSA, MICHAEL	96,547
JUTRAS, KAILA	104,930
KARLUNCHUCK, JENNIFER	93,168
KARMAZINUK, KLAIR	62,915
KAY, TRACY	97,689
KAZIMER, KIMBERLY	96,547
KEATING, KEITH	210,000
KEITH, COLLIN	87,675
KERR, ANDREA	99,238
KERR, JODY	98,997
KESSLER, ANGELINA	78,805
KILIWNIK, TRACEY	122,458
KINES, ANDREA	96,547
KING, SHANNON	90,105
KINGDON, JENNIFER	93,578
KIRKNESS, SCOTT	92,522
KITTELSON, JANAY	55,846
KLASSEN, ALLEN	97,282
KNAPP, AVERYL	92,836
KNIBBS, NANCY	95,611
KNIBBS, STEPHANIE	92,067
KONOWALCHUK, HANNA-MARIE	65,900

Name	Amount
KOSIOR, ASHLEY	92,067
KOSIOR, MARK	117,926
KOT, MICHELLE	77,978
KOTELO, WADE	102,048
KOZUN, TANNER	81,633
KREKLEWICH, WESLEY	96,547
KRIEGER, KELSEY	96,906
KRYGER, PRESLEY	60,275
KURTZ, CHRISTA	97,053
KURUP, TINA	102,203
KVAMME, ROBERT	95,548
LA, ROSE	98,027
LABELLE, KEVIN	99,219
LARSON, CHRISTINE	103,643
LATOSKI, ELIZABETH	54,622
LAVOIE, HEATHER	95,394
LAWLESS, KIMBERLY	88,651
LAWRENCE, KORINN	88,229
LAWSON, KERRI-ANN	97,037
LEE, JANET	65,464
LEKO, PENNY	106,131
LENDRUM, WILFRID	62,905
LEONARD, ABBY	62,201
LEONARD-SCHMIDT, KARA	99,468
LEWIS, ANGELA	78,222
LINDEMANN, JEFFREY	91,149
LINGELBACH, DON	86,781
LINTON, JESSICA	61,183
LOCKEN, KIMBERLY	107,129
LONSBERRY, NINA	107,746
LORENZ, KYLIE	62,852
LOWE, NATALIE	99,933
LUND, COLTON	78,628
MAAS, MARLIN	101,029
MACK, JOYCE	70,817
MACLEAN, BRADEN	64,041
MAINIL, ASHLEY	72,017
MAINSRUSK, JENNA	57,237
MAMELA, VELVETT	71,433

Name	Amount
MANDERSCHIED, SARA	92,067
MANN, JANET	94,134
MANNING, DANIEL	118,434
MANNING, TAMMY	97,037
MANTAI, BROOKLYN	68,464
MANTEI, CRYSTAL	89,655
MARTENS, CASSIE	61,164
MARTIN, CLARISSA	89,471
MARTIN, GREGORY	101,804
MARTINSON, MEGAN	93,469
MATIOWSKY, KYLIE	61,585
MATTHEWSON, CHARISSE	92,210
MCCANNELL, JOANN	96,899
MCCORMAC, LANA	97,204
MCCUTCHEON, MARILYN	92,067
MCDOUGALD-COWAN, REGAN	77,815
MCGONIGAL, ALEXIS	92,664
MCGONIGAL, NANCY	92,067
MCGOWAN, JODIE	103,463
MCGREGOR-MATICHUK, TEGAN	99,083
MCINTOSH, NATALIE	91,834
MCKEE, COREY	57,730
MCKENZIE, SHELLY	94,404
MCKINNEY, TARA	97,463
MCKINNON, MARNIE	92,067
MCKNIGHT, ANGELA	80,159
MCLAREN, JANA	99,164
MCLEOD, FRASER	120,848
MCMULLEN, MEGAN	96,013
MCNAB, VALERIE	92,769
MCNABB, JESSICA	88,030
MCNAUGHTON, MONTE	94,182
MCTAVISH, HEATHER	92,675
MEEK, SHAUNA	79,547
MERCER, DEREK	100,316
MERCER, SCOTT	62,440
MERCER, TAMMY	94,824

Name	Amount
MEREDITH, SHERRIE	128,542
MESSER, JAYDA	65,930
METHERAL, CAREY	96,547
METHERELL, CASSIDY	67,516
MICKLEBOROUGH, MATTHEW	83,248
MILBRANDT, JODI	92,027
MILLIONS, LACEY	93,996
MITCHELL, ASHLEY	77,558
MOFFAT, MELISSA	67,116
MOFFATT, KYLA	103,602
MOON, LISA	94,920
MORLAND, JESSICA	103,809
MORRISON, MAKENNA	60,830
MYTOPHER, KIMBERLY	103,133
NAYLEN, JUDY	93,217
NAZAR, JELENA	72,971
NEILMEYER, JACALYN	113,288
NEILMEYER, ZOE	73,318
NEITHERCUT, COLTON	85,214
NICHOLLS, ALISON	86,388
NICHOLS, GREGG	89,587
NICHOLS, RYAN	125,523
NICHOLS, TENILLE	98,521
NICKEL, JON	80,728
NIDESH, DIXIE	91,279
NOBERT, KARYSE	92,712
NORDIN, JENNIFER	76,518
OBRIGEWITSCH, CAITLIN	77,333
O'DELL, TYSON	115,690
OFFET, DEENA	111,560
O'HARA, HEATHER	92,086
OLSON, CORY	93,469
OLSON, KENNEDY	60,939
OLSON, MITCH	81,338
OLSON, REBECCA	57,861
OLSON, REBECCA	94,404
OSACHOFF, ASHLEY	64,954
OSTRANDER, CARMEN	108,442
PALMER, CRAIG	97,795

Name	Amount
PALMER, DARCI	93,574
PAQUETTE, DREW	66,922
PARKER-JAMES, ASHLEY	83,409
PASTACHAK, KELSEY	59,737
PATERSON, CODY	82,748
PATON, CATHY	50,656
PAUL, WHITNEY	103,774
PEARCE, ANDREA	73,393
PEEACE, LISA	92,920
PERKINS, KEVIN	93,703
PERSSON, MILES	72,365
PHILIP, KATIE	71,092
PHILLIPCHUK, KELLY	103,602
PICARD, LEEZA	58,503
PIERCE, SARAH	97,492
PILAPIL, KIRK	97,185
PODJAN, PATRICIA	107,772
PODOVINNIKOFF, TAMMY	93,048
POLLOCK, LISA	51,398
POOLE, SANDRA	50,436
POTAPINSKI, JOHNATHAN	71,397
POTOMA, KELSEY	62,536
PROKOPETZ, DARREN	52,504
PROUST, TREVOR	92,411
PRYCE, CHRISTA	111,523
PURVES, SARAH	109,708
QUINN, NICOLE	89,138
QUINTYN, TANISHA	65,910
RAY, DAWN	95,208
REDERBURG, MELISSA	91,860
REED, TRACY	103,792
REEVES, JORDAN	74,458
REIN, TAYLOR	81,029
RENAULD, TRACY	92,067
RETLAFF, SHERRY	93,002
RICHARDS, DYLAN	114,818
RICHARDS, EMILY	62,933
RISLING, JOS	117,893

