Saskatchewan Rivers Public School Division

Excellence for Every Learner

Saskatchewan Rivers School Division No. 119

2022-23 Annual Report

Table of Contents

School Division Contact Information

Saskatchewan Rivers School Division No. 119

Excellence for Every Learner

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

Phone: 306-764-1571
Toll free: 1-888-764-1571
Fax: 306-763-4460
Website: www.srsd119.ca
Email: nfinch@srsd119.ca
Follow us on Facebook @srpsd.pa

Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Saskatchewan Rivers Public School Division No. 119 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Saskatchewan Rivers Public School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Darlene Rowden
Board Chair

Introduction

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

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

Governance

The Board of Education

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

Saskatchewan Rivers School Division has an active School Community Council (SCC) in each of its 33 schools (including SCC representation within the only colony school in the division). Establishment of SCCs within SRPSD follows Ministry of Education guidelines on the formation of SCCs and the election of its representing members. SRPSD promotes the inclusion of high school students to have representation on their local SCCs. Student voice and representation is found through our Board-mandated student representative group: Saskatchewan Rivers Students for Change (SRSC). SRSC student representatives in each high school community provide communication to the Board through two elected student trustees who deliver student priorities and concerns directly to the Board.

The Education Regulations, 2019 require each SCC to work with school staff to develop an annual school level plan (SRPSD School Learning Improvement Plans) and to recommend that plan to the Board of Education. To support this requirement in 2022-23, SCCs reviewed School Learning Improvement Plans with school administrators. The plans were completed and submitted to the board by SCC members representing each school.

The regulations also require school divisions to undertake orientation, training, development and networking. In March 2023, the Board hosted its SRPSD Board of Education SCC Annual Gathering, and it was well attended by community members. Participants at the annual gathering were provided updates on division initiatives that aligned with the SRPSD strategic plan. Information sessions were provided on the topics of screen time 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 by providing feedback on annual calendar development, feedback for the Provincial Education Plan and SRPSD budgetary development.

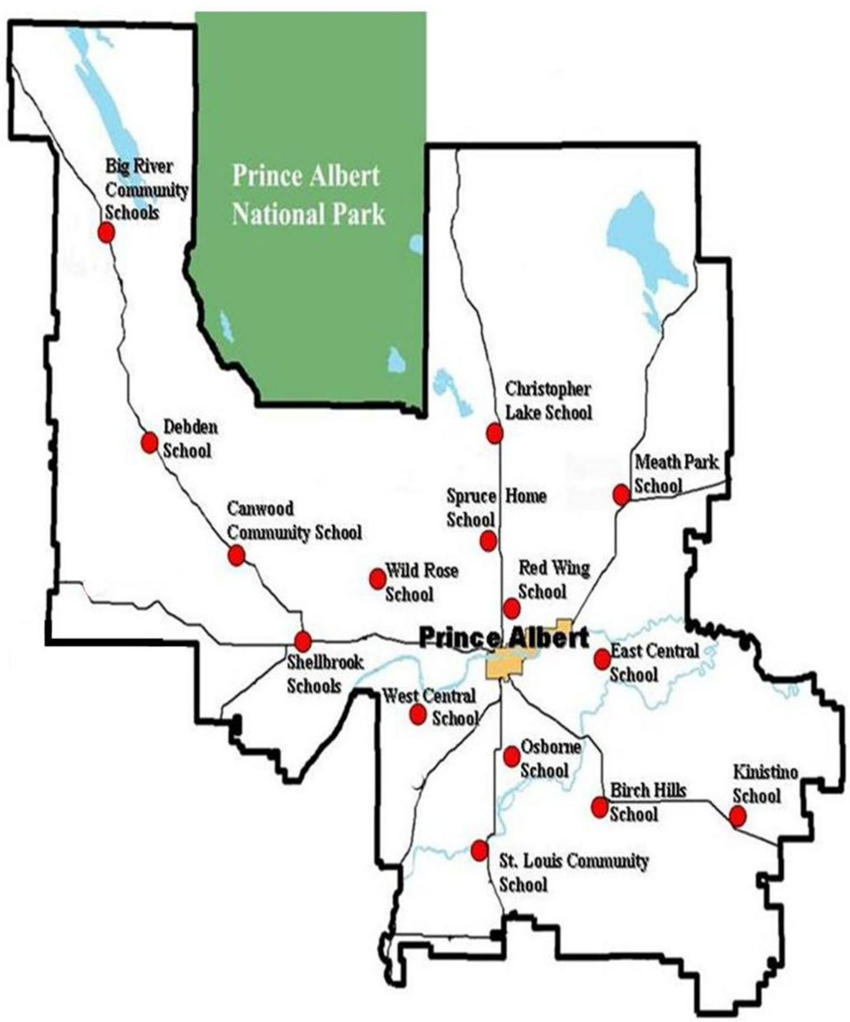
The Board designates $1,800 funding to each its SCCs yearly, from the SCC governance budget provided in the budget package. A total of $62,165 was expended to support SCC learning opportunities (SRPSD SCC Annual Gathering) as well as each SCCs ability to champion local school programs that align with strategies that support *Saskatchewan Rivers Public School Division's Board of Education Strategic Plan* and ultimately enhance student achievement, promote student engagement and support the principles of equity and inclusion. SCCs report the results of their work by way of SRPSD's SCC 2022-23 Executive Summary. Parent engagement is a priority for SRPSD. All families and schools in SRPSD want the best for their children. Family and school partnerships strengthen the connection between schools and their communities. Therefore, the advice SCCs give to school staff relates to the school's programs, which in turn enables the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

School Division Profile

School Division in Context

As a public school division, Saskatchewan Rivers School Division welcomes students of all faiths and backgrounds. SRPSD has 33 schools and nearly 9,000 students. SRPSD is located on the traditional homelands of the Métis and the ancestral lands of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakoda peoples and within Treaty 6 territory. SRPSD is committed to honouring the spirit and intent of the Treaty and working towards full reconciliation. Over half of the students declare First Nations and Métis ancestry. SRPSD has schools in the city of Prince Albert and in rural areas in all four directions from the city. The total geographic area of the school division is 15,702.50 km^2.

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



Division Philosophical Foundation

Our Mission:

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

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

Our Motto: *Excellence for Every Learner*

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

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

Community Partnerships

Saskatchewan Rivers Public School Division is committed to strengthening its ties with the community, adhering to a robust Board mandate that emphasizes the importance of enhancing community partnerships. Our communities play an integral role in our school division, fostering collaboration through both formal and informal alliances that contribute to the overall strength of our community as we work hand in hand.

In line with our strategic plan, SRPSD has established sturdy inter-sectoral structures to actively engage the community in the field of education. This includes, but is not limited to, partnerships with key government entities such as the Ministries of Health, Social Services, and Justice, as well as various local community-based organizations. Notably, the Prince Albert HUB stands as a shining example of integrated multi-agency teamwork, where SRPSD actively participates alongside other stakeholders to address long-term community objectives and initiatives driven by shared experiences, extensive research, and comprehensive analysis. Our dedicated SRPSD representatives are actively engaged in both the HUB team and the HUB steering committee, further showcasing our commitment to community collaboration.

We take great pride in our extensive portfolio of formal partnerships and memorandums of understanding with local community stakeholders. These partnerships extend to SRPSD's role as the accountable partner for KidsFirst and the Prince Albert Early Years Family Resource Centre (PA EYFRC). Additionally, SRPSD plays an active role in the Prince Albert Early Childhood Council and offers direct support for the management of the PA EYFRC, ensuring valuable programming for local families. In a further demonstration of our commitment, SRPSD has facility use agreements in place with various childcare providers, including Family Futures, Blooms and Buds Childcare Inc., TLC daycare, Happy Hearts childcare, and PA Cooperative Childcare, all aimed at providing before and after school programming for SRPSD students. We also have formal Invitational Shared Services Initiative agreements with the Saskatoon Tribal Council and Wahpeton Dakota Nation.

Our dedication to the community extends to the support we provide for the transition of youth in care, which includes our shared agreement to administer support for youth involved in the correctional system. Beyond these formal agreements, SRPSD maintains numerous informal partnerships, relationships, and community ties that underscore our deep-rooted commitment to the division. Membership in the Community Network Coalition, for example, allows us to connect professional resources and community members to advocate for social supports that benefit both youth and community members. The SRPSD Board of Education stands firm in its support for cooperative relationships that can enhance student achievement, underscoring the importance of partnership through dedicated policy directives.

At the school level, we actively engage various community members and stakeholders to express our gratitude and celebrate the student achievements that result from aligned community resources supporting learning. The community's support for SRPSD's Commitment to Student Achievement is palpable through partnerships that facilitate summer camp opportunities, including literacy, music, and cultural camps, aimed at narrowing the achievement gap that can affect vulnerable students during breaks from formal learning.

The community has repeatedly joined forces with SRPSD to ensure student safety. In 2013, 12 community groups, with the support of the Ministry of Education, signed a protocol addressing community violence, and additional organizations like Saskatchewan Polytechnic have since become integral to this protocol. 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 Ed workshops.

Fostering and nurturing relationships with our community partners remains a paramount priority for SRPSD, a commitment that is evident through our enthusiastic participation in community events. We actively engage in local events, including Youth Safety Education Day, the "Heart of the Youth Community Pow Wow," the Community Building Youth Conference, and events promoting unity in Truth and Reconciliation, such as School Pow Wows and Orange Shirt Day. These events serve as tangible manifestations of our values, which emphasize the importance of community collaboration in achieving shared goals and aspirations.

Strategic Direction and Reporting

The Provincial Education Plan

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

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

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

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

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

Provincial Education Plan - Interim Plan Priorities 2022-23

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

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

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

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

The five goals of *Inspiring Success* are:
1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

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

School Division Programs and Strategic Activity

Saskatchewan Rivers Public School Division provides educational opportunities for a very diverse student population. To provide the best education possible for all students, the division offers a wide range of programs in its many urban and rural schools. The provincial core curricula, broad areas of learning and cross-curricular competencies are central to all SRPSD programs and efforts to achieve the goals of the *Inspiring Success* policy framework are evident in classrooms daily. Classroom instruction is designed to incorporate the adaptive dimension, differentiated instruction, and First Nations and Métis content, perspectives and ways of knowing. Over half of the student population in SRPSD is of First Nations and Métis ancestry and there is a growing number of new Canadians in the division as well. SRPSD programs are guided by the *Student First* approach in the Interim Provincial Education Plan where students' strengths, needs and interests are central to inclusive educational learning experiences.[1]

Elders Council

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

Inclusive Learning Team

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

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

Teams include SRPSD personnel as well as individuals from outside agencies. The Inclusive Learning Team gathers professionals such as consultants, psychologists, speech language pathologists, occupational therapists, social workers, outreach workers and pedagogical coaches. All of these professionals collaborate with classroom teachers, inclusive education coaches and administrators in each of our schools to respond to student needs in inclusive learning environments.

Specialized Learning Centres

Educators in SRPSD Specialized Learning Centres provide intensive, needs-based supports and educational programming that structure learning success for students with the most complex needs. Students attending these Specialized Learning Centres may be experiencing significant emotional, behavioural, cognitive, sensory, or physical challenges that require individualized programming, community supports, and personal care that extend beyond the capacities of a regular classroom. Children in Specialized Learning Centres are integral members of their school learning communities and participate in regular classroom and school-wide opportunities that appropriately support their individual learning success. Whenever possible, once programming and supports are well-established for a student, a transition back to the regular classroom may be considered.

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

Newcomers and English as an Additional Language

SRPSD schools continue to welcome many students who are newcomers from other parts of the world. To support newcomers with a smooth transition into the school system, and to support the Interim Provincial Education Plan's goals for literacy and engagement, a division-wide framework outlines information, processes, and strategies for school personnel to consider while planning ways to respond to the strengths and challenges of individual students. To determine language proficiency levels and enhance school-based learning supports, schools are supported by an Intensive Supports consultant and English as an Additional Language (EAL) teachers. High school students can take classes through SRSPD's secondary EAL program located in Carlton Comprehensive Public High School. SRPSD continuously collaborates with Settlement Services in Prince Albert to ease and streamline school entry processes for newcomers. In addition to providing academic support, SRPSD personnel collaborate with a team of Settlement Workers in Schools (SWIS) to ensure that students and families have access to the physical, social and emotional supports required for successful transitioning into a new culture.

French Immersion Program
SRPSD offers French Immersion programming to students from Kindergarten to Grade 12. In 2022-23, École Arthur Pechey Public School, École Vickers Public School and École Debden Public School all offered French Immersion programming from Kindergarten to Grade 8. Carlton Comprehensive High School completes our French Immersion programming for students in Grades 9 to 12 in the Prince Albert region.

Cree Language Early Learning Program
Valuing and supporting Indigenous culture and language is a primary goal of the *Inspiring Success* policy framework and this program and its related activities helps to realize this goal. In addition, the goal to share governance and build relationships (3) guided the division to ensure this program was developed in consultation with the Elders Council, School Community Councils, and a broad section of community members. The Board also sought the advice from Ministry of Education officials and others across the province. The launch of the program was announced in the spring of 2020 and began offering Kindergarten programming in the fall of 2020. The program was expanded to include Pre-K and Grade 2 in the 2022-23 school year.

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

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

- During the 2022-23 school year SRPSD's Early Learning team worked with school leadership teams to implement SRPSD's literacy model. This model of instruction is based on the science of reading research and is credited with having a high effect on reading. Using SRPSD's Literacy Model in 2022-23, teachers:
    - established literacy routines with an emphasis on morning meeting and word work;
    - explicitly taught phonemic awareness, phonological awareness and phonics; and,
    - implemented the Experiential Play Based Learning Model (EPBLM) to create invitations to learning that meet social, science, health and art outcomes.
- SRPSD added additional Literacy Support teachers to work within the schools with the greatest needs. The purpose of Literacy Support teachers was to:
    - support the collective efficacy of teachers with the implementation of SRSPD's Literacy Model;
    - create supportive plans for primary students who require interventions;
    - increase the confidence of families in our readiness to support children and meet them where they are; and,
    - respond according to student need based on formative assessment.
- Teachers were supported with responsive and timely professional development in the areas of oral language development, phonemic awareness, phonics, morphology and play-based

learning. School leadership teams received training in all these areas so that they could support their staff with the implementation of the SRPSD's Literacy Model.

- SRPSD collaborated with other school divisions to create a Phonics Scope and Sequence that outlines the progression of foundational reading skills for Grades K-3. This clarity strengthened the understanding of primary teachers in knowing what skills to teach and the pacing of instruction. The implementation of the scope and sequence is planned for the 2023-24 school year. Additionally, all teachers will be using the University of Florida (UFLI) Foundations instructional manual as the key resource for the instruction of Phonics.
- These actions are aligned with the *Inspiring Success* goal: *Equitable opportunities and outcomes for First Nations and Métis learners*. The SPRPD's Literacy Model is based on research that outlines the most effective practices for reading instruction. They have a high effect size as described by John Hattie and hold the promise to support all learners.

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

SRPSD has developed models of instruction for Exploratory Play-Based Learning, High School, Literacy and Math. All of our learning models are premised on the Circle of Courage and include high impact teaching and learning strategies. The Circle of Courage is based in four universal growth needs of all children: belonging, mastery, independence and generosity. Teachers:

  - Implemented the math model (Math Workshop);
  - reviewed the research around engaging students in math (Building Thinking Classrooms); and,
  - focused on number sense and automaticity with math facts implement high quality math resources, such as *MathUP* and *Building Fact Fluency.*

- High school teachers and leadership teams are implementing the High School Learning Model that focuses on these key areas of student engagement: connection to content; relationship with students; relationships among students and connection to process. School teams explored these guiding questions: Where are we going? Where are we now? How do we move learning forward? Who benefits and who does not? What did we learn? High school teams deepened their understanding and commitment to the implementation of reporting system expectations that outlined the actions and frequency of communication from teacher to students and parents/guardians to ensure that students had a similar experience across the division.
- Teachers implemented accelerated teaching and learning strategies including teacher clarity; providing feedback in a timely and responsive manner; holding high expectations; developing background knowledge and focus on vocabulary development.
- Teachers were supported with subject specific professional development (four days each for Math, Science and Performance subjects) focussed on teacher clarity and assessment practices.
- Six schools (Carlton, PACI, WESMOR, St. Louis, École Arthur Pechey and Queen Mary Elementary Schools) participated in the *Following Their Voices* initiative.
- Jordan's Principle funds were accessed to hire 31 First Nations Students Mentors in 16 schools to support 1,667 students. First Nations Student mentors:

- conducted home visits to better assist student and family life;
- initiated referrals of students and their families to other human service agencies;
- provided transportation for students to school, school-based activities and/or any necessary appointments;
- assisted in the development and implementation of programs and activities for individuals and/or groups;
- tracked student progress in attendance, engagement, and any other attributes that will contribute to overall student success; and,
- provided in-school support for student self-regulation.

