



Saskatchewan Rivers School Division No. 119

2023-24 Annual Report

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School Division Contact Information

Saskatchewan Rivers School Division No. 119



Excellence for Every Learner

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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Saskatchewan Rivers School Division No. 119 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Saskatchewan Rivers School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Alan Nunn
Acting Board Chair



Introduction

This annual report provides information about Saskatchewan Rivers School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

The 2023-24 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 2023-24 academic year in relation to the 2023-24 provincial education plan (PEP).

Governance

The Board of Education

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

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

Elected to represent the City of Prince Albert at large:

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

Elected/acclaimed to represent rural wards:

Ward 1 – Bill Yeaman

Ward 2 – Darlene Rowden (Board Chair)

Ward 3 – Jaimie Smith-Windsor

Ward 4 – Cher Bloom

Ward 5 – Bill Gerow



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

Back Row: Alan Nunn (Vice-Chair), Arne Lindberg, Grant Gustafson, Bill Gerow, Bill Yeaman

Not pictured: Jaimie Smith-Windsor, Michelle Vickers

School Community Councils

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

The Education Regulations, 2019 require each SCC to work with school staff to develop an annual school level plan (SRPSD School Learning Improvement Plans) and to recommend that plan to the Board of Education. To support this requirement in 2023-24, SCCs reviewed School Learning Improvement Plans with school administrators. The plans were completed and submitted to the board by SCC members representing each school.

The regulations also require school divisions to undertake orientation, training, development and networking for SCC members. In February 2024, the Board hosted its SRPSD Board of Education SCC Annual Gathering, and it was well attended by community members. This year, the Saskatchewan Rivers Students for Change group was also in attendance to offer student perspective during table conversations. Participants at the annual gathering were provided updates on division initiatives that aligned with the SRPSD strategic plan. Information sessions were provided on the topics of literacy, numeracy and mental health with opportunity for SCC members to ask questions and provide feedback to SRPSD's board trustees. SCCs were further involved over the course of the school year in small group sessions offered in Spruce Home Public School and Carlton Comprehensive Public High School: one focused on inclusion and rural education and the other focused on the transition to high school in our division.

The Board designates \$1,800 annually to each SCCs from the SCC governance budget. A total of \$58,315.48 was expended to support SCC learning opportunities (SRPSD SCC Annual Gathering) as well as each SCC's ability to champion local school programs that align with strategies that support SRPSD's Board of Education Strategic Plan and ultimately enhance student achievement, promote student engagement and support the principles of equity and inclusion.

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

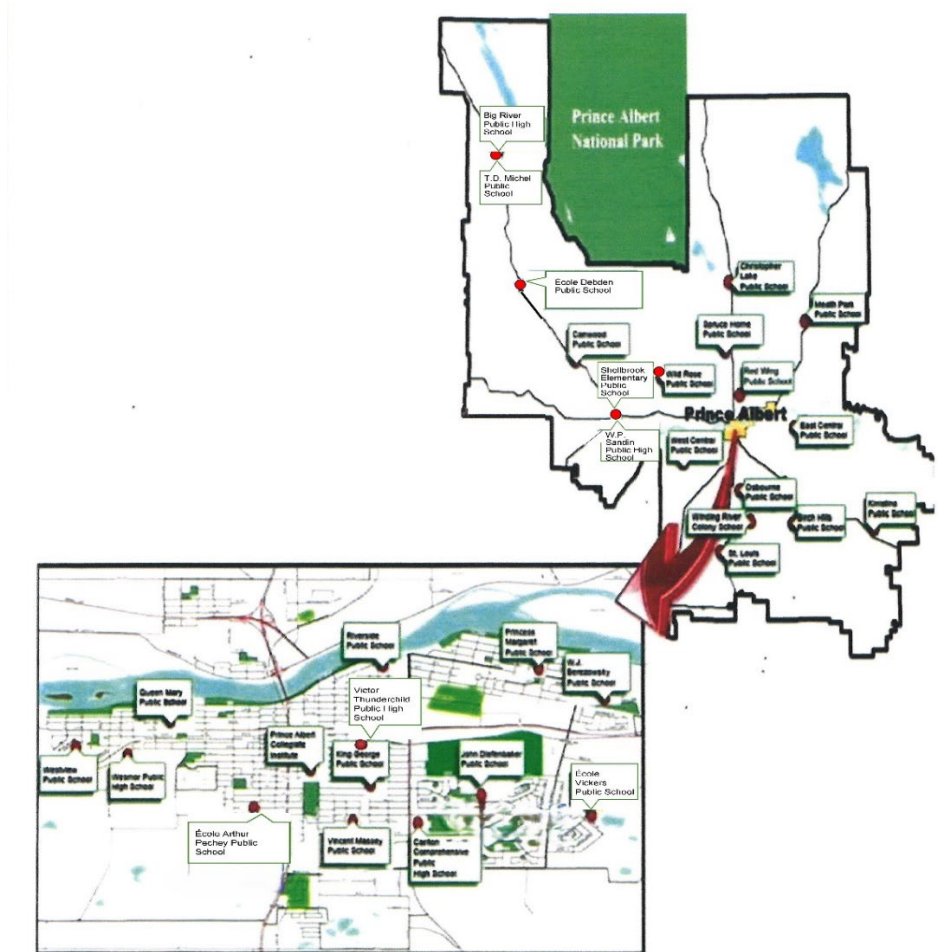
School Division Profile

School Division in Context

SRPSD is located on the traditional homelands of the Métis and the ancestral lands of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakoda peoples within Treaty 6 territory. SRPSD is committed to honouring the spirit and intent of the Treaty and working towards reconciliation.

SRPSD has schools in the city of Prince Albert and in rural communities surrounding the city. The total geographic area of the school division is 15,702.50 km² and situated in the north central area of the province

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



Division Philosophical Foundation

Our Mission:

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

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

Our Motto: *Excellence for Every Learner*

Our Core Values:

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

For a full description of the Board's core values and priorities, please see the Board's Foundation Statements available here: [BOARD POLICY HANDBOOK » Saskatchewan Rivers Public School Division No.119 \(srsd119.ca\)](https://www.srsd119.ca/BOARD%20POLICY%20HANDBOOK%20-%20Saskatchewan%20Rivers%20Public%20School%20Division%20No.119.pdf)

Demographics

Students

As a public-school division, SRPSD welcomes students of all faiths and backgrounds. SRPSD has 32 schools and nearly 9,000 students. Over half of SRPSD students declare First Nations and Métis ancestry.

In the 2023-24 school year, SRPSD offered a Cree Language program for the fourth time. This program is now in one school, in addition to early years Michif language programs in two schools.

Home-based enrolment trends remained consistent from the 2022-23 school year.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	596	470	541	528	519
1	659	569	566	566	536
2	616	634	596	566	559
3	571	594	639	592	565
4	651	558	629	624	582
5	619	646	571	631	635
6	647	613	650	569	598
7	664	633	644	638	540
8	682	651	659	630	633
9	526	640	677	651	610
10	646	587	722	729	671
11	630	640	660	729	750
12	1,040	1,110	1,068	1,027	1,056
Total	8,547	8,345	8,622	8,480	8,254
PreK	354	238	342	379	351

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	1,266	1,120	1,191	1,145	1,130
	4 to 6	1,024	970	1,020	1,037	1,010
	7 to 9	1,006	1,053	1,147	1,065	1,003
	10 to 12	1,441	1,510	1,617	1,571	1,551
	Total	4,737	4,653	4,975	4,818	4,694
English as an Additional Language	1 to 3	85	57	42	71	59
	4 to 6	101	92	79	102	80
	7 to 9	101	86	55	90	93
	10 to 12	68	65	68	66	100
	Total	355	300	244	329	332
French Immersion	K to 3	259	229	191	194	161
	4 to 6	185	160	168	171	160
	7 to 9	140	147	142	146	142
	10 to 12	72	72	66	97	124
	Total	656	608	567	608	587
Cree/Dene Immersion	K to 3	-	-	-	55	66
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	-	-	-	55	66

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, 2023

Staff

Job Category	FTEs
Classroom teachers	498.5
Principals, vice-principals	57.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	386.3
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	16.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	83.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	87.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	1133.9

Notes:

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

Source: SRPSD 2023-2024

Senior Management Team

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

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.

>>Priority Actions			
Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions

- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.

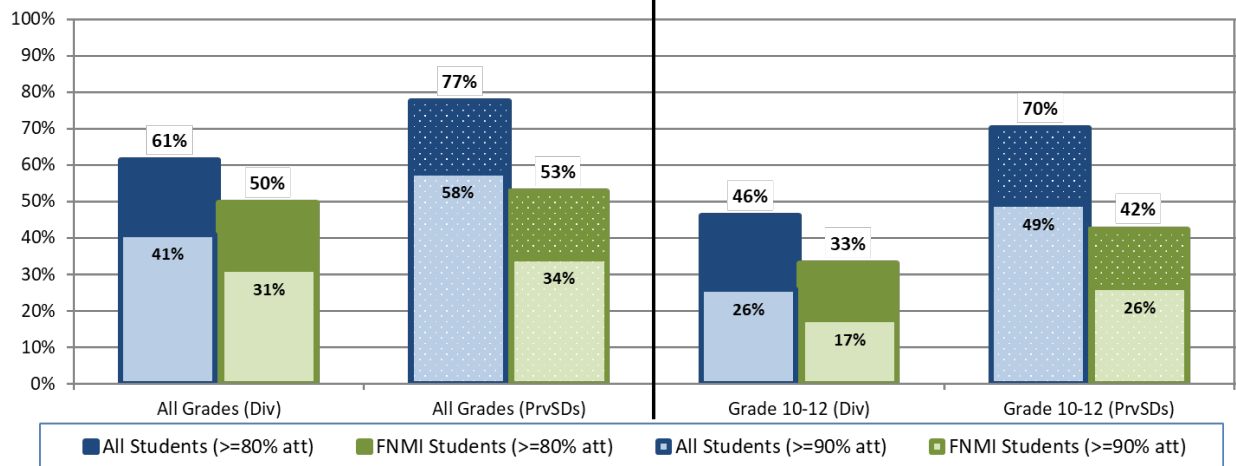
Measures:

- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

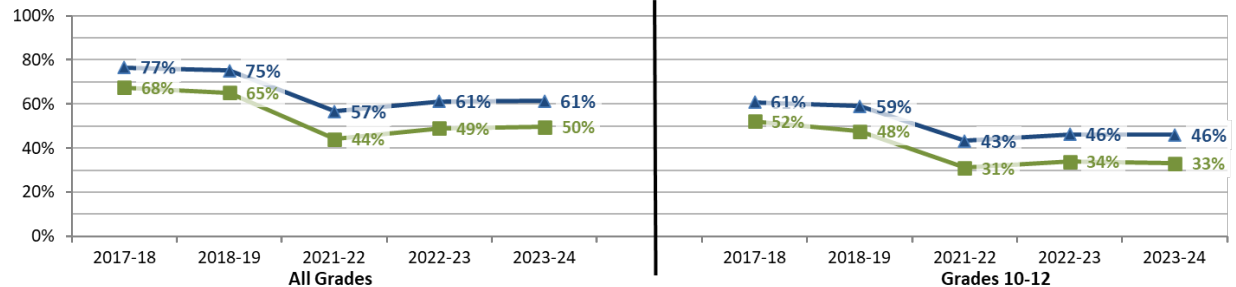
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

Percentage of Students With at Least 80% (and 90%) Attendance, Saskatchewan Rivers SD 119 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, Saskatchewan Rivers SD 119, 2017-18 to 2023-24



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

Analysis of Results – Attendance

The data shows both positive trends and areas of concern for SRPSD. Overall student attendance has improved, with 61% of students achieving at least 80% attendance in 2023-24, up from 57% the previous year. This result is below the provincial average of 77%. FNMI student attendance is also up slightly from 49% last year to 50% this year but remains behind the provincial average of 53%.

The data for students achieving 90% attendance shows a rate of 41%. This falls below the provincial average of 58%. The division is actively working to improve student attendance through targeted strategies. SRPSD has developed a response to chronic absenteeism in which the division is focusing on creating positive school environments, fostering relationships with families, and implementing early intervention approaches. By increasing engagement with families, particularly through initiatives like personalized communication and family support services, the division aims to address barriers to attendance and help students attend school more consistently.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

Measure

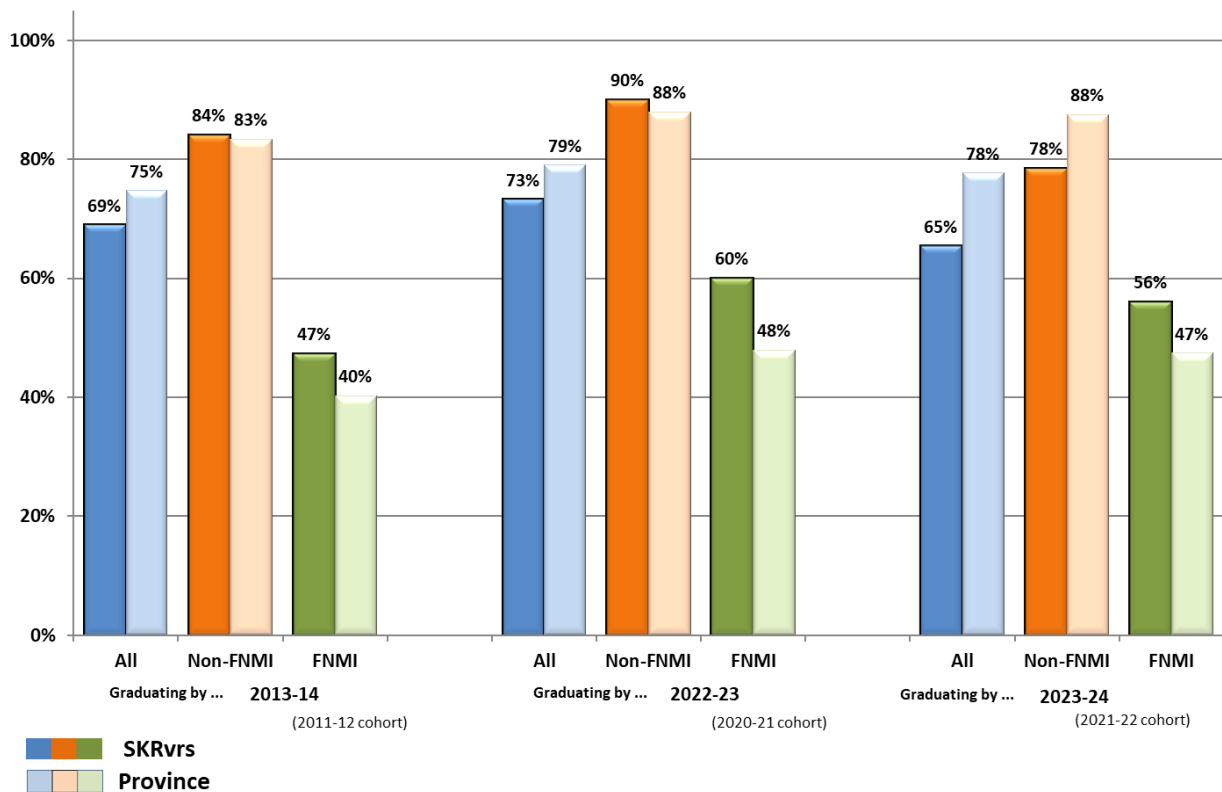
- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2024

Analysis of Results – Three-Year Graduation Rates

Compared to the 2022-23 results, the three-year graduation rate for all SRPSD students decreased from 73% to 65% for all students and from 60% to 56% for FNMI students. This data outlines a concerning decline in the three-year graduation rates for all students and FNMI students in the SRPSD from the 2022-23 period to the current year. This decline, particularly the gap between Non-FNMI and FNMI students, highlights an ongoing disparity that remains an area of focus for SRPSD.

Actions taken to address the decline in graduation rates include:

- enhanced course counselling.
- increased mentor support;
- implementation of accelerated instructional strategies;

- clarity regarding assessment and reporting expectations;
- increased access to land-based learning and Indigenous pedagogy and methodologies; and
- school level action on the OurSCHOOL results.

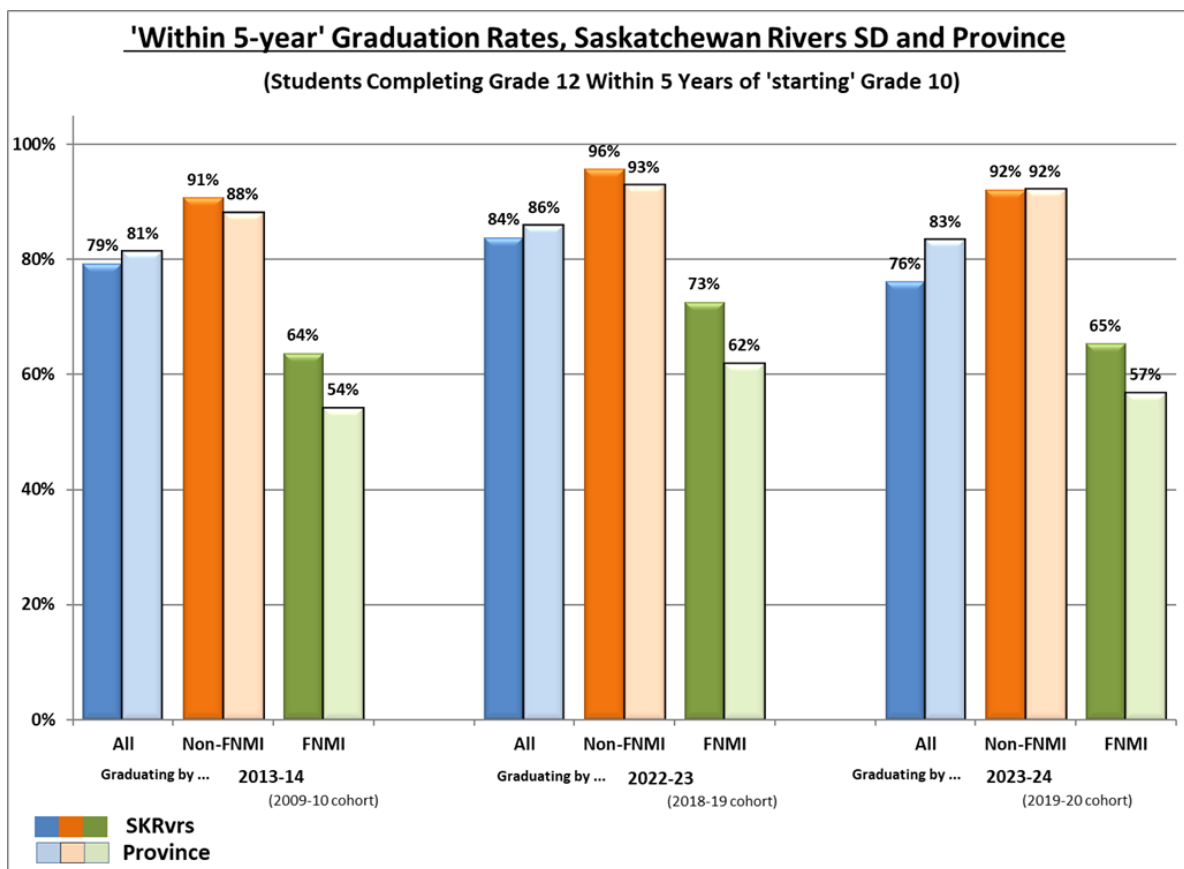
Focused strategies for FNMI students are required to close the achievement gap between non-FNMI and FNMI students. The inclusion of culturally relevant teaching strategies and a commitment to responsive, data-driven interventions represent positive steps toward addressing the disparities observed in graduation outcomes. However, continued monitoring and adaptation of these strategies will be necessary to achieve sustainable improvements for graduation rates.