Name	Amount
RISLING, MEGAN	112,698
ROETTGER, ARMIN	56,639
ROGERS, AUDREY	72,062
ROHLOFF, COLLEEN	96,547
RONDEAU, ADRIENNE	83,639
ROSNER, ANNMARIE	124,727
ROSS, TREASURE	88,925
ROTHWELL, MEAGAN	74,826
ROWLEY, ELIZABETH	110,398
ROY-BROWN, MELISSA	92,468
RUF, KELSEY	80,610
RUTTEN, AMY	94,630
RUTTEN, CARRIE	92,160
RUTZKI, TAYAH	71,763
SAARELA, HEATHER	83,079
SALTEL, MAURICE	117,830
SAMBROOK, KRISTY	103,292
SAMSON, JACIE	52,421
SANBORN, HEATHER	92,698
SANDERS, CARISSA	55,331
SANDOMIRSKY, DAVID	129,668
SANDS, SHANNON	98,055
SATRE, ERIC	93,366
SAVAGE, BRITNEY	67,925
SHELL, TRINA	92,716
SCHMIDT, LOGAN	65,559
SCHOTT, MARK	97,527
SCHULTZ, ROBERT	85,323
SCHWEAN, JORY	61,112
SCHWEAN, TANNIS	93,936
SCOTT, SHYLA	56,081
SEADOR, JENNIFER	52,426
SEADOR, TIM	62,937
SEGUIN, STACEY	59,553
SENICAR, MICHELLE	77,066
SHIRLEY, MURIEL	97,028
SHUPE, JACQUELINE	92,067
SILLJER, KELSEY	92,095
SINGLETON, AMY	92,512
SINGLETON, RILEY	95,014

Name	Amount
SLATER, ANDY	88,133
SLATER, CELINE	92,332
SMART, MICHELLE	123,637
SMELTZER, ANGELA	102,746
SMIGELSKI, JAMIE	66,456
SMIGIEL, NICOLE	55,240
SMITH, HALEY	57,467
SMITH, ZANNA	50,977
SNELLING, LORI	91,149
SONNENBERG, ALISA	111,523
SPIECHUK, CHELSEA	66,247
SPURR, CRYSTAL	92,886
ST.ONGE, JEFF	163,728
STADNICK, DYON	82,536
STEFAN, KIMBERLEY	85,817
STEFFENSEN, ASHLEY	75,589
STEPHANSON, KATRINA	92,160
STEPHEN, PAMELA	110,949
STEVENS, LEAH	96,876
STEWART, BRAYDEN	65,945
STEWART, DARLA	73,497
STEWART, SHERRY	92,785
STOBBS, KATHLEEN	72,404
STOCK, JEREMY	72,365
SUCH, BRYTON	66,587
SULLIVAN, ROBYN	92,877
SULLY, SCOTT	83,402
SUMMERS, GRAEME	93,467
SUMMERS, SHEENA	94,404
SVEINBJORNSON-LOWE, NADINE	96,765
SWEETING, CARLI	104,860
SWIRSKI, SUSAN	111,523
SWYRYDA, DIONE	61,563
SWYRYDA, JIM	101,029
SYDIAHA, JENNA	78,506
TAVANETZ, CLARKE	95,084
TAYLOR, GRANT	107,772
TAYLOR, KAITLYN	68,264
TAYLOR, LISA	94,781

Name	Amount
TEALE, LAURA	93,469
TENEYCKE, EMMA	65,354
THIESSEN, MELISSA	76,982
THIEVIN, CHANEL	67,537
THOMPSON, CAROLYN	78,137
THOMPSON, COLLINDA	94,422
THOMPSON, KEVIN	96,596
THUE, JONI	72,983
TOMS, MICHELLE	98,763
TORGUNRUD, MARGUERITE	93,469
TOTH, SHELLEY	179,283
TROMBLEY, JACQUELINE	92,160
TRONSON, JODI	96,596
TURTON, RHANDI	72,087
TWEED, JODI	83,996
UECKERT, WENDY	83,529
UHREN, DARA	98,568
ULMER, DERRICK	92,813
URSU, CHRISTOPHER	93,015
UTMAN, VICTORIA	75,270
VAN, BETUW	97,468
VANDESYPE, MICHELLE	57,467
VELLACOTT, CHRISTINA	79,704
VEN, DER	68,737
VERHAEGHE, ANDRE	101,029
VERHELST, OLIVIA	57,109
VERTEFEUILLE, JENNA	73,233
VIBE, KYLE	85,272
VOLBRECHT, KRISTAL	97,698
WAECHLI, ROXANN	66,420
WAGNER, LINDSEY	83,639
WALBAUM, JACQUELINE	71,220
WALLACE, MICHELLE	93,483
WALTER, ERIN	92,150
WALTER, LORNE	87,675
WARDROPE, RON	125,679
WARREN, IRIS	105,624
WARREN, KARLA	94,189
WATSON, RECHE	55,767

Name	Amount
WEBB, GRAHAM	87,675
WEBER, JIM	91,149
WEIDENHAMER, JACOB	85,635
WEISS, MELLISSA	85,232
WERESCHUK, LARRY	52,553
WESLEY, ROYDEN	99,339
WHIPPLER, TRENT	102,048
WHITEHEAD, KYLE	92,515
WHITROW, JENICA	70,326
WHITROW, YVONNE	93,114
WIENS, KIMBERLEY	88,573
WILBRAHAM, DANA	70,196
WILLOCK, DAWN	105,539
WILMOT, STADNICK	96,959
WILSON, ADAM	116,957
WILSON, COLIN	95,330
WILSON, JANESEA	73,747
WILSON, LINDSAY	77,640

Name	Amount
WILSON, SUSAN	125,918
WILSON, SYDNI	62,015
WITZANEY, JORDAN	78,913
WOLF, MICHAEL	108,093
WOLF, MICHELLE	107,258
WOLSTENHOLME, LORI	57,570
WOODROW, EVAN	87,675
WRIGHT, BRIAN	120,675
WRIGHT, SARAH	63,711
WYONCH, KARLA	92,067
YACKEL, STEVEN	63,060
YOUNG, MELANIE	113,273
YURCHUK, TAMMY	57,467
YURKIW, MARILYN	147,368
ZACKRISSON, ANGELA	93,329
ZELYCK, TREENA	83,839
ZULAK, BROOKE	91,214