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

- Mental Health and Well-Being is identified as one of the five priorities in SRPSD's Strategic Plan 2021-2024 that is in alignment with the priorities of the Interim Provincial Education Plan.
- We continued to offer Mental Health Literacy training (in SRPSD schools since 2017) to staff members who have not had previous access to the training.
- SRPSD accessed additional provincial funding via the Mental Health Grant to offer Applied Suicide Intervention Skills Training (ASIST) in 2022-23. Thanks to this funding, staff from multiple schools successfully completed ASIST training empowering them to provide skilled, life-saving interventions.
- Funds from the provincial mental health grant were also allocated to train two trainers to offer SafeTALK training throughout the division. SafeTALK equips people to be more alert to someone thinking of suicide and better connect them with further help. SafeTALK empowers everyone to make a difference. Our SafeTALK training plan focuses specifically on providing the training to students aged 15+ years of age. SafeTALK is a key intervention providing peer-to-peer supports for our students.
- The 2022-23 school year also saw continued enhancement of mental health capacity-building supports in SRPSD. The SRPSD Mental Health Capacity Building (MHCB) team, comprised of a consultant and three instructional coaches, worked collaboratively with school teams to implement our Trauma-Informed Schools Framework that focuses on embedding research-based trauma-informed practices in our classrooms to promote and support student mental health and well-being. Trauma comes in diverse forms, but many of SRPSD students are affected by the generational trauma of Residential Schools. Therefore, it is important that our trauma-informed practices support the *Inspiring Success* policy framework goals to ensure that First Nations and Métis students have equitable opportunities and outcomes.
- SRPSD was also successful in being included in the expansion of the Saskatchewan Health Authority's Mental Health Capacity Building in Schools pilot project in 2022-23. Prince Albert Collegiate Institute (PACI) staff and students saw great benefit of the multiple mental health capacity-building initiatives led by a mental health coordinator and mental health promoter. The mental health capacity-building coordinator and promoter played a key role in building relationships with school personnel, the SRPSD Inclusive Learning Team, families

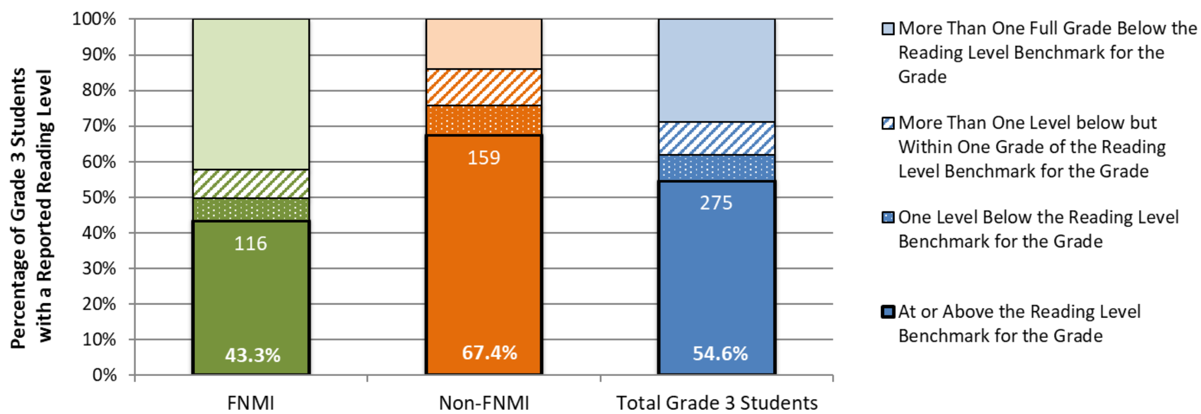
and other community stakeholders. Highlights of the first year of the pilot project at PACI include: collaboration with classroom teachers to implement various mental-health and well-being strategies in classrooms; the establishment of a Reset Room for students to access within the school to support continued readiness to learn in the classroom; organizing a regional Mental Health forum gathering students and stakeholders from the region; and providing access to ongoing mental health programming and supports throughout the summer months.

- A SRPSD team of 12 school social workers supported students and worked collaboratively with teachers, administrators and support staff in responding to student needs. Continued a partnership with the Saskatchewan Health Authority to provide outreach workers in schools which are a valuable compliment to our mental health supports.

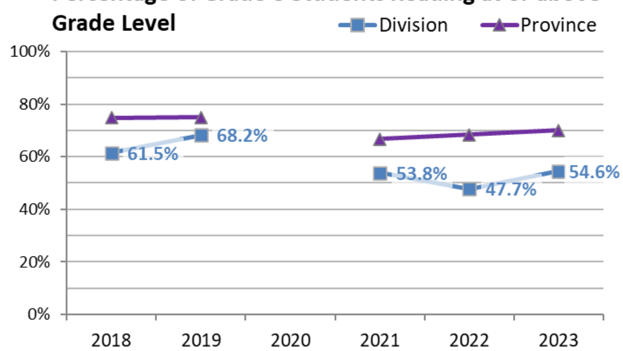
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level
Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years. The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Reading Results Data, Saskatchewan Rivers SD 119, Grade 3, 2022-23



Percentage of Grade 3 Students Reading at or above Grade Level



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

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	268	87.3%	5.5%	7.2%	307
Division (Total)	504	85.6%	10.4%	4.1%	589
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

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

The Grade 3 reading results for 2022-23 were 54.6% compared to 47.7 % of students reading at or above grade level in 2021-22. There was a gap between the results for Grade 3 First Nations, Métis and Inuit (FNMI) students (43.3%) and non-FNMI students (67.4%). Results for SRPSD are below the provincial results overall (70% reading at or above grade level) but results for FNMI students in the division are almost equal to the provincial results (45.5%).

It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

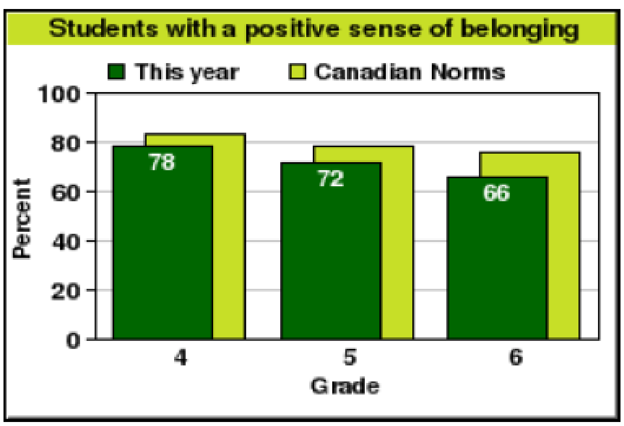
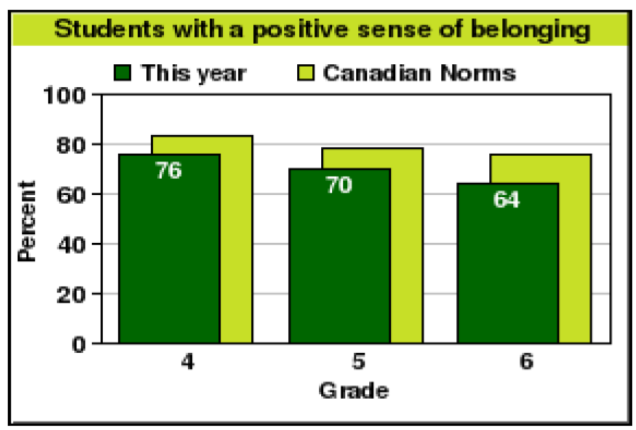
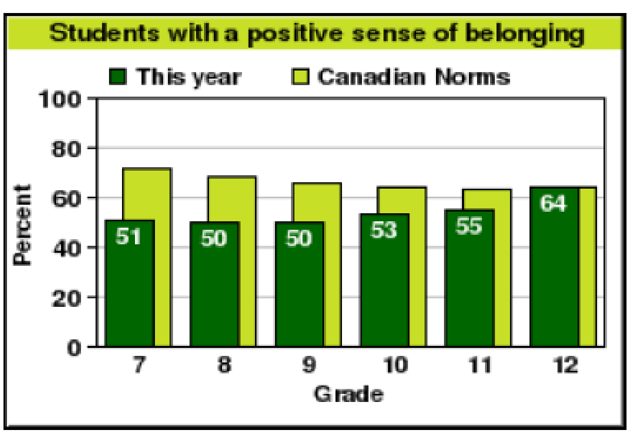
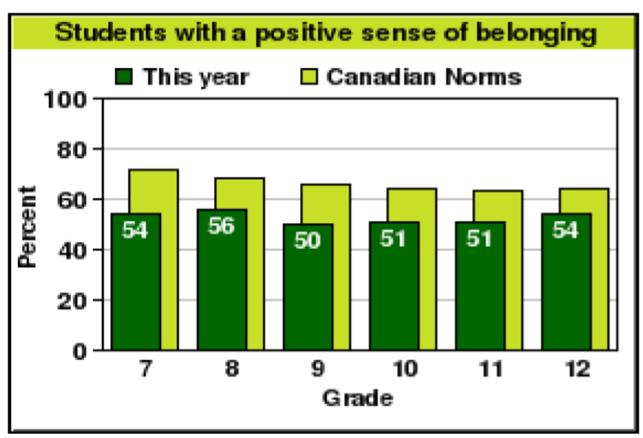
SRPSD has hired additional Literacy Support Teachers. These teachers are placed within schools that demonstrate the greatest needs. Literacy Support Teachers participated in ten days intensive professional training that supported them with the background research in the science of reading, oral language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

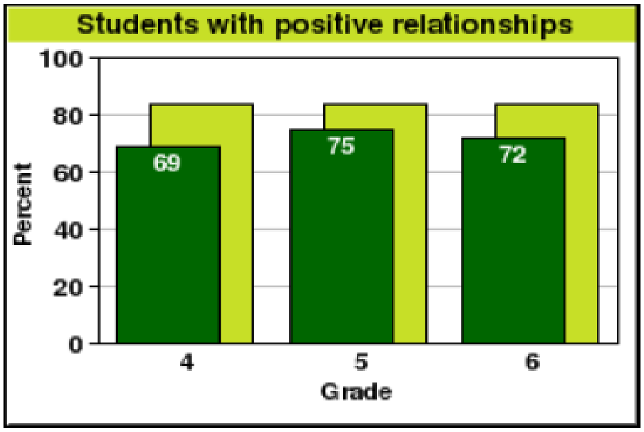
Mental Health and Well-Being

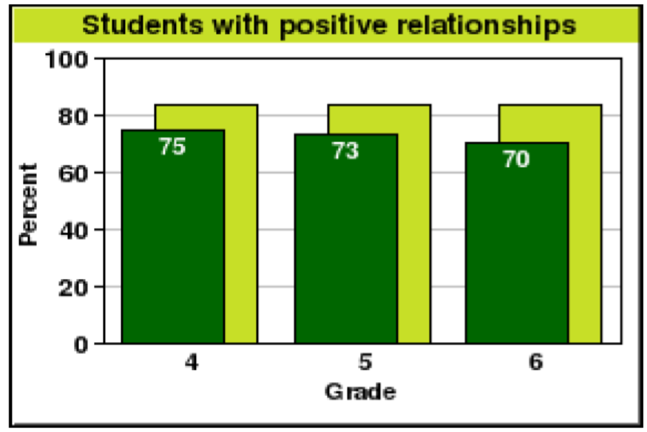
The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

The following bar charts display student perceptual survey results (OurSCHOOL) by grade for five key measures for SRPSD for the 2021-22 and 2022-23 school years with Canadian norms for comparison.

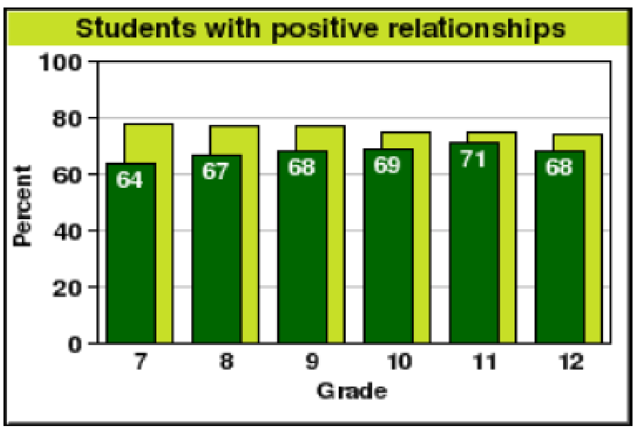
School Division Selected Measure for Monitoring Mental Health and Well-Being

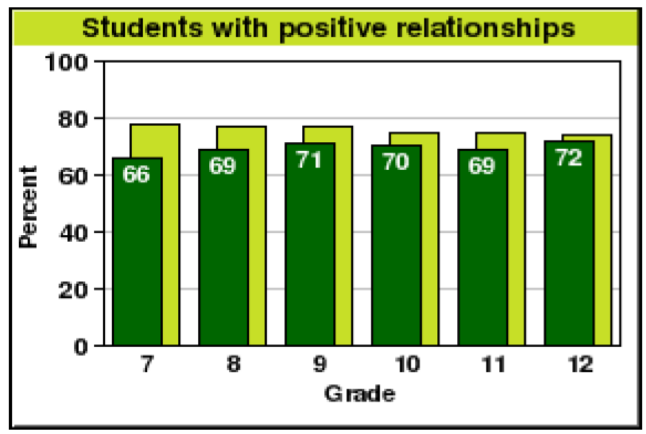
2021-22	2022-23
	
	