Measure

- **The percentage of students who graduate within 5 years of Grade 10.**

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, 2024

Analysis of Results – Graduation Rates Within Five Years

The five-year graduation rate for all SRPSD students dropped from 84% in 2022-23 to 76% in 2023-24, which is a concern for the division. While this overall decrease is notable, it's important to recognize that SRPSD's results for FNMI students, at 65%, are above the provincial average of 57%. Despite this, the gap between FNMI and non-FNMI students' graduation rates (65% vs. 76%) remains significant. This disparity highlights a persistent challenge in ensuring equitable educational outcomes for Indigenous learners, despite promising results in comparison to provincial trends. The renewed focus on addressing this gap through the *Inspiring Success Policy Framework* reflects the division's commitment to systemic change. By centering FNMI student success, SRPSD is taking a more focused and strategic approach to support FNMI students' academic journeys.

One of the key initiatives outlined is the use of Indigenous learning frameworks, particularly those grounded in Cree pedagogy as developed by Linda Goulet and Keith Goulet. This model emphasizes relationship-building: both between students and teachers, and among students themselves; along with a focus on the connection between process and content. By emphasizing these relational aspects, SRPSD aims to create a more culturally responsive and inclusive learning environment. Research has shown that such pedagogical approaches can foster a stronger sense of belonging and engagement for FNMI students, which in turn can improve retention and graduation rates.

Additionally, high schools in SRPSD are engaged in a process of reviewing and updating their curriculum, assessment, and reporting practices through the Outcomes Based Assessment and Reporting framework. This reflective process ensures that the curriculum remains relevant and effective for all students, with particular attention paid to the needs of FNMI learners. This commitment to a more inclusive and responsive educational experience is likely to have long-term positive effects on both student achievement and school climate.

The involvement of Elders and Knowledge Keepers in SRPSD's initiatives is a powerful element of this work. By drawing on Indigenous leadership and wisdom, the division is ensuring that the learning experiences of FNMI students are culturally grounded and informed by the lived experiences of their communities. This also helps bridge the gap between students' home lives and their school environments, fostering a stronger connection to education.

Moreover, the use of Jordan's Principle funds to hire in-school mentors specifically aimed at supporting FNMI students' attendance, credit attainment, and removal of barriers is a critical intervention. These mentors provide personalized, on-the-ground support that addresses both academic and socio-emotional needs, which is essential for improving graduation rates. By removing barriers to success, mentors can help students stay engaged with their education and reach their full potential.

Beyond curriculum and pedagogy, SRPSD's approach includes a system of support for FNMI students that extends to community involvement, mentorship, and culturally relevant learning models. The *Following Their Voices* initiative, supported by the Ministry of Education, provides urban high schools with additional resources to better engage FNMI students and ensure that their voices and experiences shape the educational process. This initiative is an important aspect of SRPSD's broader commitment to inclusivity and equity.

The division's emphasis on relationship-building, not just between students and teachers but among the students themselves, fosters a positive and collaborative learning environment. This collaborative spirit is essential in overcoming challenges related to isolation or alienation that some FNMI students may experience in the education system.

While SRPSD still faces challenges in reducing the graduation rate gap between FNMI and Non-FNMI students, the initiatives in place show promise in addressing the systemic barriers that have traditionally hindered FNMI student success. By focusing on culturally responsive

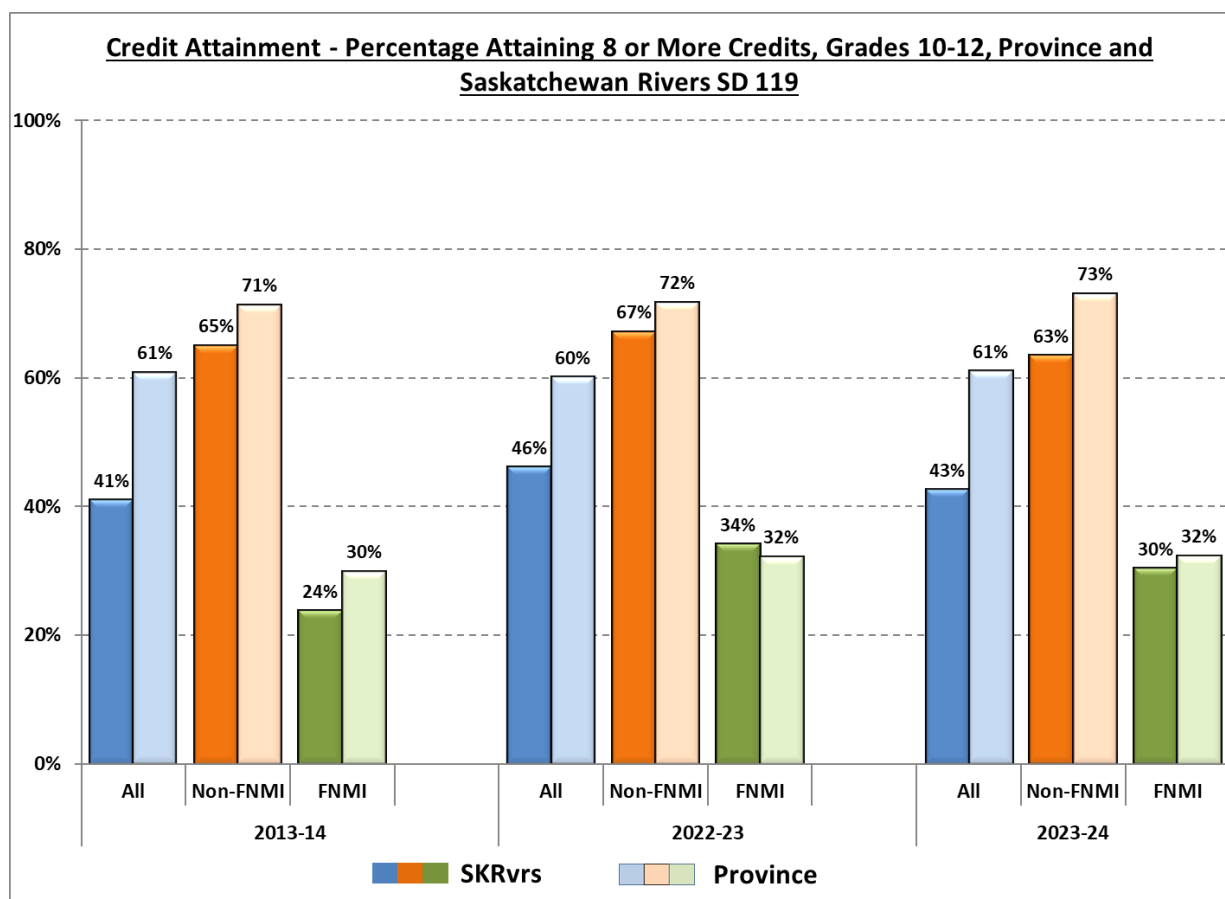
pedagogy, community engagement, and comprehensive support systems, SRPSD is working to create a more equitable educational experience which will lead to significant improvements in outcomes for all students, particularly FNMI learners.

Measure

- The percentage of students attaining 8 or more credits, Grades 10-12.

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, 2024

Analysis of Results – Credit Attainment

The credit attainment data for the 2023-24 school year highlights a noticeable decline across multiple student groups compared to the previous year. The overall percentage of students attaining eight or more credits yearly decreased from 46% in 2022-23 to 43% in 2023-24. Among FNMI students, there was a decrease from 34% in 2022-23 to 30% in 2023-24. These results were below provincial averages, with the provincial credit attainment rate for all students at 61%, FNMI students at 61%, and non-FNMI students at 73%. This data indicates that SRPSD continues to face challenges in improving credit attainment for all students, particularly FNMI students, and presents an opportunity for a focused review of current supports and processes.

Given these results, SRPSD implemented several strategies to address credit attainment and improve outcomes for all students. These efforts are focused on providing additional support, creating targeted interventions, and ensuring that students have the resources they need to succeed:

- **Credit Recovery Initiatives:** A refreshed procedure for credit recovery is being introduced in SRPSD high schools. These programs are essential for students who are falling behind, offering opportunities to make up missed credits and get back on track. Credit recovery supports ensure that students have a pathway to catch up and stay engaged with their education.
- **Mentorship Support:** SRPSD has strengthened its network of mentors to help guide students through their academic journey. These mentors play a critical role in supporting students who are struggling, providing one-on-one guidance, encouragement, and personal connections that can often make a significant difference in student success.
- **Accelerated Learning Strategies:** High schools are placing a greater focus on accelerated learning strategies, designed to help students progress more quickly through content and catch up on missed material. These approaches can support students who need additional time or tailored instruction to meet graduation requirements.
- **Transition Support:** Each high school has designated a staff member—whether a teacher, administrator, or other individual—to support students through important transition points, such as moving from middle school to high school, or preparing for post-secondary education. These roles, supported by the High School Consultant, allow for a more personalized and structured transition experience.
- **Tracking and Supporting At-Risk Students:** SRPSD schools are actively tracking student progress and identifying those who may be at risk of not completing their credits. By monitoring credit attainment, school leaders can intervene early and provide tailored support to help students stay on track.

- **Ongoing Participation in *Following Their Voices* Initiative:** SRPSD continues to engage with the *Following Their Voices* initiative, which supports schools in strengthening relationships with FNMI students and fostering more culturally responsive educational practices. This initiative helps ensure that Indigenous students are engaged in their education in ways that are relevant to their cultural experiences.

The comprehensive approaches outlined above are designed to address challenges related to credit attainment. While the recent data shows areas for growth, these strategic interventions have the potential to improve student outcomes over time. By focusing on targeted support such as credit recovery, mentoring, and accelerated learning, SRPSD is positioning itself to better meet the needs of all students, including FNMI learners.

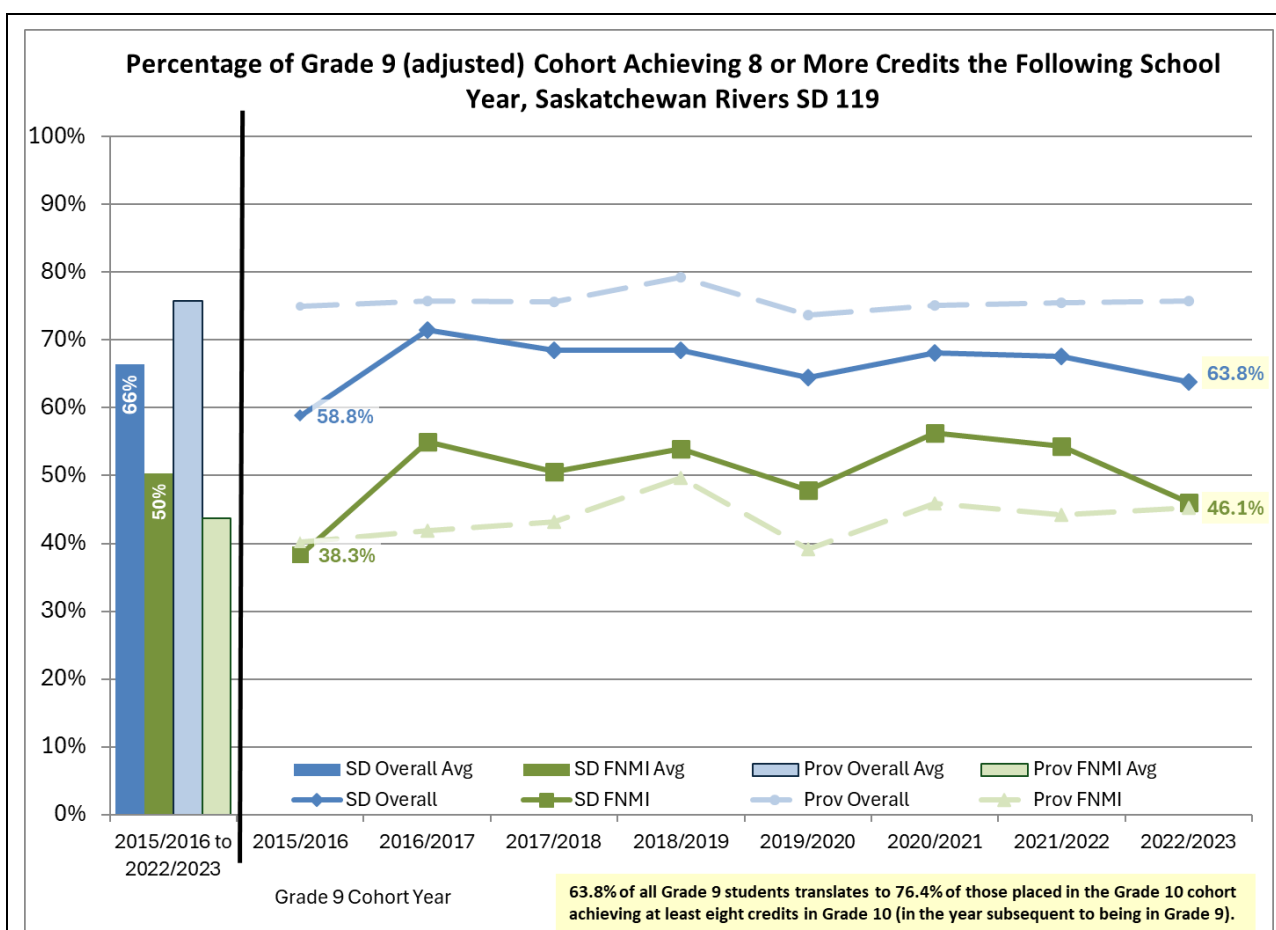
With the continued focus on relationship-building, particularly through mentorship and culturally relevant pedagogy, SRPSD aims to create supportive and inclusive learning environments. The involvement of community leaders and Elders through initiatives like *Following Their Voices* assist in reinforcing the cultural relevance of education for Indigenous students. Additionally, tracking student progress and ongoing commitment to early interventions will help ensure that students at risk of disengaging or falling behind receive the necessary support before challenges become barriers to graduation.

Measure:

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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, 2024

Analysis of Results – Grade 9 to 10 Transition

There was a decrease in the percentage of Grade 9 students earning eight or more credits in the following school year in 2023-24. Overall, 63.8% achieved eight or more credits compared to 67.6% in the previous year. For FNMI students there was a greater decline with 46.1% achieving eight or more credits compared to 54.3% in the previous year. Both results were below the eight-year averages for this measure for SRPSD, but still above provincial eight-year averages.

SRPSD's focus on improving student transitions is designed to have a long-term impact on student success. By providing dedicated support at critical junctures—whether entering high school or preparing for life after graduation—the division is helping to ensure that students have the resources, guidance, and encouragement they need to succeed. With a focus on mentorship, culturally responsive practices, and dedicated transition staff, SRPSD is taking important steps to ensure that all students are set up for success as they move through and beyond high school.

To further support student success in high school, SRPSD is engaging in research focused on tracking key skills in grades 6-9, including literacy, numeracy, executive functioning, and cross-cultural competencies. These areas are foundational for students' readiness for high school and credit attainment. The research will also include student interest surveys to better understand students' academic and career goals, allowing for more personalized instruction and support.

By monitoring these skills and interests in the middle school years, SRPSD can identify early opportunities to address gaps and provide targeted interventions. Focusing on executive functioning skills like time management and organization, along with cross-cultural competencies, will help students develop the self-regulation and resilience needed for success in high school and beyond. This approach will better prepare students for the transition to high school, ensuring they are ready to meet the demands of credit attainment and academic achievement.