## Transfers

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

Name	Amount
ESTEVAN FAMILY RESOURCE CENTRE	\$ 268,297

Name	Amount
SOUTHEAST REGIONAL COLLEGE	101,185

## Supplier Payments

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

Name	Amount
1010846870 Sask Ltd.	\$ 80,554
A & B CONCRETE LTD	82,252
ACCESS 2000	62,661
ADAIR'S DEMOLITION LTD	372,500
AON CANADA INC - T57048C	921,668
AON REED STENHOUSE INC	117,113
APPLE CANADA INC.	239,703
BMO FINANCIAL GROUP	1,330,398
BORDERLAND COOP	92,082
CDW CANADA	78,860
CENTAUR PRODUCTS INC.	136,541
CITY OF ESTEVAN	71,704
CLARK ROOFING	220,042
DELL CANADA INC.	804,956
DIAMOND IC TRUCK CENTERS	130,030
DON'S PLUMBING AND HEATING	75,005
EDSBY	77,070
EECOL ELECTRIC (SASK) LTD.	113,931
FEDERATED CO-OPERATIVES LTD.	1,673,801

Name	Amount
FIRSTCANADA ULC	1,468,264
FIVE PIN GROCERY	72,040
GENCO ASPHALT INC	59,087
GOLIATH DISPOSAL LTD.	59,790
GREAT PLAINS FORD	65,862
GREENFIELD LEARNING INC	66,245
HBI BRENNAN BUSINESS	209,035
HDA ENGINEERING LTD.	64,383
HOUSSER, DONNA	148,603
IBM CANADA LIMITED	208,231
IMPERIAL DADE CANADA INC.	326,393
INLAND AUDIO VISUAL	140,865
JAMF SOFTWARE, LLC	175,118
JOHNSON PLUMBING & HEATING LTD	159,642
KAYANI, MUHAMMAD ISRAR	74,252
KONICA MINOLTA BUSINESS	166,111
KPMG LLP	347,494
MAXIM INTERNATIONAL TRUCKS	327,885
MAZENC FUELS LTD	114,880
MCCOMB AUTOMOTIVE SUPPLY LTD.	54,851

Name	Amount
MINISTER OF FINANCE - CVA	64,905
OCEAN MAN EDUCATION CENTER	61,866
OPTIMUM ROOFING INC.	69,831
PEARSON CANADA ASSESSMENT INC.	76,505
POWERSCHOOL CANADA ULC	182,974
REGINA PLUMBING & HEATING	123,033
RENAISSANCE LEARNING INC	64,852
ROOF MANAGMENT & INSPECTION	318,616
RUBICON PUBLISHING INC.	52,437
SASK POWER	1,827,144
SASKENERGY INCORPORATED	799,279
SF SCOTT MFG. CO LTD	57,116
SGI, MOTOR VEHICLE DIVISION	210,152

Name	Amount
SOUTHERN INDUSTRIAL & TRUCK	70,646
SOUTHERN PLAINS CO-OP	83,123
SPORTFACTOR INC	72,011
STEPHENSON EQUIPMENT LTD	68,150
SUPREME BASICS	75,727
SYSCO SERCA FOODSERVICES INC.	265,703
TAG'S PLUMBING & HEATING LTD.	103,178
VIPOND/ALSASK FIRE EQUIPMENT	288,112
VOLLBRECHT, BARBARA	159,119
WARNER BUS INDUSTRIES LTD.	68,684
WAYNE'S WHEELS DRIVER	50,003
WESTERN CANADA IC BUS INC.	3,602,879

## Other Expenditures

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

Name	Amount
CANADIAN UNION OF PUBLIC EMPLOYEES	\$ 92,253
MUNICIPAL EMPLOYEES PENSION PLAN	3,593,387
RECEIVER GENERAL FOR CANADA	20,869,114
SASK PROFESSIONAL TEACHERS REGULATORY BOARD	61,965
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,715,037

Name	Amount
SASKATCHEWAN TEACHERS FEDERATION	5,958,715
SASKATCHEWAN WORKERS COMPENSATION BOARD	363,279
SOUTH EAST CORNERSTONE TEACHERS ASSOCIATION	68,392
SERVICE EMPLOYEES INTERNATIONAL UNION WEST	130,723
TEACHERS SUPERANNUATION COMMISSION	88,970

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

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## Audited Financial Statements

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Of the South East Cornerstone School Division No. 209

School Division No. 2090500

For the Period Ending: August 31, 2023

Shelley Toth  
Chief Financial Officer

Virtus Group LLP  
Auditor

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

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## 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 22, 2023



## 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, 2023 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, 2023, 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.

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## 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 22, 2023  
Regina, Saskatchewan

VIRTUS GROUP LLP  
Chartered Professional Accountants

**South East Cornerstone School Division No. 209**  
**Statement of Financial Position**  
**as at August 31, 2023**

	2023	2022
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	28,407,869	29,770,062
Accounts Receivable (Note 7)	1,520,199	4,116,143
Inventories for Sale	-	981
Portfolio Investments (Note 3)	152,156	148,474
<b>Total Financial Assets</b>	<b>30,080,224</b>	<b>34,035,660</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	7,576,828	7,491,182
Long-Term Debt (Note 9)	14,812,261	15,838,420
Liability for Employee Future Benefits (Note 5)	1,480,600	1,479,900
Deferred Revenue (Note 10)	343,505	372,044
<b>Total Liabilities</b>	<b>24,213,194</b>	<b>25,181,546</b>
<b>Net Financial Assets</b>	<b>5,867,030</b>	<b>8,854,114</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	142,090,595	144,773,201
Inventory of Supplies Held for Consumption	1,036,255	1,121,029
Prepaid Expenses	2,003,155	1,298,536
<b>Total Non-Financial Assets</b>	<b>145,130,005</b>	<b>147,192,766</b>
<b>Accumulated Surplus (Note 13)</b>	<b>150,997,035</b>	<b>156,046,880</b>

Contingent Liabilities (Note 16)