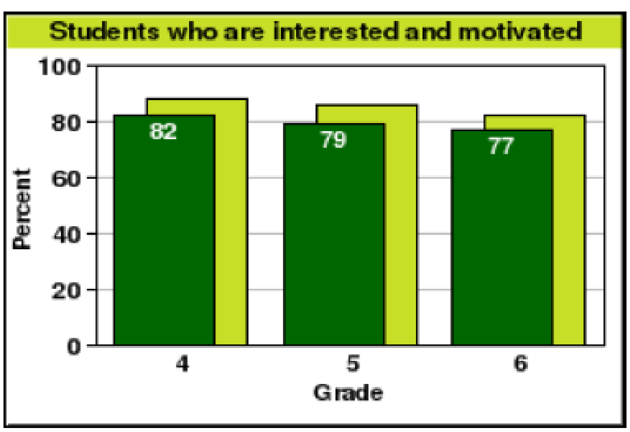


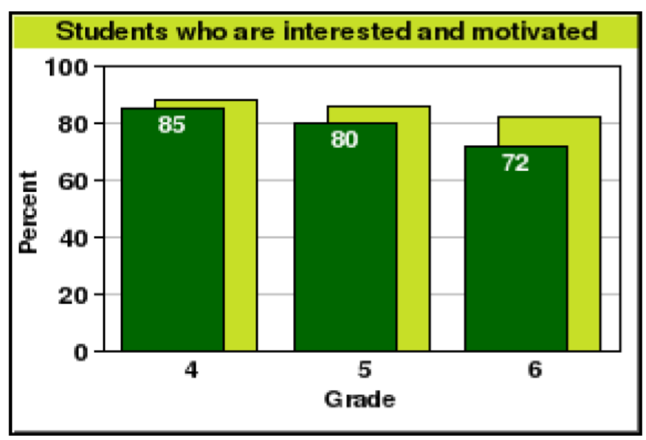


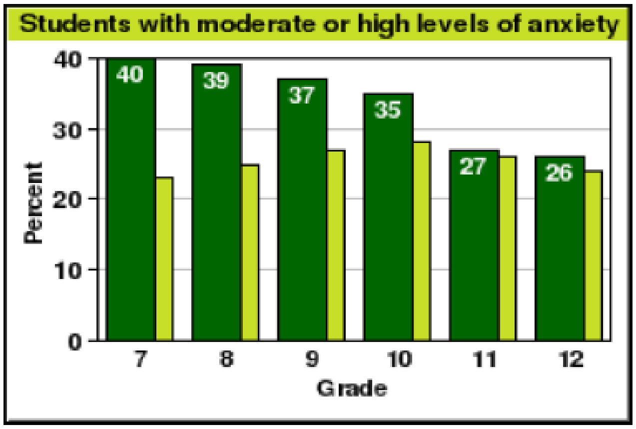
2021-22	2022-23

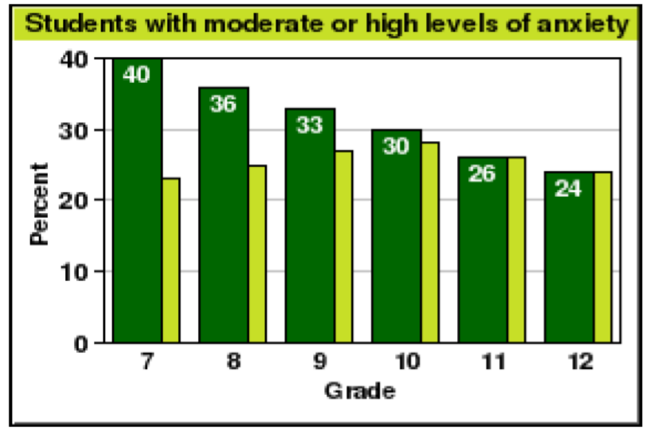




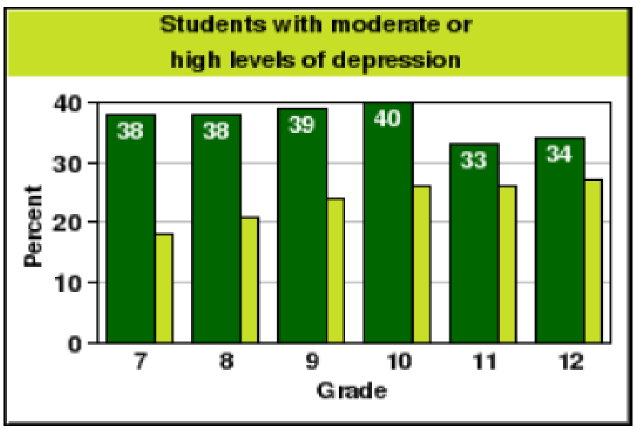


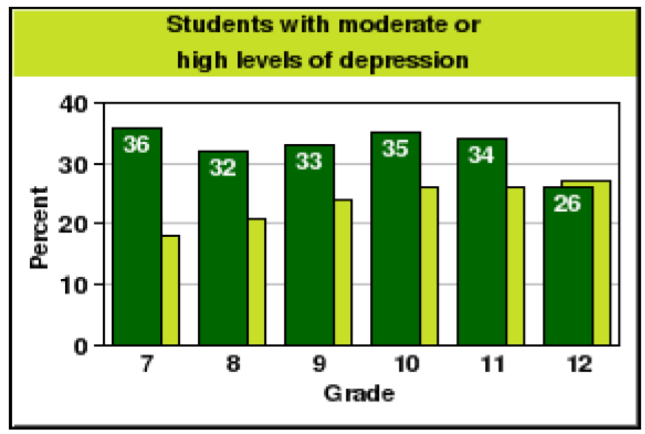






2021-22	2022-23





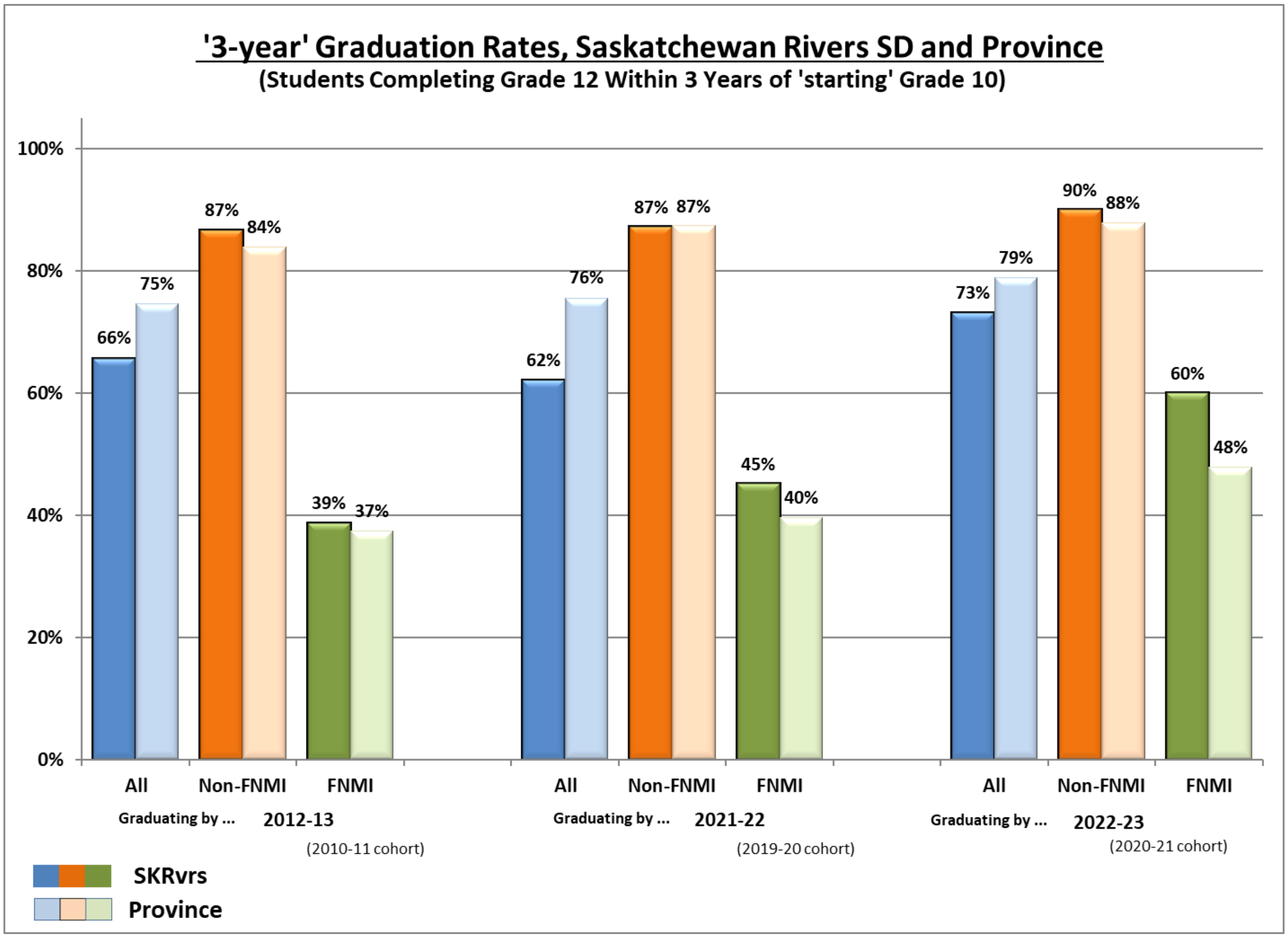
Analysis of Results – Mental Health and Well-Being Measure

When comparing the 2022-23 OurSCHOOL Student Survey results with those obtained in 2020-21, we do see statistically consistent results in the students' sense of belonging and their positive relationships at school. With an exception with a lower number of grade 12 students sharing a positive sense of belonging. However, we do note that, for most grade levels, the feedback on positive relationships from students was slightly highler in 2022-23 in comparison to 2021-22. We also saw a marked improvement in the percentage of students with moderate or high levels of anxiety in grades 8 to 12 and a significant decrease in the numbe of grade 12 students expressing moderate or high levels of depression.

Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Three-Year Graduation Rates

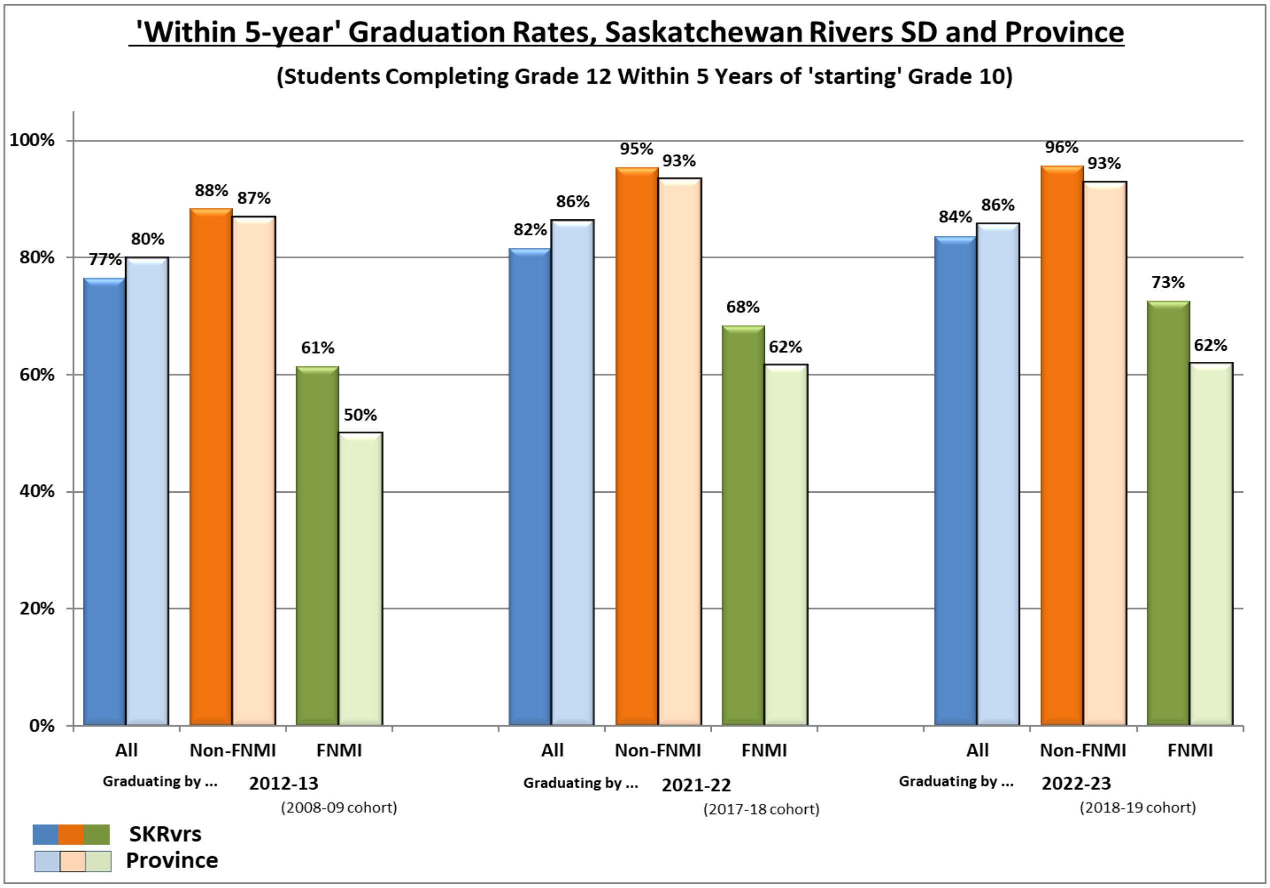
Compared to the 2021-22 results, the three-year graduation rate for all SRPSD students increased significantly at the end of the 2022-23 school year from 62% to 73% for all students and from 45% to 60% for FNMI students. The disparity between Non-FNMI and FNMI students continues to be a concern. It is positive that the results for SRPSD for both groups continue to be at or above the provincial results with the disparity provincially continuing to be greater than it is within SRPSD.

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.

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

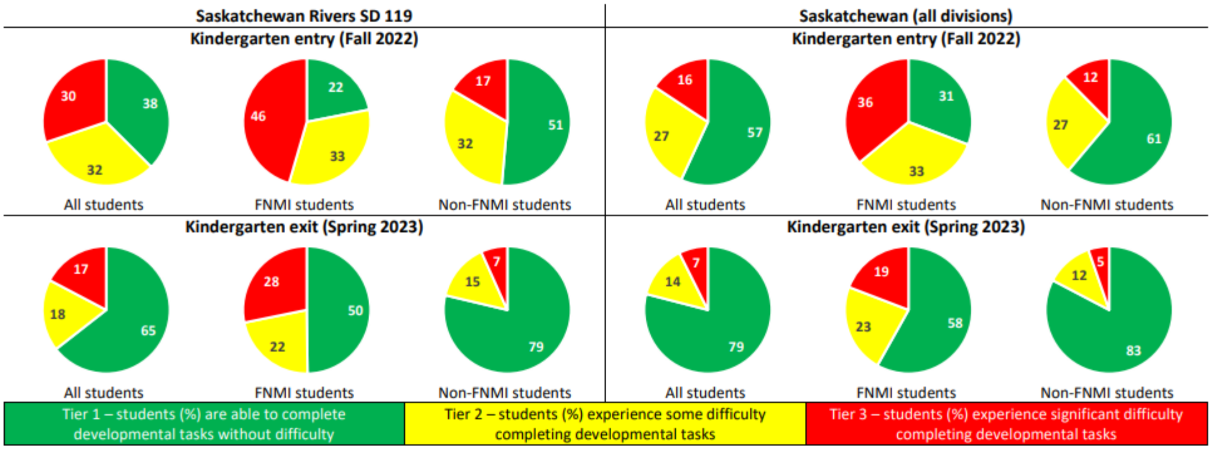
It is a positive indication for SRPSD, that the five-year graduation rate overall for SRPSD students increased during the 2022-23 school year (1% for all students and 5% for FNMI students). This is an achievement of which staff and students are very proud. Results for SRPSD are slightly below the provincial results overall but results for FNMI students in the division are above the provincial results.

The division has renewed its focus on the goals of the Inspiring Success Policy Framework in order to address the disparity between FNMI students and non-FNMI students. The urban high schools in SRPSD are all engaged in the *Following Their Voices* Ministry of Education initiative. The school division continues to utilize Indigenous learning models within work and engage with community Elders and Knowledge Keepers to assist in student and community engagement.

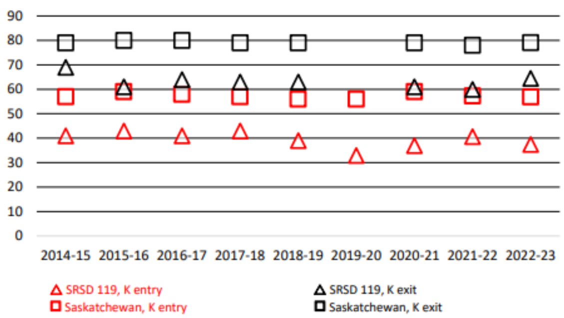
Ongoing Measures of Progress

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

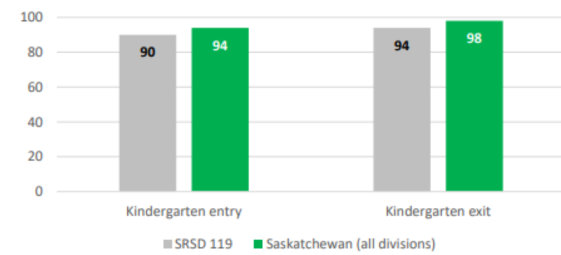
Early Years Evaluation
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response. Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills. The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



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



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2022-23



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

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

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

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

Entry and exit Kindergarten EYE results for SRPSD students both overall and by subpopulation are lower than the provincial results. At Kindergarten exit in 2023, 65% of SRPSD students were assessed as Tier 1 (able to complete developmental tasks without difficulty). In the previous fall, 52% of students required Tier 2&3 supports (only 38% assessed as Tier 1 at entry to Kindergarten); in the spring, this number was reduced to 35% of students, a reduction of 17 percentage points. Results for FNMI students illustrate the challenges that many First Nations and Métis families and students face due to inequities that limit their ability to be prepared for success in Kindergarten. Poverty and the intergenerational impacts of systemic racism become very evident when analyzing the EYE data, and the evident disparity in outcomes for FNMI and non-FNMI students.

SRPSD has 24 Prekindergarten programs – five rural and 19 urban. This play-based learning program serves 3- and 4-year-olds who meet some or all of the Ministry of Education's criteria for identifying vulnerable children. Each program is staffed with one certified teacher as well as an education associate. The addition of a second education associate in some city programs (the Early Learning Intensive Supports Pilot - ELIS) has allowed for targeted and meaningful support of students requiring intensive supports in Prekindergarten. Each program has a recommended enrolment of 16 students with two additional spaces for children requiring intensive supports. Programs may accept up to 20 students to ensure that children and families meeting the criteria for vulnerability are not assigned to a waiting list. In 2020-21 the ELIS grant allowed for the staffing of a 0.5 position to support classroom teachers with the implementation of effective, individualized strategies for individual students with recommendations coming from the Educational Support teacher, Speech Language Pathologist, Occupational Therapist, consultants and other team members as needed. The holistic curriculum sees children learning through experiences and prioritizes family engagement.

