



**Board of Education  
Saskatoon School Division No. 13  
Meeting of the  
Saskatoon Board of Education**

**TUESDAY, JANUARY 17, 2023  
310 – 21<sup>st</sup> Street East - 6:30 p.m.**

Please note that all public board meetings are audio recorded.

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## **AGENDA**

**1. Roll Call**

**2. Acknowledgement**

**3. Agenda**

**3.1. Adoption of Agenda**

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*Proposed Board Motion: Move approval of the agenda.*

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**3.2. Declaration of Conflict of Interest**

**4. Celebrating Excellence:**

**4.1. Award of Excellence**

**4.2. 2021-2022 Proficiency Award Winners**

**5. Consent Items**

The chair will ask for a motion to receive the items, and to approve all recommendations contained therein. Prior to approving the motion, any trustee may request that a consent item be removed.

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*Proposed Board Motion: That the board approve the consent items as presented.*

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**5.1. Approval of Minutes – December 13, 2022**

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*Proposed Board Motion (if removed from consent items): That the board approve the minutes of the committee of the whole and regular board meetings held December 13, 2022.*

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**6. Reports from Administrative Staff**

**6.1. Ventilation Improvements at Various Schools**

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*Proposed Board Motion: That the Board receive the summary of ventilation improvements at various schools for information.*

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**6.2. Financial Results – Quarter 1 (September 1, 2022 to November 30, 2022)**

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*Proposed Board Motion: That the board receive the financial results for the period September 1, 2022 to November 30, 2022 for information.*

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**6.3. Strategic Plan Accountability Report: Finance**

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*Proposed Board Motion: That the board approve the Strategic Plan Accountability Report: Finance, to be included as part of the director of education's 2022-2023 evaluation.*

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**6.4. Strategic Plan Accountability Report: Human Resources**

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*Proposed Board Motion: That the board approve the Strategic Plan Accountability Report: Human Resources, to be included as part of the director of education's 2022-2023 evaluation.*

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**7. Delegation**

**8. Business Arising from the Minutes**

**9. Unfinished Business**

**9.1. Items Arising from the Committee of the Whole**

**10. Reports of Committees and Trustees**

**11. New Business**

**12. Comments/Concerns/Questions from the Public**

(Maximum 5 minutes per speaker; 20 minutes total; must be related to a specific agenda item)

**13. Notices of Motion**

**14. Questions by Trustees**

**15. Adjournment**

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*Proposed Board Motion: That the board adjourn to the call of the chair or the meeting of Tuesday, February 14, 2023.*

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**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** CELEBRATING EXCELLENCE: AWARD OF EXCELLENCE

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: Celebrating Excellence	<input checked="" type="checkbox"/> Information

## BACKGROUND

Academic excellence, character, engagement, and well-being of students are at the heart of Saskatoon Public Schools' five-year strategic plan. The plan highlights our vision of each student being known, valued, and believed in. It emphasizes Saskatoon Public Schools' commitment to creating learning experiences that inspire all students to reach their potential and the importance of relationships, equity and accountability.

## CURRENT STATUS

The Saskatoon Board of Education's Award of Excellence is the highest award offered by the Board. It is presented annually to the most outstanding grade 12 graduate of Saskatoon Public Schools. The amount of the award is \$5,000.

The selection committee (Colleen MacPherson, board chair; Brent Hills, deputy director of education; Mitch Kachur, superintendent of education; and Andrew Kitchen, teacher) met on November 30, 2022. Collegiate administration nominates their top student based on excellence in academics, character, engagement and well-being. Each nominee receives a cheque in the amount of \$500.

Shane Skjerven, director of education and the recipient's school principal and a teacher, will provide background information on the recipient and Board Chair MacPherson will present the award.

PREPARED BY	DATE	ATTACHMENTS
Brent Hills, Deputy Director of Education Mitch Kachur, Superintendent of Education	January 10, 2023	None



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** CELEBRATING EXCELLENCE: 2021-2022 PROFICIENCY AWARD WINNERS

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: Celebrating Excellence	<input checked="" type="checkbox"/> Information

### BACKGROUND

Academic excellence, character, engagement, and well-being of students are at the heart of Saskatoon Public Schools' five-year strategic plan. The plan highlights our vision of each student being known, valued, and believed in. It emphasizes Saskatoon Public Schools' commitment to creating learning experiences that inspire all students to reach their potential and the importance of relationships, equity and accountability.

### CURRENT STATUS

There are many examples of excellent work being done by our students, staff and communities. The Saskatoon Board of Education has much to be proud of and, as such, we celebrate the achievement of our students, staff and communities continually.

Each year proficiency awards are presented to students with the highest average in grade 9, 10, 11 and 12.

PREPARED BY	DATE	ATTACHMENTS
Brent Hills, Deputy Director of Education	January 10, 2023	Award Winners

## 2021 – 2022 PROFICIENCY AWARD WINNERS

Aden Bowman Collegiate		Bedford Road Collegiate	
Grade 9	Phoebe McNeill	Grade 9	Isra Haq
Grade 10	Brady Blackburn	Grade 10	Hayden Hoffort
Grade 11	Megan Hirschfeld	Grade 11	Rachel Hahn
Grade 12	Georgia Heilman	Grade 12	Winter Bath
Centennial Collegiate		Evan Hardy Collegiate	
Grade 9	Xingtai (Ted) Song	Grade 9	Emily Sawatzky and Ava Norman
Grade 10	Caine Lofstrom	Grade 10	Faith Luu
Grade 11	Ava Thomson and Shirish Sundar	Grade 11	Calla Gross
Grade 12	Thora Reynolds	Grade 12	Emma Wintermute
Marion M. Graham Collegiate		Mount Royal Collegiate	
Grade 9	Megan Sparks	Grade 9	Abigail Prosser
Grade 10	Liam McKay-Argyriou	Grade 10	Anjieley Subaday
Grade 11	Mahreen Chughtai	Grade 11	Zachary Prytula
Grade 12	Clara Knox	Grade 12	Navneet Brar
Nutana Collegiate		Tommy Douglas Collegiate	
Grade 9	no recipient	Grade 9	Muhammad Hadi
Grade 10	no recipient	Grade 10	Jayda Krebs
Grade 11	No recipient	Grade 11	Haniah Habib
Grade 12	Jensen Canfield	Grade 12	Lauren Wright
Walter Murray Collegiate		Royal West Campus	
Grade 9	Arbe Chumala and Toni Mulder	Grade 12	John Navales
Grade 10	Shu Yan Han		
Grade 11	Melissa Lu		
Grade 12	Ozayr Raazi		



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** APPROVAL OF MINUTES

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input checked="" type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input checked="" type="checkbox"/> Other: Approval of Minutes	<input type="checkbox"/> Information

### BACKGROUND

### CURRENT STATUS

Attached are the minutes from the December 13, 2022 committee of the whole and regular board meetings.

PREPARED BY	DATE	ATTACHMENTS
Daniel Burke, Chief Financial Officer	January 9, 2023	Minutes

### RECOMMENDATION

**Proposed Board Motion (if removed from consent items):**

*That the board approve the minutes of the committee of the whole and regular board meetings held December 13, 2022.*

# UNAPPROVED

**MINUTES OF A MEETING:**

of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, held on Tuesday, December 13, 2022 at 2:30 p.m.

December 13, 2022

**MEMBERS PRESENT:**

Trustees Angela Arneson, Donna Banks, Charmaine Bellamy, Kathleen Brannen, Vernon Linklater, Colleen MacPherson, Michael Pidwerbeski, Kim Stranden, Ross Tait, Suzanne Zwarych

Trustee Bellamy joined the meeting at 2:44 p.m.

Following discussions in Committee of the Whole, Trustee Tait moved that the Board rise and report.

CARRIED (10)

The meeting adjourned at 5:43 p.m.

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Secretary of the School Division

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Board Chair

# UNAPPROVED

## MINUTES OF A MEETING:

of the Board of Education of the Saskatchewan School Division No. 13 of Saskatchewan, held on Tuesday, December 13, 2022 at 6:30 p.m.

December 13, 2022

## MEMBERS PRESENT:

Trustees Colleen MacPherson (Chair), Angela Arneson, Donna Banks, Kathleen Brannen, Charmaine Bellamy, Vernon Linklater, Michael Pidwerbeski, Kim Stranden, Ross Tait, Suzanne Zwarych

Chair MacPherson, called the meeting to order, read the roll call into the minutes, acknowledged that the meeting was being held on Treaty Six territory and traditional territory of the Cree, Dene, Nakoda, Lakota, Dakota and Saulteaux nations, and the homeland of the Métis and Michif people.

Agenda: Trustee Pidwerbeski moved approval of the agenda.

Agenda

CARRIED (10)

There were no conflicts of interest declared by any board members.

Celebrating Excellence – Literacy Parent Night at James L. Alexander

Celebrating

School: Superintendent of Education, Nicola Bishop Yong, introduced James L. Alexander staff Candace Ahmed, principal, Dana Willms, learning support teacher and Kelsey Jones and Katelyn Warner, primary teachers. The group shared the impact of their Parent Literacy Night. Parents Jennifer Perry and her daughter, Abigail and Marc Ostaffy, and his daughter Meredith shared the impact the night had on students and families in attendance.

Consent Items: Trustee Zwarych moved that the following consent agenda items be approved as presented.

Consent  
Items

CARRIED (10)

Approval of Minutes - November 22, 2022: Trustee Zwarych moved that the board approve the minutes of the committee of the whole and regular board meetings held November 22, 2022.

Approval of  
Minutes

CARRIED (10)

Reports from Administrative Staff:

Strategic Plan Accountability Report: Facilities: Trustee Arneson moved that the board approve the Strategic Plan Accountability Report: Facilities, to be included as part of the director of education's 2022-2023 evaluation.

Strategic Plan  
Accountability  
Report: Facilities

CARRIED (10)



## Unfinished Business:

Saskatoon Public Schools Foundation – Audited Financial Statements  
September 1, 2021 to August 31, 2022 : Trustee Banks moved that the board approve the Audited Financial Statements and audit report for the year ended August 31, 2022 for the Public Schools Foundation Corp.

Saskatoon  
Public Schools  
Foundation –  
Audited  
Financial  
Statements

CARRIED (10)

Pension – Independent Trustee Compensation Increase: Trustee Brannen moved that the board approve the increase of the annual compensation to independent trustees of Pension Trustee Committee from \$2,000 to \$3,000 effective January 1, 2023, such compensation to be paid from the pension fund.

Pension –  
Independent  
Trustee  
Compensation  
Increase

CARRIED (10)

Correspondence – Committee of the Whole: Trustee Stranden moved that the board receive the correspondence from the committee of the whole.

Correspondence-  
Committee of  
the Whole

CARRIED (10)

## Reports of Committees and Trustees:

- Trustee Brannen reported on her attendance at ward 6 school visits and School Community Council meetings. She also reported on her attendance the noon festival of carols.
- Trustee Zwarych reported on her attendance at the Saskatchewan Assessment Management Agency (SAMA) advisory committee meetings.
- Trustee Bellamy reported on her attendance at the Wicahitowin conference on November 28 and 29.
- Trustee Arneson reported on her attendance at Dr. John G. Egnatoff and Sylvia Fedoruk School Community Council meetings. She also reported on her upcoming attendance at Willowgrove School's band concert.
- Trustee Pidwerbeski reported on his attendance at Mayfair School's care and share holiday luncheon.
- Trustee Linklater reported on his attendance at Westmount School's care and share holiday luncheon.
- Trustee Banks reported on her attendance at meeting with ward 3 City Councillor David Kirton. She also attended meetings of the SSBA executive and the SSBA Indigenous Council, the Bolt basketball tournament hosted by Tommy Douglas Collegiate, and wáhkôhtowin School's care and share holiday luncheon.
- Trustee Stranden reported on her attendance at Vincent Massey School Community Council meeting. She also attended the band concert and grades k-5 Christmas concert at École Dundonald School,
- Board Chair MacPherson reported on her attendance at ward 5 band concerts and high school musical productions. She also reported on her upcoming attendance at W.P. Bate School's care and share holiday luncheon.

## New Business

Sale of Pleasant Hill School and Property: Chair MacPherson moved that the board approve the agreement between the board and the Ministry of Saskatchewan and Procurement for the sale of Pleasant Hill School and property effective January 1, 2023 with a possession date of July 21, 2023 for a total purchase price of \$1,670,000 plus a relocation fee of \$750,000 and that the school be closed on June 30, 2023.

Sale of  
Pleasant Hill  
School and  
Property

CARRIED (10)

Mid-Year Funding for Enrolment Growth: Trustee Zwarych moved that the board approve the expenditure of up to \$3.7 million from unrestricted reserves to be applied as recommended by administration to address enrolment growth with mid-year funding.

Mid-Year  
Funding for  
Enrolment  
Growth

CARRIED (10)

Approval of Directors for Saskatoon Public Schools Foundation Corp. Trustee Linklater moved that the board approve the appointment of Allison McMillian, Brennen Mills, Fatima Coovadia and John Lagimodiere to the Saskatoon Public Schools Foundation Board of Directors effective January 1, 2023.

Approval of  
Directors for  
Saskatoon  
Public Schools  
Foundation Corp.

CARRIED (10)

## Comments/Concerns/Questions from the Public:

No comments, concerns or questions were brought forward.

## Notice of Motion:

No Notices of Motion were brought forward.

## Questions by Trustees:

No questions by trustees were brought forward.

## Adjournment:

Trustee Bellamy moved that the board adjourn to the call of the chair or the board meeting of Tuesday, January 17, 2023.

CARRIED (10)

The meeting adjourned at 7:32 p.m.

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Secretary of the School Division

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Board Chair



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** VENTILATION IMPROVEMENTS AT VARIOUS SCHOOLS

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Information

## BACKGROUND

The Ministry of Education allocated \$483,462 of federal funding to Saskatoon Public Schools in 2022 for improving ventilation in existing schools. The work related to this funding was approved by the board at its May 10, 2022 meeting. All work was to be completed in 2022, with a summary of work completed, including descriptions and costs to be forwarded to the Ministry in early 2023.

## CURRENT STATUS

All work related to this approved funding was completed in 2022. Please find attached a summary of work completed, including description and costs. This information will be forwarded to the Ministry in the near future.

Stan Laba, superintendent of facilities will be in attendance to answer any questions that trustees may have.