Contractual Obligations (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, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		(Note 18)
<b>REVENUES</b>			
Grants	100,493,267	99,506,615	98,882,058
Tuition and Related Fees	1,169,542	1,388,981	1,227,498
School Generated Funds	3,100,000	2,759,003	2,146,339
Complementary Services (Note 11)	1,472,210	1,529,841	1,287,461
External Services (Note 12)	1,157,792	1,447,100	1,532,672
Other	667,858	1,650,922	1,701,894
<b>Total Revenues (Schedule A)</b>	<b>108,060,669</b>	<b>108,282,462</b>	<b>106,777,922</b>
<b>EXPENSES</b>			
Governance	430,745	361,781	349,095
Administration	3,499,836	3,442,500	3,552,457
Instruction	73,623,301	72,826,681	72,730,324
Plant Operation & Maintenance	18,292,893	18,532,310	19,073,671
Student Transportation	12,063,210	11,615,332	10,830,767
Tuition and Related Fees	226,380	185,613	152,604
School Generated Funds	3,081,101	2,780,415	2,023,631
Complementary Services (Note 11)	1,410,138	1,481,984	1,372,759
External Services (Note 12)	1,167,322	1,455,273	1,355,646
Other	555,841	650,418	989,378
<b>Total Expenses (Schedule B)</b>	<b>114,350,767</b>	<b>113,332,307</b>	<b>112,430,332</b>
<b>Operating Deficit for the Year</b>	<b>(6,290,098)</b>	<b>(5,049,845)</b>	<b>(5,652,410)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>156,046,880</b>	<b>156,046,880</b>	<b>161,699,290</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>149,756,782</b>	<b>150,997,035</b>	<b>156,046,880</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, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>8,854,114</b>	<b>8,854,114</b>	<b>10,676,529</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(6,290,098)	(5,049,845)	(5,652,410)
Acquisition of Tangible Capital Assets (Schedule C)	(2,306,734)	(4,742,755)	(3,438,097)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	245,400	158,642
Net (Gain) Loss on Disposal of Capital Assets (Schedule C)	(10,000)	35,274	250,939
Amortization of Tangible Capital Assets (Schedule C)	7,019,576	7,144,687	6,969,018
Net Acquisition of Inventory of Supplies Held for Consumption	-	84,774	85,025
Net Change in Other Non-Financial Assets	-	(704,619)	(195,532)
<b>Change in Net Debt</b>	<b>(1,577,256)</b>	<b>(2,987,084)</b>	<b>(1,822,415)</b>
<b>Net Financial Assets, End of Year</b>	<b>7,276,858</b>	<b>5,867,030</b>	<b>8,854,114</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, 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(5,049,845)	(5,652,410)
Add Non-Cash Items Included in Deficit (Schedule D)	7,179,961	7,219,957
Net Change in Non-Cash Operating Activities (Schedule E)	2,034,887	1,552,453
<b>Cash Provided by Operating Activities</b>	<b>4,165,003</b>	<b>3,120,000</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(4,742,755)	(3,438,097)
Proceeds on Disposal of Tangible Capital Assets	245,400	158,642
<b>Cash Used in Capital Activities</b>	<b>(4,497,355)</b>	<b>(3,279,455)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(3,682)	(3,752)
<b>Cash Used in Investing Activities</b>	<b>(3,682)</b>	<b>(3,752)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,026,159)	(990,624)
<b>Cash Used in Financing Activities</b>	<b>(1,026,159)</b>	<b>(990,624)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(1,362,193)</b>	<b>(1,153,831)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>29,770,062</b>	<b>30,923,893</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>28,407,869</b>	<b>29,770,062</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, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$ (Note 14)	\$	\$ (Note 18)
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	97,487,205	97,101,042	94,348,224
Operating Grant PMR	2,854,876	2,744,796	2,854,876
Other Ministry Grants	104,875	546,451	331,650
<b>Total Ministry Grants</b>	<b>100,446,956</b>	<b>100,392,289</b>	<b>97,534,750</b>
Other Provincial Grants	38,311	208,906	40,011
Federal Grants	-	5,820	5,080
Grants from Others	8,000	600	-
<b>Total Operating Grants</b>	<b>100,493,267</b>	<b>100,607,615</b>	<b>97,579,841</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	(1,101,000)	1,302,217
<b>Total Capital Grants</b>	<b>-</b>	<b>(1,101,000)</b>	<b>1,302,217</b>
<b>Total Grants</b>	<b>100,493,267</b>	<b>99,506,615</b>	<b>98,882,058</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	64,000	69,000	80,500
Federal Government and First Nations	1,105,542	1,314,481	1,137,848
Individuals and Other	-	5,500	9,150
<b>Total Operating Tuition and Related Fees</b>	<b>1,169,542</b>	<b>1,388,981</b>	<b>1,227,498</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,169,542</b>	<b>1,388,981</b>	<b>1,227,498</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	80,000	21,701	11,252
<b>Total Curricular Fees</b>	<b>80,000</b>	<b>21,701</b>	<b>11,252</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	620,000	636,680	539,631
Fundraising	1,300,000	1,035,327	721,064
Grants and Partnerships	150,000	320,186	325,954
Students Fees	400,000	437,173	250,515
Other	550,000	307,936	297,923
<b>Total Non-Curricular Fees</b>	<b>3,020,000</b>	<b>2,737,302</b>	<b>2,135,087</b>
<b>Total School Generated Funds Revenue</b>	<b>3,100,000</b>	<b>2,759,003</b>	<b>2,146,339</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	625,748	625,748	619,015
Other Ministry Grants	694,396	707,507	539,142
Federal Grants	152,066	176,336	126,704
Other Grants	-	20,250	2,600
<b>Total Operating Grants</b>	<b>1,472,210</b>	<b>1,529,841</b>	<b>1,287,461</b>
<b>Total Complementary Services Revenue</b>	<b>1,472,210</b>	<b>1,529,841</b>	<b>1,287,461</b>