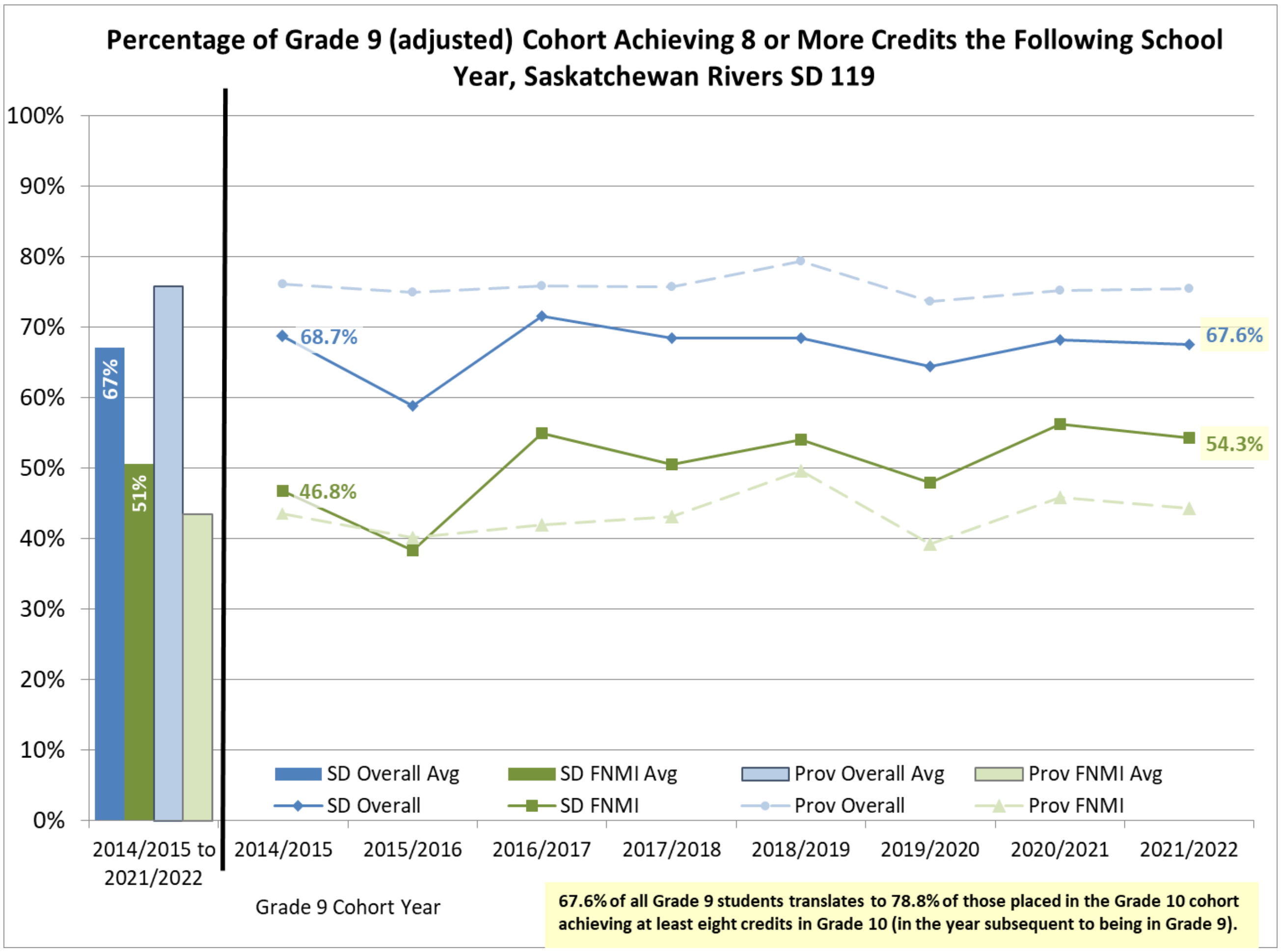
SRPSD has responded to the needs of children in vulnerable circumstances by putting an early year's team in place to support Prekindergarten and Kindergarten teachers. This is a supportive coaching model that implements best practice in early learning instruction with a focus on oral language development, self-regulation and parental engagement. Additionally, partnerships have been created with the Early Childhood Council, KidsFirst and the Family Resource Centre to support a collaborative community response. SRPSD is the accountable partner for KidsFirst Prince Albert supporting families with children ages 0-3 years, as well as the accountable partner for the Prince Albert Early Years Family Resource Centre which provides universal supports and community connections for families in the Prince Albert area. Furthermore, SRPSD is a member of the Prince Albert Early Childhood Council. The Prince Albert Early Childhood Council is a broad-based multi-sectoral committee that works in partnership to advocate for these programs, as well as promote, plan and implement regional early childhood development programs and services. The Council shares information and creates an increased awareness among members and the community of early childhood issues, family support services and best practices. The committee is a focal point for influencing early childhood policy and advocacy in Prince Albert and the surrounding region and is made up of multiple agencies whose mandates intersect with the area of early childhood education. In the spring of 2021, a Family Liaison Coordinator position was added, to work with families that are not accessing all supports. The Family Liaison Coordinator has been successful in connecting Prince Albert's most vulnerable families and children to services and to the Prekindergarten programs.

The SPRSD goal is that by June 2024, 100% of students exiting Kindergarten will be ready for learning in the primary grades as measured by the EYE-TA or making progress as expected achieving an individualized goal.

Grade 9 to 10 Transition

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

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



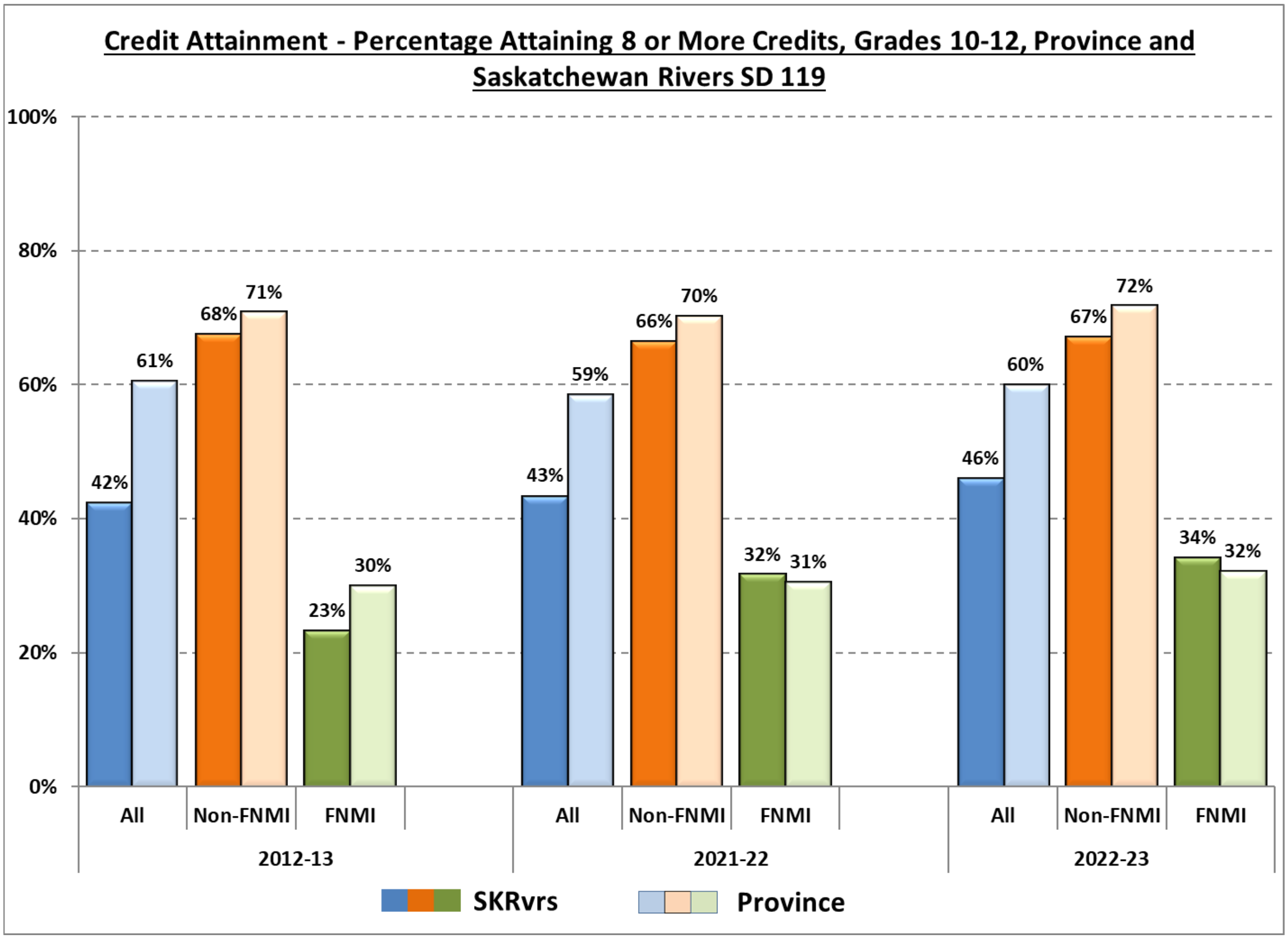
Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Grade 9 to 10 Transition
In 2022-23 there was a slight decrease in successful transition to grade 10 (as measured by credit attainment) from 68.1% to 67.7% for all students and from 56.3% to 54.3 for FNMI students. These data are an area of concern for all of us. Teachers and staff connect to work at reconnecting and engaging with students and families. The majority of the division's high school student population is self-declared Indigenous so it is reassuring that the school division success for indigenous students is above the provincial eight-year average. It is also promising that the disparity in results between indigenous students and non-indigenous students in the school division declined and movement towards equity is progressing. Still, there is significant work that remains. The overall success for our students, and specifically for indigenous students, is something that we continue to address through course counselling, mentor support, instructional strategies, action on the OurSCHOOL results and other measures.

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment
The credit attainment results increased in 2022-23 from 43% to 46% of all students attaining 8 or more credits yearly. There was a slight increase from 32% to 34% for FNMI students. The results within SRPSD are on par with provincial results for both First Nations and Métis students (34% compared to 32%) and slightly more below provincial results for Non-First Nations and Métis students (67% compared to 72%). These results create a sense of urgency to review the processes and supports that are in place in SRPSD for all students, and particularly Indigenous students. There are several actions taken to support a continued increase in credit attainment. These include a refreshed procedure for credit recovery in our high schools, a stronger core of mentors to support students in their high school success and a focus on accelerated learning strategies. Additionally, every high school has an individual that is responsible for supporting high school transitions. The individuals in these roles are supported by the High School Consultant and they meet twice a year. Schools continue to benefit from participating in the *Following Their Voices* provincial initiative.

Demographics

Students

The SRPSD Distance Learning Centre continued to support the many families who chose online learning in 2022-23. SRPSD was in year three of offering a Cree Language program now in Prekindergarten to Grade 2 in one school and early years Michif language programs in two schools. Home based enrolment trends remained consistent from the last school year.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	634	596	470	541	528
1	633	659	569	566	566
2	586	616	634	596	566
3	654	571	594	639	592
4	634	651	558	629	624
5	635	619	646	571	631
6	685	647	613	650	569
7	678	664	633	644	638
8	541	682	651	659	630
9	553	526	640	677	651
10	641	646	587	722	729
11	658	630	640	660	729
12	1,022	1,040	1,110	1,068	1,027
Total	**8,554**	**8,547**	**8,345**	**8,622**	**8,480**
PreK	**408**	**354**	**238**	**342**	**379**

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

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	1,274	1,266	1,120	1,191	1,145
	4 to 6	1,032	1,024	970	1,020	1,037
	7 to 9	975	1,006	1,053	1,147	1,065
	10 to 12	1,418	1,441	1,510	1,617	1,571
	Total	**4,699**	**4,737**	**4,653**	**4,975**	**4,818**
English as an Additional Language	1 to 3	90	85	57	42	71
	4 to 6	109	101	92	79	102
	7 to 9	85	101	86	55	90
	10 to 12	73	68	65	68	66
	Total	**357**	**355**	**300**	**244**	**329**
French Immersion	K to 3	282	259	229	191	194
	4 to 6	182	185	160	168	171
	7 to 9	118	140	147	142	146
	10 to 12	64	72	72	66	97
	Total	**646**	**656**	**608**	**567**	**608**
Cree/Dene Immersion	K to 3	-	-	-	-	55
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**55**

Staff

Job Category	FTEs
Classroom teachers	504.3
Principals, vice-principals	58.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	354.8
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	83.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	90.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	**1112.4**

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 2022-2023

Senior Management Team

- Neil Finch, Director of Education (started August 1, 2023)
- Robert Bratvold, Director of Education (retired July 31, 2023)
- Neil Finch, Superintendent of Schools (September 1, 2022 to July 31, 2023)
- Jeffrey Court, Superintendent of Schools (started August 1, 2023)
- 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

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	**Project**	**Details**	**2022-23 Cost**
Birch Hills Public School	Building**	Boiler replacement	298,787
Carlton Comprehensive Public High School	Building*	Washroom renovations	538,829
Carlton Comprehensive Public High School	Building	Boiler replacement	222,470
Riverside Public School	Building**	Boiler replacement	205,938
St. Louis Public School	Building**	Windows replacement	461,365
Total			**$1,727,389**

* Part of the cost of this project was paid during the 2021-2022 budget year.
**This project will be completed in 2023-24 and part of the cost will be incurred during 2023-24.

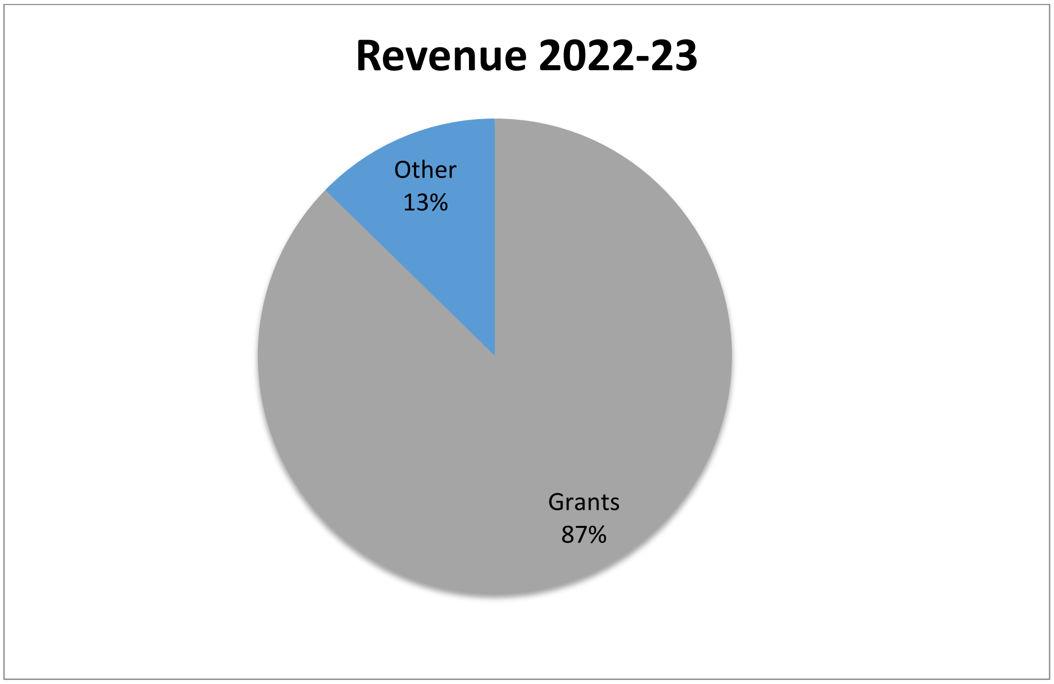
Transportation

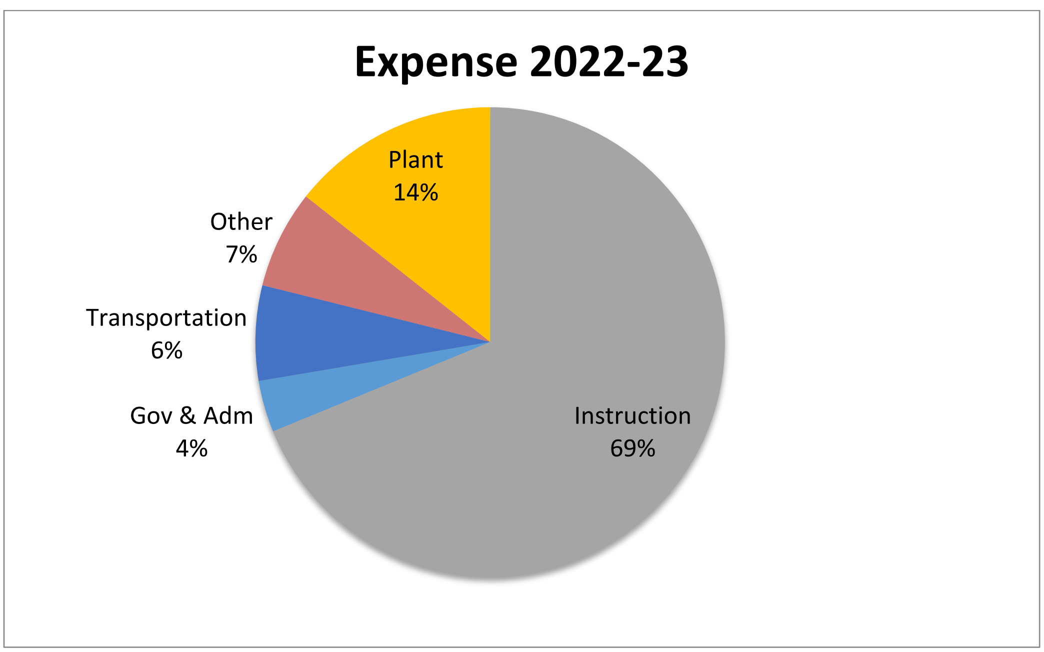
Saskatchewan Rivers Public School Division offers transportation services to students in 31 of 33 schools. Bussing is provided for Prince Albert Roman Catholic Separate School Division students living in the Christopher Lake area to attend École St. Mary High School. There are 106 school bus routes with 81 division operated and 25 serviced by contractors.