PREPARED BY	DATE	ATTACHMENTS
Stan Laba, Superintendent of Facilities	January 10, 2023	Summary of Work Completed

## RECOMMENDATION

### **Proposed Board Motion:**

*That the Board receive the summary of ventilation improvements at various schools for information.*

## Ventilation Improvement Project

**Approved Ventilation Improvement Amount:** \$ 483,462.00

### Ventilation Improvement items:

Repair or replacement of HVAC

Increasing maintenance of HVAC Systems

Other interventions resulting in improved air quality

Misbah School funding

**Air Purification Total**

March 1, 2022 to date		
\$	180,226.06	<i>N2 Upgrade and HRV units</i>
\$	225,064.13	<i>Filter monitor (transducers)</i>
\$	73,374.10	<i>Filters</i>
\$	4,798.00	<i>Funds transferred to Misbah</i>
\$	<b>483,462.29</b>	

**Ventilation Improvement Funding unspent as of January 17, 2023** (0)



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** FINANCIAL RESULTS – QUARTER 1  
(SEPTEMBER 1, 2022 TO NOVEMBER 30, 2022)

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Information

### BACKGROUND

Administration will prepare on a quarterly basis an unaudited financial statement and variance analysis. The quarterly report will include:

- Memorandum of financial results
- Year to date consolidated statement of financial activities and statement of cash flow requirements, with prior year and budget comparatives
- Year to date actual capital expenditures (compared to the board approved capital plan)
- Year to date reserve balance report

### CURRENT STATUS

Administration has prepared a quarterly unaudited financial statement and variance analysis for quarter 1 (period of September 1, 2022 to November 30, 2022).

Chief Financial Officer Daniel Burke and General Manager of Financial Services Krista Wei will present the report and answer any questions trustees may have.

PREPARED BY	DATE	ATTACHMENTS
Daniel Burke, Chief Financial Officer Krista Wei, General Manager of Finance	January 12, 2023	Financial Results Memo

### RECOMMENDATION

**Proposed Board Motion:**

*That the board receive the financial results for the period September 1, 2022 to November 30, 2022 for information.*



## MEMORANDUM

**DATE:** January 12th, 2023

**TO:** Board Trustees

**FROM:** Daniel Burke, Chief Financial Officer  
Krista Wei, General Manager of Financial Services  
Tricia Boutin, Assistant Manager of Accounting

**RE:** **FINANCIAL RESULTS TO NOVEMBER 30, 2022**

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See Schedule 1 and 2 for financial information as of November 30, 2022. The following is an explanation for the main revenues and expenditures:

### Revenues

- a) Grants  
\$65 million and 24% of the Provincial Grants have been recognized for the year, compared to \$60 million and 23% in the prior year. This relates primarily to Operating Grant revenue which is received equally on a monthly basis, but also includes inflationary funding of \$1.6 million and Jordan's Principle federal grants of \$1.9 million. In the prior year comparative numbers, the Jordan's Principle revenue was recorded in complementary services revenue until reclassification at August 31, 2022.
- b) Tuition and Related Fees  
Tuition and Related Fees consist of revenues from Whitecap and the Saskatoon International Education program (SIE). \$0.8 million and 44% of budget has been realized as of November 30, 2022, compared to \$0.4 million and 26% of budget in the prior year. The current year is higher mainly due to increased tuition fees collected for the Saskatoon International Education program (SIE) compared to the prior year.
- c) School Generated  
School Generated revenue relates to student fees and grants at the school level. Revenues of \$1.6 million and 39% of budget has been realized in the current year and compared to \$1.0 million and 21% in 2021-22. There are a higher number of third-party grants to schools in the current year compared to prior year.



**Saskatoon Public Schools**  
Inspiring Learning

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Shane Skjerven, Director of Education

d) Complementary Services

Complementary Services relate primarily to prekindergarten funding, as well as alternative funding grants. \$1.5 million and 32% of budget has been realized so far in the current year. This compares to \$1.7 million and 27% of budget in 2021-22. The decrease in revenue recognized compared to prior year is due to Jordan's Principle revenues that were included in Complementary Services in 2021-22 until reclassification to Federal Grant revenue as at August 31, 2022. All other funding is similar year over year.

e) External Services

External Services consist of funding for an associate school, cafeteria revenues, Following Their Voices funding, and qualified donee and foundation donations. As of November 30, 2022, \$0.6 million and 8% of budget has been recognized. In 2021-22, \$0.7 million and 8% of budget had been realized for the comparable period.

f) Other

Other includes lunch time supervision, investment, and rental income. Other revenues of \$0.9 million and 43% of budget has been realized in the current year compared to \$0.3 million and 22% in the previous year. The current year is higher due to higher rental revenues as well as the first-time introduction of the lunch time supervision fee.

**Expenditures**

a) Governance

Expenses related to governance total \$0.2 million and 23% of budget as of November 30, 2022, compared to \$0.2 million and 25% in the prior year. The current year is comparable to the prior year for dollar and budget variance.

b) Administration

Administrative costs are \$1.6 million and 24% of budget as of November 30, 2022, and \$1.8 million and 24% of budget as of November 30, 2021. The current year is comparable to the prior year for dollar and budget variance.

c) Instruction

Instruction expenses total \$58 million and 27% of budget as of November 30, 2022, and \$55 million and 27% of budget as of November 30, 2021. The budget variance is comparable year over year.

d) Plant

Plant expenses are currently at \$9.8 million and 21% of budget compared to \$8.0 million and 18% of budget. The increase over prior year is due to rising supplies costs and the timing of Preventative Maintenance and Renewal projects.

e) School Generated Expense

These expenses currently total \$0.9 million and 21% of budget. This is higher than 2021-22 levels of \$0.7 million and 14% of budget. The prior year was lower due to impacts of the pandemic.

f) Transportation

Transportation expenditures amount to \$1.8 million and 26% of budget as of November 30, 2022. This is higher than 2021-22 levels of \$1.5 million and 22% but is expected to be on budget.

g) Tuition and Related Fees

These expenses relate primarily to disbursements to homebased students. Most of these payments occur in the second quarter.

h) Complementary Services

Complementary Services expenditures relate primarily to prekindergarten and alternative funding grants. Expenses are currently \$1.2 million and 26% of budget and were \$1.2 million and 18% of budget in 2021-22.

i) External Services

External Services include expenses related to the associate and alliance schools, cafeterias, qualified donee, and the foundation. These amount to \$1.2 million as of November 30, 2022, and 13% of budget. In 2021-22, \$0.7 million and 9% of budget had been realized for the comparable period. The increase over prior year is due to expenses associated with administration of the Following Their Voices program which is new in 2022-23.

j) Interest/Allowances

Interest expenditures are currently \$0.06 million and 25% of budget. This is comparable to 2021-22 levels which were \$0.07 million and 25% of budget.

**Cash Flow Requirements**

Schedule 2 provides information regarding the cash flow requirements as of November 30, 2022. There is currently a cash deficit year to date. Most of the cash deficit is due to tangible capital asset purchases and principal loan payments. It is typical for the division to have a deficit for the first ten months of the year as the operating grant is received evenly over twelve months, but operating expenses are much lower in the summer for the final two months.

**Capital Expenditures**

The attached schedule (Schedule 3) provides information regarding the unaudited financial status as of November 30, 2022, for capital projects which are considered in progress or have had financial activity during the year. This includes the inception to date costs and budget.

**Internally and Externally Restricted Surplus**

There are no significant changes to the restricted surplus accounts other than budgeted allocations and allocations from funds outside the operating fund. See Schedule 4 for more information.



**Schedule 1**  
**Saskatoon Public Schools**  
**Consolidated Statement of Financial Activities**  
**For the Month Ended November 30, 2022**

	<b>2022-23</b>		<b>2021-22</b>	
	<b>Consolidated Actual</b>	<b>Percentage of Consolidated Budget</b>	<b>Consolidated Actual</b>	<b>Percentage of Consolidated Budget</b>
<u>Revenues</u>				
Grants	65,326,690	24%	60,456,965	23%
Tuition and related fees	796,369	44%	374,806	26%
School-generated	1,619,457	39%	1,020,240	21%
Complementary services	1,530,222	32%	1,726,129	27%
External services	641,792	8%	668,218	8%
Other	910,119	43%	343,790	22%
<b>Total Revenues</b>	<b>70,824,650</b>	<b>24%</b>	<b>64,590,148</b>	<b>23%</b>
<u>Expenses</u>				
Governance	155,579	23%	180,618	25%
Administration	1,604,588	24%	1,751,873	24%
Instruction	58,080,442	27%	55,474,079	27%
Plant	9,832,783	21%	7,994,763	18%
School-generated	910,740	21%	718,007	14%
Transportation	1,833,342	26%	1,505,272	22%
Tuition and related fees	17,321	3%	804	0%
Complementary services	1,206,029	26%	1,171,496	18%
External services	1,153,542	13%	773,424	9%
Interest/allowances	60,901	25%	71,836	25%
<b>Total Expenses</b>	<b>74,855,268</b>	<b>25%</b>	<b>69,642,172</b>	<b>24%</b>
<b>Surplus/(deficit)</b>	<b>(4,030,618)</b>		<b>(5,052,024)</b>	

**Schedule 2****Saskatoon Public Schools****Cash Flow Requirements****For the Month Ended November 30, 2022**

	<b>Actual 2022-23</b>	<b>Annual Budget 2022-23</b>
Surplus/(deficit)	(4,030,618)	(5,317,501)
CASH REQUIREMENTS:		
Tangible capital assets:		
Purchases	(1,126,839)	(12,513,000)
Long term debt:		
Repayments	(457,833)	(2,039,418)
Non-cash items included in surplus/deficit:		
Amortization expense	3,890,000	15,560,000
Employee Future Benefits expenses	-	702,900
Employee Future Benefits payments	-	(295,300)
NET EXCESS (REQUESTED) CASH	(1,725,290)	(3,902,319)

### Schedule 3

#### Capital and PMR Project Status

Includes Capital Projects (all) and PMR Projects (Procurement Value  $\geq$  \$250,000)

As of November 30, 2022

Project Name	Actual	Budget	% Budget	Variance
<b>PMR Projects (Procurement Value &gt; \$250,000)</b>				
Forest Grove - roof replacement	757,661 *	815,500	93%	57,839
Mount Royal- roof replacement	900,000	837,000	108%	(63,000)
Prince Philip - boiler replacement	284,525 *	321,000	89%	36,475
Greystone Heights - window replacement	329,844 *	340,000	97%	10,156
Wildwood - various upgrades	426,320 *	435,000	98%	8,680
Lester B. Pearson - roof replacement	289,384 *	319,000	91%	29,616
Aden Bowman - roof replacement	418,287 *	427,000	98%	8,713
Dr. John G. Egnatoff - roof replacement	602,444 *	644,000	94%	41,556
Evan Hardy - roof replacement	856,870 *	986,000	87%	129,130
Aden Bowman -various upgrades	1,391,807 *	1,440,000	97%	48,193
Walter Murray Phase 2 - various upgrades	846,924 *	850,000	100%	3,076
Greystone Heights - various upgrades	522,561 *	800,000	65%	277,439
Evan Hardy - various upgrades	530,536 *	1,800,000	29%	1,269,464
Walter Murray - door replacement, painting	1,128,793 *	1,144,952	99%	16,159
<b>PMR Projects (Procurement Value &gt; \$250,000, Budget Excess &gt; 10% but less than \$250,000)</b>				
Aden Bowman Phase 2 - various upgrades	1,499,419 *	1,325,000	113%	(174,419)
<b>Total PMR Projects</b>	<b>10,785,375</b>	<b>12,484,452</b>		<b>1,699,077</b>
<b>Portables (Procurement Value &gt; \$250,000)</b>				
Willowgrove School	469,478 *	1,220,000	38%	750,522
Centennial 19-20	- *	360,000	0%	360,000
Alvin Buckwold 20-21	217,740	360,000	60%	142,260
<b>Total Portables</b>	<b>687,218</b>	<b>1,940,000</b>		<b>1,252,782</b>
<b>Other (Procurement Value &gt; \$250,000)</b>				
City Centre Project	587,939 *	1,300,000	45%	712,061

\* Includes multiple years (actual cost = total project spend to date)

**Schedule 4**  
**Saskatoon Public Schools**  
**Internally and Externally Restricted Surplus**  
**As of November 30, 2022**

	Opening Balance	Additions/Transfers	As of November 30, 2022
<b>External Sources</b>			
<b>Contractual Agreements</b>			
<i>Alternative Funds</i>	285,088	(135,622)	149,466
<b>Total Contractual Agreements</b>	<b>285,088</b>	<b>(135,622)</b>	<b>149,466</b>
<b>Jointly Administered Funds</b>			
<i>Foundation</i>	1,789,096	-	1,789,096
<i>Mount Royal Facility Partnership Reserve</i>	169,486	-	169,486
<i>Pension Asset</i>	10,048,000	-	10,048,000
<i>Qualified Donee</i>	494,193	(40,378)	453,815
<i>School Generated Funds</i>	3,317,257	1,168,440	4,485,697
<i>Whitecap</i>	(6,909)	-	(6,909)
<b>Total Jointly Administered Funds</b>	<b>15,811,123</b>	<b>1,128,062</b>	<b>16,939,185</b>
<b>Ministry of Education</b>			
<i>Designated for tangible capital asset expenditures</i>	3,318,780	(29,235)	3,289,545
<i>Following Their Voices</i>	2,760,966	-	2,760,966
<i>Preventative Maintenance and Renewal (PMR)</i>	6,885,257	(1,709,172)	5,176,085
<b>Total Ministry of Education</b>	<b>12,965,003</b>	<b>(1,738,407)</b>	<b>11,226,596</b>
<b>Total External Sources</b>	<b>29,061,214</b>	<b>(745,967)</b>	<b>28,315,247</b>
<b>Internal Sources</b>			
<b>Board governance</b>			
<i>Governance</i>	43,000	-	43,000
<b>Total board governance</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>
<b>Curriculum and student learning</b>			
<i>Curriculum renewal</i>	100,000	-	100,000
<i>Learning supports</i>	1,200,000	-	1,200,000
<i>School budget carryovers</i>	1,487,467	-	1,487,467
<b>Total curriculum and student learning</b>	<b>2,787,467</b>	<b>-</b>	<b>2,787,467</b>
<b>Facilities</b>			
<i>Facility repairs related to rentals</i>	151,290	-	151,290
<i>Facility operating</i>	589,558	-	589,558
<b>Total facilities</b>	<b>740,848</b>	<b>-</b>	<b>740,848</b>
<b>Furniture and equipment</b>			
<i>Designated for tangible capital asset expenditures</i>	2,122,911	1,427,864	3,550,775
<b>Total furniture and equipment</b>	<b>2,122,911</b>	<b>1,427,864</b>	<b>3,550,775</b>
<b>Information technology</b>			
<i>Technology replacement</i>	8,212,629	-	8,212,629
<i>Security Camera</i>	50,000	-	50,000
<b>Total information technology</b>	<b>8,262,629</b>	<b>-</b>	<b>8,262,629</b>
<b>Total Internal Sources</b>	<b>13,956,855</b>	<b>1,427,864</b>	<b>15,384,719</b>
<b>Total Designated Assets</b>	<b>43,018,069</b>	<b>681,897</b>	<b>43,699,966</b>
<b>Invested in Tangible Capital Assets</b>	264,087,509	-	264,087,509
Less: Liability for Asset Retirement Obligation	(15,363,798)	-	(15,363,798)
Less: Debt owing on Tangible Capital Assets	(8,043,626)	-	(8,043,626)
<b>Net Invested in Tangible Capital Assets</b>	<b>240,680,085</b>	<b>-</b>	<b>240,680,085</b>
<b>Unrestricted Surplus</b>	<b>5,328,435</b>	<b>-</b>	<b>5,328,435</b>
<b>Accumulated Remeasurement Gain (Loss) - Foundation</b>	<b>(887,201)</b>	<b>-</b>	<b>(887,201)</b>
<b>Total Accumulated Surplus</b>	<b>288,139,388</b>	<b>681,897</b>	<b>288,821,285</b>



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** STRATEGIC PLAN ACCOUNTABILITY REPORT: FINANCE

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Information

## BACKGROUND

Academic excellence, character, engagement, and well-being of students are at the heart of Saskatoon Public Schools' five-year strategic plan. The plan highlights our vision of each student being known, valued, and believed in. It emphasizes Saskatoon Public Schools' commitment to creating learning experiences that inspire all students to reach their potential and the importance of relationships, equity and accountability.