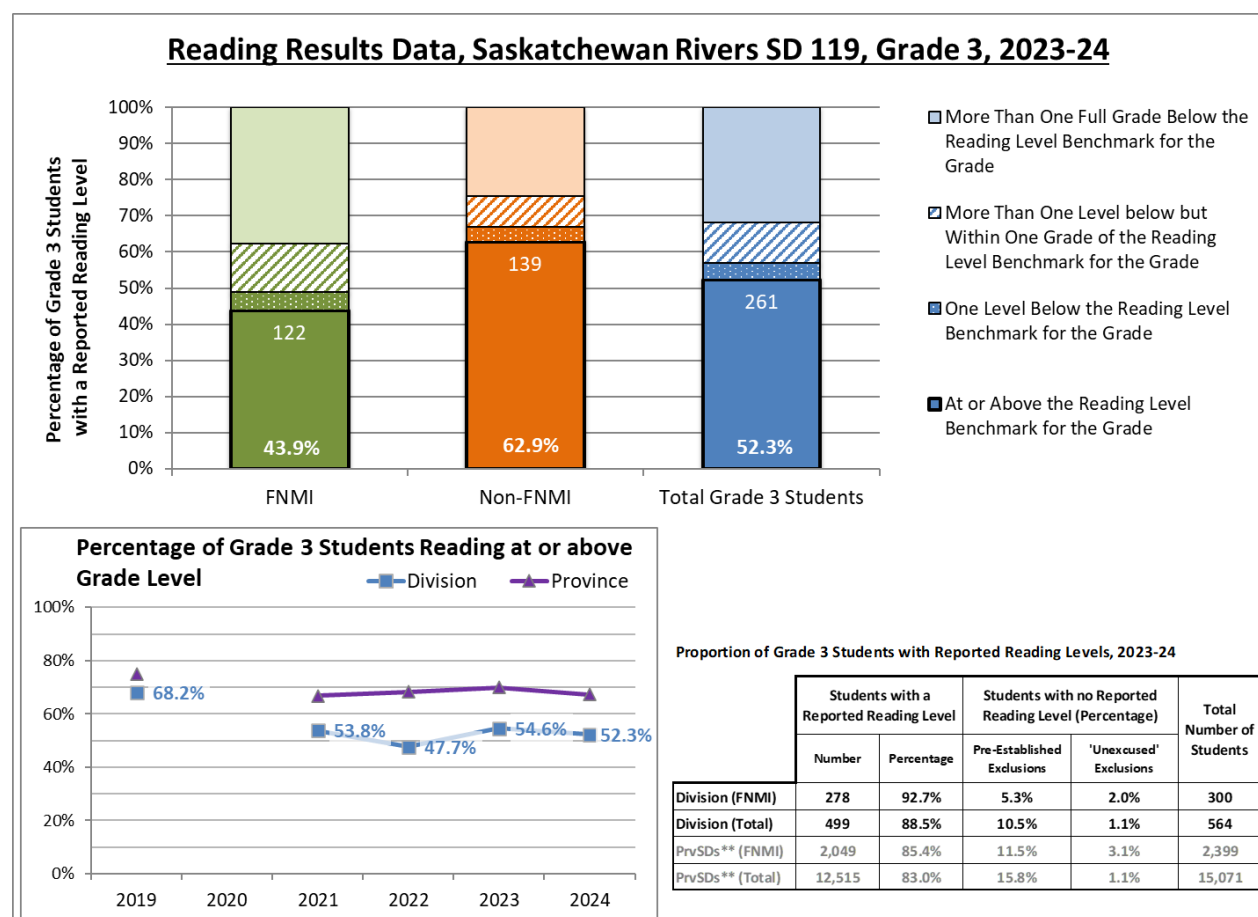
Target: Student literacy and numeracy outcomes will increase year over year.

Measure:

- The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, 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, 2024

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

The Grade 3 reading results for 2023-24 were 52.3% compared to 54.6% of students reading at or above grade level in 2022-23. There is a gap between the results for Grade 3 FNMI students (43.9%) and non-FNMI students (62.9%). Results for SRPSD are below the provincial results overall.

The division has not yet reached the identified literacy target, which aims for 100% of measurable students to read at grade level by the end of the school year.

The initiatives SRPSD has implemented reflect best practices in literacy education and lay strong foundations for learning, especially in early grades. However, the current Grade 3 reading results indicate that more time is needed for these efforts to fully take effect and for the division to meet its literacy goals.

- **Literacy Support Teachers and Targeted Assistance:**

By placing Literacy Support Teachers in schools determined to have the greatest needs, SRPSD is providing essential support to help students build foundational reading skills. While this is a crucial step, the Grade 3 results suggest that these measures may require additional time and possibly expanded resources to reach all students who need help.

- **Professional Development and Ongoing Teacher Collaboration:**

The intensive training for Literacy Support Teachers and the establishment of a Teacher Learning Community allows educators to implement research-backed strategies effectively. However, improvements in reading proficiency may take time to reflect in student performance data. The division's investment in teacher skills will show increasing benefits over the next few years as these approaches are consistently applied.

- **Research-Based Literacy Model and Structured Instructional Practices:**

SRPSD's Literacy Model, grounded in research from experts such as John Hattie, Dr. David Kirkpatrick, and Dr. Louisa Moats, emphasizes the development of key literacy skills such as phonics, fluency, and comprehension. Early signs of progress are evident in Grades 1 and 2, where students are generally achieving grade level expectations. However, these students have not yet reached the end-of-year benchmarks, indicating that the full impact of these foundational efforts will likely become more apparent over time.

- **Standardized Resources and Phonics Scope and Sequence:**

Implementing consistent Phonics Scope and Sequence and using standardized resources across grades helps to ensure continuity in literacy instruction. Although Grade 3 reading results indicate moderate success so far, the consistency and quality of instruction will lead to stronger results as students advance and have more time to benefit from these aligned resources.

- **Building Collective Efficacy and Prioritizing Literacy:**

By focusing on collective efficacy, SRPSD is creating a cohesive approach to literacy across the division. The ongoing commitment to literacy as a top priority should lead to gradual improvements, but this will require sustained effort. The current results

highlight that more time, targeted interventions, and continuous monitoring are necessary to address gaps, especially for students who have not yet reached grade-level reading.

Target: All students will have an increased sense of connection and safety in schools.

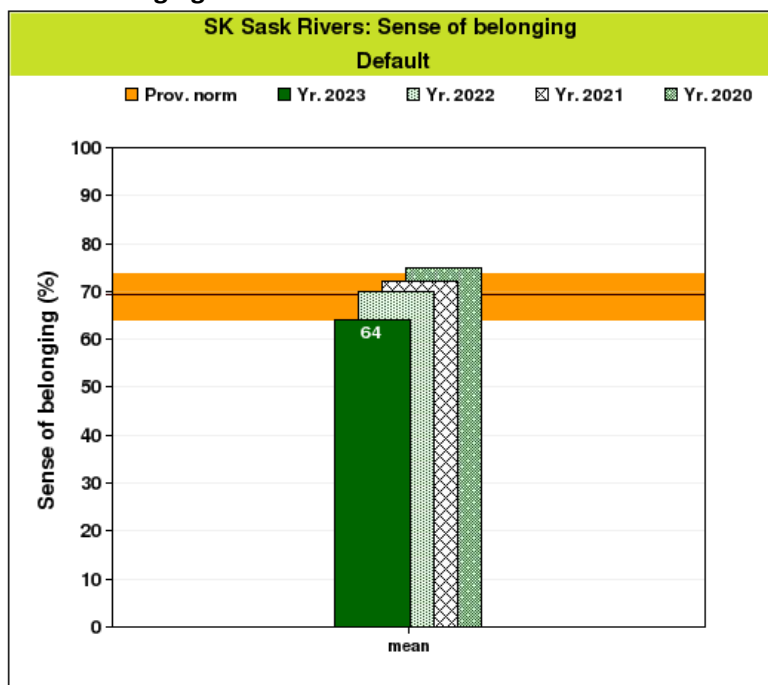
Measure:

- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

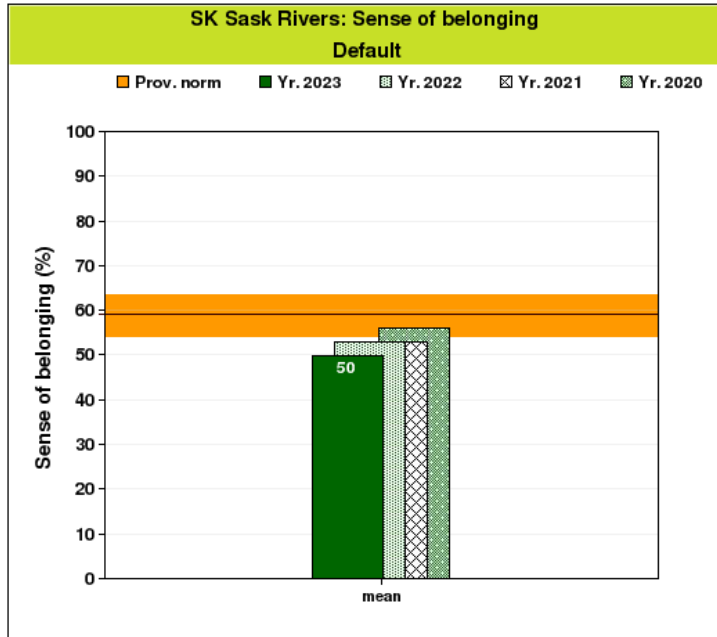
When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

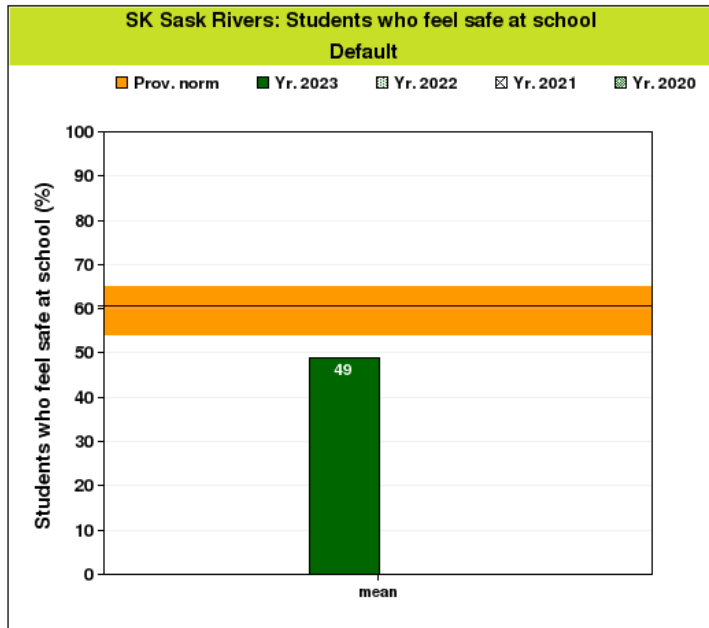
Sense of Belonging Grades 4-6:



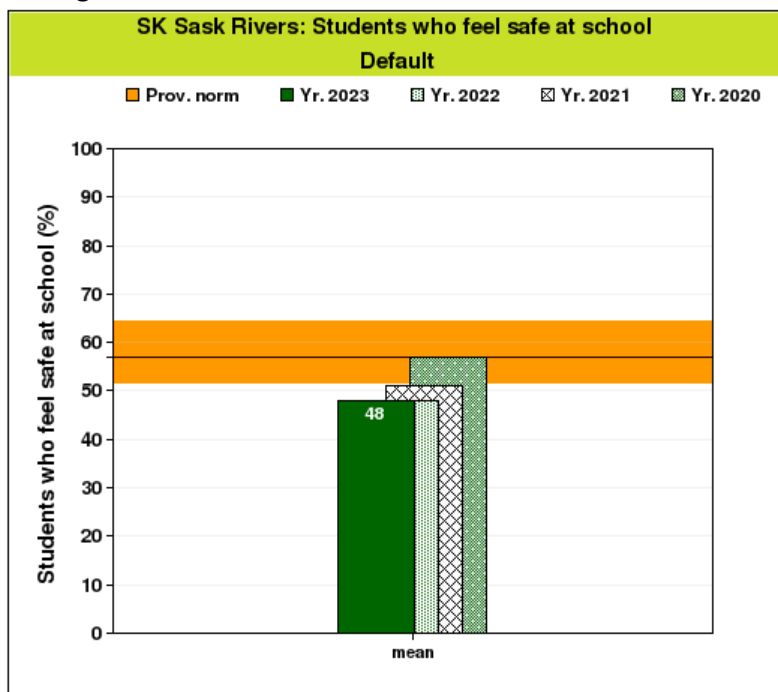
Sense of Belonging Grades 7-12:



Feeling Safe at School Grades 4-6:



Feeling Safe at School Grades 7-12:



Analysis of Results

The data indicates an area of improvement regarding student connection and safety, particularly FNMI students. Over time, we have seen stagnation or slight declines in key indicators of student engagement and well-being, which highlights an area of concern for our division. Despite targeted efforts, the results show that the strategies implemented have not yet achieved the desired outcomes, particularly in fostering a sense of belonging and safety.

The division is proud of proactive initiatives that have been implemented, such as trauma-informed practices and engaging with local communities to enhance culturally responsive programming. The data serves as a call to action, underscoring the need to refine our approaches and increase collaboration with families, Elders, and community leaders to ensure that all students feel connected and safe in their learning environments. This reflection ignites our commitment to our strategic direction, aiming to deepen relationship-building efforts and improve school climates across the division.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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.

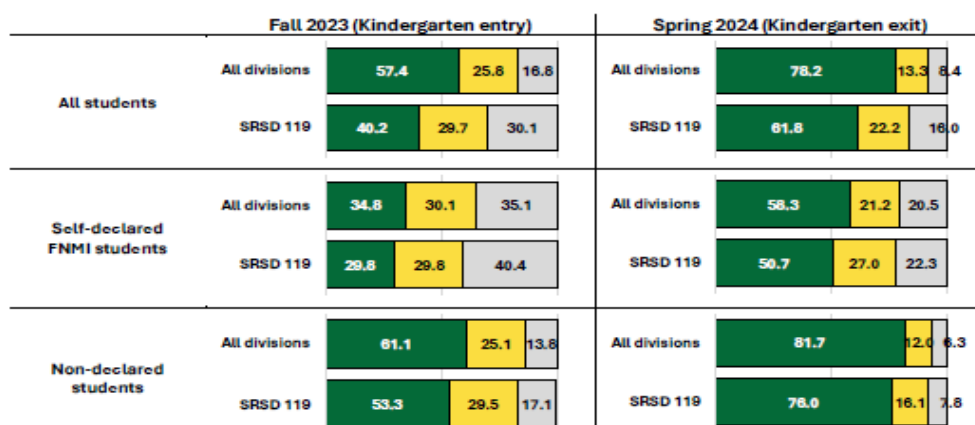
2023-24 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

Students (%) assessed as Tier I at Kindergarten entry / exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) (□) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th Official & Reconciled Kindergarten Enrolments (*).

2023-24 EYE-TA results – Saskatchewan Rivers 119 (SRSD 119)



Tier I – Students (%) complete developmental tasks without difficulty Tier II – Students (%) experience some difficulty completing developmental tasks Tier III – Students (%) experience significant difficulty completing developmental tasks

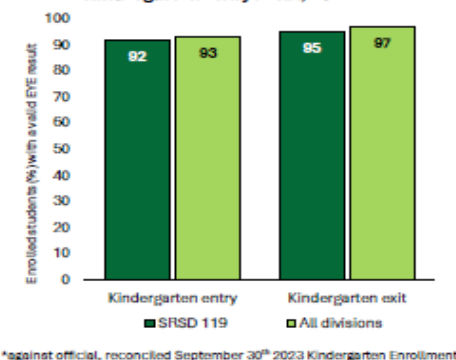
*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	SRSD 119	All divisions	SRSD 119	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	69%	73%	63%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	26%	37%	39%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	24%	22%	14%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2023-24



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

2023-24 EYE-TA results figures 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, 2024

Analysis of Results – Early Years Evaluation

The entry and exit Kindergarten EYE results for SRPSD students, both overall and by subpopulation, are lower than the provincial averages. In 2024, at Kindergarten exit, 61.8% of SRPSD students were assessed as Tier 1, meaning they could complete developmental tasks without difficulty. In the fall of 2023, 59.8% of students required Tier 2 and 3 supports, leaving 40.2% assessed as Tier 1 at Kindergarten entry. By spring 2024, this number improved, with 35.8% of students still requiring Tier 2 and 3 supports, representing a reduction of 18.6 percentage points.

The results for FNMI students highlight the challenges faced by many First Nations and Métis families, which stem from inequities that limit their readiness for success in Kindergarten. The EYE data clearly shows how poverty and the intergenerational impacts of systemic racism affect students, leading to significant disparities in their outcomes compared to non-FNMI students. For example, at Kindergarten entry in the fall of 2023, a higher percentage of FNMI students required Tier 2 and 3 supports, with only a small portion assessed as Tier 1. This disparity continued through to Kindergarten exit in the spring of 2024, where FNMI students were still more likely to need additional support compared to their non-FNMI peers, underlining the ongoing impact of these systemic challenges.

SRPSD offers 24 Prekindergarten programs, with five located in rural communities and 19 in urban areas. These play-based programs serve 3- and 4-year-olds who meet some or all of the Ministry of Education's criteria for vulnerable children. Each program is staffed by a certified teacher and an education associate. In some urban programs, a second education associate has been added through the Early Learning Intensive Supports Pilot (ELIS) to provide targeted support for students needing intensive assistance.

Each program is designed for 16 students, with two additional spaces for children requiring intensive support. To prevent vulnerable children from being placed on a waiting list, programs may enroll up to 20 students. Since 2020-21, the ELIS grant has funded a 0.5 staff position to

help classroom teachers implement individualized strategies for students. These strategies are based on recommendations from the Educational Support teacher, Speech Language Pathologist, Occupational Therapist, consultants, and other team members as needed. The program's holistic curriculum encourages learning through experiences and emphasizes family engagement.

SRPSD has responded to the needs of children in vulnerable circumstances by putting an early years team in place to support Prekindergarten and Kindergarten teachers. This is a supportive coaching model that implements best practice in early learning instruction with a focus on oral language development, self-regulation and parental engagement.

The SPRSD goal is that by June 2025, 100% of students exiting Kindergarten will be ready for learning in the primary grades as measured by the EYE-TA or making progress as expected achieving an individualized goal.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

SRPSD implemented an Assessment Coalition in the year 2020 comprised of school leaders, teachers, consultants and coaches. This action-oriented group created an Assessment Protocol that outlines assessing and reporting expectations for K-12. The *Supporting Student Assessment in Saskatchewan* was utilized as a guiding document for the development of SRPSD's Assessment Protocol. The protocol defines the "why" behind the assessment practice or tool, who is assessed and when assessments are to occur. Listed below are the required division assessments:

- Early Years Assessment (EYE)- Spring and Fall
- Phonological Awareness Continuum (PAC)– K-2, 3-8 as needed
- Phonics Placement Screener- Grades 4-8
- Reading Assessment- DRA and DRRA- Grades 1-8- completed January and June
- Monthly reading conferences
- Math Common Assessment and Quick Screener Data entered October, January and June

Teachers can increase the frequency of assessment to support ongoing progress monitoring.

High Schools are required to engage in the Outcomes Based Assessment and Reporting (O-BPAR) Modules:

- **Module 1: Know Thy Curriculum:** understanding the breadth and depth of outcomes and indicators
- **Module 2: Assessments:** analyzing assessments for validity
- **Modules 3 & 4: Rubrics:** Rubric generation and rubric use for learners, teachers and parents.
- **Module 5: Reporting:** reporting academic and non-academic achievement to learners and parents to promote learning.
- **Module 6 & 7: Instruction and Student Needs:** Using O-BPAR to plan for instruction that meets the needs of all learners.
- **Module 8: Student Autonomy:** Supporting student autonomy and agency in an outcomes-based high school learning environment.