Transportation Statistics	
Students transported	3,196
In-town students transported (included in above)	987
Transportation routes (includes school division and contracted)	106
Number of buses	106
Kilometres travelled daily	13,850
Average age of bus	7.5 years
Capacity utilized on buses	51%
Average one-way ride time - urban	14 minutes
Average one-way ride time – rural	29 minutes
Longest one-way ride time – urban	80 minutes
Longest one-way ride time – rural	90 minutes
Number of school trips per year	774
Kilometres per year travelled on school trips	33,282
Cost per student per year	$2,375.72
Cost per kilometre travelled	$2.90

Financial Overview

Summary of Revenue and Expenses





Budget to Actual Revenue, Expenses and Variances

	2023 Budget	2023 Actual	2022 Actual	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Grants	98,082,791	99,425,413	97,613,442	1,342,622	1%	
Tuition and Related Fees	2,648,673	2,611,949	2,607,242	(36,724)	-1%	
School Generated Funds	2,280,000	2,884,827	2,304,343	604,827	27%	1
Complementary Services	1,941,824	2,041,824	1,923,808	100,000	5%	2
External Services	2,453,375	3,025,024	2,827,409	571,649	23%	3
Other	1,219,208	3,881,832	1,374,167	2,662,624	218%	4
Total Revenues	**108,625,871**	**113,870,869**	**108,650,411**	**5,244,998**	**5%**	
EXPENSES						
Governance	518,204	524,412	440,426	6,208	1%	
Administration	3,567,224	3,597,332	3,375,752	30,108	1%	
Instruction	77,262,361	79,768,128	77,415,077	2,505,767	3%	
Plant	16,638,656	16,652,345	15,560,368	13,689	0%	
Transportation	7,827,227	7,592,802	7,405,430	(234,425)	-3%	
Tuition and Related Fees	69,072	121,592	81,100	52,520	76%	5
School Generated Funds	2,300,000	2,809,421	2,351,613	509,421	22%	6
Complementary Services	2,072,682	2,035,582	1,906,312	(37,100)	-2%	
External Services	2,533,445	2,861,596	5,548,340	328,151	13%	7
Other Expenses	500	261	600	(239)	-48%	8
Total Expenses	**112,789,371**	**115,963,471**	**114,085,018**	**3,174,100**	**3%**	
Surplus (Deficit) for the Year	**(4,163,500)**	**(2,092,602)**	**(5,434,607)**			

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 school activities/fundraising.
2	Over budget due to additional Early Learning Intensive Support (ELIS) funding not budgeted for.
3	Over budget due to additional funding for Family Resource Centre and Invitational Shared Services Initiative. Nutrition and Before and After School program not budgeted for.
4	Over budget due to increase in admin fees and interest income. $1.7M gain recognized on asset retirement obligation estimate.
5	Over budget due to Dumont Technical Institute tuition fee expense not budgeted for.
6	Over budget due to increase in school activities/fundraising corresponds with increase in School Generated Funds revenue.
7	Over budget due to Leading to Learn payment of $187K to Saskatoon Public School Division. Breakfast Club of Canada, Nutrition and After School costs not budgeted for.
8	Actual bank interest charges 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	$ 27,330	$ 2,709	$ -	$ 2,187	$ 3,039	$ -	$ 35,265
Gerow, Bill	25,199	4,372	-	3,876	2,661	-	36,108
Gustafson, Grant	26,424	1,200	-	2,813	-	-	30,437
Hollick, Barry	28,295	2,048	-	3,838	3,725	-	37,906
Lindberg, Arne	23,093	1,239	-	1,763	-	-	26,095
Nunn, Alan**	28,436	1,200	-	2,958	-	-	32,594
Rowden, Darlene *	36,363	3,935	-	3,496	3,788	-	47,582
Smith-Windsor, Jaimie	26,426	4,513	-	623	-	-	31,562
Vickers, Michelle	25,988	1,239	-	3,086	-	-	30,313
Yeaman, Bill	26,780	2,820	-	1,581	3,897	-	35,078

* 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	61,053
AARRESTAD, JACLYN	68,159
ABBEY-DER, HEIDI	82,753
ACKERMAN, RICHELLE	102,048
ACORN, PERRY	102,048
ACORN, SHELLY	96,547

Name	Amount
ADAMS, AMANDA	72,089
AITKEN, PAMELA	102,048
AMBROSE, LESLIE	92,361
AMY, BRADLEY	102,905
AMY, LORI	102,048
ANDERSON, DARREN	52,693

Name	Amount
ANDERSON, DEAN	92,067
ANDERSON, KIMBERLY	92,067
ANDERSON-KLASSEN, PAMELA	96,547
ANDRES, LAURA	50,046
ANTONIO, RUMUEL	54,166
ARCAND, CHERYL	121,231
ARIAL, CARLA	70,822
ARMITAGE, TRENT	96,547
ARPIN, DARCY	96,547
ARPIN, KENT	128,188
ASTROPE, TRACY	92,067
ATKINSON, COLTON	89,376
ATKINSON, DIANE	93,306
AURAMENKO, SHANNON	92,067
AUTET, DONNA	96,624
AWASIS, RAVEN	61,909
BALICKI, VANESSA	78,117
BALL, LAREN	92,067
BANMAN, MICHAEL	78,331
BASARABA, ALEC	70,822
BASARABA, CHAD	92,704

Name	Amount
BATES, GEOFFREY	90,767
BATES, KRISTIN	93,004
BATIUK, BARCLAY	129,558
BEAR, BARRY	53,998
BEAR, JORDAN	80,962
BEAR, LORNE	55,849
BEAULAC, JAMIE	90,142
BEAVEN, TRACEY	63,227
BECKER, BRITTNEY	77,640
BELAIR, CHARMA	55,849
BELL, KELSEY	93,217
BELLEHUMEUR, CARMEN	96,547
BELLIVEAU, JEAN-MARC	101,522
BELYEA, CAROL-LYNN	74,790
BENDER, CURTIS	98,040
BENDER, MEIRAH	62,671
BENNETT, CHELSEA	92,098
BENNETT, SHANE	95,374
BENNINGTON, CAROLYN	102,048
BEREZOWSKI, RHONDA	102,509
BERGEN, CHELSIE	92,237

Name	Amount
BERGEN, CLARENCE	96,547
BERGEN, MATTHEW	111,920
BERGEN, RODNEY	52,693
BERNATH, BRENDA	96,547
BEST, BRIGIT	83,444
BIBBY, PATRICIA	115,962
BILLAY, BRITTANY	96,547
BILLO, KEITH	74,487
BILODEAU, MARIE-PIER	89,508
BLACK, GAIL	102,048
BLAIS, CHELSEY	75,972
BLAIS-COURT, MICHELLE	92,631
BLOOMQUIST, TRACY	107,060
BOETTCHER, PAMELA	94,805
BOLOTNIUK, DANNY	53,053
BOND, DANIEL	85,253
BONE, JENNY	102,048
BONIN, MATHEW	92,067
BONIN, RENEE	77,640
BORROWMAN, CHRYSTAL	50,407
BORTHWICK, CARISSA	92,067

Name	Amount
BOUCHARD, NADINE	115,225
BOULDING, CARA	60,399
BOUTIN, BRADLEY	77,885
BOY, KELSIE	74,611
BOYER, COLLEEN	93,817
BRAATEN-ERNST, CHRISTIE	96,547
BRADBURY, HEATHER	102,486
BRAGG, DAVID	92,116
BRATVOLD, ROBERT	228,620
BRAUN, DENNIS	87,820
BRIERE, RILEY	74,297
BROWN, JENNIFER	95,735
BROWN, KELLY	92,067
BROWN, TARAN	73,041
BRUCE, RYAN	125,578
BRUNEAU, ASHLEY	92,067
BURNS, CODY	92,067
BYRNE, ALANNAH	76,443
BYRNE, MITCHELL	85,112
CALLAGHAN, ERIN	96,932
CAMPBELL, LISA	91,118

Name	Amount
CAMPBELL, MEGAN	102,104
CANAVAN, SHELDON	52,127
CANNON, REGAN	74,790
CANTIN, KARA	113,265
CARLSON, ADRIENNE	96,674
CARRIER, ZOE	62,700
CARTIER, KELLY	52,603
CASAVANT, SARAH	73,989
CEY, CORINNE	127,972
CHAN, BETSY	145,929
CHESTER, CARA	88,127
CHESTER, WILLARD	53,590
CHIYANE, PETER	52,703
CHOUMONT, LESLIE	76,737
CHOUMONT-ROY, LORI	88,915
CHRETIEN, MELISSA	77,640
CHURCHWARD, ANNE	54,424
CLIFFORD, LORELEI	92,067
CLOSE, TRENA	96,547
COCHRANE, HOLLY	63,180
CONARROE, KIMBERLEY	92,067

Name	Amount
CONSTANT, SHELBY	64,549
COOK, MEAGAN	94,136
COOMBS, TSINDA	100,234
CORRIGAL, KELLY	56,281
COURNOYER, BRANDI	83,997
COURT, DARCIE	108,488
COURT, JEFFREY	169,279
COUTURE, DIANA	92,067
COX, SUSAN	70,268
CRAGG, LESLIE	56,232
CRAIG, STACY	101,785
CRAWFORD, LORRAINE	92,067
CROMARTIE, CANDICE	88,987
CROSHAW, RICK	112,848
CROSS, JENNA	117,048
CUNNING, TAYLOR	82,650
CUNNINGHAM, SHEILA	96,802
CYR, AMANDA	96,760
DAELICK, COLETTE	96,547
DALLYN, CHANTELLE	92,067
DAMS, ANITA	96,547

Name	Amount
DANSEREAU, BONNIE	91,830
DAVIDSON, DWAYNE	54,772
DEBRAY, STACEY	96,547
DECK, MELANIE	96,547
DELI, TABATHA	102,161
DELISLE, DEBRA	50,236
DELISLE, SYLVIA	116,004
DELUREY, MICHELLE	92,067
DEMERAIS, DALE	54,772
DERKACH, JUSTIN	90,154
DESAI, AMISH	60,975
DESCHAMBEAULT, HEATHER	96,547
DESCHAMBEAULT, KIMBERLY	71,341
DIENO, DIANE	92,067
DINNEY, JUSTIN	83,550
DMYTERKO, HOLLY	96,547
DOBERSHECK, HAZEL	92,386
DOETZEL, KIMBERLY	92,067
DONAUER, JOSHUA	79,475
DORMUTH, MICHAEL	107,304
DORVAL, CASSIE	59,864

Name	Amount
DRYKA, LISA	67,352
DUECK, JOSHUA	79,535
DUEKER, MORGAN	69,630
DUGAN, REBECCA	63,857
DUMAIS, DENISE	90,643
DUMELIE, CHRISTOPHER	96,547
DUMONT, MANDY	96,547
DURET, KRISTA	87,480
DUVAL, GREG	92,268
DYCK, CORY	71,470
DZIURZYNSKI, COURTNEY	92,067
ELDSTROM, VICKI	92,067
ELMER, KIMBERLY	102,224
EMMERSON, KYLIE	94,262
EMOND, DAYLE	91,085
ENNS, EMMA	68,593
ENNS, JENNIE	97,774
ERIGBUAGAS, KIM	53,122
ERVICK, JILLIAN	85,672
ESTERGAARD, JORDANNE	65,763
ETHIER, DEAN	52,603

Name	Amount
EVANS, KYLEE	61,476
EVERSEN, BRENDA	96,547
FAHIE, MICHAEL	92,067
FAZIO, FRANCESCO	66,739
FEDRAU, DANIEL	70,797
FEHER, ARTHUR	125,513
FEHR, SHANNON	100,996
FENDELET, JUSTIN	96,547
FENDELET, RACHEL	102,048
FERGUSON, JENNIFER	130,592
FERNIE, KENDRA	116,262
FESCHUK, ROY	125,725
FETCH, CAISSEY	69,367
FIDYK, SHEA	63,392
FINCH, NEIL	189,533
FINCH, NICOLE	80,627
FINES, JENNIFER	103,525
FINES, RONALD	92,067
FISCHER, KAREN	92,067
FLETT, ORLANDA	96,547
FLEURY, JESSIE-LEIGH	69,132

Name	Amount
FOLMER, KYLE	54,710
FONTAINE, TAYLOR	66,633
FORBES, DEANNA	89,694
FORTIER, JEAN-ELIE	60,605
FORTIER, MYRIAM-ESTHER	60,555
FORTIER, PRISCILLE	78,569
FOUQUETTE, WILLIAM	51,276
FRANKLIN, RHONDA	92,067
FRASER, PAMELA	96,547
FREMONT, CHELSEE	59,842
FRIESEN, BRUCE	122,660
FRIESEN, CASSANDRA	93,705
FUSICK, KENTON	54,941
GANGE, MICHAEL	96,547
GANGE, TWYLA	92,067
GAREAU, ELIZABETH	50,946
GAREAU, JULIE	96,547
GAREAU, RYAN	113,780
GARIEPY, LOIS	96,547
GAUDET, ERIN	92,123
GAUDET, LEE	75,573

Name	Amount
GAUDET, TRACY	92,067
GENEROUX, JOLENE	78,227
GEORGESON, ALICIA	58,642
GERHARDT, KELLY	115,666
GLYNN, TORI	77,294
GOBEIL, DARCY	92,067
GORDON, GRANT	87,761
GOTCHIA, CARLEAH	84,735
GRANT-WALKER, CARRIE	114,177
GRASSICK, BRIANNA	61,034
GRASSICK, PAMELA	93,378
GRATIAS, HERBERT	92,121
GRAY, LORI	102,048
GRAY, MATTHEW	118,369
GREEN, ALEXANDER	58,227
GREEN, JENNIE	135,147
GRIMARD, MICHELLE	93,026
GROVES, STEPHEN	102,048
GUENTER, CHARITY	68,627
GUNDERSON, LEANNE	91,959
GUNVILLE, CHELSEA	81,377

Name	Amount
GUNVILLE, SHERI	107,582
GUNVILLE, SHERRY	108,129
GUNVILLE, TARYN	60,240
GURION, DOMINGO	52,703
HAGMANN, IRENE	96,547
HALAYKA, TWYLA	67,352
HAMILTON, JOEL	85,244
HAMILTON, TONI	92,067
HANSON, TAYLIA	62,116
HARCOURT, JENNIFER	62,666
HARDING, DARLANA	110,365
HARKNESS, JODY	93,611
HARKNETT, JAMIE	90,703
HASTINGS SMITH, LORIANNE	102,048
HATTUM, AMY	59,459
HAZZARD, PATRICIA	91,830
HAZZARD, THOMAS	77,692
HELGASON, JILL	97,060
HELGASON, PATRICK	96,298
HENDERSON, CONNIE	90,312
HENRY REMY, KELSA	97,330

Name	Amount
HENRY, JAMIE	114,294
HENRY, JENNIFER	96,547
HENRY, TARYN	96,789
HERZOG, MICHAEL	81,479
HICKS, PATRICIA	111,557
HINGLEY, JENNIFER	185,021
HLADUN, HEATHER	92,067
HODA, BRANDY	96,547
HOLCOMB, SHELBY	55,192
HOLMEN, JORDAN	96,547
HONCH, JODI	110,352
HOOD, LEE-ANNE	92,067
HORACHEK, ADAM	59,842
HORAN, CHELSEA	71,256
HORNE, KAREN	96,032
HOUNJET, JOSEE	80,749
HOWAT, LISA	106,275
HUDDLESTONE, BLAIR	96,547
HUDDLESTONE, JENNIFER	96,547
HUDON, JANELLE	87,888
HUFNAGEL, LAUREL	63,135

Name	Amount
HUGHES, RYAN	92,128
HUNTER, BEVERLY	90,158
HURD, MIKE	157,154
ISBISTER, CANDICE	92,067
ISBISTER, DIANA	103,009
JACKOW, ALICIA	87,430
JACOBSON, REGAN	88,829
JAHN, ARLENE	54,971
JEAN, DONALD	92,542
JEFFERSON, BRITTANY	72,089
JESS, TRAVIS	70,687
JEWITT, TAMMY	92,067
JOHNSON, BENITA	92,082
JOHNSON, JACQUELINE	96,547
JOHNSON, MICHELLE	82,914
JOHNSON, ROSALIND	52,603
JOHNSON, TAYLOR	62,116
JONES, KIM	106,720
JONES, MONICA	92,600
JORDAN, KIMBERLY	91,237
JORDAN, LEANNE	102,048

Name	Amount
KALIKA, CASSANDRA	82,349
KALIKA, KHRISTOPHER	80,810
KALIKA, MICHAEL	80,749
KARAKOCHUK, KAMI	98,297
KASNER, MARLIESE	92,067
KAUFHOLD, JOEY	96,547
KELLER, BRADEN	80,313
KELLER, NANCY	84,648
KELLY, CHRIS	102,837
KENNEDY, JOCELYN	102,048
KERLEY, ASHLEY	96,577
KLAASSEN, KARISA	123,073
KLASSEN, KELLY	96,547
KLASSEN, PETRICA	92,067
KLEIN, MARCIA	102,048
KLINGENBERG, GLENN	96,547
KNUTSON, ERIC	102,321
KORCZAK, KARI	132,432
KORECKI, ALISON	101,241
KORECKI, STEVEN	104,283
KOROLUK, KEVIN	119,363

Name	Amount
KORPAN, BRETTE	60,760
KOSTYNIUK, VIRGINIA	92,304
KOWAL, SHAYNE	92,138
KOWANIUK, SHAE-LYNN	73,989
KRAHN, DAVID	74,472
KRAMMER, RANDY	115,962
KRAUS, RACHELLE	96,929
KROHN, ELIZABETH	69,610
KSYNIUK, PERRY	55,298
KUBICA, KAREN	63,270
KUPERIS, KIMBERLY	92,067
KUTNIKOFF, TREVER	92,067
KUTNIKOFF-BRITTAIN, CONNIE	103,197
KUZMA, CARA	114,779
KUZMA, TYLER	116,870
KVINLAUG, SYDNEY	64,893
KYLIUK, LANA	92,067
KYLIUK, LINDSAY	102,048
LABRASH, MARNI	92,918
LAEWETZ, JOCELYN	71,139
LARSON, SARAH	96,547