## CURRENT STATUS

Saskatoon Public Schools' financial statement audit for the period September 1, 2021 to August 31, 2022 has been completed. Representatives from Deloitte and the Office of the Provincial Auditor met with the Board Audit and Risk Committee on November 22, 2022, to review their findings.

The attached accountability report from the Finance Services department includes a brief commentary on key measures and primary targets, as well as information regarding current and future initiatives. It also identifies primary risk factors going forward, and corresponding mitigation strategies in each case.

Daniel Burke, chief financial officer and Krista Wei, general manager of financial services will be in attendance to present the report.

PREPARED BY	DATE	ATTACHMENTS
Daniel Burke, Chief Financial Officer Krista Wei, General Manager of Financial Services	January 9, 2023	Accountability Report

## RECOMMENDATION

### **Proposed Board Motion:**

*That the board approve the Strategic Plan Accountability Report: Finance, to be included as part of the director of education's 2022-2023 evaluation.*

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We are committed to creating learning experiences that inspire all students to reach their potential.



## Accountability Topic: Audited Financial Statements

Date of Board Meeting: January 17, 2023

### Strategic Priorities:

<input type="checkbox"/> Academic Excellence	<input type="checkbox"/> Well-being
<input type="checkbox"/> Character	<input checked="" type="checkbox"/> Financial Stewardship
<input type="checkbox"/> Engagement	<input type="checkbox"/> Internal Business Processes

### Commitments:

- ☐ Relationships (honouring diversity, welcoming and joyful spaces, and community partnerships)
- ☐ Equity (anti-racist/anti-oppressive practice, representative workforce, high expectations)
- ☒ Accountability (evidence-based practice, focus on Indigenous student success, ensure safe, caring, and accepting learning environments)

### Key Measures:

Management is presenting actual audited financial results compared to budgeted estimates and providing supplemental financial information in the notes to the annual financial statements.

Management performs financial analysis of results of actual revenues, expenses and operating deficit compared to budget. Key highlights for the year include:

- Revenues were lower than budgeted mainly due to lower capital grant revenues related to the City Centre Project.
- Expenses were lower than budgeted due to lower salary and benefit costs and reduced transportation costs. Benefit costs were impacted by the recognition of a pension asset of \$10.0 million as a result of the actuarial valuation performed for the plan.
- Operating surplus for the year ended August 31, 2022 was \$1.5 million as compared to the budgeted deficit of \$6.2 million.

**Targets:**

Achieving an audit opinion that is unqualified with financial results that present fairly and are free from material misstatements.

The school division has also set the following financial targets from the strategic measurement plan:

- Actual expenditures at or below budget. This target was met with actual total expenses at \$276.4 million compared to budget of \$287.7 million.
- Instruction expenses at 74% of total budget. This target was met with actual instruction expenses at 74% of actual total expenses.
- Reserves at 5% of operating expenses. This target was met with total unrestricted and internally restricted reserves at \$19.3 million or 7% of operating expenses.

**Key Initiatives Employed:**

The school division's management is responsible for preparation of the consolidated 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 external auditors are responsible for performing the annual audit and internal controls testing and expressing an audit opinion on the financial statements.

Included in the financial statements for the year ended August 31, 2022 is the adoption of a new accounting standard for Asset Retirement Obligations (ARO). The school division recognized an estimated liability for the ARO of \$15.4 million for the removal and disposal of asbestos in buildings.

**Data:**

See attached audited consolidated financial statements for the year ended August 31, 2022 and the memorandum to the Board of Education for financial statement variance analysis for the year ended August 31, 2022.

**Future Initiatives:**

Unaudited financial results will be presented on a quarterly basis to the Board of Education and annual audited financial statements will be prepared for the year ended August 31, 2023.

**Risk Assessment:**

Management is responsible for designing and implementing a system of internal controls to prevent the risk of material misstatement due to fraud or error. The effectiveness of these internal controls is tested by the external auditors. The auditors have concluded that except for one noted deficiency there are no significant deficiencies and that controls were operating effectively in all material respects. The noted deficiency is regarding the access controls for the third party service provider for the school division's Enterprise Resource Planning system (ERP). This ERP system is used by other school divisions across the province and the Ministry of Education will be providing guidance

to affected school divisions to ensure there are appropriate access controls implemented for future reporting periods.

The school division has monitored and managed reserve balances as a key initiative in ensuring financial sustainability. A current reserves study is being performed by members of Saskatchewan Association of School Business Officials (SASBO) to propose reserve targets for school divisions in the province. This is expected to be finalized in 2022-23 with recommendations from the Ministry to follow.

Another key initiative for financial stability is cash management and liquidity monitoring. The school division monitors cash balances on a continuous basis and performs monthly cash forecasting. This allows the school division to minimize expenses from utilizing the operating line of credit and allow for investment returns from short term investments.

The school division is subject to ongoing financial pressures due to rising inflation rates. This affects expenditures including salaries and benefits, transportation and facilities costs. The school division mitigates the effect of these cost pressures by forecasting expenditures, reviewing budget variances and managing financial resources.

### **Summary Comments:**

Management is presenting audited consolidated financial statements and financial statement variance analysis for the year ended August 31, 2022. The consolidated statement of operations and accumulated surplus from operations provides financial results for the year of actual revenues and expenses incurred compared to budget. The independent auditor report expresses an opinion that the statements present fairly, in all material respects.





## MEMORANDUM

**DATE:** January 12, 2023

**TO:** Board Trustees  
Administrative Council

**FROM:** Daniel Burke, Chief Financial Officer  
Krista Wei, General Manager of Financial Services  
Tricia Boutin, Assistant Manager of Accounting

**RE:** **FINANCIAL STATEMENT VARIANCE ANALYSIS FOR THE YEAR ENDING AUGUST 31, 2022**

---

The following provides explanations for the audited financial results for the year ending August 31, 2022, for Saskatoon Public Schools.

1. **Consolidated Statement of Operations and Accumulated Surplus**

Please refer to Schedule 1.

### Revenues

a) Grants

Grant revenues were approximately \$2.8 million and 1% below 2021-22 budgeted levels.

Operating and other Grant revenues included in Grant revenues were relatively aligned with budget.

Capital Grant revenues were \$6.5M lower than budget due to lower grant revenue for the City Centre consolidation project resulting from project delays.

Federal Grant revenues were \$2.6M higher than budget due to the reclassification of Jordan's Principle revenue from Complementary Services.



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## b) Tuition And Related Fees

Tuition and Related Fees revenues were relatively aligned with budget with a variance of \$0.04 million and 3% below budget.

## c) School Generated Funds

School Generated Funds were \$1.9 million lower than budgeted and 39% under budget due to reduced school activity related to the pandemic. This corresponds with lower school generated funds expenses.

## d) Complementary Services

Complementary Services revenue was \$1.7 million lower than budgeted and 27% under budget due to the reclassification of Jordan's Principle program revenues to grant revenues. Complementary Services include the provincial grant for prekindergarten as well as funding for special projects and other programming and were relatively aligned with budget.

## e) External Services

External Service revenue is approximately \$3.0 million and 37% over budget. These revenues include provincial funding for associate schools, funding related to the alliance agreement with Whitecap Dakota First Nation, cafeteria receipts, funding from charitable donations, Following Their Voices funding, and the revenues attributed to Saskatoon Public Schools Foundation (the foundation). Most of the variance relates to the recognition of \$2.9 million in revenue related to the Following Their Voices program, which is a new initiative and therefore was not budgeted.

## f) Other

Other income including investment income and rentals was \$0.13 million and 8% under budget due to lower rental revenues related to the pandemic.



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## Expenses

a) Governance

Governance expenses were \$0.07 million and 10% below budget due to the reallocation of School Community Council expenses to School Generated Funds.

b) Administration

Administration expenses were \$1.7 million and 24% below budget due to lower expenses related to COVID-19 supplies and a decrease to expenses by \$1.4 million due to adjustment of the accrued pension benefit asset. The adjustment to the pension asset is the result of an actuarial valuation extrapolation completed for August 31, 2022.

c) Instruction

Instruction was approximately \$5.4 million and 3% below budget. The main component of these expenses are instructional salaries and benefits for teachers and supporting staff such as educational assistants. Most of the difference compared to budget is due to a decrease to expenses by \$6.1 million for adjustment of the accrued pension benefit asset.

d) Plant

Plant expenditures were \$0.76 million and 2% higher than budgeted. Plant consists of several types of expenditures, including plant maintenance and operations, related salary and benefits and capital asset amortization. Most of the difference is due to a decrease to expenses by \$2.4 million for adjustment of the accrued pension benefit asset offset by an increase to amortization expense due to capital additions which were amortized fully due to age of the buildings.

f) Transportation

Transportation expenses were \$0.79 million and 12% under budget due to savings related to transportation routes resulting in reduced student transportation expenses.

g) Tuition and Related Fees

Tuition and Related Fees were \$0.28 million and 72% over budget for the year due to additional tuition expense from a high number of enrolled students attending partner regional colleges.



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e) School Generated

School Generated expenditures were \$1.6 million and 33% lower than budgeted. This corresponds with lower school generated funds revenues.

h) Complementary Services

Complementary Services were \$2.3 million and 36% under budget for the year due to the reclassification of Jordan's Principle program expenses to instruction expenses.

i) External Services

External Services were \$0.8 million and 9.0% lower than budget for the year. The main variance is due to the expenditures on programs run by the foundation which is consolidated at year end into the financial statements.

j) Other Expenses

Other Expenses were \$0.23 million over budget for the year. The main variance is due to accretion expense of \$0.24 million related to the implementation of a new accounting policy for Asset Retirement Obligations resulting in a liability for buildings with asbestos.



## 2. **Cash Flow Requirements**

Please refer to Schedule 2.

### a) **Non-cash Items included in Surplus/Deficit**

Non-cash items included in Surplus/Deficit includes amortization expense offset by non-cash investing income generated from Saskatoon Public Schools Foundation, and in-kind Ministry of Education capital grants. These items impact the Operating Surplus (Deficit) for the year but do not create a cash inflow or outflow. The non-cash items added back to the Operating Surplus (Deficit) in 2022 was \$16.2 million compared to \$9.8 million in 2021, an increase of \$6.4 million. The increase in non-cash items included in Surplus/Deficit is due to a decrease in donated investments and non-cash investment income of \$4.5 million arising from consolidation of Saskatoon Public Schools Foundation compared to 2021. In addition, there was \$2.1 million more in amortization in 2022 compared to 2021 due to capital additions occurring in 2022 which were fully amortized due to building age.

### b) **Change in Non-cash Operating Activities**

Non-cash operating activities relate to changes in cash flow due to changes in accounts receivable, accounts payable, deferred revenue, prepaid expenses, and pension plan asset which vary year to year. These items result in change in timing for cash inflows and outflows. Pension plan adjustments vary greatly year to year depending on changes in the actuarial extrapolation. The change in non-cash operating activities resulted in a decrease to cash from operating activities of \$11.8 million in 2022 and an increase to cash from operating activities of \$8.05 million in 2021. The main source of the change is due to a change in the pension asset generated from the actuarial valuation extrapolation completed for August 31, 2022, as well as timing differences in accounts receivable, accounts payable, deferred revenue, and prepaid expenses.

### c) **Capital Activities**

Cash capital expenditures total \$3.9 million for the period to date compared to \$6.1 million in 2021. \$1.09 million of the expenditures in 2022 relate to relocatable classrooms and \$0.3 million relates to City Centre School. Other major capital expenditures for the year include preventative maintenance and renewal projects.

Total capital expenditures were lower than budget due to delay in the City Centre School grant funding.



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d) Investing Activities

There was \$24.06 million of cash used to acquire portfolio investments in 2022 compared to \$11.7 million in 2021 due to differences in maturity dates of portfolio investments year over year causing classification differences between cash and portfolio investments. Proceeds on disposal of portfolio investments was \$16.3 million in 2022 and \$16.4 million in 2021, a decrease of \$0.02 million from prior year.

e) Financing Activities

No new debt issuances occurred during the year. Cash flow associated with payments is consistent with prior year with a \$0.05 million increase from prior year.

f) Reserves, Cash Basis

Tangible capital asset reserves increased on a cash basis by \$5.9 million due to capital expenditures and reduction to debt owing on tangible capital assets. Prior year reserves increased on a cash basis by \$8.1 million. Operating reserves decreased on a cash basis by \$13.9M due to timing of accounts receivable, accounts payable, pension asset, and investing activity. Most of the decrease in operating reserves on a cash basis is due to timing differences for inflows and outflows of cash rather than a change in the unrestricted, internally, or externally restricted reserves. Capital reserves increased on a cash basis due to capital revenue greater than cash expenses.

3. Year-end Reserve Balances

Please refer to Schedule 3.

Budget 2021-22 had an operating deficit funded by the operating reserve. During the year several reserve transfers occurred. Internally restricted reserves increased by \$4.1 million, Externally restricted reserves increased by \$6.2 million and unrestricted operating reserves increased by \$1.7 million.

As at August 31, 2022, the internally restricted reserves and the unrestricted operating reserves totaled \$19.3 million. This is 7.0% of the actual 2021-22 operating expenses. The increase in these reserves was largely due to expenses being lower than budgeted.