Teacher Learning Communities provide ongoing professional development in assessment and differentiating instruction. The Leadership Learning Communities assist school leadership teams in the development of data literacy and support for the implementation of high impact instruction.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

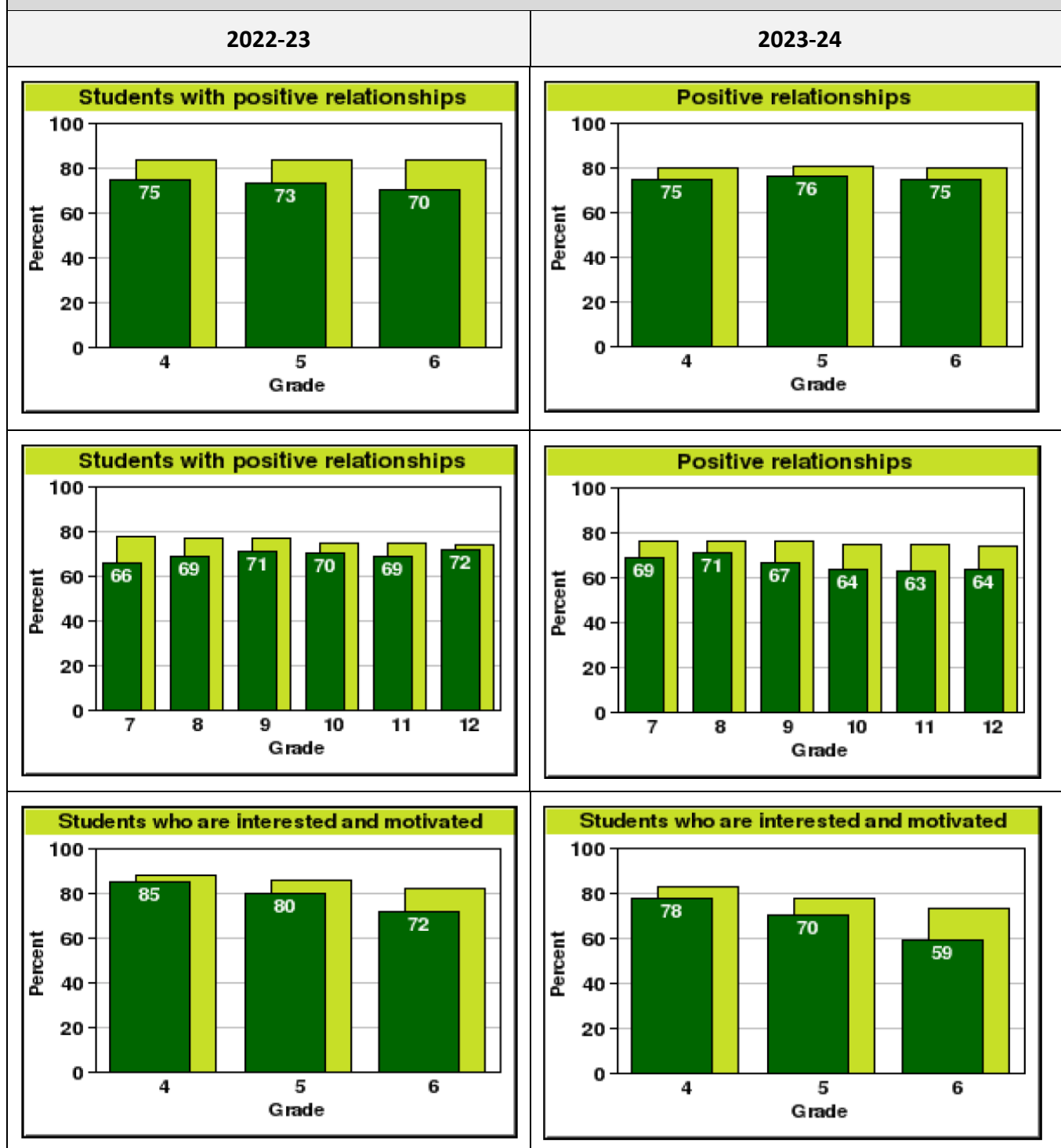
The mental health and well-being of Saskatchewan students and educational staff has been a key focus for a significant period. Tracking student perceptions and experiences enables school divisions to enhance school environments, fostering better mental health and well-being.

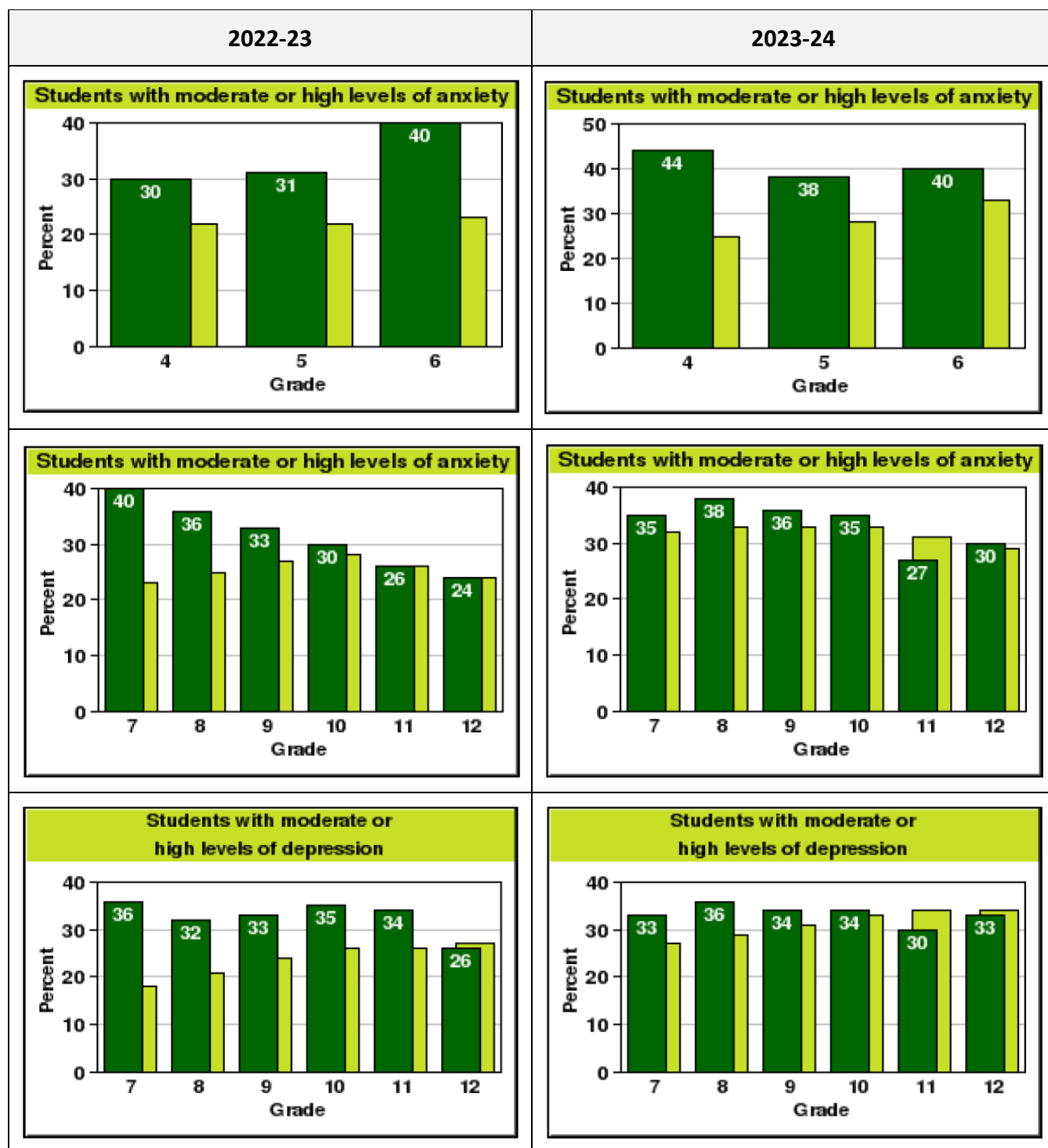
SRPSD's mental health and well-being leadership team is comprised of a consultant and three coaches who developed the Safe and Connected Classrooms Model that identifies universal strategies that support mental health and well-being of students and staff in every classroom. The consultant and coaches facilitated professional development sessions and were present in classrooms to support capacity building of school-based personnel so that every classroom would be a learning environment that is supportive of each individual's mental health and well-being.

During the 2023-24 school year, SRPSD was one of eight school divisions who implemented the Specialized Supports Classroom Pilot Project. The Student Engagement Centre at Queen Mary Public School provided targeted supports for 44 students. The Student Engagement Centre team also focused on capacity building throughout the school by working collaboratively with the Inclusive Education Coaches, teachers and school-based administrators. Professional Development was led by the team during the school's Professional Learning Community gatherings.

The following bar charts display student perceptual survey results (OurSCHOOL) by grade for five key measures for SRPSD for the 2022-23 and 2023-24 school years with Canadian norms for comparison.

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





Analysis of Results – Mental Health and Well-Being Measure

When comparing the 2023-24 OurSCHOOL Student Survey results with those obtained in 2022-23, SRPSD see a slight decrease in elementary grades and statistically consistent results in secondary grades when it comes to SRPSD students' sense of belonging. Results remained consistent with regards SRPSD students positive relationships at school. SRPSD also take note of students in grades 4, 5 and 6 expressing lower levels of interest and motivation at school. It should also be noted that the number of students expressing moderate or high levels of anxiety or depression has decreased. SRPSD will be monitoring this data to see if this is the start of a trend that would be indicative of the positive impacts of SRPSD mental health and well-being initiatives following a period of significant disruptions in students' learning.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

SRPSD has focused on several key strategic activities in the 2023-24 school year to align with the Provincial Education Plan Priority Actions. These efforts emphasize family engagement, community partnerships, and student transition supports:

1. Family Engagement through School Community Councils (SCCs)

SRPSD's 31 active SCCs played a crucial role in fostering family engagement. Highlights of their work include:

- Collaborative school activities: SCCs partnered with schools to support initiatives such as literacy and numeracy programs, outdoor learning spaces, playground equipment, and family engagement activities.
- Constitution redevelopment: two SCCs completed the process of redeveloping their constitutions, with additional SCCs beginning this process. This redevelopment aims to strengthen governance and align SCC actions with division goals.
- SCC gatherings: regular SCC gatherings were held, including regional events focusing on inclusive education and high school transitions. These gatherings provided opportunities for SCC members to collaborate with school principals and community leaders, fostering a stronger link between families and schools.

2. Partnerships with Early Learning Stakeholders

SRPSD maintained and strengthened key partnerships to enrich early childhood education programs:

- KidsFirst partnership: as an accountable partner, SRPSD has provided leadership, support through our finance department, and our facilities department to KidsFirst, ensuring

targeted support for families with children aged 0-3. This partnership facilitated smooth transitions for children entering Prekindergarten.

- Prince Albert Early Years Family Resource Centre (PAEYFRC): SRPSD acts as the accountable partner and staffing partner for the PAEYFRC ensuring that the centre offers robust parenting resources, particularly for vulnerable families. These supports range from prenatal classes to guidance in access broader community supports for housing or food security.
- Prince Albert Early Childhood Council: Through active membership in this council, SRPSD contributed to strategic initiatives aimed at enhancing early childhood education and transition supports.

3. Student Engagement in Middle Years

SRPSD schools focused on student engagement in the middle years by leveraging feedback from the OurSCHOOL Survey, which captured student perspectives on belonging, school environment, and teacher-student relationships. This data informed actions such as our increased focus on Land-Based Learning to improve school experiences, foster inclusivity, and enhance mental well-being among middle-year students.

4. Post-Secondary Partnerships

The division's collaboration with post-secondary institutions prepared students for diverse career paths:

- Dual credit programs: through partnerships with Gabriel Dumont Institute and the University of Regina, SRPSD offered dual credit programs, allowing students to earn high school and post-secondary credits simultaneously.
Career-focused programs: SRPSD also partnered with the Global Sports Academy, and Emergency Management and Fire Services, providing students with specialized training and career opportunities that align with their future aspirations.

Priority Action: Actualize the vision and goals of Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

The Inspiring Success Policy Framework serves as a key driver in the work of SRPSD. The following summary outlines actions taken to bring this vision to life:

- Valuing and Supporting First Nations and Métis Languages and Cultures:
 - The Cree Language Program has been expanded to include Grade 3, now covering Pre-K to Grade 3. An additional teacher has been hired to support Grade 4 to 8 learners.
 - French Michif electives for Grades 10 to 12 have been added at St. Louis School.
- Equitable Opportunities and Outcomes for First Nations and Métis Learners:
 - SRPSD has hired eight full-time Literacy Support Teachers to work in vulnerable schools, focusing on literacy support for Grades K to 8. These teachers serve as embedded coaches, assisting educators with literacy instruction and reading interventions for Grades 4 to 8.
- Shared Management of the Provincial Education System:
 - SRPSD's Elders Council has a formal relationship with the Board of Education and senior administrators. The Council consists of Elders from partner First Nation communities and the Prince Albert community. The Board consults the Elder's Council on key governance matters and cross-cultural competency development.
 - The Elders Council provides professional development for school leaders, teachers, mentors, educational assistants, students, and School Community Councils (SCCs), including:
 - Leading to Learn for senior leaders, principals, vice-principals, consultants, and coaches;
 - Land-based learning experiences;
 - Indigenous family engagement teachings;
 - Development of the High School Learning, Experiential Play-Based, and Land-Based Learning Model. The guidance provided by Elders and Knowledge Keepers has had a profound impact on the learning of students, staff, and Trustees.
- Culturally Appropriate and Authentic Assessment Measures:
 - SRPSD's strategic plan prioritizes land-based and experiential learning. Students represent learning through oral presentations, collaborative tasks, and creative expressions, with an emphasis on cultural relevance and engagement.
- Fostering Knowledge of First Nations and Métis Worldviews and Historical Impact:
 - SRPSD hosted seasonal pipe ceremonies at four schools: Ecole Arthur Pechey School, St. Louis School (with a feast to honor drum protocols), Riverside School, and Vincent Massey School. These ceremonies, attended by Trustees, senior administrators, school leaders, teachers, mentors, students, parents, and SCC members, foster understanding of Indigenous teachings and traditions.

- Participation in these ceremonies promotes healing and reconciliation while deepening appreciation for the historical and cultural significance of Indigenous practices.

These actions illustrate how SRPSD works to actualize the Inspiring Success Policy Framework and support the educational and cultural growth of students and communities.

Community Partnerships

SRPSD is committed to strengthening ties with the community, adhering to a robust Board mandate that emphasizes the importance of enhancing community partnerships. Communities play an integral role in SRPSD. Fostering collaboration through both formal and informal alliances contributes to the overall strength of the community.

One key partnership is with the Prince Albert HUB, where SRPSD collaborates with government agencies, including the Ministries of Health, Social Services, and Justice, to address complex community challenges through integrated multi-agency teamwork. This initiative allows us to focus on shared objectives that enhance both student and community outcomes.

In addition to the division's role as the accountable partner and staffing partner for the Prince Albert Early Years Family Resource Centre (PA EYFRC), and as the accountable partner for KidsFirst, SRPSD also partners with various childcare providers, such as Blooms and Buds Childcare Inc. and the Prince Albert Child Care Cooperative, to further strengthen ties to early learning in the community. This programming partnership also includes before and after school care for students, reinforcing the division's commitment to supporting working families and student safety.

The community has repeatedly joined forces with SRPSD to ensure student safety. In 2023-24, twelve community groups renewed the Prince Albert and Area Community Threat Assessment and Support Protocol. The protocol supports collaborative planning among community partners to reduce violence and reflect safe, caring and restorative approaches. SRPSD actively collaborates with agencies such as the Red Cross to provide comprehensive training in Mental Health First Aid, CPR and First Aid, and AED training, in addition to youth-directed support through Respect Education workshops.

SRPSD actively supports Truth and Reconciliation initiatives, exemplified through our participation in community events such as "Heart of the Youth Community Pow Wow", and Orange Shirt Day, reinforcing our commitment to building inclusive and respectful learning spaces for all students. These events serve as tangible manifestations of our values, which emphasize the importance of community collaboration in achieving shared goals and aspirations.

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Carlton Comprehensive Public High School	Land Improvement**	Football field and track	\$2,954,273
Carlton Comprehensive Public High School	Building*	Roof replacement	212,214
Ecole Vickers Public School	Building**	Boiler replacement	348,012
Education Centre	Building	Roof replacement	365,730
St. Louis Public School	Building*	Windows replacement	223,746
Total			\$4,103,975

* Part of the cost of this project was paid during the 2022-2023 budget year.