Name	Amount
LARSON, SHELDON	96,955
LAVALLEE, KEVIN	107,108
LAVOIE, ELIZABETH	83,275
LAWRENCE, MEGAN	75,960
LAWRENIUK, TERRY	74,487
LEBLANC, CAITLIN	80,962
LEDDING, CHERYL	90,286
LEDDING, DEANNA	100,595
LEHNER, CAREY	92,067
LEHNER-DONALDSON, CHARITEE	66,313
LEMAIRE-RUDER, ALANNA	59,747
LEMIRE, CAROLYN	103,798
LENDZYK, DAVID	54,077
LENNOX, ALAN	54,518
LENNOX, ROCHELLE	51,973
LEPINE, SHERYL	92,067
LETENDRE, JODI	116,554
LETKEMAN, DEJAN	114,372
LIEDTKE, LEAH	92,887
LING, CASEY	62,828
LINN, BRIAN	102,048

Name	Amount
LITZENBERGER, HALEY	59,703
LLOYD, ANDREA	63,273
LOHMAIER, DOUGLAS	52,773
LOHNEIS, JEFFREY	92,067
LOHNEIS, LAUREN	96,547
LOKINGER, DAVID	120,360
LORENSEN, LANA	96,547
LUCYSHYN, TRICIA	102,048
LUECK, MATTHEW	66,451
LUEKEN, JESSICA	89,765
LUNDGREN, IAN	68,697
LUNDGREN, KEVIN	57,112
LUSSIER, LAUREEN	96,547
LUSSIER, SHAYLENE	60,048
LYONS, LORI	52,603
LYSITZA, ANGELA	92,799
LYSYK, PATRICIA	102,201
MACDONALD, AARON	96,547
MACDONALD, ALLISON	92,067
MACGILLIVRAY, CHRISTINE	92,067
MACK, THOMAS	96,547

Name	Amount
MAGEE, DIANDRA	66,612
MAMCZASZ, RANELLE	76,726
MANDZAK, MICHAEL	60,240
MANSON, SCOTT	85,544
MARSOLLIER, MARC	71,544
MARTENS, CAROL	96,547
MCARTHUR, SHONA	92,337
MCCALLUM, MICHAEL	65,247
MCCOMAS, SARAH	65,435
MCDONALD, LAURA	63,273
MCEWEN, TRICIA	110,365
MCGREGOR, GRAHAM	123,813
MCKEAND, MAUREEN	53,033
MCLEOD, JAYSON	51,343
MCTAGGART, DAVID	73,604
MELIDONIAN, ARSHALOUYS	56,457
MELNYK, MELISSA	76,633
MERASTY, KAYLA	72,220
METTE, KAYLA	85,070
MEYER, SHANIA	71,391
MEYERS, JAMES	92,098

Name	Amount
MEYERS, JAMIE	93,758
MEYERS, JANELLE	92,067
MEYERS, TWILA	51,366
MEYERS-BLANCHARD, TANNIS	91,613
MICHALCHUK, BRYN	109,526
MICHALCHUK, RYLAN	114,157
MICHAUD, TOM	187,827
MICHELL-KOHUT, JENILEE	96,547
MILLER, BRITTANY	67,862
MILLER, KASSIA	92,067
MILLER, MICHELE	92,067
MILLER, TERESA	102,048
MINIELLY, KAY	100,470
MIRASTY, MELANIE	82,132
MITCHELL, SHELLEY	92,067
MOGG, MICHAEL	73,356
MONETTE, STACEY	108,406
MORASH, GAIL	96,821
MORILLO, RACQUEL	63,270
MORLEY, SANDRA	116,180
MORRIS, JESSIE	54,772

Name	Amount
MORRISEY, SANDRA	104,369
MORRISON, JANELLE	84,514
MORROW, SHANE	97,128
MORTON, JENNIFER	102,048
MOUROT, JORDYNE	70,563
MOUROT, KEVIN	82,075
MUGFORD, KURTIS	102,812
NELSON, BARRY	74,487
NELSON, ELNOR	96,547
NELSON, JARET	118,779
NELSON, RACHELLE	82,554
NEMISH, KRISTYN	96,796
NEUBUHR, MELISSA	92,067
NEUFELD, DENNIS	54,772
NICHOLSON, HANNAH	75,972
NICOLAS, FRANK	50,241
NIMUBONA, DIEUDONNE	96,547
NORDSTROM, ANGELA	92,067
NTIBATEGERA, CHANTAL	96,547
ODNOKON, AUSTIN	62,932
ODNOKON, MARK	92,067

Name	Amount
OKANEE, ALANA	61,436
OLEXSYN, BONNIE	96,651
OLSEN, MELONEY	52,603
OLSON, CINDY	51,665
OTTO, NICOLE	67,074
PAINCHAUD, JENNIFER	111,751
PALMER, YSABEL	76,248
PANLAQUI, ELMER	52,401
PARENTEAU, BRADLY	96,547
PARENTEAU, KATELIN	76,964
PARENTEAU, KELLY	54,772
PARENTEAU, NICOLE	83,636
PARENTEAU, TROY	92,067
PATEL, SUSHIL	80,029
PATERSON, RAYANNE	102,294
PAWLIW, KRISTEN	101,694
PEARCE, COLLEEN	57,381
PEARCE, WILLIAM	52,603
PEARSE, JILL	96,547
PEARSON, KELSEY	92,703
PEDERSON, KALLI	54,933

Name	Amount
PENNER-HENRY, CARLA	92,140
PERSON, KENDALL	82,914
PETERSON, ARYN	63,273
PHANEUF, MALLORY	63,656
PHILIBERT, ALEXANDRA	81,451
PHILP, NICOLE	102,048
PICHULA, CHRISTOPHER	52,524
PIDBOROCHYNSKI, JERROLD	184,766
PILATUS, TALENA	63,947
PILLAR, JORDYN	56,315
PILON, KIRK	78,566
POCHA, BONNIE	53,416
POCHA, DELORES	64,403
POCHA, JESSICA	77,294
POIRIER, GISELE	92,067
POULIN, DANIELLE	83,199
PRESTON, CASEY	66,122
PRITCHARD, SHANNON	96,547
PROSSER, EAN	92,067
PUETZ, COLE	67,333
RAAS, KATHERINE	70,176

Name	Amount
RACOMA, ROLLY	50,150
RADKE, ALISHA	86,619
RANCOURT, ANGELA	96,357
RAYMOND, JULIE	102,048
REDDEN, MCKENZIE	86,549
REEDER, NATALIE	92,067
REINBRECHT, ANGELA	64,290
RHEAUME, JENNIFER	124,641
RIDDOCH, BRAD	96,946
RIEGER, TARYN	92,067
RINGDAHL, MARIAH	63,782
RINTOUL, RYAN	73,657
RIOU, DANICA	69,393
RIPPLINGER, MORGAN	60,760
RISLING, CELINA	75,642
ROBERTS, SHAWN	74,487
ROBERTSON, JASMINE	69,393
ROBINSON, ALLISON	59,459
ROLFES, MARK	105,343
ROMBOUGH, BRENDA	50,757
ROMERO, JOEL	55,049

Name	Amount
ROOS, SCOTT	92,067
ROSS, JILLIAN	81,323
ROSS, TIFFANY	66,434
ROTH, MEAGAN	92,067
ROUAULT, DUSTIN	77,985
ROUAULT, TRACY	110,809
ROUSSON, DAVID	83,029
ROY, CHARLENE	52,705
ROYER, CORINA	52,477
ROZVELT, AMANDA	74,320
RUMPEL, TRENT	89,107
RUTZ, ANDREA	96,547
RUTZ, TREVOR	102,048
RUZNISKY-PRIMEAU, LACEY	103,687
RYHORCHUK, DUANE	54,772
RYHORCHUK, JENNIFER	82,914
SAAM, KAELEE	60,240
SACHKOWSKI, DEVYN	73,356
SACHKOWSKI, TRISTYN	62,732
SALMOND, ALLYSSA	59,264
SAMPSON, JORDAN	68,177

Name	Amount
SAMUEL, JAMIE	81,027
SANDERSON, JAMIE	92,067
SANDERSON, JENNIFER	78,986
SANDERSON, MAGON	74,981
SANSOM, KORALEE	91,521
SARRAZIN, HEATHER	62,116
SAUER, VICTORIA	52,603
SAUFERT, JAHNAYA	102,048
SAYERS, CARMEL-LEE	97,073
SAYESE-DREAVER, KEVIN	88,868
SCARROW, COLLEEN	81,110
SCHENK, ADRIENNE	97,654
SCHILLE, BRYAN	97,641
SCHLAMP, SHANNON	92,743
SCHLUFF, DOROTHY	64,403
SCHULTZ, KAITLIN	62,828
SCHWARTZENBERGER, KATHLEEN	110,365
SCHWARTZENBERGER, LAMBERT	115,272
SCHWEHR, CORRINE	122,725
SCHWEHR, RICHARD	92,318
SCRIVER, LAKELAND	68,352

Name	Amount
SEITSONEN, JANELLE	87,750
SEMENCHUK, TROY	95,801
SENGER, NICOLE	88,915
SHAW, LAURA	82,914
SHILLINGTON, ALYSHA	92,067
SHORT, CAROL	111,497
SHULTZ, DANICA	104,360
SIGRIST, TRINA	91,118
SIMPSO, SANTANA	88,654
SIMPSON, KIMBERLEY	92,067
SIMPSON, SCOTT	74,487
SINCLAIR, LAURA	84,871
SINCLAIR, SHAWNA	92,067
SINOSKI, GINA	122,579
SINOSKI, KAREN	98,297
SINOSKI, PAIGE	96,547
SITTLER-GANE, KENDRA	109,244
SIWAK, SUSAN	96,547
SKOTHEIM, TIMOTHY	74,472
SLIND, SUSAN	50,039
SLINGERLAND, GREG	52,603

Name	Amount
SMITH, ASHLEY	64,893
SMITH, GREGORY	96,603
SMITH, MELANIE	92,067
SMITH, WAYNE	54,772
SMITH, WILLIAM	53,182
SODERBERG, MIKAYLA	61,616
SPARBOE, BRANDI	127,056
SPICER, MICHAEL	74,487
SPIGOTT, KALEY	63,273
SPLAWINSKI, LYNN	102,399
ST. AMAND, SHAUNA	96,547
STAHL, TYLER	71,617
STANFORD, ROBYN	102,478
STANGELAND, KELLI	67,793
STASIW, WHITNEY	93,762
STEFANKIW, LOU-ANNE	84,158
STENE, CARRIE	102,048
STEWART, VERONICA	83,362
STIGEN, DIANNE	111,780
STONEHOUSE, SHANNA	72,393
STORRY, ANGELA	96,547

Name	Amount
STRACHAN, LINDSAY	98,052
STRAF, HEATHER	92,840
STROM, DAYGEN	92,487
STROM, TIMOTHY	96,547
STUBBS, BRAD	52,603
STUCKEL, TRENT	74,554
SUBCHYSHYN, LEIGH-ANNE	92,067
SUKOROKOFF, DWAYNE	120,476
SULLIVAN, KELSI	81,555
SVENKESON, ADAM	92,067
SWAIN, ALLISON	92,067
SWENSON, RHONDA	96,547
SZESZORAK, AMANDA	100,860
TAIT, JODIE	92,067
TAIT, KEVIN	117,896
TARRY, HEATHER	74,320
TATLOW, TAYLOR	61,956
TAYLOR, MELISSA	61,034
TAYLOR, PATRICIA	92,963
TEBAY, GARETTE	176,092
TESSIER, LAUREN	95,329

Name	Amount
TESSIER, MARTY	75,961
TETREAULT, ARMAND	112,966
THIESSEN, ANGELA	92,280
THOMSON, DARREN	89,861
THORPE, DEVON	103,363
THORPE, DIANNE	92,067
THORSEN, THERESA	111,696
TIBBS, KEANAN	62,671
TICHKOWSKY, SONYA	80,749
TIESSEN, JASMIN	109,806
TILFORD, LUKE	75,593
TINKER, KIMBERLEY	80,620
TOMPOROWSKI, HARRIET	122,602
TOMYN, ROBERT	96,547
TOPOROWSKI, SHELLEY	92,963
TOURNIER, DWAYNE	120,430
TOURNIER, JOANNE	115,803
TRANN, CORY	187,827
TREMBLAY, JOANNE	102,048
TRETIAK, LEANNE	133,413
TRETIAK, MATT	84,105

Name	Amount
TURNER, BLAIR	92,067
TURNER, LEVAY	92,067
TWYVER, TAMMY	92,067
ULRICH, GARTH	105,297
VAN STEELANDT, DANELLE	92,067
VAN STEELANDT, DEVIN	96,049
VANCOUGHNETT, TANYA	69,388
VANDALE, ALICIA	85,613
VANDALE, BONNIE	91,592
VANDALE, KAYLA	90,743
VANDALE, KIMBERLY	76,452
VANDALL, CHERIE	92,067
VANDALL, JASON	70,798
VERBONAC, JANELLE	92,067
VEY, SHANNON	93,016
VICENTE, GILMAR	52,712
VILLENEUVE, NICOLE	96,547
VILNESS, BOYD	52,603
VIRAY, JOSEPH	52,754
VOGT, JEREMIE	113,281
WADITAKA, APRIL	53,998

Name	Amount
WAGNER, LYNNAE	92,067
WALBERG, CORBIN	70,247
WALKER, GREGORY	122,650
WALL, MEAGAN	74,350
WALTER, PAM	62,539
WARD, COURTNEY	62,417
WARD, JOYCE	106,189
WELESKI, RONALEE	96,614
WEST-BATES, PAULA	96,727
WHITE STAVELY, MARTI	112,569
WHITE, RYAN	74,487
WHITFORD, TAYLOR	64,135
WHITROW, REED	74,696
WIBERG, HOLLY	102,048
WIBERG, SONYA	55,338
WICKS, CRAIG	92,709
WIDEEN, NATALIE	99,071
WILKIE, JANA	113,034
WILKIE, ROGER	74,563
WILKINSON, DENISE	51,024
WILKINSON, WILLIAM	97,023

Name	Amount
WILLEMS, SARALEE	77,830
WILLIAMS, CYLIE	65,247
WILLIE, MELANIE	95,552
WILLOUGHBY, MORGAN	63,762
WILSON, LOGAN	68,697
WILSON, MARY	67,620
WILYMAN, BRADY	80,718
WINHOLD, CARLEY	64,893
WINSOR, AARON	51,254
WINSOR, MARCIA	85,244
WINTERTON, ERIN	64,893
WINTRINGHAM, LORI	71,139

Name	Amount
WOTHERSPOON, ALICIA	92,159
WOYTOWICH, JILL	77,075
YAKUBCHUK, CHELSIE	96,803
YEAMAN, ANGELA	118,561
YOUNG, DANIELLE	92,067
ZAKHAROVA, OLGA	72,459
ZANIDEAN, SARAH	73,989
ZBARASCHUK, LORIE	96,547
ZULTOK, CAROL	92,067
ZULTOK, DAVID	96,547
ZURAKOWSKI, DARWIN	74,472

Transfers

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

Name	Amount
SASKATOON PUBLIC SCHOOL DIVISON #13	187,565

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	120,687
ABORIGINAL HEADSTART PROGRAM	150,763
ABSOLUTE IDENTIFICATION	72,458
AL ANDERSONS SOURCE FOR SPORTS	69,933
ALLMAR INC	70,634
AMAZON	239,536
ANDERSON MOTORS LTD	55,668
ANDERSON, DEBBIE	71,434
AODBT ARCHITECTS LTD.	175,857
AON CANADA INC.	739,911
AQUIFER DISTRIBUTION LTD	61,437
AVISON YOUNG ITF	50,012
BILL'S ELECTRIC CITY LTD.	161,496
BLUE IMP	87,838
BROSTON ENTERPRISES	877,932
CALIBER	104,895
CANADIAN CORPS OF COMMISSIONAIRES	91,360
CANADIAN TIRE STORE	60,721
CITY OF PRINCE ALBERT	384,739
CLARK ROOFING (1964) LTD.	145,277

Name	Amount
COMPAGNA, PAUL	58,638
CORNERSTONE INSURANCE	105,732
DELL CANADA INC	600,617
DOLLARAMA	53,944
FAMILY FUTURES, INC.	328,569
FEDERATED CO-OPERATIVES LTD.	930,120
FUNDSCRIP/FUNDSTREAM INC	86,960
GFL ENVIRONMENTAL INC.	75,949
GORDON FOOD SERVICE	262,699
HDA ENGINEERING LTD.	120,567
HOLTSLAG SALES & SERVICE	78,405
IMPERIAL DADE CANADA INC.	101,789
INLAND AUDIO VISUAL	75,681
INTRINSIC MENTAL HEALTH THERAPY	72,640
ISA INFORMATION SYSTEMS ARCHITECTS INC	67,463
J & G BUSLINES	201,405
JOHNSON CONTROLS LTD.	119,688
KEV SOFTWARE INC	51,063
KLASSEN DRIVING SCHOOL LTD.	323,628