**South East Cornerstone School Division No. 209**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>External Services</b>	(Note 14)		(Note 18)
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	185,773	264,400	331,005
Federal Grants	-	207,670	136,880
Other Grants	608,500	538,818	627,679
<b>Total Operating Grants</b>	<b>794,273</b>	<b>1,010,888</b>	<b>1,095,564</b>
<b>Fees and Other Revenue</b>			
Gain on Disposal of Capital Assets	-	-	31,343
Other Revenue	363,519	436,212	405,765
<b>Total Fees and Other Revenue</b>	<b>363,519</b>	<b>436,212</b>	<b>437,108</b>
<b>Total External Services Revenue</b>	<b>1,157,792</b>	<b>1,447,100</b>	<b>1,532,672</b>
<b>Other Revenue</b>			
Miscellaneous Revenue*	152,858	381,708	1,034,590
Sales & Rentals	230,000	274,195	263,565
Investments	275,000	935,638	284,590
Gain on Disposal of Capital Assets	10,000	59,381	119,149
<b>Total Other Revenue</b>	<b>667,858</b>	<b>1,650,922</b>	<b>1,701,894</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>108,060,669</b>	<b>108,282,462</b>	<b>106,777,922</b>
<b>Miscellaneous Revenue*</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Insurance Claim Proceeds	-	114,426	720,612
Insurance Rebates	-	6,784	71,578
Salary Reimbursements - Teacher Secondment	101,358	166,567	163,246
Salary Reimbursements - WCB	20,000	31,186	20,161
Other	31,500	62,745	58,993
	<b>152,858</b>	<b>381,708</b>	<b>1,034,590</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		(Note 18)
Board Members Expense	176,500	177,838	177,061
Professional Development - Board Members	37,000	29,259	13,268
Elections	-	2,538	511
Other Governance Expenses	217,245	152,146	158,255
<b>Total Governance Expense</b>	<b>430,745</b>	<b>361,781</b>	<b>349,095</b>
<b>Administration Expense</b>			
Salaries	2,456,315	2,419,021	2,610,823
Benefits	312,855	320,130	325,156
Supplies & Services	354,446	353,091	302,314
Non-Capital Furniture & Equipment	17,000	12,312	15,144
Building Operating Expenses	142,866	148,005	118,913
Communications	41,675	27,320	29,799
Travel	67,600	35,084	35,447
Professional Development	28,300	32,546	21,647
Amortization of Tangible Capital Assets	78,779	94,991	93,214
<b>Total Administration Expense</b>	<b>3,499,836</b>	<b>3,442,500</b>	<b>3,552,457</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	49,643,599	48,794,062	49,701,154
Instructional (Teacher Contract) Benefits	3,185,647	3,217,099	3,135,842
Program Support (Non-Teacher Contract) Salaries	11,073,335	10,734,844	10,158,497
Program Support (Non-Teacher Contract) Benefits	2,554,817	2,518,372	2,302,812
Instructional Aids	3,359,683	3,818,356	3,826,794
Supplies & Services	790,427	926,673	862,863
Non-Capital Furniture & Equipment	723,779	788,308	805,471
Communications	231,354	224,081	237,947
Travel	321,901	372,236	294,582
Professional Development	293,915	220,912	130,487
Student Related Expense	363,014	310,679	306,436
Amortization of Tangible Capital Assets	1,081,830	901,059	967,439
<b>Total Instruction Expense</b>	<b>73,623,301</b>	<b>72,826,681</b>	<b>72,730,324</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		(Note 18)
Salaries	4,599,023	4,818,218	4,785,969
Benefits	1,003,876	1,017,215	990,865
Supplies & Services	26,400	38,364	65,500
Non-Capital Furniture & Equipment	93,800	115,273	110,020
Building Operating Expenses	7,935,766	7,833,366	8,361,586
Communications	30,000	39,691	38,252
Travel	202,300	237,828	261,945
Professional Development	7,000	1,336	1,353
Amortization of Tangible Capital Assets	4,394,728	4,361,997	4,387,263
Amortization of Tangible Capital Assets ARO	-	69,022	70,918
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>18,292,893</b>	<b>18,532,310</b>	<b>19,073,671</b>
<b>Student Transportation Expense</b>			
Salaries	4,223,417	4,120,833	3,896,060
Benefits	1,141,247	979,462	894,932
Supplies & Services	1,947,914	2,039,087	1,894,034
Non-Capital Furniture & Equipment	1,168,520	905,111	865,105
Building Operating Expenses	150,500	151,713	129,773
Communications	52,500	54,221	54,302
Travel	41,000	67,545	48,745
Professional Development	27,500	6,564	6,473
Contracted Transportation	1,980,626	1,740,324	1,745,505
Amortization of Tangible Capital Assets	1,329,986	1,550,472	1,295,838
<b>Total Student Transportation Expense</b>	<b>12,063,210</b>	<b>11,615,332</b>	<b>10,830,767</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	226,380	185,613	152,604
<b>Total Tuition and Related Fees Expense</b>	<b>226,380</b>	<b>185,613</b>	<b>152,604</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	50,000	8,738	7,680
Cost of Sales	600,000	590,808	491,834
Non-Capital Furniture & Equipment	100,000	93,844	57,549
School Fund Expenses	2,200,000	1,923,031	1,315,374
Amortization of Tangible Capital Assets	131,101	163,994	151,194
<b>Total School Generated Funds Expense</b>	<b>3,081,101</b>	<b>2,780,415</b>	<b>2,023,631</b>

**South East Cornerstone School Division No. 209**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		(Note 18)
Instructional (Teacher Contract) Salaries & Benefits	950,731	958,991	919,173
Program Support (Non-Teacher Contract) Salaries & Benefits	374,331	397,340	360,061
Instructional Aids	6,350	20,803	22,963
Supplies & Services	14,650	52,604	28,245
Non-Capital Furniture & Equipment	-	4,785	-
Communications	4,876	5,287	5,748
Travel	46,000	32,573	25,306
Professional Development (Non-Salary Costs)	8,000	5,993	8,576
Student Related Expenses	5,200	3,608	2,687
<b>Total Complementary Services Expense</b>	<b>1,410,138</b>	<b>1,481,984</b>	<b>1,372,759</b>
<b>External Service Expense</b>			
Grant Transfers	185,773	489,876	364,579
Instructional (Teacher Contract) Salaries & Benefits	-	2,081	-
Program Support (Non-Teacher Contract) Salaries & Benefits	133,719	132,310	126,481
Supplies & Services	795,000	801,837	829,250
Non-Capital Furniture & Equipment	-	-	204
Building Operating Expenses	49,678	24,316	31,970
Travel	-	1,701	10
Amortization of Tangible Capital Assets	3,152	3,152	3,152
<b>Total External Services Expense</b>	<b>1,167,322</b>	<b>1,455,273</b>	<b>1,355,646</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	3,000	3,882	470
Interest on Capital Loans	552,841	551,881	587,477
<b>Total Interest and Bank Charges</b>	<b>555,841</b>	<b>555,763</b>	<b>587,947</b>
Loss on Disposal of Tangible Capital Assets	-	94,655	401,431
<b>Total Other Expense</b>	<b>555,841</b>	<b>650,418</b>	<b>989,378</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>114,350,767</b>	<b>113,332,307</b>	<b>112,430,332</b>

**South East Cornerstone School Division No. 209**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2023**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer	Computer	Assets Under	2023	2022
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software	Construction	\$	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	4,400,724	4,306,031	215,277,066	4,862,957	4,140,672	15,928,225	2,072,555	6,156,785	4,295,513	1,581,968	71,209	263,093,705	265,352,100
Additions/Purchases	-	64,627	-	-	-	3,660,525	37,895	308,374	657,488	-	13,846	4,742,755	3,438,097
Disposals	-	(90,495)	(640,478)	(4,742)	(92,880)	(752,495)	(93,354)	(355,111)	(977,732)	-	-	(3,007,287)	(5,696,492)
Transfers to (from)	-	-	13,846	-	-	-	-	14,275	-	-	(28,121)	-	-
<b>Closing Balance as of August 31</b>	<b>4,400,724</b>	<b>4,280,163</b>	<b>214,650,434</b>	<b>4,858,215</b>	<b>4,047,792</b>	<b>18,836,255</b>	<b>2,017,096</b>	<b>6,124,323</b>	<b>3,975,269</b>	<b>1,581,968</b>	<b>56,934</b>	<b>264,829,173</b>	<b>263,093,705</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	-	3,381,386	91,184,411	2,807,100	2,879,986	9,242,900	1,784,912	2,946,053	2,535,916	1,557,840	-	118,320,504	116,638,397
Amortization of the Period	-	68,071	3,977,235	200,559	69,022	1,250,541	137,557	618,343	799,231	24,128	-	7,144,687	6,969,018
Disposals	-	(90,366)	(441,516)	(4,742)	(68,238)	(752,495)	(93,354)	(309,437)	(966,465)	-	-	(2,726,613)	(5,286,911)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>3,359,091</b>	<b>94,720,130</b>	<b>3,002,917</b>	<b>2,880,770</b>	<b>9,740,946</b>	<b>1,829,115</b>	<b>3,254,959</b>	<b>2,368,682</b>	<b>1,581,968</b>	<b>N/A</b>	<b>122,738,578</b>	<b>118,320,504</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	4,400,724	924,645	124,092,655	2,055,857	1,260,686	6,685,325	287,643	3,210,732	1,759,597	24,128	71,209	144,773,201	148,713,703
Closing Balance as of August 31	4,400,724	921,072	119,930,304	1,855,298	1,167,022	9,095,309	187,981	2,869,364	1,606,587	-	56,934	142,090,595	144,773,201
<b>Change in Net Book Value</b>	<b>-</b>	<b>(3,573)</b>	<b>(4,162,351)</b>	<b>(200,559)</b>	<b>(93,664)</b>	<b>2,409,984</b>	<b>(99,662)</b>	<b>(341,368)</b>	<b>(153,010)</b>	<b>(24,128)</b>	<b>(14,275)</b>	<b>(2,682,606)</b>	<b>(3,940,502)</b>
<b>Disposals</b>													
Historical Cost	-	90,495	640,478	4,742	92,880	752,495	93,354	355,111	977,732	-	-	3,007,287	5,696,492
Accumulated Amortization	-	90,366	441,516	4,742	68,238	752,495	93,354	309,437	966,465	-	-	2,726,613	5,286,911
<b>Net Cost</b>	<b>-</b>	<b>129</b>	<b>198,962</b>	<b>-</b>	<b>24,642</b>	<b>-</b>	<b>-</b>	<b>45,674</b>	<b>11,267</b>	<b>-</b>	<b>-</b>	<b>280,674</b>	<b>409,581</b>
Price of Sale	-	-	130,500	-	-	34,475	24,906	45,674	9,845	-	-	245,400	158,642
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>(129)</b>	<b>(68,462)</b>	<b>-</b>	<b>(24,642)</b>	<b>34,475</b>	<b>24,906</b>	<b>-</b>	<b>(1,422)</b>	<b>-</b>	<b>-</b>	<b>(35,274)</b>	<b>(250,939)</b>