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## Schedule 1

### Consolidated Statement of Operations and Accumulated Surplus

For the year ending August 31, 2022

	2021-22				2020-21 (Restated)*			
	Actual	Budget	Actual - Budget Variance	Percentage of Consolidated Budget	Actual (Restated)*	Budget	Actual - Budget Variance	Percentage of Consolidated Budget
<b>Revenues</b>								
Grants	256,200,951	259,032,460	(2,831,509)	98.9%	262,927,250	247,045,654	15,881,596	106.4%
Tuition and Related Fees	1,415,251	1,462,478	(47,227)	96.8%	1,590,046	1,579,032	11,014	100.7%
School Generated Funds	3,038,090	4,955,000	(1,916,910)	61.3%	1,351,849	4,955,000	(3,603,151)	27.3%
Complementary Services	4,596,437	6,288,815	(1,692,378)	73.1%	4,699,257	5,712,548	(1,013,291)	82.3%
External Services	11,179,299	8,159,080	3,020,219	137.0%	5,319,694	4,405,906	913,788	120.7%
Other	1,438,708	1,570,506	(131,798)	91.6%	1,061,683	1,570,506	(508,823)	67.6%
<b>Total Revenues</b>	<b>277,868,736</b>	<b>281,468,339</b>	<b>(3,599,603)</b>	<b>98.7%</b>	<b>276,949,779</b>	<b>265,268,646</b>	<b>11,681,133</b>	<b>104.4%</b>
<b>Expenses</b>								
Governance	650,495	722,955	(72,460)	90.0%	928,084	1,025,340	(97,256)	90.5%
Administration	5,467,568	7,173,671	(1,706,103)	76.2%	8,257,414	6,425,808	1,831,606	128.5%
Instruction	203,701,856	209,078,486	(5,376,630)	97.4%	209,205,663	205,404,149	3,801,514	101.9%
Plant	43,982,383	43,217,840	764,543	101.8%	43,894,617	42,355,234	1,539,383	103.6%
Transportation	6,080,288	6,873,304	(793,016)	88.5%	6,157,492	6,818,567	(661,075)	90.3%
Tuition and Related Fees	673,050	391,982	281,068	171.7%	450,584	391,982	58,602	115.0%
School Generated Funds	3,338,354	4,955,000	(1,616,646)	67.4%	1,455,518	4,955,000	(3,499,482)	29.4%
Complementary Services	4,058,480	6,341,440	(2,282,960)	64.0%	4,531,669	5,776,453	(1,244,784)	78.5%
External Services	7,904,076	8,662,895	(758,819)	91.2%	5,222,821	4,791,185	431,636	109.0%
Other Expenses	530,245	292,973	237,272	181.0%	597,405	337,634	259,771	176.9%
<b>Total Expenses</b>	<b>276,386,795</b>	<b>287,710,546</b>	<b>(11,323,751)</b>	<b>96.1%</b>	<b>280,701,267</b>	<b>278,281,352</b>	<b>2,419,915</b>	<b>100.9%</b>
<b>Surplus (deficit) for the year</b>	<b>\$ 1,481,941</b>	<b>\$ (6,242,207)</b>	<b>\$ 7,724,148</b>		<b>\$ (3,751,488)</b>	<b>\$ (13,012,706)</b>	<b>\$ 9,261,218</b>	
Accumulated surplus, beginning of year	287,544,648				291,296,136			
Accumulated surplus, end of year	<b>\$ 289,026,589</b>				<b>\$ 287,544,648</b>			

\*Note - 2020-21 Balances were restated due to implementation of Asset Retirement Obligation and Complementary Services Classification Change. See Annual Financial Statement for further details

	Previously Stated	Increase (Decrease)	Restated August 31, 2021
Expenses			
Plant	43,850,910	43,707	43,894,617
Other	341,560	255,845	597,405
Accumulated surplus, beginning of year	305,597,592	- 14,301,456	291,296,136



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**Schedule 2**  
**Cash Flow Requirements**  
**For the year ended August 31, 2022**

	<b>Actual 2021-22</b>	<b>Actual 2020-21</b>	<b>Variance</b>
Operating Surplus (Deficit) for the Year	\$ 1,481,941	\$ (3,751,488)	\$ 5,233,429
<b>Non-Cash items included in Surplus/Deficit</b>	\$ 16,163,298	\$ 9,753,742	\$ 6,409,556
<b>Change in Non-Cash Operating Activities</b>	\$ (11,832,478)	\$ 8,049,132	\$(19,881,610)
<b>Capital activities:</b>			
Cash used to acquire tangible capital assets	(3,858,753)	(6,101,801)	2,243,048
<b>Investing activities:</b>			
Cash Used to Acquire Portfolio Investments	(24,058,940)	(11,619,910)	(12,439,030)
Proceeds on Disposal of Portfolio Investments	16,344,862	16,364,655	(19,793)
	(7,714,078)	4,744,745	(12,458,823)
<b>Financing activities:</b>			
Repayment of long-term debt	(1,994,308)	(1,942,984)	(51,324)
<b>(Decrease) Increase in Cash and Cash Equivalents</b>	(7,754,378)	10,751,346	(18,505,724)
<b>Reserves:</b>			
(Increase) in Capital reserves, Cash Basis	(304,033)	(1,676,032)	1,371,999
Decrease (Increase) in Operating Reserves, Cash Basis	13,911,472	(986,822)	14,898,294
(Increase) in TCA, Cash Basis	\$ (5,853,061)	\$ (8,088,492)	2,235,431
<b>ADJUSTED CASH SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$(44,436,601)



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### Schedule 3

Internally and Externally Restricted Surplus  
As at August 31, 2022

Internal Sources	Opening Balance	Additions/Transfers	Balance August 31, 2022
<b>Board governance</b>			
<i>Governance Reserve</i>	43,000	-	43,000
<b>Total Board governance</b>	<b>43,000</b>	<b>-</b>	<b>43,000</b>
<b>Curriculum and student learning</b>			
<i>Curriculum Renewal Reserve</i>	100,000	-	100,000
<i>Learning Support</i>	-	1,200,000	1,200,000
<i>School Carry Forwards</i>	1,819,172	(331,705)	1,487,467
<b>Total curriculum and student learning</b>	<b>1,919,172</b>	<b>868,295</b>	<b>2,787,467</b>
<b>Facilities</b>			
<i>Facility repairs related to schools</i>	136,290	15,000	151,290
<i>Facility operating</i>	577,963	11,595	589,558
<b>Total Facilities</b>	<b>714,253</b>	<b>26,595</b>	<b>740,848</b>
<b>Furniture and equipment</b>			
<i>Designated for TCA - Internal</i>	2,793,647	(670,735)	2,122,912
<b>Total Furniture and equipment</b>	<b>2,793,647</b>	<b>- 670,735</b>	<b>2,122,912</b>
<b>Information technology</b>			
<i>Technology Renewal Reserve</i>	4,975,000	3,237,629	8,212,629
<i>Secondary Security Camera</i>	50,000	-	50,000
<b>Total Information technology</b>	<b>5,025,000</b>	<b>3,237,629</b>	<b>8,262,629</b>
<b>Total Internally Sources, August 31, 2022</b>	<b>\$ 10,495,072</b>	<b>\$ 3,461,784</b>	<b>\$ 13,956,856</b>
<b>External Sources</b>			
<b>Contractual Agreements</b>			
<i>Alternative Funds</i>	396,897	(111,809)	285,088
<b>Total Contractual Agreements</b>	<b>396,897</b>	<b>(111,809)</b>	<b>285,088</b>
<b>Jointly Administered Funds</b>			
<i>Foundation</i>	1,422,826	366,270	1,789,096
<i>Mount Royal Facility Partnership Reserve</i>	169,486	-	169,486
<i>Pension Asset</i>	-	10,048,000	10,048,000
<i>Donations</i>	568,064	(73,871)	494,193
<i>School Generated Funds</i>	3,499,384	(182,128)	3,317,256
<i>Whitecap</i>	- 11,878	4,969	(6,909)
<b>Total Jointly Administered Funds</b>	<b>5,647,882</b>	<b>10,163,240</b>	<b>15,811,122</b>
<b>Ministry of Education</b>			
<i>Designated for TCA - Ministry - External</i>	2,281,790	1,036,990	3,318,780
<i>Education Emergency Pandemic Support program allocations</i>	5,420,000	(5,420,000)	-
<i>Following Their Voices</i>	-	2,760,966	2,760,966
<i>PMR maintenance project allocations</i>	8,185,100	(1,299,843)	6,885,257
<b>Total Ministry of Education</b>	<b>15,886,890</b>	<b>(2,921,887)</b>	<b>12,965,003</b>
<b>Total Externally Sources, August 31, 2022</b>	<b>21,931,669</b>	<b>7,129,544</b>	<b>29,061,213</b>
<b>Total Designated Assets</b>	<b>32,426,741</b>	<b>10,591,328</b>	<b>43,018,069</b>
<b>Invested in Tangible Capital Assets</b>	<b>276,687,927</b>	<b>(12,600,418)</b>	<b>264,087,509</b>
<i>Less: Liability for Asset Retirement Obligation</i>	<i>(15,119,564)</i>	<i>244,234</i>	<i>(15,363,798)</i>
<i>Less: Debt owing on Tangible Capital Assets</i>	<i>(10,037,934)</i>	<i>(1,994,308)</i>	<i>(8,043,626)</i>
<b>Net Invested in Tangible Capital Assets</b>	<b>251,530,429</b>	<b>(14,350,492)</b>	<b>240,680,085</b>
<b>Unrestricted Surplus</b>	<b>3,587,478</b>	<b>1,740,957</b>	<b>5,328,435</b>
<b>Accumulated Remeasurement Gain (Loss) - Foundation</b>	<b>263,460</b>	<b>(1,150,661)</b>	<b>(887,201)</b>
<b>Total Accumulated Surplus</b>	<b>287,808,108</b>	<b>(3,168,868)</b>	<b>288,139,388</b>



Saskatoon Public Schools  
Inspiring Learning

Shane Skjerven, Director of Education

310 - 21st Street East, Saskatoon SK S7K 1M7 • tel: (306) 683.8200 • fax: (306) 657.3900 • saskatoonpublicschools.ca

Consolidated Financial Statements of

**THE BOARD OF EDUCATION OF THE  
SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN**

Year ended August 31, 2022

The school division's management is responsible for the preparation of the consolidated 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 Board of Education is comprised 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 consolidated financial statements. The Board is also responsible for the appointment of the school division's external auditors.

On behalf of the Board of Education of the Saskatoon School Division No.13 of Saskatchewan:

Board Chair

Director of Education

~~Chief Financial Officer~~

Date \_\_\_\_\_

## Independent Auditor's Report

To the Trustees of the Board of Education of  
the Saskatoon School Division No. 13 of Saskatchewan

### Opinion

We have audited the consolidated financial statements of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan (the "Division"), which comprise the consolidated statement of financial position as at August 31, 2022, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2022, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 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.

### Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

## 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 PSAS, 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 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 Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the 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 GAAS 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 GAAS, 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 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 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 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Division to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

*Deloitte LLP*

Chartered Professional Accountants  
December 16, 2022  
Saskatoon, Saskatchewan

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**


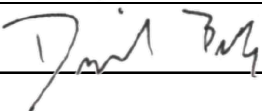
**Consolidated Statement of Financial Position  
as at August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		(Restated - Note 2j)
Cash and Cash Equivalents	31,663,241	39,417,619
Accounts Receivable (Note 7)	5,743,502	3,653,238
Portfolio Investments (Note 3)	27,396,220	20,536,930
Pension Asset (Note 6)	10,048,000	-
<b>Total Financial Assets</b>	<b>74,850,963</b>	<b>63,607,787</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	26,940,675	25,949,992
Long-Term Debt (Note 9)	8,043,626	10,037,934
Liability for Employee Future Benefits (Note 5)	7,141,300	7,030,300
Deferred Revenue (Note 10)	10,077,809	10,801,928
<b>Total Liabilities</b>	<b>52,203,410</b>	<b>53,820,154</b>
<b>Net Financial Assets</b>	<b>22,647,553</b>	<b>9,787,633</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	264,087,509	276,687,927
Prepaid Expenses	1,404,326	1,332,548
<b>Total Non-Financial Assets</b>	<b>265,491,835</b>	<b>278,020,475</b>
<b>Accumulated Surplus (Note 13)</b>	<b>288,139,388</b>	<b>287,808,108</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	289,026,589	287,544,648
Accumulated Remeasurement (Losses) and Gains	(887,201)	263,460
<b>Total Accumulated Surplus (Note 13)</b>	<b>288,139,388</b>	<b>287,808,108</b>

Unrecognized Assets (Note 15)  
Contractual Rights (Note 16)  
Contingent Liabilities (Note 17)  
Contractual Obligations (Note 18)

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

**Approved by the Board:**

  
\_\_\_\_\_  
  
\_\_\_\_\_

Chairperson

Chief Financial Officer

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Operations and Accumulated Surplus from Operations  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$ (Note 14)</b>	<b>\$</b>	<b>\$ (Restated - Note 2j, Note 19)</b>
<b>REVENUES</b>			
Grants	259,032,460	256,200,951	262,927,250
Tuition and Related Fees	1,462,478	1,415,251	1,590,046
School Generated Funds	4,955,000	3,038,090	1,351,849
Complementary Services (Note 11)	6,288,815	4,596,437	4,699,257
External Services (Note 12)	8,159,080	11,179,299	5,319,694
Other	1,570,506	1,438,708	1,061,683
<b>Total Revenues (Schedule A)</b>	<b>281,468,339</b>	<b>277,868,736</b>	<b>276,949,779</b>
<b>EXPENSES</b>			
Governance	722,955	650,495	928,084
Administration	7,173,671	5,467,568	8,257,414
Instruction	209,078,486	203,701,856	209,205,663
Plant Operation & Maintenance	43,217,840	43,982,383	43,894,617
Student Transportation	6,873,304	6,080,288	6,157,492
Tuition and Related Fees	391,982	673,050	450,584
School Generated Funds	4,955,000	3,338,354	1,455,518
Complementary Services (Note 11)	6,341,440	4,058,480	4,531,669
External Services (Note 12)	8,662,895	7,904,076	5,222,821
Other	292,973	530,245	597,405
<b>Total Expenses (Schedule B)</b>	<b>287,710,546</b>	<b>276,386,795</b>	<b>280,701,267</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(6,242,207)</b>	<b>1,481,941</b>	<b>(3,751,488)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>287,544,648</b>	<b>287,544,648</b>	<b>291,296,136</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>281,302,441</b>	<b>289,026,589</b>	<b>287,544,648</b>