Name	Amount
LAKE COUNTRY CO-OP ASSOCIATION	627,607
LANDE, DARCY	74,228
LEARNING DISABILITIES ASSOCIATION	83,200
LEPAGE, CHRISTINA	151,938
LOBLAWS INC.	405,563
M & C MEDICAL PROFESSIONAL CORPORATION	96,416
MARTIN, NICK	82,701
MAXIM TRUCK & TRAILER	226,190
MOTION	67,226
NAGY HOLDINGS LTD.	494,354
NATIVE COORDINATING COUNCIL	163,457
NEXGEN MECHANICAL INC.	560,756
POWERSCHOOL CANADA	196,721
PRAIRIE MEATS	67,634
PRINCE ALBERT ALARM SYSTEMS	65,392
REIMER, HOLLY	142,733
RUSZKOWSKI ENTERPRISES LTD.	161,861
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,555,911
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	69,555
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	134,761

Name	Amount
SASKATCHEWAN TEACHERS' SUPERANNUATION	97,914
SASKATCHEWAN WORKERS' COMPENSATION BOARD	286,214
SASKENERGY	754,144
SASKPOWER	1,387,387
SASKTEL	190,542
SCHOLASTIC BOOK FAIRS	71,442
SCHAAN, CATHERINE	69,978
SIMONAR BUS LINES	194,590
SKINNY'S ENTERPRISES	149,377
STEWART, RON	50,504
SUCCESS OFFICE SYSTEMS	198,648
SUPREME OFFICE PRODUCT	346,254
SYSCO FOOD SERVICES OF REGINA	121,052
TASH CONTRACTING	150,362
THORPE BROTHERS LTD.	403,501
THORPE INDUSTRIES LTD.	683,017
TIP-TOP DECORATORS LTD.	171,162
TRADE WEST EQUIPMENT LTD.	138,611
WAL-MART CANADA	105,272
WEST COAST LITERACY	56,798
WESTERN CANADIAN IC BUS	1,126,255

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	343,943
MUNICIPAL EMPLOYEES' PENSION PLAN	4,064,041
P.A. & AREA TEACHERS' ASSOCIATION	77,525

Name	Amount
RECEIVER GENERAL	23,241,074
SASKATCHEWAN TEACHERS' FEDERATION	6,885,851

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Saskatchewan Rivers School Division No. 119

School Division No. 2010500

For the Period Ending: August 31, 2023

Jerrold Pidborochynski
Chief Financial Officer

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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School Division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Saskatchewan Rivers School Division No. 119:

Darlene Rowden

Board Chair

CEO/Director of Education

Chief Financial Officer

November 27, 2023

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Saskatchewan Rivers Public School Division No. 119 (the "School Division"), which comprise the statement of financial position as at August 31, 2023, 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, 2023, 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

MNP LLP

November 27, 2023

Chartered Professional Accountants

Saskatchewan Rivers School Division No. 119

Statement of Financial Position

as at August 31, 2023

	2023	2022
	$	$
Financial Assets		
Cash and Cash Equivalents	24,859,243	25,613,495
Accounts Receivable (Note 7)	850,557	788,993
Portfolio Investments (Note 3)	4,000,000	2,000,000
Total Financial Assets	**29,709,800**	**28,402,488**
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,474,976	5,981,334
Liability for Employee Future Benefits (Note 5)	3,216,100	3,221,600
Deferred Revenue (Note 9)	2,068,681	195,611
Total Liabilities	**9,759,757**	**9,398,545**
Net Financial Assets	**19,950,043**	**19,003,943**
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	55,100,120	58,314,979
Inventory of Supplies Held for Consumption	191,113	137,828
Prepaid Expenses	823,729	700,857
Total Non-Financial Assets	**56,114,962**	**59,153,664**
Accumulated Surplus (Note 12)	**76,065,005**	**78,157,607**

Contingent Liabilities (Note 15)
Contractual Obligations (Note 16)

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

Approved by the Board:

Darlene Rowden _______________ Chairperson

_______________ Chief Financial Officer

Saskatchewan Rivers School Division No. 119

Statement of Operations and Accumulated Surplus from Operations

for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$ (Note 13)	$	$
REVENUES			
Grants	98,082,791	99,425,413	97,613,442
Tuition and Related Fees	2,648,673	2,611,949	2,607,242
School Generated Funds	2,280,000	2,884,827	2,304,343
Complementary Services (Note 10)	1,941,824	2,041,824	1,923,808
External Services (Note 11)	2,453,375	3,025,024	2,827,409
Other	1,219,208	3,881,832	1,374,167
Total Revenues (Schedule A)	**108,625,871**	**113,870,869**	**108,650,411**
EXPENSES			
Governance	518,204	524,412	440,426
Administration	3,567,224	3,597,332	3,375,752
Instruction	77,262,361	79,768,128	77,415,077
Plant Operation & Maintenance	16,638,656	16,652,345	15,560,368
Student Transportation	7,827,227	7,592,802	7,405,430
Tuition and Related Fees	69,072	121,592	81,100
School Generated Funds	2,300,000	2,809,421	2,351,613
Complementary Services (Note 10)	2,072,682	2,035,582	1,906,312
External Services (Note 11)	2,533,445	2,861,596	5,548,340
Other	500	261	600
Total Expenses (Schedule B)	**112,789,371**	**115,963,471**	**114,085,018**
Operating Deficit for the Year	**(4,163,500)**	**(2,092,602)**	**(5,434,607)**
Accumulated Surplus from Operations, Beginning of Year	**78,157,607**	**78,157,607**	**83,592,214**
Accumulated Surplus from Operations, End of Year	**73,994,107**	**76,065,005**	**78,157,607**

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

Saskatchewan Rivers School Division No. 119

Statement of Changes in Net Financial Assets
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$ (Note 13)	$	$
Net Financial Assets, Beginning of Year	**19,003,943**	**19,003,943**	**20,021,849**
Changes During the Year			
Operating Deficit, for the Year	(4,163,500)	(2,092,602)	(5,434,607)
Acquisition of Tangible Capital Assets (Schedule C)	(1,244,500)	(1,655,762)	(491,692)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	10,000	28,804	237,925
Net Gain on Disposal of Capital Assets (Schedule C)	-	(28,804)	(93,702)
Amortization of Tangible Capital Assets (Schedule C)	5,073,000	4,577,699	4,801,037
Net Acquisition of Inventory of Supplies Held for Consumption	-	(53,285)	3,208
Net Change in Other Non-Financial Assets	-	(122,872)	(40,075)
Change in Net Financial Assets	**(325,000)**	**946,100**	**(1,017,906)**
Net Financial Assets, End of Year	**18,678,943**	**19,950,043**	**19,003,943**

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

Saskatchewan Rivers School Division No. 119

Statement of Cash Flows

for the year ended August 31, 2023

	2023	2022
	$	$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,092,602)	(5,434,607)
Add Non-Cash Items Included in Deficit (Schedule D)	4,841,817	4,707,335
Net Change in Non-Cash Operating Activities (Schedule E)	123,491	(2,177,266)
Cash Provided by (Used in) Operating Activities	**2,872,706**	**(2,904,538)**
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,655,762)	(489,352)
Proceeds on Disposal of Tangible Capital Assets	28,804	237,925
Cash Used in Capital Activities	**(1,626,958)**	**(251,427)**
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(4,000,000)	(2,000,000)
Proceeds on Disposal of Portfolio Investments	2,000,000	1,000,000
Cash Used in Investing Activities	**(2,000,000)**	**(1,000,000)**
DECREASE IN CASH AND CASH EQUIVALENTS	**(754,252)**	**(4,155,965)**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**25,613,495**	**29,769,460**
CASH AND CASH EQUIVALENTS, END OF YEAR	**24,859,243**	**25,613,495**

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

Saskatchewan Rivers School Division No. 119

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$	$	$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	94,983,466	94,392,710	92,587,185
Operating Grant - PMR	2,881,579	2,621,413	2,881,579
Other Ministry Grants	196,446	299,504	641,601
Total Ministry Grants	**98,061,491**	**97,313,627**	**96,110,365**
Other Provincial Grants	-	176,958	-
Federal Grants	21,300	1,734,828	1,303,077
Grants from Others	-	200,000	200,000
Total Operating Grants	**98,082,791**	**99,425,413**	**97,613,442**
Total Grants	**98,082,791**	**99,425,413**	**97,613,442**
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,648,673	2,482,757	2,421,695
Individuals and Other	-	119,319	185,547
Total Tuition Fees	**2,648,673**	**2,602,076**	**2,607,242**
Transportation Fees	-	9,873	-
Total Operating Tuition and Related Fees	**2,648,673**	**2,611,949**	**2,607,242**
Total Tuition and Related Fees Revenue	**2,648,673**	**2,611,949**	**2,607,242**
School Generated Funds Revenue			
Curricular			
Student Fees	30,000	10,216	9,273
Total Curricular Fees	**30,000**	**10,216**	**9,273**
Non-Curricular Fees			
Commercial Sales - Non-GST	150,000	64,581	55,107
Fundraising	1,400,000	2,045,179	1,699,162
Grants and Partnerships	115,000	239,468	146,553
Students Fees	285,000	217,472	130,372
Other	300,000	307,911	263,876
Total Non-Curricular Fees	**2,250,000**	**2,874,611**	**2,295,070**
Total School Generated Funds Revenue	**2,280,000**	**2,884,827**	**2,304,343**
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,641,824	1,641,824	1,623,808
Other Ministry Grants	300,000	400,000	300,000
Total Operating Grants	**1,941,824**	**2,041,824**	**1,923,808**
Total Complementary Services Revenue	**1,941,824**	**2,041,824**	**1,923,808**

Saskatchewan Rivers School Division No. 119
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$	$	$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	1,857,080	2,226,051	2,074,899
Other Provincial Grants	-	131,346	98,179
Other Grants	294,180	360,459	373,983
Total Operating Grants	**2,151,260**	**2,717,856**	**2,547,061**
Fees and Other Revenue			
Other Revenue	302,115	307,168	280,348
Total Fees and Other Revenue	**302,115**	**307,168**	**280,348**
Total External Services Revenue	**2,453,375**	**3,025,024**	**2,827,409**
Other Revenue			
Miscellaneous Revenue*	902,104	1,121,486	968,059
Sales & Rentals	19,000	22,098	22,138
Investments	298,104	1,012,267	290,268
Gain on Disposal of Capital Assets	-	28,804	93,702
Change in Previous Years' Estimate ARO	-	1,697,177	-
Total Other Revenue	**1,219,208**	**3,881,832**	**1,374,167**
TOTAL REVENUE FOR THE YEAR	**108,625,871**	**113,870,869**	**108,650,411**

Miscellaneous Revenue*	**2023 Budget**	**2023 Actual**	**2022 Actual**
Administration fee	148,500	182,726	206,011
Follow Their Voices reimbursement	305,778	286,820	280,540
Ministry other non-grant payments	-	224,296	156,143
Other	447,826	427,644	325,365
	902,104	1,121,486	968,059

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$ (Note 13)	$	$
Governance Expense			
Board Members Expense	284,042	299,609	272,608
Professional Development - Board Members	26,100	43,331	26,431
Grants to School Community Councils	61,442	4,385	5,006
Other Governance Expenses	146,620	177,087	136,381
Total Governance Expense	**518,204**	**524,412**	**440,426**
Administration Expense			
Salaries	2,495,964	2,522,017	2,295,151
Benefits	308,971	336,372	291,166
Supplies & Services	233,734	218,795	321,230
Non-Capital Furniture & Equipment	18,000	19,865	22,839
Building Operating Expenses	86,431	104,472	75,342
Communications	69,524	55,934	64,895
Travel	15,400	13,390	9,618
Professional Development	54,200	63,101	26,148
Amortization of Tangible Capital Assets	285,000	263,386	269,363
Total Administration Expense	**3,567,224**	**3,597,332**	**3,375,752**
Instruction Expense			
Instructional (Teacher Contract) Salaries	53,592,948	54,626,058	53,479,319
Instructional (Teacher Contract) Benefits	3,007,203	3,230,225	2,984,363
Program Support (Non-Teacher Contract) Salaries	12,145,512	13,643,821	12,718,692
Program Support (Non-Teacher Contract) Benefits	2,504,149	2,835,117	2,609,557
Instructional Aids	2,587,123	2,710,312	2,689,154
Supplies & Services	574,376	525,586	538,811
Non-Capital Furniture & Equipment	902,581	769,075	871,507
Communications	140,429	151,389	143,317
Travel	138,000	110,832	88,730
Professional Development	723,343	620,632	551,606
Student Related Expense	81,697	54,209	68,966
Amortization of Tangible Capital Assets	865,000	490,872	671,055
Total Instruction Expense	**77,262,361**	**79,768,128**	**77,415,077**

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$	$	$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	4,844,190	4,706,789	4,594,973
Benefits	971,933	994,261	948,141
Supplies & Services	1,550	571	225,225
Non-Capital Furniture & Equipment	58,000	43,863	39,930
Building Operating Expenses	7,556,483	7,717,289	6,536,491
Communications	16,500	16,080	18,856
Travel	119,000	124,364	116,010
Professional Development	16,000	6,776	5,959
Amortization of Tangible Capital Assets	3,055,000	2,992,895	2,988,240
Amortization of Tangible Capital Assets ARO	-	49,457	86,543
Total Plant Operation & Maintenance Expense	**16,638,656**	**16,652,345**	**15,560,368**
Student Transportation Expense			
Salaries	2,745,838	2,738,925	2,826,151
Benefits	576,400	547,535	561,573
Supplies & Services	1,273,231	1,185,711	1,138,131
Non-Capital Furniture & Equipment	325,600	280,650	310,304
Building Operating Expenses	79,141	53,736	62,890
Communications	12,500	10,865	9,731
Travel	7,500	9,216	11,491
Professional Development	10,500	3,795	4,507
Contracted Transportation	1,951,517	1,984,732	1,704,957
Amortization of Tangible Capital Assets	845,000	777,637	775,695
Total Student Transportation Expense	**7,827,227**	**7,592,802**	**7,405,430**
Tuition and Related Fees Expense			
Tuition Fees	69,072	121,592	81,100
Total Tuition and Related Fees Expense	**69,072**	**121,592**	**81,100**
School Generated Funds Expense			
Academic Supplies & Services	200,000	108,290	85,613
Cost of Sales	700,000	967,203	814,946
Non-Capital Furniture & Equipment	70,000	50,138	57,596
School Fund Expenses	1,310,000	1,680,338	1,383,317
Amortization of Tangible Capital Assets	20,000	3,452	10,141
Total School Generated Funds Expense	**2,300,000**	**2,809,421**	**2,351,613**

Saskatchewan Rivers School Division No. 119

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	$ (Note 13)	$	$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	1,131,327	1,165,067	1,027,329
Program Support (Non-Teacher Contract) Salaries & Benefits	850,955	793,316	774,965
Instructional Aids	88,400	77,199	104,018
Contracted Transportation & Allowances	2,000	-	-
Total Complementary Services Expense	**2,072,682**	**2,035,582**	**1,906,312**
External Service Expense			
Grant Transfers	-	339	2,752,474
Administration Salaries & Benefits	106,848	108,100	105,030
Instructional (Teacher Contract) Salaries & Benefits	98,677	98,772	106,255
Program Support (Non-Teacher Contract) Salaries & Benefits	543,825	701,567	571,807
Plant Operation & Maintenance Salaries & Benefits	126,618	127,698	126,060
Transportation Salaries & Benefits	18,408	22,749	21,287
Instructional Aids	46,000	103,752	78,267
Supplies & Services	1,229,608	1,348,925	1,476,514
Non-Capital Furniture & Equipment	12,200	23,196	6,415
Building Operating Expenses	301,042	262,854	232,889
Communications	13,500	11,527	17,250
Travel	3,419	6,661	1,664
Professional Development (Non-Salary Costs)	14,300	22,547	34,588
Contracted Transportation & Allowances	16,000	22,909	17,840
Amortization of Tangible Capital Assets	3,000	-	-
Total External Services Expense	**2,533,445**	**2,861,596**	**5,548,340**
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	500	261	600
Total Interest and Bank Charges	**500**	**261**	**600**
Total Other Expense	**500**	**261**	**600**
TOTAL EXPENSES FOR THE YEAR	**112,789,371**	**115,963,471**	**114,085,018**