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$16,607,458 (2022-\$17,762,863).

**South East Cornerstone School Division No. 209**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	7,144,687	6,969,018
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	35,274	250,939
<b>Total Non-Cash Items Included in Deficit</b>	<b>7,179,961</b>	<b>7,219,957</b>

**South East Cornerstone School Division No. 209**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2023**

	2023	2022
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	2,595,944	1,121,446
Decrease in Inventories for Sale	981	5,544
Increase in Accounts Payable and Accrued Liabilities	85,646	458,642
Increase in Liability for Employee Future Benefits	700	19,600
(Decrease) Increase in Deferred Revenue	(28,539)	57,728
Decrease in Inventory of Supplies Held for Consumption	84,774	85,025
Increase in Prepaid Expenses	(704,619)	(195,532)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>2,034,887</b>	<b>1,552,453</b>

## South East Cornerstone School Division No. 209

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Weyburn Comprehensive Community Space	189,619	25,982	77,167	138,434
Weyburn Comprehensive Track	75,000	-	-	75,000
<b>Total Contractual Agreements</b>	<b>264,619</b>	<b>25,982</b>	<b>77,167</b>	<b>213,434</b>
<b>Jointly Administered Funds</b>				
School generated funds	1,974,267	2,759,003	2,780,730	1,952,540
<b>Total Jointly Administered Funds</b>	<b>1,974,267</b>	<b>2,759,003</b>	<b>2,780,730</b>	<b>1,952,540</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	3,815,535	2,744,796	2,443,773	4,116,558
Capital Reserve - Ministry Restricted	-	241,858	-	241,858
Federal Capital Tuition	475,178	-	-	475,178
Mental Health First Aid Training	9,476	9,000	11,277	7,199
Kids First Early Learning Program	84,257	60,250	118,347	26,160
Education Sector Strategic Plan	2,734	-	2,734	-
Truth and Reconciliation	4,850	-	4,850	-
Early Learning Intensive Needs Support Program	127,366	150,000	102,606	174,760
Estevan Early Years Family Resource Centre	145,914	264,400	289,732	120,582
Safe Return to Class/Air Purification	166,442	-	166,442	-
Invitation Shared Services Initiative	-	360,000	194,856	165,144
Emergent Funding Estevan Comprehensive School	145,457	-	-	145,457
Emergent Funding School Demolition	1,300,000	-	1,101,000	199,000
<b>Total Ministry of Education</b>	<b>6,277,209</b>	<b>3,830,304</b>	<b>4,435,617</b>	<b>5,671,896</b>
<b>Total</b>	<b>8,516,095</b>	<b>6,615,289</b>	<b>7,293,514</b>	<b>7,837,870</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Curriculum Renewal	300,000	-	-	300,000
French Immersion Expansion & Recruitment	200,000	-	-	200,000
Truth and Reconciliation Calls to Action	250,000	-	-	250,000
<b>Total curriculum and student learning</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>750,000</b>
<b>Facilities</b>				
Non Funded Capital & Maintenance	5,000,000	-	-	5,000,000
Estevan Comprehensive Track Resurfacing	150,000	-	-	150,000
Fleet Vehicle Replacement	-	125,961	-	125,961
<b>Total facilities</b>	<b>5,150,000</b>	<b>125,961</b>	<b>-</b>	<b>5,275,961</b>
<b>Furniture and equipment</b>				
Phone System Upgrades	200,000	-	-	200,000
Practical Applied Arts and Lab Equipment Renewal and Expansior	2,000,000	-	-	2,000,000
<b>Total furniture and equipment</b>	<b>2,200,000</b>	<b>-</b>	<b>-</b>	<b>2,200,000</b>
<b>Information technology</b>				
Capital Infrastructure Equipment Renewal	2,100,000	-	-	2,100,000
2021-2022 School Server Refresh	49,764	-	49,764	-
Infrastructure Software Start-up and Renewal	1,000,000	-	-	1,000,000
<b>Total information technology</b>	<b>3,149,764</b>	<b>-</b>	<b>49,764</b>	<b>3,100,000</b>
<b>Other</b>				
Legal and Contracted Services	500,000	-	-	500,000
<b>Total Other</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>

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

**Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023**

	<b>August 31 2022</b>	<b>Additions during the year</b>	<b>Reductions during the year</b>	<b>August 31 2023</b>
	\$	\$	\$	\$
				(Note 13)
<b>Transporation</b>				
School Buses	7,000,000	-	2,660,525	4,339,475
Capital Equipment Renewal	200,000	-	-	200,000
<b>Total transportation</b>	<b>7,200,000</b>	<b>-</b>	<b>2,660,525</b>	<b>4,539,475</b>
<b>Total</b>	<b>18,949,764</b>	<b>125,961</b>	<b>2,710,289</b>	<b>16,365,436</b>
<b>Total Designated Assets</b>	<b>27,465,859</b>	<b>6,741,250</b>	<b>10,003,803</b>	<b>24,203,306</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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## **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**

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

### **a) Basis of Accounting**

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

### **b) Trust Funds**

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 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 \$ 1,480,600 (2022 - \$ 1,479,900) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 122,738,578 (2022 - \$ 118,320,504) 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**  
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**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- estimated undiscounted asset retirement obligation of \$ 4,047,792 (2022-\$ 4,140,672) because actual expense may differ significantly from valuation estimates.