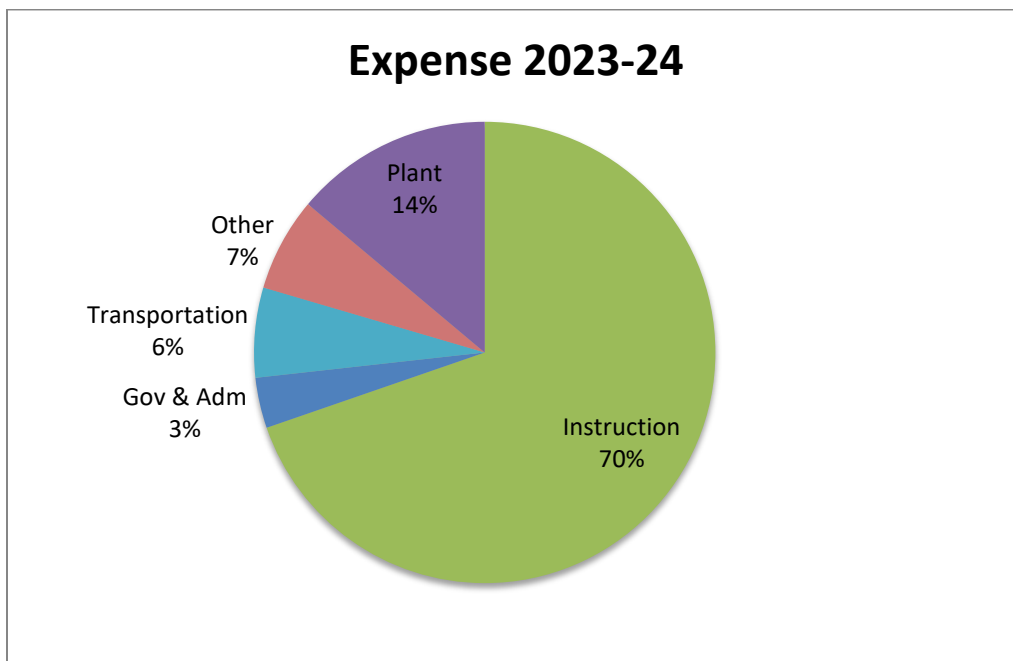
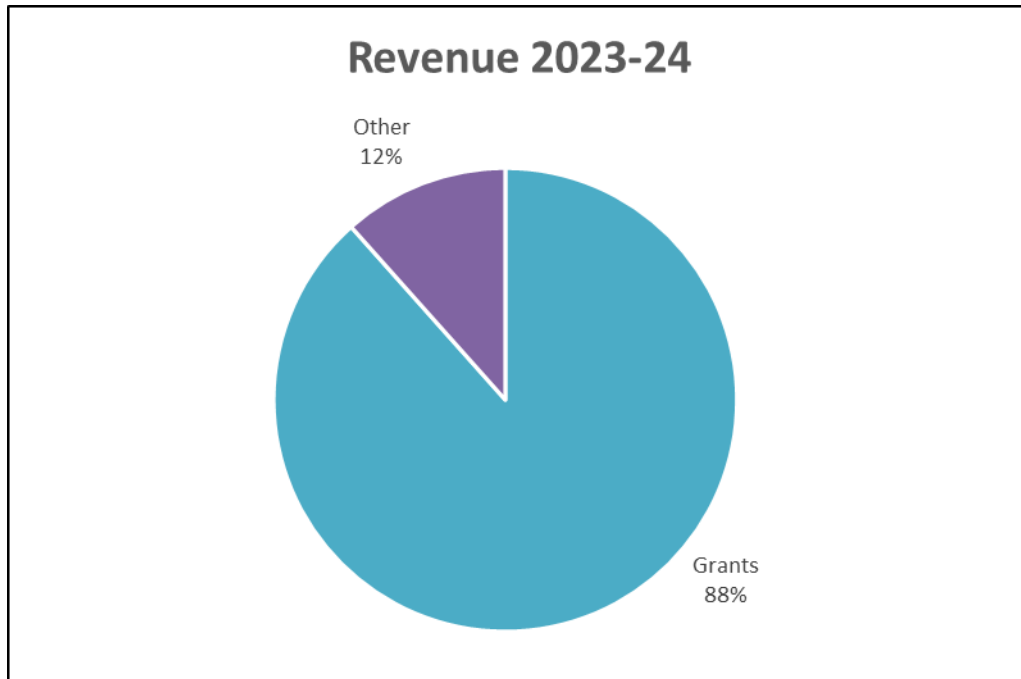
**This project will be completed in 2024-25 and part of the cost will be incurred during 2024-25.

Transportation

SRPSD offers transportation services to students in 31 of 33 schools. Bussing is provided for Prince Albert Roman Catholic Separate School Division students living in the Christopher Lake area to attend École St. Mary High School. There are 104 school bus routes, with 79 operated by the division and 25 serviced by contractors.

Transportation Statistics	
Students transported	3,330
In-town students transported (included in above)	1,034
Transportation routes (includes school division and contracted)	104 (25 contracted)
Number of buses	102
Kilometres travelled daily	14,177
Average age of bus	8 years
Capacity utilized on buses	50%
Average one-way ride time - urban	15 minutes
Average one-way ride time – rural	27 minutes
Longest one-way ride time – urban	75 minutes
Longest one-way ride time – rural	95 minutes
Number of school trips per year	816
Kilometres per year travelled on school trips	46,310
Cost per student per year	\$2,244.30
Cost per kilometre travelled	\$2.78

Financial Overview



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	100,118,213	101,667,092	99,425,413	1,548,879	2%	
Tuition and Related Fees	2,647,888	2,757,223	2,611,949	109,335	4%	
School Generated Funds	2,280,000	2,683,775	2,884,827	403,775	18%	1
Complementary Services	2,047,228	2,047,228	2,041,824	-	0%	
External Services	2,501,290	2,669,903	3,025,024	168,613	7%	2
Other	1,819,738	3,170,197	3,881,832	1,350,459	74%	3
Total Revenues	111,414,357	114,995,418	113,870,869	3,581,061	3%	
EXPENSES						
Governance	530,639	467,127	524,412	(63,512)	-12%	4
Administration	3,595,946	3,723,341	3,597,332	127,395	4%	
Instruction	80,592,661	82,685,781	79,768,128	2,093,120	3%	
Plant	16,717,252	16,470,226	16,652,345	(247,026)	-1%	
Transportation	7,414,238	7,473,544	7,592,802	59,306	1%	
Tuition and Related Fees	69,072	192,608	121,592	123,536	179%	5
School Generated Funds	2,295,000	2,585,894	2,809,421	290,894	13%	6
Complementary Services	2,213,911	2,209,199	2,035,582	(4,712)	0%	
External Services	2,585,236	2,804,378	2,861,596	219,142	8%	7
Other Expenses	500	-	261	(500)	-100%	8
Total Expenses	116,014,455	118,612,098	115,963,471	2,597,643	2%	
Surplus (Deficit) for the Year	(4,600,098)	(3,616,680)	(2,092,602)			

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

Note	Explanation
1	Over budget due to increase in fundraising for school activities. The increase corresponds with an increase in School Generated Funds expense.
2	Over budget due to revenue for unbudgeted Nutrition and Before and After School programs. Also, Driver Education reimbursement increased.
3	Over budget due to increase in administration fees, interest income and unbudgeted reimbursements.
4	Under budget due reclassification of grants to School Community Councils of \$56K to School Generated Funds expense.
5	Over budget due to unbudgeted Dumont Technical Institute tuition fee expense.
6	Over budget due to an increase in school activities. The increase in expenses corresponds with increase in School Generated Funds revenue.
7	Over budget due to unbudgeted Breakfast Club of Canada, Nutrition and After School costs. Also, Driver Education costs increased.
8	Bank interest charges were less than budget.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Bloom, Cher	\$ 24,636	\$2,045	-	\$2,869	-	-	\$29,550
Gerow, Bill	23,999	3,228	-	3,327	-	-	30,554
Gustafson, Grant	26,880	1,252	-	2,779	3,484	-	34,395
Hollick, Barry	25,035	1,200	-	3,120	2,888	-	32,243
Lindberg, Arne	23,910	1,200	-	2,871	-	-	27,981
Nunn, Alan **	27,797	1,200	-	2,885	-	-	31,882
Rowden, Darlene*	32,977	3,513	-	4,289	-	-	40,779
Smith-Windsor, Jaimie	23,402	2,902	-	769	-	-	27,073
Vickers, Michelle	23,860	1,200	-	2,469	-	-	27,529
Yeaman, Bill	25,180	2,137	-	2,641	-	-	29,958

* Board Chair

** Board Vice-Chair

Personal Services

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

Name	Amount
AARRESTAD, COLE	\$62,444
AARRESTAD, JACLYN	68,040
ABBEY-DER, HEIDI	84,204
ACKERMAN, RICHELLE	102,048
ACORN, PERRY	99,418
ACORN, SHELLEY	94,059

Name	Amount
ADAMS, AMANDA	72,123
AFAN, ARCHIE	52,485
AHENAKEW, RAYNA	57,629
AITKEN, PAMELA	99,418
AMBROSE, LESLIE	92,067
AMY, BRADLEY	99,418

Name	Amount
ANDERSON, CHANTELE	90,535
ANDERSON, DARREN	53,588
ANDERSON, DEAN	89,694
ANDERSON, KIMBERLY	89,694
ANDERSON-KLASSEN, PAMELA	95,054
ANDRES, LAURA	50,385
ANTONIO, RUMUEL	53,213
ARCAND, CHERYL	118,446
ARCAND, DANIELLE	78,525
ARIAL, CARLA	72,178
ARMITAGE, TRENT	94,059
ARPIN, DARCY	94,059
ARPIN, KENT	124,603
ASTROPE, TRACY	89,694
ATKINSON, COLTON	78,662
ATKINSON, DIANE	91,244
AURAMENKO, SHANNON	89,694
AUTET, DONNA LYNN	92,930
BALL, LAREN	89,694
BANMAN, MICHAEL	79,751
BARLOW, LISA	88,745

Name	Amount
BASARABA, ALEC	72,747
BASARABA, CHAD	90,751
BATES, GEOFFREY	89,189
BATES, KRISTIN	94,210
BEAR, BARRY	53,998
BEAR, LORNE	56,900
BEAVEN, TRACEY	64,366
BECKER, BRITTNEY	79,029
BELAIR, CHARMA	56,900
BELL, KELSEY	94,523
BELLEHUMEUR, CARMEN	94,059
BELLIVEAU, JEAN	100,733
BENDER, CURTIS	96,049
BENDER, MEIRAH	63,801
BENNINGTON, CAROLYN	99,418
BEREZOWSKI, RHONDA	100,664
BERGEN, CHELSIE	106,065
BERGEN, MATTHEW	106,649
BERGEN, RODNEY	53,588
BERNATH, BRENDA	96,547
BEST, BRIGIT	84,824

Name	Amount
BIBBY, PATRICIA	113,595
BILLAY, BRITTANY	94,059
BILLO, KEITH	75,806
BILODEAU, MARIE	89,694
BLACK, GAIL	99,418
BLAIS, CHELSEY	76,079
BLAIS-COURT, MICHELLE	90,970
BLOOMQUIST, TRACY	109,247
BOETTCHER, PAMELA	80,123
BOLOTNIUK, DANNY	53,578
BOND, DANIEL	74,072
BONDAME, BRYAN	51,646
BONE, JENNY	99,418
BONIN, MATHEW	89,784
BORTHWICK, CARISSA	89,694
BORTHWICK, COREY	99,418
BOUCHARD, NADINE	114,847
BOULDING, CARA	68,694
BOUTIN, BRADLEY	79,312
BOY, KELSIE	75,075
BOYER, COLLEEN	91,444

Name	Amount
BRAATEN, LEANNE	58,200
BRAATEN-ERNST, CHRISTIE	94,163
BRADBURY, HEATHER	99,236
BRAGG, DAVID	89,694
BRAUN, DENNIS	87,820
BROWN, JENNIFER	94,556
BROWN, KELLY	89,694
BROWN, TARAN	73,890
BRUCE, RYAN	125,578
BRUNEAU, ASHLEY	90,169
BURNS, CODY	89,694
BYRNE, MITCHELL	86,644
CALLAGHAN, ERIN	96,408
CAMPBELL, LISA	87,796
CAMPBELL, MEGAN	99,944
CANAVAN, SHELDON	55,364
CANTIN, KARA	109,964
CARLSON, ADRIENNE	94,059
CARRIER, ZOE	63,801
CARTIER, KELLY	53,488
CASAVANT, SARAH	75,302

Name	Amount
CEY, CORINNE	124,359
CHAN, BETSY	145,929
CHESTER, CARA	89,694
CHESTER, WILLARD	54,368
CHIYANE, PETER	53,588
CHOUMONT-ROY, LORI	89,694
CHRETIEN, MELISSA	79,029
CHURCHWARD, ANNE	55,102
CLIFFORD, LORELEI	89,694
CLOSE, TRENA	94,059
COCHET, PAMELA	64,096
COCHRANE, HOLLY	64,610
COERTZE, CATHARINA	78,789
CONARROE, KIMBERLEY	89,694
CONSTANT, SHELBY	66,105
COOK, MEAGAN	51,488
COOMBS, TSINDA	94,945
CORRIGAL, KELLY	57,402
COURNOYER, BRANDI	85,025
COURT, DARCIE	105,573
COURT, JEFFREY	176,092

Name	Amount
COUTURE, DIANA	90,169
COWLES, SHAELYNN	60,875
CRAGG, LESLIE	56,876
CRAIG, STACY	99,547
CRAWFORD, LORRAINE	89,694
CROMARTIE, CANDICE	90,986
CROSHAW, RICK	117,290
CROSS, JENNA	128,101
CUNNING, TAYLOR	83,988
CUNNINGHAM, SHEILA	94,059
CYR, AMANDA	99,626
DAELICK, COLETTE	94,059
DALLYN, BROOKE	62,347
DALLYN, CHANTELLE	89,694
DAMS, ANITA	94,059
DANCZAK, DALLAS	51,623
DANSEREAU, BONNIE	89,694
DAVIDSON, DWAYNE	55,742
DEBRAY, STACEY	94,240
DECK, MELANIE	95,054
DEGENSTEIN HEISLER, KALYN	89,220

Name	Amount
DELAINEY, MORGAN	56,301
DELI, TABATHA	99,418
DELISLE, SYLVIA	113,353
DELUREY, MICHELLE	90,169
DEMERAIS, DALE	55,742
DERKACH, JUSTIN	92,264
DESAI, AMISH	75,791
DESCHAMBEAULT, KIMBERLY	76,561
DESCHAMBEAULT, MARGUERITE	60,143
DIAKIV, ROMAN	65,019
DIENO, DIANE	89,694
DINNEY, JUSTIN	85,280
DMYTERKO, HOLLY	94,059
DOBERSHECK, HAZEL	94,637
DOETZEL, KIMBERLY	89,694
DONALDSON, HANNAH	56,529
DONAUER, JOSHUA	82,174
DRYKA, LISA	70,328
DRYKA, TRAVIS	60,914
DUDRAGNE, MONIQUE	88,820
DUEKER, MORGAN	58,669

Name	Amount
DUGAN, REBECCA	66,208
DUMAIS, DENISE	88,982
DUMELIE, CHRISTOPHER	94,059
DUMONT, MANDY	95,054
DUPUIS, KATELYN	75,302
DURET, KRISTA	88,460
DUVAL, GREG	90,000
DYCK, CORY	72,688
DYCK, ERIN	61,209
DZIURZYNSKI, COURTNEY	91,118
EMMERSON, KYLIE	95,734
EMOND, DAYLE	92,713
ENNS, JENNIE	93,929
ERIGBUAGAS, KIM	55,989
ETHIER, DEAN	53,488
ETHIER, LAWRENCE	50,314
EVANS, KYLEE	62,719
EVERSEN, BRENDA	94,059
FAHIE, MICHAEL	94,664
FAZIO, FRANCESCO	67,888
FEHER, ARTHUR	122,278

Name	Amount
FEHR, SHANNON	97,898
FENDELET, JUSTIN	94,059
FENDELET, RACHEL	99,418
FERGUSON, JENNIFER	150,831
FERNIE, KENDRA	113,989
FESCHUK, ROY	122,364
FETCH, CAISSEY	70,570
FIDDLER, TODD	61,915
FIDDLER-WIESNER, BILLIE	59,164
FIDYK, SHEA	71,101
FINCH, NEIL	208,721
FINCH, NICOLE	80,287
FINES, JENNIFER	101,383
FINES, RONALD	88,745
FISCHER, KAREN	89,694
FLETT, ORLANDA	94,286
FLEURY, JESSIE	70,625
FOLMER, KYLE	55,742
FORBES, DEANNA	89,220
FORREST, BREANE	58,502
FORTIER, JEAN	62,110

Name	Amount
FORTIER, MYRIAM	60,302
FORTIER, PRISCILLE	79,922
FOUQUETTE, WILLIAM	52,201
FRANKLIN, RHONDA	89,694
FRASER, PAMELA	94,059
FREMONT, CHELSEE	63,118
FRIESEN, BRUCE	119,324
FRIESEN, CASSANDRA	66,279
FUSICK, KENTON	55,857
GABRIEL-CANNON, JORDAN	58,123
GALLIMORE, LAURA	56,107
GANGE, MICHAEL	94,059
GANGE, TWYLA	89,694
GAREAU, JULIE	94,920
GAREAU, RYAN	110,848
GARIEPY, LOIS	94,059
GAUDET, ERIN	89,752
GAUDET, LEE ANN	77,305
GAUDET, TRACY	89,694
GENEROUX, JOLENE	84,804
GEORGESON, ALICIA	55,864

Name	Amount
GERHARDT, KELLY	113,595
GERSTNER, TYLER	61,646
GINTER, DALE	61,175
GLYNN, TORI	78,668
GOBEIL, DARCY	90,169
GORDON, GRANT	87,761
GOTCHIA, CARLEAH	86,250
GRANT-WALKER, CARRIE	123,615
GRASSICK, BRIANNA KATHLEEN	62,318
GRATIAS, HERBERT	95,090
GRAY, LORI	99,418
GRAY, MATTHEW	113,754
GREEN, ALEXANDER	72,678
GREEN, JENNIE	132,724
GRIMARD, MICHELLE	90,253
GROVES, STEPHEN	99,479
GUNDERSON, LEANNE	90,893
GUNVILLE, CHELSEA	82,027
GUNVILLE, SHERI	107,273
GUNVILLE, SHERRY	105,895
GUNVILLE, TARYN	61,348

Name	Amount
GURION, DOMINGO	53,588
HADLOC, RALJEAN	53,408
HALAYKA, TWYLA	70,328
HAMILTON, JOEL	87,160
HAMILTON, TONI	77,735
HANSON, TAYLIA	62,886
HARCOURT, JENNIFER	64,274
HARDING, DARLANA	107,566
HARKNESS, JODY	90,466
HARKNETT, JAMIE	92,932
HASTINGS SMITH, LORIANNE	99,447
HATTUM, AMY	60,515
HAWRELUK, MICHELLE	89,860
HAYUNGA, TRISTAN	94,060
HAZZARD, PATRICIA	89,694
HAZZARD, THOMAS	52,274
HELGASON, JILL	94,059
HELGASON, PATRICK	94,307
HENDERSON, CONNIE	92,396
HENRY REMY, KELSA	96,587
HENRY, JAMIE	122,628

Name	Amount
HENRY, JENNIFER	94,059
HENRY, TARYN	94,542
HERZOG, MICHAEL	80,214
HEWITT, RILEY	75,550
HILL, SHONA	92,067
HINGLEY, JENNIFER	187,827
HINZ, ALISON	83,050
HLADUN, HEATHER	89,694
HODA, BRANDY	94,059
HOLMEN, JORDAN	93,561
HONCH, JODI	107,669
HOOD, LEE-ANNE	89,694
HORACHEK, ADAM	62,463
HORNE, KAREN	98,973
HOUNJET, JOSEE	82,184
HOWAT, LISA	103,706
HUDDLESTONE, BLAIR	94,059
HUDDLESTONE, JENNIFER	94,059
HUDON, LAURIANE	94,059
HUFNAGEL, LAUREL	64,357
HUGHES, RYAN	89,971