Saskatchewan Rivers School Division No. 119

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2023

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2023	2022
	$	$	$	$	$	$	$	$	$	$	$	$	$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	2,573,177	7,046,776	127,168,733	243,086	4,698,489	9,917,594	1,486,172	3,752,524	1,737,313	25,634	82,718	**158,732,216**	**161,011,980**
Additions/Purchases	-	-	-	155,631	-	1,030,878	51,812	228,240	189,201	-	-	**1,655,762**	**491,692**
Disposals	-	-	-	-	-	(181,831)	(58,767)	(125,506)	(1,003,035)	-	-	**(1,369,139)**	**(2,771,456)**
Write-Downs	-	-	-	-	(1,990,100)	-	-	-	-	-	-	**(1,990,100)**	**-**
Transfers to (from)	-	-	-	82,718	-	-	-	-	-	-	(82,718)	**-**	**-**
Closing Balance as of August 31	**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**
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	5,832,969	78,983,381	231,946	3,997,332	6,249,587	1,282,871	2,483,899	1,339,315	15,937	-	**100,417,237**	**98,243,433**
Amortization of the Period	-	178,646	3,009,634	14,096	49,457	731,228	84,757	323,345	181,689	4,847	-	**4,577,699**	**4,801,037**
Disposals	-	-	-	-	-	(181,831)	(58,767)	(125,506)	(1,003,035)	-	-	**(1,369,139)**	**(2,627,233)**
Write-Downs	-	-	-	-	(1,697,178)	-	-	-	-	-	-	**(1,697,178)**	**-**
Closing Balance as of August 31	**N/A**	**6,011,615**	**81,993,015**	**246,042**	**2,349,611**	**6,798,984**	**1,308,861**	**2,681,738**	**517,969**	**20,784**	**N/A**	**101,928,619**	**100,417,237**
Net Book Value													
Opening Balance as of September 1	2,573,177	1,213,807	48,185,352	11,140	701,157	3,668,007	203,301	1,268,625	397,998	9,697	82,718	**58,314,979**	**62,768,547**
Closing Balance as of August 31	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**
Change in Net Book Value	**-**	**(178,646)**	**(3,009,634)**	**224,253**	**(342,379)**	**299,650**	**(32,945)**	**(95,105)**	**7,512**	**(4,847)**	**(82,718)**	**(3,214,859)**	**(4,453,568)**
Disposals													
Historical Cost	-	-	-	-	-	181,831	58,767	125,506	1,003,035	-	-	**1,369,139**	**2,771,456**
Accumulated Amortization	-	-	-	-	-	181,831	58,767	125,506	1,003,035	-	-	**1,369,139**	**2,627,233**
Net Cost	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**144,223**
Price of Sale	-	-	-	-	-	5,504	23,300	-	-	-	-	**28,804**	**237,925**
Gain on Disposal	**-**	**-**	**-**	**-**	**-**	**5,504**	**23,300**	**-**	**-**	**-**	**-**	**28,804**	**93,702**

Buildings with a net book value of $28,817,308 (2022-$31,074,515) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

Saskatchewan Rivers School Division No. 119

Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	$	$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	4,577,699	4,801,037
included in Surplus / Deficit	-	-
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(28,804)	(93,702)
Write-Down of Tangible Capital Assets (Schedule C)	292,922	-
Total Non-Cash Items Included in Deficit	**4,841,817**	**4,707,335**

Saskatchewan Rivers School Division No. 119

Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	$	$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(61,564)	(349,830)
Decrease in Accounts Payable and Accrued Liabilities	(1,506,358)	(981,599)
(Decrease) Increase in Liability for Employee Future Benefits	(5,500)	43,200
Increase (Decrease) in Deferred Revenue	1,873,070	(852,170)
(Increase) Decrease in Inventory of Supplies Held for Consumption	(53,285)	3,208
Increase in Prepaid Expenses	(122,872)	(40,075)
Total Net Change in Non-Cash Operating Activities	**123,491**	**(2,177,266)**

Saskatchewan Rivers School Division No. 119

Schedule F: Detail of Designated Assets

for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	$	$	$	$ (Note 12)
External Sources				
Contractual Agreements				
Family Resource Centre	62,465	437,020	238,696	260,789
Invitational Shared Services Initiative - Montreal Lake	-	80,000	3,700	76,300
Invitational Shared Services Initiative - Muskoday	22,407	180,000	97,226	105,181
Invitational Shared Services Initiative - Wahpeton	-	180,000	70,456	109,544
Kids First Project	942,718	1,341,381	1,293,995	990,104
Other Projects	404,031	189,339	424,569	168,801
Total Contractual Agreements	**1,431,621**	**2,407,740**	**2,128,642**	**1,710,719**
Jointly Administered Funds				
School generated funds	1,257,398	105,080	-	1,362,478
Total Jointly Administered Funds	**1,257,398**	**105,080**	**-**	**1,362,478**
Ministry of Education				
PMR maintenance project allocations	4,623,803	2,621,413	2,860,015	4,385,201
Safe Return to Classroom	26,004	-	26,004	-
Total Ministry of Education	**4,649,807**	**2,621,413**	**2,886,019**	**4,385,201**
Total	**7,338,826**	**5,134,233**	**5,014,661**	**7,458,398**
Internal Sources				
Board governance				
Election cost	100,000	-	-	100,000
Total Board governance	**100,000**	**-**	**-**	**100,000**
Curriculum and student learning				
Indigenous Language Program	63,988	-	23,948	40,040
Literacy Support Program	1,444,896	-	583,200	861,696
Total curriculum and student learning	**1,508,884**	**-**	**607,148**	**901,736**
Facilities				
Frank J. Dunn Pool Decommission	300,000	-	-	300,000
Major facility renovations	6,500,000	-	-	6,500,000
Track Resurfacing	1,600,000	700,000	-	2,300,000
Total facilities	**8,400,000**	**700,000**	**-**	**9,100,000**
Furniture and equipment				
Applied Arts and Machine Shop Equipment	92,522	-	35,234	57,288
Inclusive Education Intensive Needs Equipment Renewal	59,809	-	53,792	6,017
Replacement of Track Equipment	100,000	-	-	100,000
Total furniture and equipment	**252,331**	**-**	**89,026**	**163,305**
Information technology				
Technology equipment	1,625,000	-	77,197	1,547,803
Total information technology	**1,625,000**	**-**	**77,197**	**1,547,803**
Other				
School Budget Carryovers	9,975	65,713	-	75,688
Total Other	**9,975**	**65,713**	**-**	**75,688**
Professional development				
Consultant	3,094	507	-	3,601
Total professional development	**3,094**	**507**	**-**	**3,601**
Total	**11,899,284**	**766,220**	**773,371**	**11,892,133**
Total Designated Assets	**19,238,110**	**5,900,453**	**5,788,032**	**19,350,531**

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.

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 $3,216,100 (2022 - $3,221,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of $101,928,619 (2022 - $100,417,237) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of $2,708,389 (2022 - $4,698,489) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

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

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

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Financial Instruments (continued)

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

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

e) Financial Assets

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

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

Accounts Receivable includes other receivables.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful. Other receivables include First Nations tuition fees, 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.

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.

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.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

ii) Other employees participate in the Municipal Employees’ Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the School Division’s contributions are expensed when due.

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

i) Revenue Recognition

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

The School Division's sources of revenues include the following:

i) Government Transfers (Grants)

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

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023		2022	
Portfolio investments in the cost and amortized cost category:		Cost		Cost
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	$	-
Term deposit with Kindred Credit Union, 2.00% interest rate, matures February 2023	$	-	$	250,000
Term deposit with Haventree Bank, 2.00% interest rate, matures February 2023	$	-	$	100,000
Term deposit with Canadian Western Bank, 1.72% interest rate, matures February 2023	$	-	$	100,000
Term deposit with Meridian Credit Union, 1.70% interest rate, matures February 2023	$	-	$	250,000
Term deposit with Bridgewater Bank, 1.97% interest rate, matures February 2023	$	-	$	100,000
Term deposit with First Ontario Credit Union, 1.70% interest rate, matures February 2023	$	-	$	200,000
Term deposit with G&F Financial, 3.00% interest rate, matures May 2023	$	-	$	1,000,000
Total portfolio investments	**$**	**4,000,000**	**$**	**2,000,000**

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2023 Actual	2022 Actual
Governance	$ 274,335	$ 250,077	$ -	**$ 524,412**	**$ 440,426**
Administration	2,858,389	475,557	263,386	**3,597,332**	**3,375,752**
Instruction	74,335,221	4,942,035	490,872	**79,768,128**	**77,415,077**
Plant Operation & Maintenance	5,701,050	7,908,943	3,042,352	**16,652,345**	**15,560,368**
Student Transportation	3,286,460	3,528,705	777,637	**7,592,802**	**7,405,430**
Tuition and Related Fees	-	121,592	-	**121,592**	**81,100**
School Generated Funds	-	2,805,969	3,452	**2,809,421**	**2,351,613**
Complementary Services	1,958,383	77,199	-	**2,035,582**	**1,906,312**
External Services	1,058,886	1,802,710	-	**2,861,596**	**5,548,340**
Other	-	261	-	**261**	**600**
TOTAL	**$ 89,472,724**	**$ 21,913,048**	**$ 4,577,699**	**$ 115,963,471**	**$ 114,085,018**

5. EMPLOYEE FUTURE BENEFITS

The School Division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, retirement gratuity and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate for teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate for non-teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

5. EMPLOYEE FUTURE BENEFITS (continued)

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	**$ 2,299,100**	**$ 2,506,500**
Current period service cost	167,400	197,600
Interest cost	94,900	51,700
Benefit payments	(202,100)	(161,500)
Actuarial gain	(69,900)	(295,200)
Accrued Benefit Obligation - end of year	**2,289,400**	**2,299,100**
Unamortized net actuarial gain	926,700	922,500
Liability for Employee Future Benefits	**$ 3,216,100**	**$ 3,221,600**

Employee Future Benefits Expense	2023	2022
Current period service cost	$ 167,400	$ 197,600
Amortization of net actuarial gain	(65,700)	(44,600)
Benefit cost	**101,700**	**153,000**
Interest cost	94,900	51,700
Total Employee Future Benefits Expense	**$ 196,600**	**$ 204,700**

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.

6. PENSION PLANS (continued)

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

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	728	1	729	716
Member contribution rate (percentage of salary)	9.50%	6.05%	6.05% - 9.50%	6.05% - 9.50%
Member contributions for the year	$ 5,664,571	$ 326	$ 5,664,897	$ 5,513,051

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:

	2023	2022
Number of active School Division members	702	669
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	$ 2,033,548	$ 1,941,707
School Division contributions for the year	$ 2,030,148	$ 1,941,707
Actuarial extrapolation valuation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	$ 3,275,495	$ 3,568,400
Plan Liabilities (in thousands)	$ 2,254,194	$ 2,424,014
Plan Surplus (in thousands)	$ 1,021,301	$ 1,144,386

7. ACCOUNTS RECEIVABLE

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

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Other Receivables	$ 850,557	$ -	$ 850,557	$ 788,993	$ -	$ 788,993
Total Accounts Receivable	**$ 850,557**	**$ -**	**$ 850,557**	**$ 788,993**	**$ -**	**$ 788,993**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	$ 123,140	$ 166,026
Supplier Payments	1,616,958	1,085,291
Liability for Asset Retirement Obligation	2,708,389	4,698,489
Accrued Interest Payable	4,705	4,705
Other - GST, PST payable	21,784	26,823
Total Accounts Payable and Accrued Liabilities	**$ 4,474,976**	**$ 5,981,334**

The School Division recognized an estimated liability for asset retirement obligation (ARO) of $2,708,389 (2022 - $ 4,698,489) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

Liability for Asset Retirement Obligations	2023	2022
Asset Retirement Obligations, beginning of year	$ 4,698,489	$ 4,698,489
Revisions in estimated cash flows	(1,990,100)	-
Asset Retirement Obligations, end of year	**$ 2,708,389**	**$ 4,698,489**

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2023
Non-Capital deferred revenue:				
Friday Night Lights	$ 37,719	$ -	$ -	$ 37,719
Jordan's Principle	100,527	3,570,288	1,687,113	1,983,702
International Tuition Fees	57,365	47,260	57,365	47,260
Total Deferred Revenue	$ 195,611	$ 3,617,548	$ 1,744,478	$ 2,068,681

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**	**2023**	**2022**
Revenues:			
Operating Grants	$ 2,041,824	**$ 2,041,824**	**$ 1,923,808**
Total Revenue	**2,041,824**	**2,041,824**	**1,923,808**
Expenses:			
Salaries & Benefits	1,958,383	**1,958,383**	**1,802,294**
Instructional Aids	77,199	**77,199**	**104,018**
Total Expenses	**2,035,582**	**2,035,582**	**1,906,312**
Excess of Revenue over Expenses	**$ 6,242**	**$ 6,242**	**$ 17,496**

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	2023	2022
Revenues:						
Operating Grants	$ 1,341,381	$ -	$ 437,020	$ 939,455	**$ 2,717,856**	**$ 2,547,061**
Fees and Other Revenue	-	-	-	307,168	**307,168**	**280,348**
Total Revenue	**1,341,381**	**-**	**437,020**	**1,246,623**	**3,025,024**	**2,827,409**
Expenses:						
Grant Transfers	-	339	-	-	**339**	**2,752,474**
Salaries & Benefits	499,820	-	101,474	457,592	**1,058,886**	**930,439**
Instructional Aids	22,762	-	42,639	38,351	**103,752**	**78,267**
Supplies & Services	694,034	13,045	50,389	591,457	**1,348,925**	**1,476,514**
Non-Capital Furniture & Equipment	10,146	-	1,691	11,359	**23,196**	**6,415**
Building Operating Expenses	18,008	-	37,448	207,398	**262,854**	**232,889**
Communications	10,173	-	1,354	-	**11,527**	**17,250**
Travel	703	5,665	293	-	**6,661**	**1,664**
Professional Development (Non-Salary Costs)	15,475	-	3,372	3,700	**22,547**	**34,588**
Contracted Transportation & Allowances	22,874	-	35	-	**22,909**	**17,840**
Total Expenses	**1,293,995**	**19,049**	**238,695**	**1,309,857**	**2,861,596**	**5,548,340**
(Deficiency) Excess of Revenue over Expenses	**$ 47,386**	**$ (19,049)**	**$ 198,325**	**$ (63,234)**	**$ 163,428**	**$ (2,720,931)**

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.

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, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$ 58,314,979	$ 1,655,762	$ 4,870,621	$ 55,100,120
Less: Liability for Asset Retirement Obligation	4,698,489	-	1,990,100	2,708,389
	53,616,490	1,655,762	2,880,521	52,391,731
Designated Assets (Schedule F)	19,238,110	5,900,453	5,788,032	19,350,531
Unrestricted Surplus	5,303,007	-	980,264	4,322,743
Total Accumulated Surplus	$ 78,157,607	$ 7,556,215	$ 9,648,817	$ 76,065,005

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on August 29, 2022, and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education’s directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

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, 2022	Total December 31, 2021
Cash	$ 316,464	$ 75,534	$ 391,998	$ 303,148
Total Assets	**316,464**	**75,534**	**391,998**	**303,148**
Revenues				
Contributions and donations	108,019	16,114	124,133	118,093
Interest on investments	6,462	1,844	8,306	2,033
	114,481	**17,958**	**132,439**	**120,126**
Expenses				
In-kind & school expenditures	24,289	-	24,289	85,348
Scholarships paid	-	19,300	19,300	27,620
	24,289	**19,300**	**43,589**	**112,968**
Excess (Deficiency) of Revenue over Expenses	90,192	(1,342)	88,850	7,158
Trust Fund Balance, Beginning of Year	226,272	76,876	303,148	295,990
Trust Fund Balance, End of Year	**$ 316,464**	**$ 75,534**	**$ 391,998**	**$ 303,148**

15. CONTINGENT LIABILITIES

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

16. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the School Division are as follows:

- student transportation services contract, variable monthly cost based on routes, with Parkland Bus Contractors Association for the period July 1, 2022 to June 30, 2027. Costs for the current year were $1,857,671 (2022 - $1,617,135).
- operating lease for multifunction printing devices, variable monthly cost based on usage expiring June 30, 2027. Costs for the current year were $190,192 (2022 - $208,138).
- five buses to be purchased in 2023/24 in the amount of $752,650.

16. CONTRACTUAL OBLIGATIONS (continued)

- hydronic boilers project contract in the amount of $790,430 over 2 years. The current amount spent on the contract is $504,725 and the amount of future costs remaining on the contract is $285,705.
- roof project contract in the amount of $740,088 over 2 years. The current amount spent on the contract is $131,342 and the amount of future costs remaining on the contract is $608,746.
- window replacement project contract in the amount of $786,185 over 2 years. The current amount spent on the contract is $461,365 and the amount of future costs remaining on the contract is $324,820.
- compressor project contract in the amount of $14,022 to start and be completed in 2023/24.

17. COMPARATIVE INFORMATION

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

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 provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include close monitoring of overdue accounts.

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

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

	August 31, 2023				
	Total	**0-30 days**	**30-60 days**	**60-90 days**	**over 90 days**
Other Receivables	$ 619,270	$ 540,483	$ 1,401	$ -	$ 77,386
Net Receivables	**$ 619,270**	**$ 540,483**	**$ 1,401**	**$ -**	**$ 77,386**

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

18. RISK MANAGEMENT (continued)

ii) Liquidity Risk

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

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

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	$ 4,474,976	$ 1,766,587	$ -	$ -	$ 2,708,389
Total	**$ 4,474,976**	**$ 1,766,587**	**$ -**	**$ -**	**$ 2,708,389**

iii) Market Risk

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

Interest Rate Risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The School Division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The School Division also has an authorized bank line of credit of $5,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2023.

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.