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

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

**d) Financial Instruments**

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

**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**  
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**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

\*Buildings and short-term buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 2-50 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. Inventories of supplies consists of bus parts, information technology parts, as well as caretaking, maintenance, and instructional supplies.

**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.

**Asset Retirement Obligation (ARO)** consists of school building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of the ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**i) Revenue Recognition**

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

The school division's sources of revenue include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
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**As at August 31, 2023**

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

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.

**j) Accounting Standards Not Yet in Effect**

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

- i) PS 3400 Revenue (effective September 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	<u>2023</u>	<u>2022</u>
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Co-op Equity	\$ 152,156	\$ 148,474
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 152,156</b>	<b>\$ 148,474</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
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**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>2023 Actual</b>	<b>2022 Actual (Note 18)</b>
Governance	\$ 139,290	\$ 222,491	\$ -	\$ -	\$ 361,781	\$ 349,095
Administration	2,739,151	608,358	-	94,991	3,442,500	3,552,457
Instruction	65,264,377	6,661,245	-	901,059	72,826,681	72,730,324
Plant Operation & Maintenance	5,835,433	8,265,858	-	4,431,019	18,532,310	19,073,671
Student Transportation	5,100,295	4,964,565	-	1,550,472	11,615,332	10,830,767
Tuition and Related Fees	-	185,613	-	-	185,613	152,604
School Generated Funds	-	2,616,421	-	163,994	2,780,415	2,023,631
Complementary Services	1,356,331	125,653	-	-	1,481,984	1,372,759
External Services	134,391	1,317,730	-	3,152	1,455,273	1,355,646
Other	-	98,537	551,881	-	650,418	989,378
<b>TOTAL</b>	<b>\$80,569,268</b>	<b>\$25,066,471</b>	<b>\$ 551,881</b>	<b>\$ 7,144,687</b>	<b>\$113,332,307</b>	<b>\$112,430,332</b>

**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, 2023.

Details of the employee future benefits are as follows:

	<b>2023</b>	<b>2022</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
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**5. EMPLOYEE FUTURE BENEFITS (Continued)**

<b>Liability for Employee Future Benefits</b>	<b>2023</b>	<b>2022</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 866,500</b>	<b>\$ 963,200</b>
Current period service cost	68,700	83,200
Interest cost	36,200	20,100
Benefit payments	(64,900)	(54,800)
Actuarial gains	(30,400)	(145,400)
Plan amendments	-	200
<b>Accrued Benefit Obligation - end of year</b>	<b>876,100</b>	<b>866,500</b>
Unamortized net actuarial gains	604,500	613,400
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,480,600</b>	<b>\$ 1,479,900</b>

<b>Employee Future Benefits Expense</b>	<b>2023</b>	<b>2022</b>
Current period service cost	\$ 68,700	\$ 83,200
Amortization of net actuarial gain	(39,300)	(28,900)
<b>Benefit cost</b>	<b>29,400</b>	<b>54,300</b>
Interest cost	36,200	20,100
<b>Total Employee Future Benefits Expense</b>	<b>\$ 65,600</b>	<b>\$ 74,400</b>

**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:

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**6. PENSION PLANS (Continued)**

	<u>2023</u>		<u>2022</u>
	<u>STRP</u>	<u>TOTAL</u>	<u>TOTAL</u>
Number of active School Division members	588	588	679
Member contribution rate (percentage of salary)	9.50%	9.50%	9.50%
Member contributions for the year	\$ 4,919,789	\$ 4,919,789	\$ 4,895,359

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

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

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

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

Details of the MEPP are as follows:

	<u>2023</u>	<u>2022</u>
	Number of active School Division members	841
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	\$ 1,836,932	\$ 1,777,739
School Division contributions for the year	\$ 1,836,932	\$ 1,777,739
Actuarial extrapolation date	<u>Dec-31-2022</u>	<u>Dec-31-2021</u>
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 368,513	\$ -	\$ 368,513	\$ 2,009,008	\$ -	\$ 2,009,008
Other Receivables	1,151,686	-	1,151,686	2,107,135	-	2,107,135
<b>Total Accounts Receivable</b>	<b>\$ 1,520,199</b>	<b>\$ -</b>	<b>\$ 1,520,199</b>	<b>\$ 4,116,143</b>	<b>\$ -</b>	<b>\$ 4,116,143</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 1,783,398	\$ 1,422,433
Supplier Payments	1,727,444	1,908,505
Liability for Asset Retirement Obligation	4,047,792	4,140,672
Accrued Interest Payable	18,194	19,572
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 7,576,828</b>	<b>\$ 7,491,182</b>

The school division recognized an estimated liability for asset retirement obligation of \$4,047,792 (2022-\$4,140,672) for the removal and disposal of asbestos. This estimate recognizes the legal obligation to incur retirements costs related to asbestos in school division owned buildings. The assumptions were used in estimating the liability include future costs to remediate asbestos based on the material type and related risks associated with the removal of the asbestos. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

<b>Liability for Asset Retirement Obligations</b>	2023	2022
Asset Retirement Obligations, beginning of year	\$ 4,140,672	\$ 4,140,672
Liabilities Settled	(92,880)	-
<b>Asset Retirement Obligations, end of year</b>	<b>\$ 4,047,792</b>	<b>\$ 4,140,672</b>

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2023	2022
Capital Loans:		
RBC Insurance-Oxbow-Monthly pmts \$48,768 inc int(4.50%) Expires Oct 2033	\$ 4,767,517	\$ 5,129,319
Bank of Montreal-WCS-Monthly pmts \$56,910 inc int(3.06%) Expires April 2035	6,688,258	7,158,702
Bank of Montreal-WCS 2-Monthly pmts \$25,939 inc int(3.39%) Expires February 2037	3,356,486	3,550,399
<b>Total Long-Term Debt</b>	<b>\$ 14,812,261</b>	<b>\$ 15,838,420</b>

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**9. LONG-TERM DEBT (Continued)**

<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>	
	<b>Capital Loans</b>
2024	\$ 1,579,418
2025	1,579,418
2026	1,579,418
2027	1,579,418
2028	1,579,418
Thereafter	10,229,851
Total	18,126,941
Less: Interest and executory cost	3,314,680
<b>Total future principal repayments</b>	<b>\$ 14,812,261</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>			
<b>Capital Loans</b>	<b>2023</b>		<b>2022</b>
Principal	\$ 1,026,159	\$	990,624
Interest	551,881		587,477
<b>Total</b>	<b>\$ 1,578,040</b>	<b>\$</b>	<b>1,578,101</b>

**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2022</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2023</b>
<b>Non-Capital deferred revenue:</b>				
Southeast Regional College - September Rent	\$ 8,588	\$ -	\$ 8,588	\$ -
Temporary Bus Garage - September Rent	4,360	-	4,360	-
Iron Prairie Strength Lab	-	1,250	-	1,250
Jordan's Principle Grant	359,096	372,985	389,826	342,255
<b>Total Deferred Revenue</b>	<b>\$ 372,044</b>	<b>\$ 374,235</b>	<b>\$ 402,774</b>	<b>\$ 343,505</b>