Name	Amount
HURD, MIKE	157,154
ISBISTER, CANDICE	74,729
ISBISTER, DIANA	100,642
JACKOW, ALICIA	89,195
JACOBSON, REGAN	90,780
JENNY, REANN	50,664
JESS, TRAVIS	75,357
JEWITT, ASHLEY	58,256
JEWITT, TAMMY	90,169
JOHNSON, JACQUELINE	53,872
JOHNSON, MICHELLE	84,975
JOHNSON, ROSALIND	53,488
JOHNSON, TAYLOR	63,221
JONES, MONICA	89,694
JORDAN, KIMBERLY	91,592
JORDAN, LEANNE	99,930
KALIKA, CASSANDRA	82,821
KALIKA, KHRISTOPHER	82,680
KALIKA, MICHAEL	82,418
KARAKOCHUK, KAMI	95,809
KASNER, MARLIESE	89,694

Name	Amount
KAUFHOLD, JOEY	94,783
KELLER, BRADEN	81,031
KELLY, CHRIS	99,806
KELLY, JILLIAN	64,401
KENNEDY, JOCELYN	100,597
KERLEY, ASHLEY	94,059
KHAN, JACQUELINE	94,059
KLAASSEN, KARISA	113,595
KLASSEN, KELLY	94,059
KLASSEN, PETRICA	89,694
KLEIN, MARCIA	99,418
KLINGENBERG, GLENN	94,059
KNUTSON, ERIC	100,057
KORCZAK, KARI	129,223
KORECKI, ALISON	102,123
KORECKI, STEVEN	102,640
KOROLUK, KEVIN	116,444
KOWAL, SHAYNE	90,049
KOWANIUK, SHAE	71,750
KRAHN, DAVID	75,791
KRAUS, RACHELLE	95,960

Name	Amount
KROHN, ELIZABETH	70,815
KSYNIUK, PERRY	56,137
KUBICA, KAREN	69,308
KUPERIS, KIMBERLY	89,694
KUTNIKOFF, TREVER	89,694
KUTNIKOFF-BRITTAIN, CONNIE	100,780
KUZMA, CARA	99,160
KUZMA, TYLER	120,535
KYLIUK, LINDSAY	99,418
LABRASH, MARNI	94,922
LAEWETZ, JOCELYN	74,661
LAMB, TAYLOR	66,616
LAROSE, HEATHER	79,517
LARSON, DAWNA	54,300
LARSON, SARAH	94,059
LARSON, SHELDON	100,944
LASAS, ROBYN	59,419
LAVIGNE, RACHEL	92,002
LAVOIE, ELIZABETH	84,714
LAWRENCE, MEGAN	64,464
LAWRENIUK, TERRY	75,806

Name	Amount
LEDDING, CHERYL	89,640
LEDDING, DEANNA	98,191
LEHNER, CAREY	89,694
LEHNER-DONALDSON, CHARITEE	67,513
LEMAIRE-RUDER, ALANNA	60,793
LEMIRE, CAROLYN	101,168
LENDZYK, DAVID	55,742
LENNOX, ALAN	55,601
LENNOX, ROCHELLE	52,893
LEPINE, SHERYL	89,694
LETENDRE, JODI	113,974
LETKEMAN, DEJAN	116,832
LIEDTKE, LEAH	90,322
LINN, BRIAN	99,418
LLOYD, ANDREA	63,380
LOHMAIER, DOUGLAS	55,567
LOHNEIS, JEFFREY	89,694
LOHNEIS, LAUREN	94,059
LOKINGER, DAVID	117,878
LORENSEN, LANA	94,059
LUCYSHYN, TRICIA	99,418

Name	Amount
LUECK, MATTHEW	67,603
LUEKEN, JESSICA	91,364
LUNDGREN, IAN	73,411
LUSSIER, LAUREEN	101,703
LUSSIER, SHAYLENE	61,070
LYSITZA, ANGELA	89,823
LYSYK, PATRICIA	99,794
MACDONALD, AARON	94,059
MACDONALD, ALLISON	89,694
MACGILLIVRAY, CHRISTINE	89,694
MACGILLIVRAY, KATLYN	61,024
MACK, THOMAS	94,059
MAGEE, DIANDRA	67,049
MANDZAK, MICHAEL	61,374
MANSON, SCOTT	87,532
MARSOLLIER, MARC	75,806
MARTENS, CAROL	94,059
MATICE, JANELLE	66,677
MATIKO, SOPHIA	61,245
MAY, KELSEY MICHELE	59,688
MCBETH, BRETTE	61,861

Name	Amount
MCCALLUM, CURTIS	61,209
MCCALLUM, MICHAEL	66,414
MCCOMAS, SARAH	107,566
MCDONALD, LAURA	64,047
MCDONALD, TERRI	57,629
MCEWEN, TRICIA	108,126
MCGREGOR, GRAHAM	120,740
MCJANNET, HANNAH	57,939
MCKEAND, MAUREEN	53,972
MCKEE, DARRYL	51,096
MCLEOD, JAYSON	69,398
MCTAGGART, DAVID	75,806
MEDINSKI, TARA	57,889
MELIDONIAN, ARSHALOUYS	59,875
MELNYK, MELISSA	78,809
MERASTY, KAYLA	73,677
MEYERS, JAMES	88,005
MEYERS, JANELLE	89,694
MEYERS, TWILA	51,977
MEYERS-BLANCHARD, TANNIS	89,783
MICHALCHUK, BRYN	107,286

Name	Amount
MICHALCHUK, RYLAN	124,595
MICHAUD, TOM	187,827
MICHELL-KOHUT, JENILEE	94,059
MILLER, KASSIA	89,694
MILLER, MICHELE	89,694
MILLER, TERESA	99,418
MILLIGAN, ASHTON	57,927
MINEAU, JORDANNA	59,419
MINIELLY, KAY	99,546
MIRASTY, MELANIE	84,367
MITCHELL, SHELLEY	89,694
MOGG, MICHAEL	72,975
MOLINE, GLENDA	53,467
MONETTE, STACEY	105,326
MONSALUD, DEOMEDES	54,006
MOODY, COLLEEN	59,231
MORASH, GAIL	94,059
MORILLO, RACQUEL	65,311
MORLEY, SANDRA	113,514
MORRIS, JESSIE	55,742
MORRISEY, SANDRA	101,996

Name	Amount
MORRISON, JANELLE	86,399
MORROW, SHANE	94,059
MORTON, JENNIFER	99,418
MOUROT, JORDYNE	73,387
MOUROT, KEVIN	82,888
MUGFORD, KURTIS	101,327
MYO, AUSTIN	53,612
NELSON, BARRY	75,806
NELSON, ELMOR	94,059
NELSON, JARET	116,972
NELSON, RACHELLE	86,243
NEMISH, KRISTYN	94,059
NEUBUHR, MELISSA	89,694
NEUFELD, DENNIS	55,742
NICHOLSON, HANNAH	77,286
NICOLAS, FRANK	51,049
NIMUBONA, DIEUDONNE	94,059
NORDSTROM, ANGELA	90,169
NTIBATEGERA, CHANTAL	94,059
ODNOKON, AUSTIN	64,091
ODNOKON, MARK	89,694

Name	Amount
OLEXSYN, BONNIE	94,868
OLSEN, MELONEY	53,488
OLSON, GINELLE	94,144
PAINCHAUD, JENNIFER	108,938
PAINCHAUD, SHAELYN	57,281
PANLAQUI, ELMER	53,283
PARENTEAU, BRADLY	94,059
PARENTEAU, KATELIN	78,739
PARENTEAU, KELLY	55,742
PARENTEAU, NICOLE	85,556
PARENTEAU, TROY	89,694
PARSONS, TRISTA	61,698
PATEL, SUSHIL	90,993
PATERSON, RAYANNE	99,905
PAWLIW, KRISTEN	100,905
PEARCE, COLLEEN	58,351
PEARCE, WILLIAM	53,488
PEARSE, JILL	94,059
PEARSON, KELSEY	91,118
PEET, TARA	94,556
PELERINE, MATTHEW	50,420

Name	Amount
PENNER-HENRY, CARLA	90,243
PERSON, KENDALL	84,802
PETIT, CYNTHIA	54,993
PHANEUF, MALLORY	64,761
PHILP, NICOLE	102,048
PICHULA, CHRISTOPHER	52,717
PIDBOROCHYNSKI, JERROLD	186,552
PILLAR, JORDYN	61,116
PILON, KIRK	91,380
PILON, SHEA	82,029
POCHA, BONNIE	54,362
POCHA, JESSICA	78,668
POIRIER, GISELE	90,169
POULIN, DANIELLE	85,985
PRITCHARD, SHANNON	93,561
PROULX, KIRSTEN	57,720
PUETZ, COLE	79,140
RAAS, KATHERINE	89,694
RACOMA, ROLLY	54,964
RADKE, ALISHA	88,118
RANCOURT, ANGELA	77,386

Name	Amount
RAYMOND, JULIE	99,418
REDDEN, MCKENZIE	88,668
REEDER, NATALIE	90,169
REINBRECHT, ANGELA	65,530
RHEAUME, JENNIFER	122,242
RIDDOCH, BRAD	96,946
RIEGER, TARYN	89,694
RINGDAHL, MARIAH	64,886
RINK, GLORIA	54,628
RINTOUL, RYAN	73,677
RIOU, DANICA	69,393
RIPPLINGER, MORGAN	63,466
RISLING, CELINA	77,800
ROBERTS, SHAWN	75,806
ROBERTSON, JASMINE	69,393
ROBINSON, ALLISON	60,515
ROBINSON, LEAH	73,397
ROLFES, MARK	94,924
ROMBOUGH, BRENDA	52,721
ROMERO, JOEL	55,911
ROOS, SCOTT	89,694

Name	Amount
ROSS, JILLIAN	84,126
ROSS, TIFFANY	68,308
ROTH, MEAGAN	89,931
ROUAULT, DUSTIN	79,390
ROUAULT, TRACY	73,658
ROUSSON, DAVID	84,499
ROY, CHARLENE	60,887
ROZVELT, AMANDA	75,647
RUMPEL, TRENT	91,531
RUTZ, ANDREA	94,059
RUTZ, TREVOR	99,418
RUZNISKY-PRIMEAU, LACEY	100,261
RYHORCHUK, DUANE	55,742
RYHORCHUK, JENNIFER	84,348
SAAM, KAELEE	61,348
SACHKOWSKI, DEVYN	74,641
SACHKOWSKI, TRISTYN	63,872
SALMOND, ALLYSSA	62,267
SAMUEL, JAMIE	72,720
SANDERSON, JAMIE	89,694
SANDERSON, JENNIFER	80,417

Name	Amount
SANDERSON, MAGON	76,338
SANSOM, KORALEE	93,249
SAUER, VICTORIA	53,488
SAUFERT, JAHNAYA	99,681
SAYERS, CARMEL	94,400
SAYESE-DREAYER, KEVIN	94,528
SCARROW, COLLEEN	82,996
SCHENK, ADRIENNE	97,234
SCHILLE, BRYAN	94,179
SCHLAMP, SHANNON	90,370
SCHLUFF, DOROTHY	65,530
SCHULTZ, KAITLIN	64,236
SCHWARTZENBERGER, KATHLEEN	107,566
SCHWARTZENBERGER, LAMBERT	112,301
SCHWEHR, CORRINE	120,312
SCHWEHR, RICHARD	90,796
SCRAGG, AMBER	71,393
SCRIVER, LAKELAND	69,481
SEITSONEN, JANELLE	87,876
SEMENCHUK, TROY	89,828
SENGER, NICOLE	89,694

Name	Amount
SHILLINGTON, ALYSHA	89,694
SHULTZ, DANICA	107,286
SIGRIST, TRINA	88,745
SIMPSO, SANTANA	95,441
SIMPSON, SCOTT	75,806
SINCLAIR, LAURA	87,456
SINCLAIR, SHAWNA	94,059
SINOSKI, GINA	119,683
SINOSKI, KAREN	95,809
SINOSKI, PAIGE	95,054
SITTLER-GANE, KENDRA	105,047
SIWAK, SUSAN	96,547
SKOTHEIM, TIMOTHY	75,791
SLINGERLAND, GREG	53,488
SMITH, ASHLEY	66,046
SMITH, GREGORY	94,175
SMITH, MELANIE	90,169
SMITH, WAYNE	55,742
SMITH, WILLIAM	53,997
SMITH-WINDSOR, JAIME	66,300
SORENSEN, ASHLEY	62,794

Name	Amount
SPARBOE, BRANDI	124,860
SPICER, MICHAEL	75,806
SPLAWINSKI, LYNN	100,141
ST. AMAND, SHAUNA	92,068
STANFORD, ROBYN	99,541
STANGELAND, KELLI	68,997
STASIW, WHITNEY	90,674
STEFANKIW, LOU-ANNE	95,811
STENE, CARRIE	99,418
STEWART, VERONICA	85,260
STIGEN, DIANNE	109,316
STONEHOUSE, SHANNA	55,690
STORRY, ANGELA	79,890
STRACHAN, LINDSAY	95,582
STRAF, HEATHER	89,733
STROM, DAYGEN	94,059
STROM, TIMOTHY	95,303
STUBBS, BRAD	53,488
STUCKEL, TRENT	76,220
SUBCHYSHYN, JAMIE	89,150
SUBCHYSHYN, LEIGH-ANNE	89,694

Name	Amount
SUKOROKOFF, DWAYNE	124,047
SULLIVAN, KELSI	83,391
SVENDSEN, KALEY	58,609
SVENKESON, ADAM	89,694
SWAIN, ALLISON	89,854
SWENSON, RHONDA	95,054
SZESZORAK, AMANDA	96,683
TAIT, JODIE	61,267
TAIT, KEVIN	114,613
TASH, LINDSAY	73,350
TATLOW, TAYLOR	63,362
TAYLOR, MELISSA	62,285
TAYLOR, PATRICIA	94,059
TEBAY, GARETTE	181,959
TESSIER, LAUREN	94,059
TESSIER, MARTY	77,280
TETREAULT, ARMAND	109,524
THIESSEN, ANGELA	90,058
THOMAS, MICHELLE	94,316
THOMSON, DARREN	89,861
THORPE, DEVON	100,470

Name	Amount
THORPE, DIANNE	90,643
THORSEN, THERESA	107,566
TIBBS, KEANAN	64,135
TICHKOWSKY, SONYA	82,184
TIESSEN, JASMIN	107,566
TIESZEN, CHERYL	57,069
TILFORD, LUKE	79,706
TINKER, KIMBERLEY	81,970
TOMPOROWSKI, HARRIET	122,647
TOMYN, ROBERT	100,314
TOPOROWSKI, SHELLEY	94,059
TOURNIER, DWAYNE	122,447
TOURNIER, JOANNE	112,818
TRANN, CORY	187,827
TREMBLAY, JOANNE	99,418
TRETIK, LEANNE	130,281
TRETIK, MATT	94,059
TRUMIER, BROCK	77,270
TURNER, BLAIR	90,169
TURNER, LEVAY	90,169
TWYVER, TAMMY	89,961

Name	Amount
ULRICH, GARTH	100,608
VAN STEELANDT, DANELLE	89,694
VAN STEELANDT, DEVIN	92,068
VANCOUGHNETT, TANYA	74,173
VANDALE, ALICIA	86,330
VANDALE, BONNIE	88,745
VANDALE, KAYLA	94,059
VANDALE, KIMBERLY	78,923
VANDALL, CHERIE	90,169
VANDALL, JASON	71,686
VERBONAC, JANELLE	89,795
VERESCHAGIN, SHAWN	69,314
VEY, SHANNON	98,383
VICENTE, GILMAR	53,588
VILLARMINO, ANDREW	53,488
VILLENEUVE, NICOLE	93,511
VIRAY, JOSEPH	53,488
VOGT, JEREMIE	111,002
WADITAKA, APRIL	53,998
WAGNER, LYNNAE	89,733
WALBERG, CORBIN	71,528

Name	Amount
WALKER, GREGORY	119,225
WALL, MEAGAN	75,851
WALTER, PAM	64,380
WARD, BRITTANY	99,622
WARD, COURTNEY	63,845
WARD, JOYCE	106,189
WASON, SYDNEY	66,046
WELESKI, RONALEE	94,059
WELWOOD, ARIELLE	89,627
WENC, EMMA	56,394
WEST-BATES, PAULA	94,059
WHITE STAVELY, MARTI	115,260
WHITE, RYAN	75,806
WHITROW, REED	76,279
WIBERG, HOLLY	99,930
WIBERG, SONYA	56,741
WICKS, CRAIG	89,694
WIDEEN, NATALIE	96,573
WILKIE, JANA	110,423
WILKIE, ROGER	76,079
WILKINSON, WILLIAM	95,087

Name	Amount
WILLIAMS, CYLIE	57,527
WILLIE, MELANIE	93,810
WILLOUGHBY, MORGAN	64,187
WILSON, LOGAN	73,411
WILSON, MARY	83,931
WILYMAN, BRADY	83,458
WINHOLD, CARLEY	66,046
WINSOR, AARON	52,929
WINSOR, MARCIA	86,703
WINTERTON, ERIN	66,046
WINTRINGHAM, LORI	76,220
WOTHERSPOON, ALICIA	90,261

Name	Amount
WOYTOWICH, JILL	78,340
YAKUBCHUK, CHELSIE	94,232
YEAMAN, ANGELA	115,024
YOUNG, DANIELLE	89,694
ZAKHAROVA, OLGA	74,478
ZANIDEAN, SARAH	75,302
ZBARASCHUK, LORIE	94,059
ZICH-DIENO, KATHERINE	73,594
ZULTOK, CAROL	90,169
ZULTOK, DAVID	95,054
ZURAKOWSKI, DARWIN	75,791

Supplier Payments

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

Name	Amount
A+ CONTRACTING	\$100,817
ABORIGINAL HEADSTART PROGRAM	152,305
ACCESS 2000	57,484
AMAZON	404,707
AL ANDERSONS SOURCE FOR SPORTS	85,174
ANDERSON, DEBBIE	70,491
AODBT ARCHITECTS LTD.	53,400
AON CANADA INC.	1,037,544
AQUIFER DISTRIBUTION LTD	56,147
AVISON YOUNG ITF	55,175
B & B ASPHALT	118,070
BLUE IMP	209,342
BRODA GROUP LIMITED PARTNERSHIP	1,579,716
BROSTON ENTERPRISES	915,971
CANADIAN CORPS OF COMMISSIONAIRES	103,972
CENTAUR PRODUCTS INC.	62,788
CITY OF PRINCE ALBERT	406,120
CLARK ROOFING (1964) LTD.	685,520