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



**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Remeasurement Gains and Losses  
as at August 31, 2022**

	2022	2021
	\$	\$
<b>Accumulated Remeasurement Gains, Beginning of Year</b>	<b>263,460</b>	<b>60,682</b>
Unrealized (losses) gains attributable to:		
Portfolio investments	(887,201)	263,460
Amounts reclassified to the statement of operations:		
Portfolio investments	(263,460)	(60,682)
<b>Net remeasurement (losses) gains for the year</b>	<b>(1,150,661)</b>	<b>202,778</b>
<b>Accumulated Remeasurement (Losses) Gains, End of Year</b>	<b>(887,201)</b>	<b>263,460</b>

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Changes in Net Financial Assets  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 14)		(Restated - Note 2j)
<b>Net Financial Assets, Beginning of Year</b>	<b>9,787,633</b>	<b>9,787,633</b>	<b>5,382,756</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(6,242,207)	1,481,941	(3,751,488)
Acquisition of Tangible Capital Assets (Schedule C)	(9,961,000)	(5,096,376)	(7,154,429)
Amortization of Tangible Capital Assets (Schedule C)	13,080,000	17,696,794	15,560,238
Net Change in Other Non-Financial Assets	-	(71,778)	(452,222)
	<b>(3,123,207)</b>	<b>14,010,581</b>	<b>4,202,099</b>
Net Remeasurement (Losses) Gains	-	(1,150,661)	202,778
<b>Change in Net Financial Assets</b>	<b>(3,123,207)</b>	<b>12,859,920</b>	<b>4,404,877</b>
<b>Net Financial Assets, End of Year</b>	<b>6,664,426</b>	<b>22,647,553</b>	<b>9,787,633</b>

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Consolidated Statement of Cash Flows  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2j)
Operating Surplus (Deficit) for the Year	1,481,941	(3,751,488)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	16,163,298	9,753,742
Change in Non-Cash Operating Activities (Schedule E)	(11,832,478)	8,049,132
<b>Cash Provided by Operating Activities</b>	<b>5,812,761</b>	<b>14,051,386</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets*	(3,858,753)	(6,101,801)
<b>Cash Used by Capital Activities</b>	<b>(3,858,753)</b>	<b>(6,101,801)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(24,058,940)	(11,619,910)
Proceeds on Disposal of Portfolio Investments	16,344,862	16,364,655
<b>Cash (Used) Provided by Investing Activities</b>	<b>(7,714,078)</b>	<b>4,744,745</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,994,308)	(1,942,984)
<b>Cash Used by Financing Activities</b>	<b>(1,994,308)</b>	<b>(1,942,984)</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(7,754,378)</b>	<b>10,751,346</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>39,417,619</b>	<b>28,666,273</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>31,663,241</b>	<b>39,417,619</b>

\* This amount does not include in-kind grants for Joint-Use Schools Project of \$1,237,623 (2021- \$1,052,628).

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

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**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 Saskatoon School Division No. 13 of Saskatchewan” and operates as “Saskatoon Public Schools”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a qualified donee for charity purposes under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

These consolidated 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) Reporting Entity and Consolidation**

The school division reporting entity is comprised of all the organizations which are controlled by the school division.

**Controlled Entities**

Control is defined as the power to govern the financial and operating policies of another organization with the expected benefits or risk of loss to the school division. Control exists so long as the school division has the power to govern, regardless of whether the school division chooses to exercise this power.

All of the assets, liabilities, revenues, and expenses of controlled organizations are consolidated line-by-line after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-organizational transactions and balances have been eliminated.

- Saskatoon Public Schools Foundation Corp. (the “Foundation”) is incorporated under the *Saskatchewan Non-Profit Corporations Act, 1995* and was established to carry on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the school division. The Foundation has registered charity status.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**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 consolidated financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$7,141,300 (2021 - \$7,030,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$230,690,360 (2021 - \$214,346,992) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- The net pension asset of \$10,048,000 (2021 - \$0) because actual experience may differ significantly from actuarial assumptions.
- estimated discounted asset retirement obligation of \$15,363,798 (2021 - \$15,119,564) 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 consolidated financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt.

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

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**i) Fair Value**

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

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

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

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

**ii) Cost or Amortized Cost**

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated 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.

**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.

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13 OF  
SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2022**

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

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

Treaty land entitlement receivable and other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Portfolio Investments** consist of term deposits made to obtain a return on a temporary basis with maturity terms between three months and one year and equity instruments quoted in an active market. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

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

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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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
Buildings and short-term buildings ARO	50 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
Leased capital assets	Lease term

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 5-23 years.

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

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

#### **g) Liabilities**

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

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

**Asset Retirement Obligation (ARO)** consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows and accretion expense is included in the Statement of Operations.

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the



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beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**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**

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.

**Defined Benefit Plan Administered by the School Division**

The school division administers a defined benefit plan to employees who are not eligible to participate in the teachers' pension plans described above. The net pension asset is the difference between the value of the accrued benefit obligation and the market value of related pension plan assets, net of unamortized actuarial gains and losses, and is reflected in these consolidated financial statements in Note 6 – Pension Plans.

The cost of pension benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and using assumptions including the pension plan's expected investment yields, discount rates, inflation, salary escalations, mortality of members, terminations and the ages at which members will retire. Actuarial gains and losses are changes in the value of the accrued benefit obligation and the pension fund assets resulting from the difference between the actual and expected results or resulting from changes in actuarial assumptions. Actuarial gains and losses are deferred and amortized over the average remaining service life of the related employee groups.

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**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

**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.

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**j) Adoption of new accounting standards**

**i) Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives**

As at September 1, 2021 the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The impact on the school division's consolidated financial statements is summarized as follows:

	<b>Previously Stated August 31, 2021</b>	<b>Increase (Decrease)</b>	<b>Restated August 31, 2021</b>
Tangible Capital Assets	276,169,371	518,556	276,687,927
Accounts payable and Accrued Liabilities	10,830,428	15,119,564	25,949,992
Amortization expense	15,516,531	43,707	15,560,238
Accretion expense	-	255,845	255,845
Accumulated Surplus from Operations	302,145,656	(14,601,008)	287,544,648

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**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	<b>2022</b>	<b>2021</b>
<b>Portfolio investments in the cost and amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Scotiabank, GIC, Interest of 4.50%, due Dec. 5, 2022	\$ 4,000,000	\$ -
Scotiabank, GIC, Interest of 4.67%, due Dec. 15, 2022	14,000,000	-
Scotiabank, GIC, Interest of 4.85%, due Mar. 4, 2023	2,000,000	-
Raymond James, GIC, Interest of 0.78%, due Feb. 2, 2022	-	4,000,000
Raymond James, GIC, Interest of 0.88%, due Apr. 4, 2022	-	6,000,000
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 20,000,000</b>	<b>\$ 10,000,000</b>
<b>Portfolio investments in the fair value category:</b>	<b><u>Cost</u></b>	<b><u>Fair Value</u></b>
Equity investments in active market	\$ 8,019,961	\$ 7,396,220
	\$ 10,273,470	\$ 10,536,930
<b>Total portfolio investments reported at fair value</b>	<b>\$ 7,396,220</b>	<b>\$ 10,536,930</b>
<b>Total portfolio investments</b>	<b>\$ 27,396,220</b>	<b>\$ 20,536,930</b>

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

Expenses by Function and Economic Classification:

<b>Function</b>	<b>Salaries &amp; Benefits</b>	<b>Goods &amp; Services</b>	<b>Debt Service</b>	<b>Accretion of ARO</b>	<b>Amortization of TCA</b>	<b>2022 Actual</b>	<b>2021 Actual Restated (Note 2j Note 19)</b>
Governance	\$ 343,669	\$ 306,826	\$ -	\$ -	\$ -	\$ 650,495	\$ 928,084
Administration	4,289,352	997,718	-	-	180,498	5,467,568	8,257,414
Instruction	190,259,293	10,186,508	-	-	3,256,055	203,701,856	209,205,663
Plant Operation & Maintenance	12,088,115	17,639,926	-	-	14,254,342	43,982,383	43,894,617
Student Transportation	-	6,080,288	-	-	-	6,080,288	6,157,492
Tuition and Related Fees	-	673,050	-	-	-	673,050	450,584
School Generated Funds	-	3,338,354	-	-	-	3,338,354	1,455,518
Complementary Services	3,437,049	621,431	-	-	-	4,058,480	4,531,669
External Services	2,738,327	5,159,850	-	-	5,899	7,904,076	5,222,821
Other	-	26,076	259,935	244,234	-	530,245	597,405
<b>TOTAL</b>	<b>\$ 213,155,805</b>	<b>\$ 45,030,027</b>	<b>\$ 259,935</b>	<b>\$ 244,234</b>	<b>\$ 17,696,794</b>	<b>\$ 276,386,795</b>	<b>\$ 280,701,267</b>

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**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence, and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated 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, 2022.

Details of the employee future benefits are as follows:

	<b>2022</b>	<b>2021</b>
	<b>August 31, 2022</b>	<b>August 31, 2021</b>
Actuarial valuation (extrapolation) date		
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15
<b>Liability for Employee Future Benefits</b>	<b>2022</b>	<b>2021</b>
<b>Accrued Benefit Obligation - beginning of year</b>	\$ 6,410,300	\$ 7,357,400
Current period service cost	580,400	632,700
Interest cost	132,100	119,600
Benefit payments	(570,900)	(448,700)
Actuarial (gains)	(943,000)	(1,288,100)
Plan amendments	-	37,400
<b>Accrued Benefit Obligation - end of year</b>	<b>5,608,900</b>	<b>6,410,300</b>
Unamortized net actuarial gains	1,532,400	620,000
<b>Liability for Employee Future Benefits</b>	<b>\$ 7,141,300</b>	<b>\$ 7,030,300</b>
<b>Employee Future Benefits Expense</b>	<b>2022</b>	<b>2021</b>
Current period service cost	\$ 580,400	\$ 632,700
Amortization of net actuarial (gain) loss	(30,600)	49,100
<b>Benefit cost</b>	<b>549,800</b>	<b>681,800</b>
Interest cost	132,100	119,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 681,900</b>	<b>\$ 801,400</b>

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**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 consolidated 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 consolidated 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.

Details of the contributions to these plans for the school division's employees are as follows:

	<b>2022</b>			<b>2021</b>
	<b>STRP</b>	<b>STSP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	2,328	2	2,330	2,272
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-11.70%
Member contributions for the year	\$ 15,409,288	\$ 7,022	\$ 15,416,310	\$ 15,317,250

**Defined Benefit Plan Administered by the School Division**

The school division administers a defined benefit plan to employees who are not eligible to participate in the teachers' pension plans which provides benefits based on length of service and pensionable earnings. The net pension asset represents accrued pension benefits less the fair value of related pension assets and the balance of unamortized experience gains and losses and is reflected in these consolidated financial statements as accounts receivable as the school division is ultimately responsible for the funding of these pension obligations.

Actuarial valuations for accounting purposes are performed at least triennially using the projected accrued benefit actuarial cost method. The most recent valuation was prepared by AON Consulting, an actuarial services firm, as at December 31, 2021. The accrued benefit obligation reported in the tables below is based on the extrapolation of the 2021 valuation.

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The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2021 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	<b>2022</b>	<b>2021</b>
Number of active School Division members	1,077	1,051
Number of former members, superannuates and surviving spouses	617	628
Member contribution rate (percentage of salary)	8.10%	8.10%
School Division contribution rate (percentage of salary)	9.10%	9.10%
Member contributions	\$ 3,530,000	\$ 3,490,000
School Division contributions	\$ 3,953,000	\$ 3,917,000
Benefits paid	\$ (9,101,000)	\$ (7,404,000)
Actuarial valuation date	31-Aug-22	31-Aug-21
Long-term assumptions used:		
Salary escalation rate-Beginning of year	3.25%	3.25%
Salary escalation rate-End of year	3.25%	3.25%
Expected rate of return on plan assets-Beginning of year	6.05%	6.35%
Expected rate of return on plan assets-End of year	5.85%	6.05%
Discount rate-Beginning of year	5.85%	6.05%
Discount rate-End of year	5.75%	5.85%
Inflation rate-Beginning of year	2.25%	2.25%
Inflation rate-End of year	2.25%	2.25%
Expected average remaining service life (years)	12	12

<b>Net Pension Liability / Asset</b>	<b>2022</b>	<b>2021</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 152,569,000</b>	<b>\$ 144,544,000</b>
Current period benefit cost	6,232,000	5,989,000
Interest cost	8,841,000	8,702,000
Benefit payments	(9,101,000)	(7,404,000)
Actuarial gain	5,446,000	738,000
<b>Accrued Benefit Obligation - end of year</b>	<b>163,987,000</b>	<b>152,569,000</b>
<b>Pension Plan Assets at market value - beginning of year</b>	<b>167,496,000</b>	<b>147,346,000</b>
Employer contributions	3,953,000	3,917,000
Employee contributions	3,530,000	3,490,000
Return on plan assets	9,751,000	8,915,000
Actuarial gains / losses	(17,683,000)	11,232,000
Benefit payments	(9,101,000)	(7,404,000)
<b>Pension Plan Assets at market value - end of year (1)</b>	<b>157,946,000</b>	<b>167,496,000</b>
<b>Funded Status - Pension Plan Surplus / (Deficit)</b>	<b>(6,041,000)</b>	<b>14,927,000</b>
Unamortized net actuarial losses (gains)	16,089,000	(7,238,000)
Valuation allowance adjustment	-	(7,689,000)
<b>Net Pension Asset</b>	<b>\$ 10,048,000</b>	<b>\$ -</b>

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<b>(1) Pension plan assets consist of:</b>	<b>2022</b>	<b>2021</b>
Fixed income securities	18.0%	20.9%
Equity investments	58.6%	55.3%
Mortgage	8.2%	9.0%
Real Estate	15.2%	14.8%
	<b>100.0%</b>	<b>100.0%</b>

<b>Pension Expense</b>	<b>2022</b>	<b>2021</b>
Current period benefit cost	\$ 6,232,000	\$ 5,989,000
Amortization of net actuarial (gain) / loss	(198,000)	717,000
Employee contributions	(3,530,000)	(3,490,000)
<b>Pension Cost</b>	<b>2,504,000</b>	<b>3,216,000</b>
Interest cost on the average accrued benefit obligation	8,841,000	8,702,000
Expected return on average pension plan assets	(9,751,000)	(8,915,000)
<b>Net Interest Cost</b>	<b>(910,000)</b>	<b>(213,000)</b>
Valuation allowance adjustment	(7,689,000)	4,887,000
<b>Total Pension (Income)/Expense</b>	<b>\$ (6,095,000)</b>	<b>\$ 7,890,000</b>

## 7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the consolidated statement of financial position are net of any valuation allowances for doubtful accounts. Valuation allowances for doubtful accounts were \$0 (2021 - \$0). Details of accounts receivable balances are as follows:

	<b>2022</b>	<b>2021</b>
Provincial grants receivable - capital	\$ 2,144,648	\$ 1,644,648
Treaty land entitlement receivable	808,381	1,009,226
Other receivables	2,790,473	999,364
<b>Total Accounts Receivable</b>	<b>\$ 5,743,502</b>	<b>\$ 3,653,238</b>



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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2022</b>	<b>2021 (Restated - Note 2j)</b>
Accrued salaries and benefits	\$ 4,794,206	\$ 4,981,574
Accounts payable - operating	6,356,502	5,595,920
Accounts payable - capital	423,844	249,815
Liability for Asset Retirement Obligation	15,363,798	15,119,564
Accrued interest payable	2,325	3,119
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 26,940,675</b>	<b>\$ 25,949,992</b>

The School Division recognized an estimated liability for asset retirement obligation (ARO) of \$15,363,798 (2021 - \$15,119,564) 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 amortization of the asset and when remediation costs may be incurred.