**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:

**SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209**  
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**11. COMPLEMENTARY SERVICES (Continued)**

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K & ELIS Programs	Early Learning Programs	First Nations	2023	2022
<b>Revenues:</b>					
Operating Grants	\$ 625,748	\$ -	\$ -	\$ 625,748	\$ 619,015
Other Ministry Grants	150,000	557,507	-	707,507	539,142
Federal Grants	-	-	176,336	176,336	126,704
Other Grants	-	20,250	-	20,250	2,600
<b>Total Revenues</b>	<b>775,748</b>	<b>577,757</b>	<b>176,336</b>	<b>1,529,841</b>	<b>1,287,461</b>
<b>Expenses:</b>					
Salaries & Benefits	725,193	479,982	151,156	1,356,331	1,279,234
Instructional Aids	4,147	7,387	9,269	20,803	22,963
Supplies and Services	424	37,355	14,825	52,604	28,245
Non-Capital Equipment	4,785	-	-	4,785	-
Communications	-	3,016	2,271	5,287	5,748
Travel	912	25,759	5,902	32,573	25,306
Professional Development (Non-Salary Costs)	318	4,912	763	5,993	8,576
Student Related Expenses	3,608	-	-	3,608	2,687
<b>Total Expenses</b>	<b>739,387</b>	<b>558,411</b>	<b>184,186</b>	<b>1,481,984</b>	<b>1,372,759</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 36,361</b>	<b>\$ 19,346</b>	<b>\$ (7,850)</b>	<b>\$ 47,857</b>	<b>\$ (85,298)</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:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	Teachergages	First Nations	Estevan Early Years Family Resource Centre	Driver's Ed	2023	2022 (Note 18)
<b>Revenues:</b>							
Other Ministry Grants	\$ -	\$ -	\$ -	\$ 264,400	\$ -	\$ 264,400	\$ 331,005
Federal Grants	-	-	207,670	-	-	207,670	136,880
Other Grants	-	-	-	-	538,818	538,818	627,679
Sales & Rentals	404,312	31,900	-	-	-	436,212	405,765
Gain on Disposal	-	-	-	-	-	-	31,343
<b>Total Revenues</b>	<b>404,312</b>	<b>31,900</b>	<b>207,670</b>	<b>264,400</b>	<b>538,818</b>	<b>1,447,100</b>	<b>1,532,672</b>
<b>Expenses:</b>							
Grant Transfers	-	-	207,670	282,206	-	489,876	364,579
Salaries & Benefits	132,310	-	-	2,081	-	134,391	126,481
Supplies and Services	279,391	-	-	-	522,446	801,837	829,250
Non-Capital Equipment	-	-	-	-	-	-	204
Building Operating Expenses	-	24,316	-	-	-	24,316	31,970
Travel	-	-	-	-	1,701	1,701	10
Amortization of Tangible Capital Assets	3,152	-	-	-	-	3,152	3,152
<b>Total Expenses</b>	<b>414,853</b>	<b>24,316</b>	<b>207,670</b>	<b>284,287</b>	<b>524,147</b>	<b>1,455,273</b>	<b>1,355,646</b>
<b>(Deficiency) Excess of Revenues over Expenses</b>	<b>\$ (10,541)</b>	<b>\$ 7,584</b>	<b>\$ -</b>	<b>\$ (19,887)</b>	<b>\$ 14,671</b>	<b>\$ (8,173)</b>	<b>\$ 177,026</b>

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### 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 and 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.

Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 144,773,201	\$ 4,742,755	\$ 7,425,361	\$ 142,090,595
Less: Liability for Asset Retirement Obligation	(4,140,672)	-	(92,880)	(4,047,792)
Less: Debt owing on Tangible Capital Assets	(15,838,420)	-	(1,026,159)	(14,812,261)
	<b>124,794,109</b>	<b>4,742,755</b>	<b>6,306,322</b>	<b>123,230,542</b>
<b>Designated Assets (Schedule F)</b>	<b>27,465,859</b>	<b>6,741,250</b>	<b>10,003,803</b>	<b>24,203,306</b>
<b>Unrestricted Surplus</b>	<b>3,786,912</b>		<b>223,725</b>	<b>3,563,187</b>
<b>Total Accumulated Surplus</b>	<b>\$ 156,046,880</b>	<b>\$ 11,484,005</b>	<b>\$ 16,533,850</b>	<b>\$ 150,997,035</b>

### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 21, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

### 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:

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**15. TRUSTS (Continued)**

	<b>Total</b>	<b>Total</b>
	<b><u>2023</u></b>	<b><u>2022</u></b>
Cash and short-term investments	\$692,861	\$692,723
Portfolio investments	35,923	35,015
<b>Total Assets</b>	<b>728,784</b>	<b>727,738</b>
<b>Revenues</b>		
Contributions and donations	4,500	6,701
Interest on investments	32,013	1,239
	<u>36,513</u>	<u>7,940</u>
<b>Expenses</b>		
Scholarship Payments	35,467	37,068
	<u>35,467</u>	<u>37,068</u>
Excess (Deficiency) of Revenues over Expenses	1,046	(29,128)
Trust Fund Balance, Beginning of Year	727,738	756,866
<b>Trust Fund Balance, End of Year</b>	<b>\$728,784</b>	<b>\$727,738</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.

**17. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations 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.

**Purchase Contracts**

The school division has agreed to purchase the following:

- Bus purchase commitment for 18 buses in the amount of \$2,486,034
- Fleet vehicle purchase commitment for 2 trucks in the amount of \$125,961

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**17. CONTRACTUAL OBLIGATIONS (Continued)**

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2024	\$ 130,966	\$ 130,966
2025	130,966	130,966
2026	130,966	130,966
2027	130,966	130,966
2028	21,826	21,826
Thereafter	-	-
<b>Total Lease Obligations</b>	<b>\$ 545,690</b>	<b>\$ 545,690</b>

**18. COMPARATIVE INFORMATION**

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

**19. 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.

The aging of grants and other accounts receivable as at August 31, 2023, was:

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**19. RISK MANAGEMENT (Continued)**

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 368,513	\$ 368,513	\$ -	\$ -	\$ -
Other Receivables	336,088	201,445	56,621	-	78,022
<b>Gross Receivables</b>	<b>704,601</b>	<b>569,958</b>	<b>56,621</b>	<b>-</b>	<b>78,022</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 704,601</b>	<b>\$ 569,958</b>	<b>\$ 56,621</b>	<b>\$ -</b>	<b>\$ 78,022</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.

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

August 31, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 7,576,828	\$ 3,529,036	\$ -	\$ -	\$ 4,047,792
Long-term debt	14,812,261	525,150	534,836	4,649,455	9,102,820
<b>Total</b>	<b>\$ 22,389,089</b>	<b>\$ 4,054,186</b>	<b>\$ 534,836</b>	<b>\$ 4,649,455</b>	<b>\$ 13,150,612</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.

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.

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**19. RISK MANAGEMENT (Continued)**

**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.