Name	Amount
CLIP AND TRIM YARD MAINTENANCE	131,670
COMPUGEN INC.	132,639
CORNERSTONE INSURANCE	97,603
COSTCO	60,945
CUSTOM SECURITY & INVESTIGATION	87,532
DELL CANADA INC	572,918
DOLLARAMA	53,135
EDSBY/CORE FOUR INC.	98,562
EILEEN'S DRIVING SCHOOL LTD.	472,151
FAMILY FUTURES, INC.	216,818
FEDERATED CO-OP	808,903
FIRST GENERAL SERVICES (PA) LTD	245,621
FUNDSCRIP/FUNDSTREAM INC	58,970
GABRIEL DUMONT INSTITUTE	217,112
GFL ENVIRONMENTAL INC.	65,041
GORDON FOOD SERVICE	260,696
HDA ENGINEERING LTD.	84,503
HOLTSLAG SALES & SERVICE	64,853

Name	Amount
IMPERIAL DADE CANADA INC.	140,408
INTRINSIC MENTAL HEALTH THERAPY	65,715
ISA INFORMATION SYSTEMS ARCHITECTS INC	114,252
J & G BUSLINES	209,563
JOHNSON CONTROLS LTD.	81,667
KEV SOFTWARE INC	55,096
LAKE COUNTRY CO-OP ASSOCIATION	643,098
LANDE, DARCY	72,379
LEARNING DISABILITIES ASSOCIATION	274,929
LEGACY BUS SALES LTD.	869,283
LOBLAW COMPANIES LTD.	134,697
LOBLAWS INC.	242,967
MARTIN, NICK	80,422
MATRIX VIDEO COMMUNICATIONS CO	235,582
MAXIM TRUCK & TRAILER	157,009
MNP LLP	60,770
MOORE ARCHITECTURE CONSULTING	67,188
NATIVE COORDINATING COUNCIL	164,854
NEXGEN MECHANICAL INC.	386,955
NORTHEND WAREHOUSING LTD.	54,650

Name	Amount
P.A. BUILT HOMES LTD.	75,674
POWERSCHOOL CANADA	131,226
PRAIRIE MEATS	65,916
REIMER, HOLLY	132,565
RUSZKOWSKI ENTERPRISES LTD.	76,670
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,694,677
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	77,389
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	142,514
SASKATCHEWAN TEACHERS' SUPERANNUATION	98,058
SASKATCHEWAN WORKERS' COMPENSATION BOARD	339,632
SASKENERGY	774,642
SASKPOWER	1,426,171
SASKTEL CMR	184,058
SASKTEL BUSINESS SOLUTIONS	143,594
SASKWEST MECHANICAL LTD.	359,009
SCHOLASTIC BOOK FAIRS	63,322
SCHAAN, CATHERINE	56,295
SECREST RESOURCE LTD.	151,360
SIMONAR BUS LINES	191,634

Name	Amount
SKINNY'S ENTERPRISES	143,027
STAPLES	344,836
STEWART, RON	52,357
SUCCESS OFFICE SYSTEMS	201,216
SYSCO FOOD SERVICES OF REGINA	89,628
TARKETT SPORTS CANADA INC.	1,101,626
TASH CONTRACTING	139,783

Name	Amount
THORPE INDUSTRIES LTD.	267,205
TIP-TOP DECORATORS LTD.	89,910
TRADE WEST EQUIPMENT	581,047
TRIPLE SEVEN CHRYSLER	72,883
VAN DER MERWE, KELLY	71,192
VIPOND	70,570
WAL-MART	122,119

Other Expenditures

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

Name	Amount
CUPE LOCAL #4195	\$366,018
MUNICIPAL EMPLOYEES' PENSION PLAN	4,353,064
P.A. & AREA TEACHERS' ASSOCIATION	96,454

Name	Amount
RECEIVER GENERAL	22,788,710
SASKATCHEWAN TEACHERS' FEDERATION	6,659,369

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2024

Jerrold Pidborochynski
Chief Financial Officer

MNP LLP

MNP LLP
Auditor

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

Saskatchewan 

Management's Responsibility for the Financial Statements

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

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

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

The external auditors, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying 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 Saskatchewan Rivers School Division No. 119:



Board Chair



CEO/Director of Education



Chief Financial Officer

December 9, 2024

Independent Auditor's Report

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

Opinion

We have audited the financial statements of The Board of Education of the Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2024, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Prince Albert, Saskatchewan

December 9, 2024

MNP LLP

Chartered Professional Accountants

The Board of Education of the Saskatchewan Rivers School Division No. 119

Statement of Financial Position

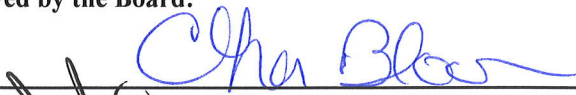
as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	22,149,748	24,859,243
Accounts Receivable (Note 7)	1,539,036	850,557
Portfolio Investments (Note 3)	5,000,000	4,000,000
Total Financial Assets	28,688,784	29,709,800
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	8,085,911	4,474,976
Liability for Employee Future Benefits (Note 5)	3,196,600	3,216,100
Deferred Revenue (Note 9)	1,074,510	2,068,681
Total Liabilities	12,357,021	9,759,757
Net Financial Assets	16,331,763	19,950,043
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	54,801,993	55,100,120
Inventory of Supplies Held for Consumption	175,632	191,113
Prepaid Expenses	1,138,937	823,729
Total Non-Financial Assets	56,116,562	56,114,962
Accumulated Surplus (Note 12)	72,448,325	76,065,005

Contractual Rights (Note 15)
 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

The Board of Education of the Saskatchewan Rivers School Division No. 119
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
REVENUES			
Grants	100,118,213	101,667,092	99,425,413
Tuition and Related Fees	2,647,888	2,757,223	2,611,949
School Generated Funds	2,280,000	2,683,775	2,884,827
Complementary Services (Note 10)	2,047,228	2,047,228	2,041,824
External Services (Note 11)	2,501,290	2,669,903	3,025,024
Other	1,819,738	3,170,197	3,881,832
Total Revenues (Schedule A)	111,414,357	114,995,418	113,870,869
EXPENSES			
Governance	530,639	467,127	524,412
Administration	3,595,946	3,723,341	3,597,332
Instruction	80,592,661	82,685,781	79,768,128
Plant Operation & Maintenance	16,717,252	16,470,226	16,652,345
Student Transportation	7,414,238	7,473,544	7,592,802
Tuition and Related Fees	69,072	192,608	121,592
School Generated Funds	2,295,000	2,585,894	2,809,421
Complementary Services (Note 10)	2,213,911	2,209,199	2,035,582
External Services (Note 11)	2,585,236	2,804,378	2,861,596
Other	500	-	261
Total Expenses (Schedule B)	116,014,455	118,612,098	115,963,471
Operating Deficit for the Year	(4,600,098)	(3,616,680)	(2,092,602)
Accumulated Surplus from Operations, Beginning of Year	76,065,005	76,065,005	78,157,607
Accumulated Surplus from Operations, End of Year	71,464,907	72,448,325	76,065,005

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

The Board of Education of the Saskatchewan Rivers School Division No. 119
Statement of Changes in Net Financial Assets
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$ (Note 13)	\$	\$
Net Financial Assets, Beginning of Year	19,950,043	19,950,043	19,003,943
Changes During the Year			
Operating Deficit, for the Year	(4,600,098)	(3,616,680)	(2,092,602)
Acquisition of Tangible Capital Assets (Schedule C)	(1,209,866)	(4,206,861)	(1,655,762)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	8,491	28,804
Net Gain on Disposal of Capital Assets (Schedule C)	-	(2,833)	(28,804)
Write-Down of Tangible Capital Assets (Schedule C)	-	-	292,922
Amortization of Tangible Capital Assets (Schedule C)	4,825,000	4,499,330	4,577,699
Net Use (Acquisition) of Inventory of Supplies Held for Consumption	-	15,481	(53,285)
Net Change in Other Non-Financial Assets	-	(315,208)	(122,872)
Change in Net Financial Assets	(974,964)	(3,618,280)	946,100
Net Financial Assets, End of Year	18,975,079	16,331,763	19,950,043

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

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Statement of Cash Flows
for the year ended August 31, 2024**

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(3,616,680)	(2,092,602)
Add Non-Cash Items Included in Deficit (Schedule D)	4,496,497	4,841,817
Net Change in Non-Cash Operating Activities (Schedule E)	442,116	123,491
Cash Provided by Operating Activities	1,321,933	2,872,706
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,039,919)	(1,655,762)
Proceeds on Disposal of Tangible Capital Assets	8,491	28,804
Cash Used in Capital Activities	(3,031,428)	(1,626,958)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,000,000)	(4,000,000)
Proceeds on Disposal of Portfolio Investments	4,000,000	2,000,000
Cash Used in Investing Activities	(1,000,000)	(2,000,000)
DECREASE IN CASH AND CASH EQUIVALENTS	(2,709,495)	(754,252)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	24,859,243	25,613,495
CASH AND CASH EQUIVALENTS, END OF YEAR	22,149,748	24,859,243

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

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	95,234,564	94,572,080	94,392,710
Operating Grant PMR	2,621,413	2,620,073	2,621,413
Other Ministry Grants	287,350	867,997	299,504
Total Ministry Grants	98,143,327	98,060,150	97,313,627
Other Provincial Grants	208,045	206,508	176,958
Federal Grants	1,766,841	2,800,434	1,734,828
Grants from Others	-	600,000	200,000
Total Operating Grants	100,118,213	101,667,092	99,425,413
Total Grants	100,118,213	101,667,092	99,425,413
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,647,888	2,612,707	2,482,757
Individuals and Other	-	144,516	119,319
Total Tuition Fees	2,647,888	2,757,223	2,602,076
Transportation Fees	-	-	9,873
Total Operating Tuition and Related Fees	2,647,888	2,757,223	2,611,949
Total Tuition and Related Fees Revenue	2,647,888	2,757,223	2,611,949
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	8,956	10,216
Total Curricular Fees	30,000	8,956	10,216
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	52,621	64,581
Fundraising	1,400,000	1,919,412	2,045,179
Grants and Partnerships	115,000	126,684	239,468
Students Fees	285,000	253,864	217,472
Other	300,000	322,238	307,911
Total Non-Curricular Fees	2,250,000	2,674,819	2,874,611
Total School Generated Funds Revenue	2,280,000	2,683,775	2,884,827
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,647,228	1,647,228	1,641,824
Other Ministry Grants	400,000	400,000	400,000
Total Operating Grants	2,047,228	2,047,228	2,041,824
Total Complementary Services Revenue	2,047,228	2,047,228	2,041,824

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	1,904,995	1,665,564	2,226,051
Other Provincial Grants	-	124,337	131,346
Other Grants	294,180	524,258	360,459
Total Operating Grants	2,199,175	2,314,159	2,717,856
Fees and Other Revenue			
Other Revenue	302,115	355,744	307,168
Total Fees and Other Revenue	302,115	355,744	307,168
Total External Services Revenue	2,501,290	2,669,903	3,025,024
Other Revenue			
Miscellaneous Revenue*	897,162	1,888,496	1,121,486
Sales & Rentals	19,000	26,676	22,098
Investments	903,576	1,252,192	1,012,267
Gain on Disposal of Capital Assets	-	2,833	28,804
Change in Previous Years' Estimated ARO	-	-	1,697,177
Total Other Revenue	1,819,738	3,170,197	3,881,832
TOTAL REVENUE FOR THE YEAR	111,414,357	114,995,418	113,870,869
Miscellaneous Revenue*	2024 Budget	2024 Actual	2023 Actual
Administration fee	148,500	169,366	182,726
Carlton football field and track donation	-	670,171	-
Follow Their Voices reimbursement	300,836	273,868	286,820
Gabriel Dumont Institute - reimbursement of course fees	56,385	109,652	4,589
Other	391,441	665,439	647,351
	897,162	1,888,496	1,121,486

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	289,147	277,553	299,609
Professional Development - Board Members	26,100	34,390	43,331
Grants to School Community Councils	61,442	2,335	4,385
Elections	-	5,593	-
Other Governance Expenses	153,950	147,256	177,087
Total Governance Expense	530,639	467,127	524,412
Administration Expense			
Salaries	2,525,396	2,501,103	2,522,017
Benefits	322,885	326,272	336,372
Supplies & Services	227,289	391,565	218,795
Non-Capital Furniture & Equipment	18,000	22,533	19,865
Building Operating Expenses	93,252	99,611	104,472
Communications	69,524	48,822	55,934
Travel	15,400	13,017	13,390
Professional Development	54,200	58,570	63,101
Amortization of Tangible Capital Assets	270,000	261,848	263,386
Total Administration Expense	3,595,946	3,723,341	3,597,332
Instruction Expense			
Instructional (Teacher Contract) Salaries	53,236,997	54,605,604	54,626,058
Instructional (Teacher Contract) Benefits	3,134,881	3,169,126	3,230,225
Program Support (Non-Teacher Contract) Salaries	14,038,700	15,088,556	13,643,821
Program Support (Non-Teacher Contract) Benefits	3,004,811	3,215,946	2,835,117
Instructional Aids	3,312,031	3,705,323	2,710,312
Supplies & Services	821,805	674,806	525,586
Non-Capital Furniture & Equipment	1,185,150	797,506	769,075
Communications	153,648	147,250	151,389
Travel	178,375	132,007	110,832
Professional Development	744,940	608,974	620,632
Student Related Expense	106,323	47,919	54,209
Amortization of Tangible Capital Assets	589,000	492,764	490,872
Amortization of Tangible Capital Assets ARO	86,000	-	-
Total Instruction Expense	80,592,661	82,685,781	79,768,128

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	4,927,641	4,804,076	4,706,789
Benefits	1,003,470	1,003,954	994,261
Supplies & Services	1,550	-	571
Non-Capital Furniture & Equipment	58,000	39,047	43,863
Building Operating Expenses	7,489,091	7,539,204	7,717,289
Communications	16,500	15,792	16,080
Travel	119,000	134,893	124,364
Professional Development	16,000	2,595	6,776
Amortization of Tangible Capital Assets	3,000,000	2,881,208	2,992,895
Amortization of Tangible Capital Assets ARO	86,000	49,457	49,457
Total Plant Operation & Maintenance Expense	16,717,252	16,470,226	16,652,345
Student Transportation Expense			
Salaries	2,733,556	2,714,983	2,738,925
Benefits	590,079	544,380	547,535
Supplies & Services	1,011,771	1,055,793	1,185,711
Non-Capital Furniture & Equipment	372,000	351,332	280,650
Building Operating Expenses	83,076	69,364	53,736
Communications	12,500	9,076	10,865
Travel	7,500	13,812	9,216
Professional Development	10,500	4,903	3,795
Contracted Transportation	1,814,256	1,907,076	1,984,732
Amortization of Tangible Capital Assets	779,000	802,825	777,637
Total Student Transportation Expense	7,414,238	7,473,544	7,592,802
Tuition and Related Fees Expense			
Tuition Fees	69,072	192,608	121,592
Total Tuition and Related Fees Expense	69,072	192,608	121,592
School Generated Funds Expense			
Academic Supplies & Services	200,000	92,603	108,290
Cost of Sales	700,000	737,071	967,203
Non-Capital Furniture & Equipment	70,000	19,909	50,138
School Fund Expenses	1,310,000	1,725,083	1,680,338
Amortization of Tangible Capital Assets	15,000	11,228	3,452
Total School Generated Funds Expense	2,295,000	2,585,894	2,809,421

The Board of Education of the Saskatchewan Rivers School Division No. 119
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	1,149,999	1,205,768	1,165,067
Program Support (Non-Teacher Contract) Salaries & Benefits	973,512	926,902	793,316
Instructional Aids	88,400	76,270	77,199
Non-Capital Furniture & Equipment	-	259	-
Contracted Transportation & Allowances	2,000	-	-
Total Complementary Services Expense	2,213,911	2,209,199	2,035,582
External Service Expense			
Grant Transfers	-	-	339
Administration Salaries & Benefits	160,135	114,240	108,100
Instructional (Teacher Contract) Salaries & Benefits	110,503	147,399	98,772
Program Support (Non-Teacher Contract) Salaries & Benefits	501,589	687,010	701,567
Plant Operation & Maintenance Salaries & Benefits	129,049	130,273	127,698
Transportation Salaries & Benefits	18,408	204	22,749
Instructional Aids	51,240	153,531	103,752
Supplies & Services	1,220,310	1,183,501	1,348,925
Non-Capital Furniture & Equipment	12,200	47,791	23,196
Building Operating Expenses	334,583	268,040	262,854
Communications	13,500	12,374	11,527
Travel	3,419	5,267	6,661
Professional Development (Non-Salary Costs)	14,300	48,841	22,547
Contracted Transportation & Allowances	16,000	5,907	22,909
Total External Services Expense	2,585,236	2,804,378	2,861,596
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	500	-	261
Total Interest and Bank Charges	500	-	261
Total Other Expense	500	-	261
TOTAL EXPENSES FOR THE YEAR	116,014,455	118,612,098	115,963,471