The following is a reconciliation of the total liability for asset retirement obligations

	<b>2022</b>	<b>2021 (Restated - Note 2j)</b>
Balance, beginning of year	\$ 15,119,564	\$ 14,863,719
Accretion expense	244,234	255,845
<b>Balance, end of year</b>	<b>\$ 15,363,798</b>	<b>\$ 15,119,564</b>

The following is a summary of the key assumptions on which the carrying amount of the asset retirement obligation is based:

- a) Total undiscounted amount of the estimated cash flows – \$23,562,615
- b) Expected timing of payment of the cash flows – based on estimated remaining useful life of buildings. The majority is expected to be incurred after 2027.
- c) Discount rate – 4.01%
- d) Inflation rate – 2.25%

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2022	2021
Capital Loans:		
(a) Monthly Payments of principal and interest combined of \$42,044, interest rate of 3.68% (2021 - 3.68%); due on the last day of each month through to May 30, 2033 (TD-Willowgrove Construction Loan);	\$ 4,475,367	\$ 4,808,527
(b) Monthly payments of principal and interest combined of \$24,354, interest rate of 2.47% (2021 - 2.47%); due on the last day of each month through to April 30, 2025 (CPCI Repurpose Loan - BMO)	753,545	1,023,567
(c) Monthly payments of principal and interest combined of \$42,144, interest rate of 2.428% (2021 - 2.428%); due on the last day of each month through to January 28, 2024 (Tech Loan -TD)	703,597	1,186,420
(d) Monthly payments of principal and interest combined of \$63,527, interest rate of 1.675% (2021 - 1.675%); due on the 7th day of each month through to June 7, 2025 (Tech Loan -TD)	2,111,117	2,831,960
	<u>8,043,626</u>	<u>9,850,474</u>
Other Long Term Debt:		
(a) Photocopier Lease - Monthly payments of principal and interest combined of \$18,851, interest rate of 2.70% (2021 - 2.70%); due at the end of the month from September 30, 2018 to August 31, 2022 (Xerox)	-	187,460
	<u>-</u>	<u>187,460</u>
<b>Total Long-Term Debt</b>	<b>\$ 8,043,626</b>	<b>\$ 10,037,934</b>

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<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>		
	<b>Capital Loans</b>	<b>Total</b>
2023	\$ 2,064,825	\$ 2,064,825
2024	1,770,031	1,770,031
2025	1,337,392	1,337,392
2026	504,529	504,529
2027	504,529	504,529
Thereafter	2,904,262	2,904,262
<b>Total</b>	<b>9,085,568</b>	<b>9,085,568</b>
<b>Less: Interest</b>	<b>(1,041,942)</b>	<b>(1,041,942)</b>
<b>Total future repayments</b>	<b>\$ 8,043,626</b>	<b>\$ 8,043,626</b>

<b>Principal and interest payments on the long-term debt are as follows</b>				
	<b>Capital</b>		<b>2022</b>	<b>2021</b>
	<b>Capital Loans</b>	<b>Leases</b>		
Principal	\$ 1,806,848	\$ 187,460	\$ 1,994,308	\$ 1,942,984
Interest	257,183	2,752	259,935	315,809
<b>Total</b>	<b>\$ 2,064,031</b>	<b>\$ 190,212</b>	<b>\$ 2,254,243</b>	<b>\$ 2,258,793</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2021</b>	<b>Additions during the year</b>	<b>Revenue recognized in the year</b>	<b>Balance as at August 31, 2022</b>
<b>Capital projects:</b>				
Non-government deferred capital transfers	\$ 40,000	\$ -	\$ -	\$ 40,000
<b>Total capital project deferred revenue</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>40,000</b>
<b>Other deferred revenue:</b>				
Drivers Education	33,474	846,343	879,817	-
Flex Education	-	4,500	-	4,500
Metis Nation - Sask	-	200,000	128,797	71,203
Breakfast Club of Canada	-	100,000	4,120	95,880
Foreign student tuition	25,000	472,900	105,800	392,100
Multi-space agreement	846,551	-	45,351	801,200
Jordan's principle	245,262	3,488,825	2,643,788	1,090,299
Foundation deferred donations	9,611,641	2,000,483	4,029,497	7,582,627
<b>Total other deferred revenue</b>	<b>10,761,928</b>	<b>7,113,051</b>	<b>7,837,170</b>	<b>10,037,809</b>
<b>Total Deferred Revenue</b>	<b>\$ 10,801,928</b>	<b>\$ 7,113,051</b>	<b>\$ 7,837,170</b>	<b>\$ 10,077,809</b>

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**11. COMPLEMENTARY SERVICES**

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

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

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Early Learning Intensive Support Pilot</b>	<b>Students in Hospital</b>	<b>Other Programs</b>	<b>2022</b>	<b>2021 (Restated - Note 19)</b>
<b>Revenues:</b>						
Operating Grants	\$2,757,463	\$ 475,000	\$ 701,900	\$ 580,217	\$ 4,514,580	\$ 4,581,082
Fees and Other Revenues	-	-	-	81,857	81,857	118,175
<b>Total Revenues</b>	<b>2,757,463</b>	<b>475,000</b>	<b>701,900</b>	<b>662,074</b>	<b>4,596,437</b>	<b>4,699,257</b>
<b>Expenses:</b>						
Salaries & Benefits	1,878,159	508,709	679,076	371,105	3,437,049	3,782,172
Instructional Aids	71,353	-	-	374,760	446,113	620,055
Supplies and Services	-	-	-	1,510	1,510	13,645
Travel	-	-	-	49,923	49,923	8,999
Professional Development (Non-Salary Costs)	478	-	-	-	478	234
Student Related Expenses	-	-	-	4,464	4,464	11,786
Contracted Transportation & Allowances	-	-	78,963	39,980	118,943	94,778
<b>Total Expenses</b>	<b>1,949,990</b>	<b>508,709</b>	<b>758,039</b>	<b>841,742</b>	<b>4,058,480</b>	<b>4,531,669</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 807,473</b>	<b>\$ (33,709)</b>	<b>\$ (56,139)</b>	<b>\$ (179,668)</b>	<b>\$ 537,957</b>	<b>\$ 167,588</b>

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**12. EXTERNAL SERVICES**

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

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Associate School (Misbah)</b>	<b>Cafeteria</b>	<b>Qualified Donee &amp; Foundation</b>	<b>Whitecap</b>	<b>Following Their Voices</b>	<b>Other Programs</b>	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>								
Operating Grants	\$ 1,677,910	\$ -	\$ -	\$186,028	\$ 2,865,827	\$ 142,908	\$4,872,673	\$1,867,383
Capital Grants	-	-	-	-	-	535,281	535,281	-
Fees and Other Revenues	-	129,921	4,643,860	765,882	-	231,682	5,771,345	3,452,311
<b>Total Revenues</b>	<b>1,677,910</b>	<b>129,921</b>	<b>4,643,860</b>	<b>951,910</b>	<b>2,865,827</b>	<b>909,871</b>	<b>11,179,299</b>	<b>5,319,694</b>
<b>Expenses:</b>								
Grant Transfers	-	-	-	-	90,662	-	90,662	-
Tuition & Other Related Fees	546,159	-	-	57,681	-	-	603,840	653,243
Salaries & Benefits	1,131,751	191,211	104,577	845,191	-	465,597	2,738,327	2,509,932
Instructional Aids	-	-	3,853,892	40,208	-	66	3,894,166	1,541,296
Supplies and Services	-	106,760	312,410	3,861	14,198	31,210	468,439	384,808
Non-Capital Equipment	-	-	15,585	-	-	-	15,585	4,205
Building Operating Expenses	-	-	-	-	-	21,310	21,310	21,791
Communications	-	-	60,348	-	-	850	61,198	87,998
Student Related Expenses	-	-	4,650	-	-	-	4,650	7,750
Amortization of Tangible Capital Assets	-	-	5,899	-	-	-	5,899	11,798
<b>Total Expenses</b>	<b>1,677,910</b>	<b>297,971</b>	<b>4,357,361</b>	<b>946,941</b>	<b>104,860</b>	<b>519,033</b>	<b>7,904,076</b>	<b>5,222,821</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ (168,050)</b>	<b>\$ 286,499</b>	<b>\$ 4,969</b>	<b>\$2,760,967</b>	<b>\$390,838</b>	<b>\$3,275,223</b>	<b>\$ 96,873</b>

<b>Summary of Associate School Revenues and Expenses, Details by School</b>	<b>Associate School (Misbah)</b>	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>			
Operating Grants	\$ 1,677,910	\$1,677,910	\$1,558,240
<b>Total Revenues</b>	<b>1,677,910</b>	<b>1,677,910</b>	<b>1,558,240</b>
<b>Expenses:</b>			
Tuition & Other Related Fees	546,159	546,159	612,404
Salaries & Benefits	1,131,751	1,131,751	945,836
<b>Total Expenses</b>	<b>1,677,910</b>	<b>1,677,910</b>	<b>1,558,240</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**13. ACCUMULATED SURPLUS**

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus from operations which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses which represent the unrealized gains and losses associated with changes in the value of financial instruments recorded at fair value as detailed in the consolidated statement of remeasurement gains and losses.

Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus from operations presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	<b>August 31, 2021 (Restated - Note 19)</b>	<b>Additions during the year</b>	<b>Reductions during the year</b>	<b>August 31, 2022</b>
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 276,687,927	\$ 5,096,376	\$ 17,696,794	\$ 264,087,509
Less: Liability for Asset Retirement Obligation	(15,119,564)	(244,234)	-	\$ (15,363,798)
Less: Debt owing on Tangible Capital Assets	(10,037,934)	-	(1,994,308)	\$ (8,043,626)
	<b>251,530,429</b>	<b>4,852,142</b>	<b>15,702,486</b>	<b>240,680,085</b>
<b>Designated Assets (Schedule F)</b>	<b>32,426,741</b>	<b>41,634,132</b>	<b>31,042,804</b>	<b>43,018,069</b>
<b>Unrestricted Surplus</b>	<b>3,587,478</b>	<b>22,296,191</b>	<b>20,555,234</b>	<b>5,328,435</b>
<b>Total Accumulated Surplus from Operations</b>	<b>287,544,648</b>	<b>68,782,465</b>	<b>67,300,524</b>	<b>289,026,589</b>
<b>Accumulated Remeasurement Gain (Loss)</b>	<b>263,460</b>	<b>(887,201)</b>	<b>263,460</b>	<b>(887,201)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 287,808,108</b>	<b>\$ 67,895,264</b>	<b>\$ 67,563,984</b>	<b>\$ 288,139,388</b>

**14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 15, 2021, and the Minister of Education on August 27, 2021.

**15. UNRECOGNIZED ASSETS**

The school division has works of art that are not recognized because a reasonable estimate cannot be made because the costs, benefits, and economic value of such items cannot be reasonably and verifiably quantified using existing methods.

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**16. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- Memorandum of Agreement with the Whitecap Dakota First Nation ending on March 31, 2024. Payments under the agreement are based on tuition fees for students attending a school within the school division and reimbursement for the school division's salary, benefit, and other operational and administrative costs for Charles Redhawk Elementary School
- Mount Royal shared cost agreement of \$219,280 annually with no expiration, unless by notice of termination

	<b>Mount Royal Shared Cost Agreement</b>
2023	\$ 219,280
2024	219,280
2025	219,280
2026	219,280
2027	219,280
Thereafter	Indefinite
<b>Total Contractual Rights</b>	<b>\$ 1,096,400</b>

**17. 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 and cannot be estimated as at the date of reporting and accordingly, no provision has been made in these consolidated financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

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**18. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

	<b>Estimated completion date</b>	<b>Amount</b>
Roofing - Montgomery	2023	\$ 500,074
Roofing - Mount Royal	2023	299,088
Various Upgrades - Evan Hardy	2023	673,038
Various Upgrades - Greystone Heights	2023	176,191
Boilers	2023	352,366
RoofTop Units	2023	129,455
Security Platform and Fire Alarm Upgrade	2023	604,460
N2 Controllers	2023	176,029
Central office Elevator	2023	253,398
Windows - Alvin Buckwold	2023	104,370
City Centre School Project	2025	1,903,269
Technology	2023	148,000
<b>Total</b>		<b>\$ 5,319,738</b>

The school division has ongoing service commitments for transportation, energy, and parking. Other contracts and commitments are as follows:

	<b>Bussing</b>	<b>Taxis</b>	<b>Energy</b>	<b>Parking</b>	<b>Total</b>
2022-23	\$ 6,076,707	\$ 850,756	\$ 1,504,676	\$ 253,641	\$ 8,685,780
2023-24	2,472,308	869,748	-	257,826	3,599,882
2024-25	2,546,477	842,011	-	258,206	3,646,694
2025-26	2,622,872	127,613	-	258,206	3,008,691
2026-27	2,701,558	-	-	262,467	2,964,025
Thereafter	5,648,688	-	-	21,905	5,670,593
	<b>\$ 22,068,610</b>	<b>\$ 2,690,128</b>	<b>\$ 1,504,676</b>	<b>\$ 1,312,251</b>	<b>\$ 27,575,665</b>

The school division is committed to funding \$1,736,104 for the purpose of grant transfers to school divisions participating in Following Their Voices and \$1,101,688 for the purpose of website development related to the Following Their Voices program.