The Board of Education of the Saskatchewan Rivers School Division No. 119
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets Under		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	2,573,177	7,046,776	127,168,733	481,435	2,708,389	10,766,641	1,479,217	3,855,258	923,479	25,634	-	157,028,739	158,732,216
Additions/Purchases	-	1,759,754	-	-	-	764,219	84,202	171,258	383,542	-	1,043,886	4,206,861	1,655,762
Disposals	-	-	-	-	-	(68,346)	(48,889)	(682,680)	(149,330)	-	-	(949,245)	(1,369,139)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(1,990,100)
Closing Balance as of August 31	2,573,177	8,806,530	127,168,733	481,435	2,708,389	11,462,514	1,514,530	3,343,836	1,157,691	25,634	1,043,886	160,286,355	157,028,739
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	6,011,615	81,993,015	246,042	2,349,611	6,798,984	1,308,861	2,681,738	517,969	20,784	-	101,928,619	100,417,237
Amortization of the Period	-	239,032	2,846,835	14,096	49,457	756,382	73,070	282,987	232,624	4,847	-	4,499,330	4,577,699
Disposals	-	-	-	-	-	(62,688)	(48,889)	(682,680)	(149,330)	-	-	(943,587)	(1,369,139)
Write-Downs	-	-	-	-	-	-	-	-	-	-	-	-	(1,697,178)
Closing Balance as of August 31	N/A	6,250,647	84,839,850	260,138	2,399,068	7,492,678	1,333,042	2,282,045	601,263	25,631	N/A	105,484,362	101,928,619
Net Book Value													
Opening Balance as of September 1	2,573,177	1,035,161	45,175,718	235,393	358,778	3,967,657	170,356	1,173,520	405,510	4,850	-	55,100,120	58,314,979
Closing Balance as of August 31	2,573,177	2,555,883	42,328,883	221,297	309,321	3,969,836	181,488	1,061,791	556,428	3	1,043,886	54,801,993	55,100,120
Change in Net Book Value	-	1,520,722	(2,846,835)	(14,096)	(49,457)	2,179	11,132	(111,729)	150,918	(4,847)	1,043,886	(298,127)	(3,214,859)
Disposals													
Historical Cost	-	-	-	-	-	68,346	48,889	682,680	149,330	-	-	949,245	1,369,139
Accumulated Amortization	-	-	-	-	-	62,688	48,889	682,680	149,330	-	-	943,587	1,369,139
Net Cost	-	-	-	-	-	5,658	-	-	-	-	-	5,658	-
Price of Sale	-	-	-	-	-	8,491	-	-	-	-	-	8,491	28,804
Gain on Disposal	-	-	-	-	-	2,833	-	-	-	-	-	2,833	28,804

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Buildings with a net book value of \$26,916,201 (2023-\$28,817,308) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,499,330	4,577,699
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(2,833)	(28,804)
Write-Down of Tangible Capital Assets (Schedule C)	-	292,922
Total Non-Cash Items Included in Deficit	4,496,497	4,841,817

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(688,479)	(61,564)
Increase (Decrease) in Accounts Payable and Accrued Liabilities*	2,443,993	(1,506,358)
Decrease in Liability for Employee Future Benefits	(19,500)	(5,500)
(Decrease) Increase in Deferred Revenue	(994,171)	1,873,070
Decrease (Increase) in Inventory of Supplies Held for Consumption	15,481	(53,285)
Increase in Prepaid Expenses	(315,208)	(122,872)
Total Net Change in Non-Cash Operating Activities	442,116	123,491

* This amount does not include the \$1,166,942 increase in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

The Board of Education of the Saskatchewan Rivers School Division No. 119

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
				(Note 12)
External Sources				
Contractual Agreements				
Family Resource Centre	260,789	267,968	362,185	166,572
Invitational Shared Services Initiative - Montreal Lake	76,300	-	55,154	21,146
Invitational Shared Services Initiative - Muskoday	105,181	-	82,902	22,279
Invitational Shared Services Initiative - Wahpeton	109,544	-	81,175	28,369
Kids First Project	990,104	1,381,846	1,197,102	1,174,848
Michif Language Program	-	600,000	272,773	327,227
Other Projects	168,801	195,712	198,266	166,247
Total Contractual Agreements	1,710,719	2,445,526	2,249,557	1,906,688
Jointly Administered Funds				
School generated funds	1,362,478	93,269	-	1,455,747
Total Jointly Administered Funds	1,362,478	93,269	-	1,455,747
Ministry of Education				
PMR maintenance project allocations	4,385,201	2,620,073	2,219,700	4,785,574
Total Ministry of Education	4,385,201	2,620,073	2,219,700	4,785,574
Total	7,458,398	5,158,868	4,469,257	8,148,009
Internal Sources				
Board governance				
Election cost	100,000	-	5,593	94,407
Total Board governance	100,000	-	5,593	94,407
Curriculum and student learning				
Indigenous Language Program	40,040	-	23,260	16,780
Literacy Support Program	861,696	160,000	706,502	315,194
Total curriculum and student learning	901,736	160,000	729,762	331,974
Facilities				
Frank J. Dunn Pool Decommission	300,000	-	-	300,000
Major facility renovations	6,500,000	1,500,000	-	8,000,000
Track Resurfacing	2,300,000	-	2,300,000	-
Total facilities	9,100,000	1,500,000	2,300,000	8,300,000
Furniture and equipment				
Applied Arts and Machine Shop Equipment	57,288	-	-	57,288
Equipment and Furniture Renewal	-	500,000	494,749	5,251
Inclusive Education Intensive Needs Equipment Renewal	6,017	93,983	20,772	79,228
Replacement of Track Equipment	100,000	-	-	100,000
Total furniture and equipment	163,305	593,983	515,521	241,767
Information technology				
Technology equipment	1,547,803	-	417,812	1,129,991
Total information technology	1,547,803	-	417,812	1,129,991
Other				
School Budget Carryovers	75,688	2,868	-	78,556
Total Other	75,688	2,868	-	78,556
Professional development				
Consultant	3,601	102	-	3,703
Total professional development	3,601	102	-	3,703
Total	11,892,133	2,256,953	3,968,688	10,180,398
Total Designated Assets	19,350,531	7,415,821	8,437,945	18,328,407

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

c) Measurement Uncertainty and the Use of Estimates (continued)

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

- the liability for employee future benefits of \$3,196,600 (2023 - \$3,216,100) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$105,484,362 (2023 - \$101,928,619) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$2,504,709 (2023 - \$2,708,389) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$1,537,139 (2023 - \$nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

d) Financial Instruments

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

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

THE BOARD OF EDUCATION OF THE SASKATCHEWAN RIVERS SCHOOL
DIVISION NO. 119
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial Instruments (continued)

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

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

e) Financial Assets

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

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

Accounts Receivable includes provincial grants and other receivables.

Provincial grants receivable represent other 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 and there are no stipulations strong enough to create a liability.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include goods and services tax rebate, provincial sales tax rebate and other miscellaneous items.

Portfolio Investments consist of term deposits. The School Division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the School Division unless they are sold.

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DIVISION NO. 119
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As at August 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Non-Financial Assets (continued)

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

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

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

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

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

Pooled assets in furniture and equipment, computer hardware and audio visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the School Divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

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

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

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Amounts are payable within one year.

Asset Retirement Obligation (ARO) consists of buildings assets that contain asbestos. The School Division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The School Division does not utilize discounting in the measurement of its 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.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The School Division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Employee Pension Plans (continued)

- 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 revenues include the following:

i) Government Transfers (Grants)

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

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when the School Division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the School Division determines whether the performance obligation is satisfied over a period of time or at a point in time. The School Division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the School Division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the School Division recognizes revenue at its realizable value.

iii) Interest Income

Interest is recognized as revenue when it is earned.

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2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition (continued)

iv) Other (Non-Government Transfer) Contributions

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

j) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the School Division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposit with Prospera Credit Union, 5.90% interest rate, matures September 2024	\$ 1,000,000	\$ -
Term deposit with BlueShore Financial, 6.00% interest rate, matures November 2024	\$ 1,000,000	\$ -
Term deposit with Khalsa Credit Union, 5.40% interest rate, matures February 2025	\$ 1,000,000	\$ -
Term deposit with Vancity Credit Union, 4.95% interest rate, matures July 2025	\$ 1,000,000	\$ -
Term deposit with Vancity Credit Union, 5.05% interest rate, matures October 2024	\$ 1,000,000	\$ -
Term deposit with TCU Financial, 5.15% interest rate, matures November 2023	\$ -	\$ 1,000,000
Term deposit with Kindred Credit Union, 5.25% interest rate, matures February 2024	\$ -	\$ 250,000
Term deposit with Haventree, 5.15% interest rate, matures February 2024	\$ -	\$ 750,000
Term deposit with ConnectFirst Credit Union, 5.15% interest rate, matures May 2024	\$ -	\$ 1,000,000
Term deposit with Prospera Credit Union, 5.80% interest rate, matures July 2024	\$ -	\$ 1,000,000
Total portfolio investments	\$ 5,000,000	\$ 4,000,000

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4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 257,676	\$ 209,451	\$ -	\$ 467,127	\$ 524,412
Administration	2,827,375	634,118	261,848	3,723,341	3,597,332
Instruction	76,079,232	6,113,785	492,764	82,685,781	79,768,128
Plant Operation & Maintenance	5,808,030	7,731,531	2,930,665	16,470,226	16,652,345
Student Transportation	3,259,363	3,411,356	802,825	7,473,544	7,592,802
Tuition and Related Fees	-	192,608	-	192,608	121,592
School Generated Funds	-	2,574,666	11,228	2,585,894	2,809,421
Complementary Services	2,132,670	76,529	-	2,209,199	2,035,582
External Services	1,079,126	1,725,252	-	2,804,378	2,861,596
Other	-	-	-	-	261
TOTAL	\$ 91,443,472	\$ 22,669,296	\$ 4,499,330	\$ 118,612,098	\$ 115,963,471

5. EMPLOYEE FUTURE BENEFITS

The School Division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, retirement gratuity and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
Inflation and productivity rate for teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate for non-teachers (excluding merit and promotion) (per annum)	2.70%	3.00%
Expected average remaining service life (years)	12	14

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5. EMPLOYEE FUTURE BENEFITS (continued)

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 2,289,400	\$ 2,299,100
Current period service cost	164,800	167,400
Interest cost	103,200	94,900
Benefit payments	(216,800)	(202,100)
Actuarial (gains) losses	412,600	(69,900)
Accrued Benefit Obligation - end of year	2,753,200	2,289,400
Unamortized net actuarial gains	443,400	926,700
Liability for Employee Future Benefits	\$ 3,196,600	\$ 3,216,100

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 164,800	\$ 167,400
Amortization of net actuarial gain	(70,700)	(65,700)
Benefit cost	94,100	101,700
Interest cost	103,200	94,900
Total Employee Future Benefits Expense	\$ 197,300	\$ 196,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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6. PENSION PLANS (continued)

Multi-Employer Defined Benefit Plans (continued)

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

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	710	1	711	729
Member contribution rate (percentage of salary)	9.50%	6.05%	6.05% - 9.50%	6.05% - 9.50%
Member contributions for the year	\$ 5,482,621	\$ 499	\$ 5,483,120	\$ 5,664,897

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:

	2024	2023
Number of active School Division members	727	702
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	\$ 2,177,166	\$ 2,033,548
School Division contributions for the year	\$ 2,177,692	\$ 2,030,148
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

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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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 35,336	\$ -	\$ 35,336	\$ -	\$ -	\$ -
Other Receivables	1,503,700	-	1,503,700	850,557	-	850,557
Total Accounts Receivable	\$ 1,539,036	\$ -	\$ 1,539,036	\$ 850,557	\$ -	\$ 850,557

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 1,683,348	\$ 123,140
Supplier Payments	3,868,688	1,616,958
Liability for Asset Retirement Obligation	2,504,709	2,708,389
Accrued Interest Payable	4,705	4,705
Other - GST, PST payable	24,461	21,784
Total Accounts Payable and Accrued Liabilities	\$ 8,085,911	\$ 4,474,976

The School Division recognized an estimated liability for asset retirement obligation (ARO) of \$2,504,709 (2023 - \$ 2,708,389) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

Liability for Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 2,708,389	\$ 4,698,489
Liabilities Settled	(203,680)	-
Revisions in estimated cash flows	-	(1,990,100)
Asset Retirement Obligations, end of year	\$ 2,504,709	\$ 2,708,389

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9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2024
Non-Capital deferred revenue:				
Friday Night Lights	\$ 37,719	\$ -	\$ 37,719	\$ -
Jordan's Principle	1,983,702	1,845,337	2,772,766	1,056,273
International Tuition Fees	47,260	18,237	47,260	18,237
Total Deferred Revenue	\$ 2,068,681	\$ 1,863,574	\$ 2,857,745	\$ 1,074,510

10. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the School Division's ability to successfully deliver its K-12 curriculum/learning programs.

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the School Division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Program	2024	2023
Revenues:			
Operating Grants	\$ 2,047,228	\$ 2,047,228	\$ 2,041,824
Total Revenue	2,047,228	2,047,228	2,041,824
Expenses:			
Salaries & Benefits	2,132,670	2,132,670	1,958,383
Instructional Aids	76,270	76,270	77,199
Non-Capital Furniture & Equipment	259	259	-
Total Expenses	2,209,199	2,209,199	2,035,582
(Deficiency) Excess of Revenue over Expenses	\$ (161,971)	\$ (161,971)	\$ 6,242

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11. EXTERNAL SERVICES

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

Following is a summary of the revenues and expenses of the External Services programs operated by the School Division:

Summary of External Services Revenues and Expenses, by Program	Kids First	Following Their Voices	Family Resource Centre	Other Programs	2024	2023
Revenues:						
Operating Grants	\$ 1,381,846	\$ -	\$ 263,718	\$ 668,595	\$ 2,314,159	\$ 2,717,856
Fees and Other Revenue	-	-	4,250	351,494	355,744	307,168
Total Revenue	1,381,846	-	267,968	1,020,089	2,669,903	3,025,024
Expenses:						
Grant Transfers	-	-	-	-	-	339
Salaries & Benefits	423,941	-	243,924	411,261	1,079,126	1,058,886
Instructional Aids	30,344	-	42,466	80,721	153,531	103,752
Supplies & Services	660,781	15,186	28,535	478,999	1,183,501	1,348,925
Non-Capital Furniture & Equipment	3,721	-	666	43,404	47,791	23,196
Building Operating Expenses	22,566	-	38,965	206,509	268,040	262,854
Communications	9,674	-	2,700	-	12,374	11,527
Travel	532	4,608	127	-	5,267	6,661
Professional Development (Non-Salary Costs)	39,636	-	4,802	4,403	48,841	22,547
Contracted Transportation & Allowances	5,907	-	-	-	5,907	22,909
Total Expenses	1,197,102	19,794	362,185	1,225,297	2,804,378	2,861,596
(Deficiency) Excess of Revenue over Expenses	\$ 184,744	\$ (19,794)	\$ (94,217)	\$ (205,208)	\$ (134,475)	\$ 163,428

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

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

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

Family Resource Centre Program represents transfers received from the Ministry of Education as funding support which will provide flexible early learning and parenting opportunities to families with young children who may not otherwise have access to regulated programs or require additional supports that are not met through other early learning or parenting programs in the community of Prince Albert.

Other Programs include after school programs, cafeteria, community mobilization, invitational shared services initiative, nutrition programs, summer literacy camp, driver education program, summer language immersion program and swimming pool.

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12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 55,100,120	\$ 4,206,861	\$ 4,504,988	\$ 54,801,993
Less: Liability for Asset Retirement Obligation	2,708,389	-	203,680	2,504,709
	52,391,731	4,206,861	4,301,308	52,297,284
Designated Assets (Schedule F)	19,350,531	7,415,821	8,437,945	18,328,407
Unrestricted Surplus	4,322,743	-	2,500,109	1,822,634
Total Accumulated Surplus	\$ 76,065,005	\$ 11,622,682	\$ 15,239,362	\$ 72,448,325

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on June 19, 2023, and the Minister of Education on August 31, 2023.

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14. TRUSTS

The School Division, as the trustee, administers trust funds for the Saskatchewan Rivers School Division No. 119 of Saskatchewan Charity and Scholarship Fund. Two bank accounts are held: (1) charities and (2) scholarships. The operating cycle for these funds is January 1 to December 31. The accounts are audited by MNP LLP. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Charity	Scholarships	Total December 31, 2023	Total December 31, 2022
Cash	\$ 317,747	\$ 76,172	\$ 393,919	\$ 391,998
Total Assets	317,747	76,172	393,919	391,998
Revenues				
Contributions and donations	85,297	17,537	102,834	124,133
Interest on investments	15,280	4,001	19,281	8,306
	100,577	21,538	122,115	132,439
Expenses				
In-kind & school expenditures	99,294	-	99,294	24,289
Scholarships paid	-	20,900	20,900	19,300
	99,294	20,900	120,194	43,589
Excess of Revenue over Expenses	1,283	638	1,921	88,850
Trust Fund Balance, Beginning of Year	316,464	75,534	391,998	303,148
Trust Fund Balance, End of Year	\$ 317,747	\$ 76,172	\$ 393,919	\$ 391,998

15. CONTRACTUAL RIGHTS

On May 14, 2022, the School Division was awarded \$22,575 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. No vouchers were redeemed as of August 31, 2024. All the education vouchers will expire by May 16, 2025.

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.

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17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the School Division are as follows:

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2022 to June 30, 2027. Costs for the current year were \$1,804,195 (2023 - \$1,857,671).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2027. Costs for the current year were \$184,964 (2023 - \$190,192).
- track project contract in the amount of \$1,962,348 over 2 years. The current amount spent on the contract is \$1,000,672 and the amount of future costs remaining on the contract is \$961,676.
- floor replacement project contract in the amount of \$50,330 over 2 years and to be completed in 2024/25. The current amount spent on the contract is \$42,136 and the amount of future costs remaining on the contract is \$8,194.
- boiler replacement project contract in the amount of \$473,440 over 2 years and to be completed in 2024/25. The current amount spent on the contract is \$348,012 and the amount of future costs remaining on the contract is \$125,428.
- door replacement project contract in the amount of \$125,160 to start and be completed in 2024/25.
- roof replacement project contract in the amount of \$594,073 to start and be completed in 2024/25.
- roof assessment project contract in the amount of \$176,464 to start and be completed in 2024/25.

18. RISK MANAGEMENT

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

i) Credit Risk

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

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18. RISK MANAGEMENT (continued)

i) Credit Risk (continued)

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

The aging of other accounts receivable at August 31, 2024 was:

August 31, 2024						
	Total	0-30 days	30-60 days	60-90 days	over 90 days	
Grants Receivable	\$ 35,336	\$ 35,336	\$ -	\$ -	\$ -	
Other Receivables	1,059,611	1,058,945	-	67	599	
Net Receivables	\$ 1,094,947	\$ 1,094,281	\$ -	\$ 67	\$ 599	

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

ii) Liquidity Risk

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

The following table sets out the contractual maturities of the School Division's financial liabilities:

August 31, 2024						
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years	
Accounts payable and accrued liabilities	\$ 8,085,911	\$ 5,581,202	\$ -	\$ -	\$ 2,504,709	
Total	\$ 8,085,911	\$ 5,581,202	\$ -	\$ -	\$ 2,504,709	

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

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18. RISK MANAGEMENT (continued)

Interest Rate Risk (continued)

also has an authorized bank line of credit of \$5,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2024.

The School Division minimizes these risks by:

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

Foreign Currency Risk

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