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**19. COMPARATIVE INFORMATION**

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

The impact on the school division's consolidated financial statements due to reclassification of Jordan's Principle is as follows:

	<b>Previously Stated August 31, 2021</b>	<b>Increase (Decrease)</b>	<b>Restated August 31, 2021</b>
Grants revenue	261,887,793	1,039,457	262,927,250
Complementary Services revenues	5,738,714	(1,039,457)	4,699,257
Instruction expenses	207,526,713	1,678,950	209,205,663
Complementary Services expenses	6,210,619	(1,678,950)	4,531,669

**20. SUBSEQUENT EVENT**

On December 13<sup>th</sup>, 2022, the board of trustees approved the sale of the Pleasant Hill school building and property at a sale price of \$1,670,000 plus a relocation fee of \$750,000.

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**21. RISK MANAGEMENT**

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

**i) Credit Risk**

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include implementation of credit limits and 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 grants and other accounts receivable as at August 31, 2022, was:

<b>August 31, 2022</b>						
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>	
Grants Receivable	\$ 2,144,648	\$ -	\$ -	\$ -	\$ -	2,144,648
Treaty Land Entitlement Receivable	808,381	-	200,845	-	-	607,536
Other Receivables	2,292,615	1,930,376	67,464	44,248	-	250,527
<b>Total Receivables</b>	<b>\$ 5,245,644</b>	<b>\$ 1,930,376</b>	<b>\$ 268,309</b>	<b>\$ 44,248</b>	<b>\$ -</b>	<b>\$ 3,002,711</b>

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

**ii) Liquidity Risk**

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

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

<b>August 31, 2022</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts Payable and Accrued Liabilities	\$ 26,940,675	\$11,467,015	\$ 25,500	\$ 64,410	\$ 15,383,750
Long-Term Debt	8,043,626	924,603	924,603	3,996,101	2,198,319
<b>Total</b>	<b>\$ 34,984,301</b>	<b>\$12,391,618</b>	<b>\$ 950,103</b>	<b>\$ 4,060,511</b>	<b>\$ 17,582,069</b>

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**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 \$20,000,000 with interest payable monthly at a rate of prime minus 1.00% 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, 2022.

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
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

**Foreign Currency Risk**

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

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**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
	(Note 14)		(Restated- Note 19)
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	240,952,658	241,488,407	237,832,880
Other Ministry Grants	8,368,778	8,967,652	8,426,229
<b>Total Ministry Grants</b>	<b>249,321,436</b>	<b>250,456,059</b>	<b>246,259,109</b>
Other Provincial Grants	-	-	10,887,703
Federal Grants	-	2,643,788	1,039,457
Grants from Others	998,024	879,817	933,306
<b>Total Operating Grants</b>	<b>250,319,460</b>	<b>253,979,664</b>	<b>259,119,575</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	8,713,000	2,221,287	3,807,675
<b>Total Capital Grants</b>	<b>8,713,000</b>	<b>2,221,287</b>	<b>3,807,675</b>
<b>Total Grants</b>	<b>259,032,460</b>	<b>256,200,951</b>	<b>262,927,250</b>

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**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		(Restated - Note 19)
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	1,319,978	1,184,950	1,319,978
Individuals and Other	142,500	230,301	270,068
<b>Total Tuition Fees</b>	<b>1,462,478</b>	<b>1,415,251</b>	<b>1,590,046</b>
<b>Total Tuition Revenue</b>	<b>1,462,478</b>	<b>1,415,251</b>	<b>1,590,046</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	-	302,595	97,147
<b>Total Curricular Fees</b>	<b>-</b>	<b>302,595</b>	<b>97,147</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	-	48,265	8,903
Fundraising	-	1,020	-
Grants and Partnerships	-	437,034	347,282
Students Fees	-	225,528	154,742
Other	4,955,000	2,023,648	743,775
<b>Total Non-Curricular Fees</b>	<b>4,955,000</b>	<b>2,735,495</b>	<b>1,254,702</b>
<b>Total School Generated Funds Revenue</b>	<b>4,955,000</b>	<b>3,038,090</b>	<b>1,351,849</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,672,148	2,757,463	2,660,920
Other Ministry Grants	1,539,667	1,745,997	1,806,724
Federal Grants	1,700,000	-	-
Other Grants	377,000	11,120	113,438
<b>Total Operating Grants</b>	<b>6,288,815</b>	<b>4,514,580</b>	<b>4,581,082</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	21,820	-
Other Revenue	-	60,037	118,175
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>81,857</b>	<b>118,175</b>
<b>Total Complementary Services Revenue</b>	<b>6,288,815</b>	<b>4,596,437</b>	<b>4,699,257</b>

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**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>External Services</b>	(Note 14)		(Restated - Note 19)
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,679,110	1,743,937	1,621,964
Other Ministry Grants	150,000	2,309,000	150,000
Other Provincial Grants	-	819,736	95,419
Other Grants	5,100,000	-	-
<b>Total Operating Grants</b>	<b>6,929,110</b>	<b>4,872,673</b>	<b>1,867,383</b>
<b>Capital Grants</b>			
Other Capital Grants	-	535,281	-
<b>Total Capital Grants</b>	<b>-</b>	<b>535,281</b>	<b>-</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	1,029,970	969,964	904,924
Other Revenue	200,000	4,801,381	2,547,387
<b>Total Fees and Other Revenue</b>	<b>1,229,970</b>	<b>5,771,345</b>	<b>3,452,311</b>
<b>Total External Services Revenue</b>	<b>8,159,080</b>	<b>11,179,299</b>	<b>5,319,694</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	50,706	104,767	293,710
Sales & Rentals	1,219,800	1,021,111	541,985
Investments	300,000	312,830	225,988
<b>Total Other Revenue</b>	<b>1,570,506</b>	<b>1,438,708</b>	<b>1,061,683</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>281,468,339</b>	<b>277,868,736</b>	<b>276,949,779</b>

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**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b> (Note 14)	<b>\$</b>	<b>\$</b> (Restated - Note 2j Note 19)
<b>Governance Expense</b>			
Board Members Expense	334,590	346,249	356,231
Professional Development - Board Members	20,800	9,394	1,211
Grants to School Community Councils	115,536	(2,600)	-
Elections	-	-	354,796
Other Governance Expenses	252,029	297,452	215,846
<b>Total Governance Expense</b>	<b>722,955</b>	<b>650,495</b>	<b>928,084</b>
<b>Administration Expense</b>			
Salaries	4,845,710	4,794,404	4,886,840
Benefits	883,520	(505,052)	1,478,562
Supplies & Services	262,278	225,051	223,526
Non-Capital Furniture & Equipment	48,626	29,334	23,283
Building Operating Expenses	803,038	641,159	1,394,224
Communications	59,973	39,163	50,556
Travel	10,000	7,346	5,755
Professional Development	80,526	55,665	12,635
Amortization of Tangible Capital Assets	180,000	180,498	182,033
<b>Total Administration Expense</b>	<b>7,173,671</b>	<b>5,467,568</b>	<b>8,257,414</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	146,998,506	145,643,398	143,814,125
Instructional (Teacher Contract) Benefits	8,480,495	7,295,773	8,636,960
Program Support (Non-Teacher Contract) Salaries	35,148,632	36,993,827	36,131,082
Program Support (Non-Teacher Contract) Benefits	5,849,525	326,295	7,481,991
Instructional Aids	3,152,883	3,515,907	3,247,297
Supplies & Services	4,136,533	4,504,319	4,382,620
Non-Capital Furniture & Equipment	367,465	274,865	321,505
Communications	461,881	525,442	492,274
Travel	251,096	143,636	85,442
Professional Development	713,957	432,602	583,650
Student Related Expense	917,513	789,737	852,418
Amortization of Tangible Capital Assets	2,600,000	3,256,055	3,176,299
<b>Total Instruction Expense</b>	<b>209,078,486</b>	<b>203,701,856</b>	<b>209,205,663</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b> (Note 14)	<b>\$</b>	<b>\$</b> (Restated - Note 2j, Note 19)
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	11,389,800	11,467,731	11,504,076
Benefits	2,920,406	620,384	3,910,601
Supplies & Services	-	8,262	25,127
Non-Capital Furniture & Equipment	125,208	132,931	175,650
Building Operating Expenses	18,207,258	17,278,084	15,880,635
Communications	36,840	37,112	35,609
Travel	172,941	156,293	134,580
Professional Development	65,387	27,244	38,230
Amortization of Tangible Capital Assets	10,300,000	14,210,635	12,146,402
Amortization of Tangible Capital Assets ARO	-	43,707	43,707
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>43,217,840</b>	<b>43,982,383</b>	<b>43,894,617</b>
<b>Student Transportation Expense</b>			
Supplies & Services	-	201	-
Contracted Transportation	6,873,304	6,080,087	6,157,492
<b>Total Student Transportation Expense</b>	<b>6,873,304</b>	<b>6,080,288</b>	<b>6,157,492</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	91,982	310,197	9,502
Other Fees	300,000	362,853	441,082
<b>Total Tuition and Related Fees Expense</b>	<b>391,982</b>	<b>673,050</b>	<b>450,584</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	-	836,109	358,648
Cost of Sales	-	38,019	8,852
School Fund Expenses	4,955,000	2,464,226	1,088,018
<b>Total School Generated Funds Expense</b>	<b>4,955,000</b>	<b>3,338,354</b>	<b>1,455,518</b>



**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 14)		(Restated - Note 2j, Note 19)
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	2,466,960	1,857,110	2,105,225
Program Support (Non-Teacher Contract) Salaries & Benefits	1,029,600	1,579,939	1,676,947
Instructional Aids	102,940	446,113	620,055
Supplies & Services	2,600,000	1,510	13,645
Travel	-	49,923	8,999
Professional Development (Non-Salary Costs)	11,640	478	234
Student Related Expenses	-	4,464	11,786
Contracted Transportation & Allowances	130,300	118,943	94,778
<b>Total Complementary Services Expense</b>	<b>6,341,440</b>	<b>4,058,480</b>	<b>4,531,669</b>
<b>External Service Expense</b>			
Grant Transfers	-	90,662	-
Other Fees	629,831	603,840	653,243
Administration Salaries & Benefits	216,000	315,373	298,478
Instructional (Teacher Contract) Salaries & Benefits	1,990,449	2,170,275	1,900,207
Program Support (Non-Teacher Contract) Salaries & Benefits	414,641	252,679	311,247
Instructional Aids	5,135,237	3,894,166	1,541,296
Supplies & Services	255,259	468,439	384,808
Non-Capital Furniture & Equipment	-	15,585	4,205
Building Operating Expenses	21,478	21,310	21,791
Communications	-	61,198	87,998
Student Related Expenses	-	4,650	7,750
Amortization of Tangible Capital Assets	-	5,899	11,798
<b>Total External Services Expense</b>	<b>8,662,895</b>	<b>7,904,076</b>	<b>5,222,821</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Expense</b>	(Note 14)		(Restated - Note 2j, Note 19)
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	27,500	26,076	25,751
Interest on Capital Loans	265,473	259,935	315,809
<b>Total Interest and Bank Charges</b>	<b>292,973</b>	<b>286,011</b>	<b>341,560</b>
Accretion Expense - Asset Retirement Obligation	-	244,234	255,845
<b>Total Other Expense</b>	<b>292,973</b>	<b>530,245</b>	<b>597,405</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>287,710,546</b>	<b>276,386,795</b>	<b>280,701,267</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2022**

	Land		Buildings		Buildings	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Equipment	Software	Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i><b>Tangible Capital Assets - at Cost</b></i>												(Restated - Note 2j)
Opening Balance as of September 1	12,521,311	2,022,859	426,706,399	23,216,415	2,595,432	423,907	11,722,757	9,815,518	145,305	1,865,016	<b>491,034,919</b>	<b>484,422,851</b>
Additions/Purchases	-	-	-	1,768,600	-	2,700	221,073	381,219		2,722,784	<b>5,096,376</b>	<b>7,154,429</b>
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)		<b>(1,353,426)</b>	<b>(542,361)</b>
Transfers to (from)	-	-	3,222,163	-	-	-	-	-	-	(3,222,163)	-	-
<b>Closing Balance as of August 31</b>	<b>12,521,311</b>	<b>2,022,859</b>	<b>429,928,562</b>	<b>24,985,015</b>	<b>2,595,432</b>	<b>244,174</b>	<b>11,928,487</b>	<b>9,084,256</b>	<b>102,136</b>	<b>1,365,637</b>	<b>494,777,869</b>	<b>491,034,919</b>
<i><b>Tangible Capital Assets - Amortization</b></i>												
Opening Balance as of September 1	-	478,824	193,556,505	7,332,593	2,076,876	236,411	5,323,658	5,263,639	78,486	-	<b>214,346,992</b>	<b>199,329,115</b>
Amortization of the Period	-	101,101	12,972,849	1,249,254	43,707	48,836	1,192,850	2,060,015	28,182	-	<b>17,696,794</b>	<b>15,560,238</b>
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)	-	<b>(1,353,426)</b>	<b>(542,361)</b>
<b>Closing Balance as of August 31</b>	<b>-</b>	<b>579,925</b>	<b>206,529,354</b>	<b>8,581,847</b>	<b>2,120,583</b>	<b>102,814</b>	<b>6,501,165</b>	<b>6,211,173</b>	<b>63,499</b>	<b>-</b>	<b>230,690,360</b>	<b>214,346,992</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	12,521,311	1,544,035	233,149,894	15,883,822	518,556	187,496	6,399,099	4,551,879	66,819	1,865,016	<b>276,687,927</b>	<b>285,093,736</b>
Closing Balance as of August 31	12,521,311	1,442,934	223,399,208	16,403,168	474,849	141,360	5,427,322	2,873,083	38,637	1,365,637	<b>264,087,509</b>	<b>276,687,927</b>
<b>Change in Net Book Value</b>	<b>-</b>	<b>(101,101)</b>	<b>(9,750,686)</b>	<b>519,346</b>	<b>(43,707)</b>	<b>(46,136)</b>	<b>(971,777)</b>	<b>(1,678,796)</b>	<b>(28,182)</b>	<b>(499,379)</b>	<b>(12,600,418)</b>	<b>(8,405,809)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	<b>1,353,426</b>	<b>542,361</b>
Accumulated Amortization	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	<b>1,353,426</b>	<b>542,361</b>
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Sch C

Closing costs of leased tangible capital assets of \$Nil (2021 - \$187,460) representing \$Nil (2021 - \$184,460) in Buildings are included within the above amounts. Accumulated amortization of \$Nil (2021 - \$532,977) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$46,934,456 (2021 - \$51,831,969).

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2j)
Amortization of Tangible Capital Assets (Schedule C)	17,696,794	15,560,238
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus / Deficit	(1,237,623)	(1,052,628)
Donation of investments	(32,413)	(4,693,186)
Realized gain on portfolio investments	(263,460)	(60,682)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>16,163,298</b>	<b>9,753,742</b>

**Schedule E: Consolidated Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		(Restated - Note 2j)
(Increase) in Accounts Receivable	(2,090,264)	(627,213)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	990,683	(432,151)
Increase in Liability for Employee Future Benefits	111,000	352,700
(Decrease) Increase in Deferred Revenue	(724,119)	5,235,018
(Increase) in Prepaid Expenses	(71,778)	(452,222)
(Increase) Decrease in Pension Asset	(10,048,000)	3,973,000
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(11,832,478)</b>	<b>8,049,132</b>

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**

**Schedule F: Consolidated Detail of Designated Assets  
for the year ended August 31, 2022**

	<b>August 31 2021</b>	<b>Additions during the year</b>	<b>Reductions during the year</b>	<b>August 31 2022</b>
	\$	\$	\$	\$
				(Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Alternate funds	396,897	4,139,292	4,251,101	285,088
<b>Total Contractual Agreements</b>	<b>396,897</b>	<b>4,139,292</b>	<b>4,251,101</b>	<b>285,088</b>
<b>Jointly Administered Funds</b>				
Foundation	1,422,826	4,768,759	4,402,489	1,789,096
Mount Royal facility partnership	169,486	-	-	169,486
Pension Asset	-	10,048,000	-	10,048,000
Qualified Donee	568,064	148,072	221,943	494,193
School generated funds	3,499,384	3,801,010	3,983,137	3,317,257
Whitecap Pre-K	8,942	66,028	55,090	19,880
Whitecap Literacy	-	120,000	130,136	(10,136)
Whitecap K-4 school	(20,820)	765,882	761,715	(16,653)
<b>Total Jointly Administered Funds</b>	<b>5,647,882</b>	<b>19,717,751</b>	<b>9,554,510</b>	<b>15,811,123</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	2,281,790	2,221,287	1,184,297	3,318,780
Education Emergency Pandemic Support program allocation	5,420,000	-	5,420,000	-
Following Their Voices	-	2,865,827	104,861	2,760,966
PMR maintenance project allocations	8,185,100	6,966,756	8,266,599	6,885,257
<b>Total Ministry of Education</b>	<b>15,886,890</b>	<b>12,053,870</b>	<b>14,975,757</b>	<b>12,965,003</b>
<b>Total</b>	<b>21,931,669</b>	<b>35,910,913</b>	<b>28,781,368</b>	<b>29,061,214</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Governance	43,000	-	-	43,000
<b>Total Board governance</b>	<b>43,000</b>	<b>-</b>	<b>-</b>	<b>43,000</b>
<b>Curriculum and student learning</b>				
Curriculum renewal	100,000	-	-	100,000
Learning supports	-	1,200,000	-	1,200,000
School budget carryovers	1,819,172	-	331,705	1,487,467
<b>Total curriculum and student learning</b>	<b>1,919,172</b>	<b>1,200,000</b>	<b>331,705</b>	<b>2,787,467</b>
<b>Facilities</b>				
Facility repairs related to rentals	136,290	15,000	-	151,290
Facility operating	577,963	11,595	-	589,558
<b>Total facilities</b>	<b>714,253</b>	<b>26,595</b>	<b>-</b>	<b>740,848</b>
<b>Furniture and equipment</b>				
Designated for tangible capital asset expenditures	2,793,647	496,624	1,167,360	2,122,911
<b>Total furniture and equipment</b>	<b>2,793,647</b>	<b>496,624</b>	<b>1,167,360</b>	<b>2,122,911</b>
<b>Information technology</b>				
Technology replacement	4,975,000	4,000,000	762,371	8,212,629
Security camera	50,000	-	-	50,000
<b>Total information technology</b>	<b>5,025,000</b>	<b>4,000,000</b>	<b>762,371</b>	<b>8,262,629</b>
<b>Total</b>	<b>10,495,072</b>	<b>5,723,219</b>	<b>2,261,436</b>	<b>13,956,855</b>
<b>Total Designated Assets</b>	<b>32,426,741</b>	<b>41,634,132</b>	<b>31,042,804</b>	<b>43,018,069</b>



**MEETING DATE:** JANUARY 17, 2023

**TOPIC:** STRATEGIC PLAN ACCOUNTABILITY REPORT: HUMAN RESOURCES

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input type="checkbox"/> Correspondence	<input type="checkbox"/> Consent
<input type="checkbox"/> Committee of the Whole	<input type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input checked="" type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Information

## BACKGROUND

Academic excellence, character, engagement, and well-being of students are at the heart of Saskatoon Public Schools' five-year strategic plan. The plan highlights our vision of each student being known, valued, and believed in. It emphasizes Saskatoon Public Schools' commitment to creating learning experiences that inspire all students to reach their potential and the importance of relationships, equity, and accountability.

## CURRENT STATUS

The attached accountability report from the Human Resources department includes a brief commentary on key measures and primary targets, as well as information regarding current and future initiatives. It also identifies primary risk factors going forward, and corresponding mitigation strategies in each case.

Renee LaPlante, superintendent of human resources will be in attendance to present the report.

PREPARED BY	DATE	ATTACHMENTS
Renee LaPlante, Superintendent of Human Resources	January 9, 2023	Accountability Report

## RECOMMENDATION

### **Proposed Board Motion:**

*That the Board approve the Strategic Plan Accountability Report: Human Resources, to be included as part of the director of education's 2022-2023 evaluation.*

# At Saskatoon Public Schools every student is Known • Valued • Believed In

We are committed to creating learning experiences that inspire all students to reach their potential.



**Accountability Topic:** Human Resources

**Date of Board Meeting:** January 17, 2023

**Strategic Priorities:**

<input type="checkbox"/> Academic Excellence	<input checked="" type="checkbox"/> Well-being
<input type="checkbox"/> Character	<input type="checkbox"/> Financial Stewardship
<input checked="" type="checkbox"/> Engagement	<input checked="" type="checkbox"/> Internal Business Processes

**Commitments:**

- ☒ Relationships (honouring diversity, welcoming and joyful spaces, and community partnerships)
- ☒ Equity (anti-racist/anti-oppressive practice, representative workforce, high expectations)
- ☐ Accountability (evidence-based practice, focus on Indigenous student success, ensure safe, caring, and accepting learning environments)

**Key Measures:**

- *Representative workforce* is a commitment to building a workforce that is represented by the students in schools, the province and society at all levels of the organization. This includes cultural competency, recruitment, retention, communication and partnerships.
- *Employee growth or decline* is reflected by the increase of employees through recruitment and a decline through resignation, retirement, termination or position reduction over a period of time.
- *Employee* recruitment include the strategies utilized to attract and recruit new employees to the school division.
- Absenteeism is the number of days employees are away from their assigned position as a result of paid sick leave.

**Targets:**

Increase Indigenous representation to 10% of total employees during the 2022-2023 school year.

**Key Initiatives Employed:***Representative Workforce*

The Representative and Culturally Competent Workforce Advisory committee implemented a self-declaration form in March 2022 for employees to self-identify as First Nation, Métis, or Inuit. All employees were required to complete the virtual on-demand 4Seasons of Reconciliation course by September 2022. New employees hired to the division are automatically enrolled in the course and have one year to complete.

The division continues to pursue a representative workforce by building and maintaining relationships with educational and community partners. This creates opportunities for intern and practicum placements for Indigenous students to work within the division. As well, those responsible for making staffing decisions are guided by our commitment to pursuing a representative workforce.

Equity is a key component in the *Fulfilling Our Commitment* section of the strategic plan. Part of this commitment is to pursue a representative workforce. In addition to the actions identified above, the information below represents a sampling of activities the division undertakes to honour the commitment to equity:

- recognition of the National Day for Truth and Reconciliation by staff and students,
- changing the recruitment process by staffing superintendents to elicit a teacher candidate's awareness of anti-racist/anti-oppressive pedagogy,
- revitalization of the Indigenous Employee Network,
- raising of Every Child Matters flag at central office in September of each year,
- raising of the Treaty 6, Métis Nation and Whitecap Dakota First Nation flags at central office on September 15, 2022 and these flags fly proudly everyday outside our school division office,
- continuation of the Anti-Racist/Anti-Oppressive Education committee which is a holistic professional development initiative developed in the school division, and
- continuation of using the wâhkôhtowin PD model: U of S SUNTEP/ITEP.

Saskatoon Public Schools Pride Network was established to bring 2SLGBTQ+ employees together to network and help continue to move the division forward in an inclusive and positive way. The Pride Network meets throughout the year to support one another and to discuss pertinent issues. The Pride Network also works with central office staff in a variety of ways



such as developing and facilitating professional development and representing the 2SLGBTQ+ community at events throughout the year.

The Safe, Caring and Accepting Schools (SCAS) team members consult, provide resources, and provide responsive professional development and communications for leaders related to well-being. SCAS developed a Staff Well-Being site that houses resources and tools to support physical and emotional well-being for staff. SCAS also has an Instagram page (@spswellbeing) that is posted to regularly.

### Recruitment

Recruitment strategies (listed below) are being reviewed to increase the number of educational assistant candidates due to continued staffing shortages.

- Updating educational assistant advertisements to allow for consideration of education and work experience.
- Marketing flexible hours as an educational assistant substitute to post-secondary students.
- Working with an external third party for educational assistant training.
- Participating in on-campus recruitment pop-up sessions.

### Absenteeism

The school division is piloting an early intervention program (ASSIST) for non-teaching staff that provides support to employees to help them with a safe and timely return to work. The program is designed to support an employee absent from work for medical reasons, to help an employee safely return to work and preserve an employee's self-worth, family stability and social ties while on medical leave.

The Human Resources and Operations departments created the Operations and Safety committee in the fall of 2022. This cross functional team is focused on improving safety at Saskatoon Public Schools by reviewing workplace incident trends and developing prevention strategies.

### **Data:**

**October 1<sup>st</sup> to September 30<sup>th</sup> annually from 2018 to 2022 unless otherwise noted**

Employee categories in the data below are defined as:

- **Teachers** - classroom teachers, resource, EAL, speech language pathologists, educational psychologists, school administration and superintendents of education.
- **CUPE 8443** - educational assistants, administrative assistants, secretaries, caretaking, maintenance, information systems, accounting technicians, procurement, library technicians, cafeteria, nutrition workers, graphic artist, and restorative justice workers.

- **Saskatoon Community Educators Association (SCEA)** - community school coordinators.
- **Non-Teachers** - out of scope support staff, managerial staff and non-teaching senior administration. This includes positions in Finance, Accounting, Transportation, Driver Education, Human Resources, Facilities, Information Systems, and Saskatoon Public Schools Foundation.

## Representative Workforce

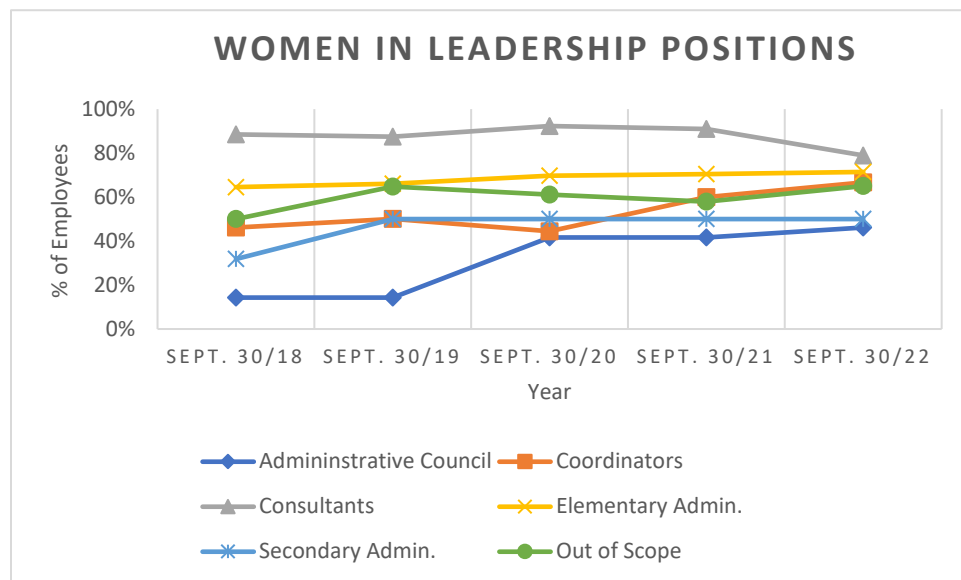
### *Indigenous Employees (# of employees)*

Employee Group	Sept. 30/18	Sept. 30/19	Sept. 30/20	Sept. 30/21	Sept.30/22
Teachers	138	142	149	146	148
CUPE	58	68	79	69	79
SCEA	4	4	5	5	4
Non-Teachers	1	3	3	3	3
<b>Total</b>	<b>201</b>	<b>217</b>	<b>236</b>	<b>223</b>	<b>234</b>

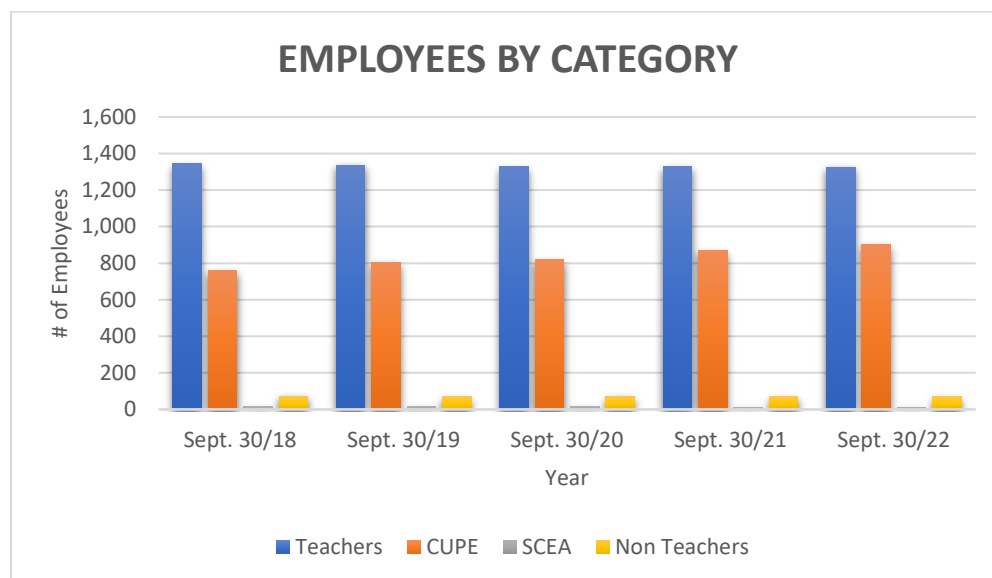


Indigenous leadership includes all employees who self-identify as First Nations, Inuit and Métis in a leadership position. This includes members of administrative council, school administrators, coordinators, consultants and out-of-scope managers.

## Women in Leadership Positions

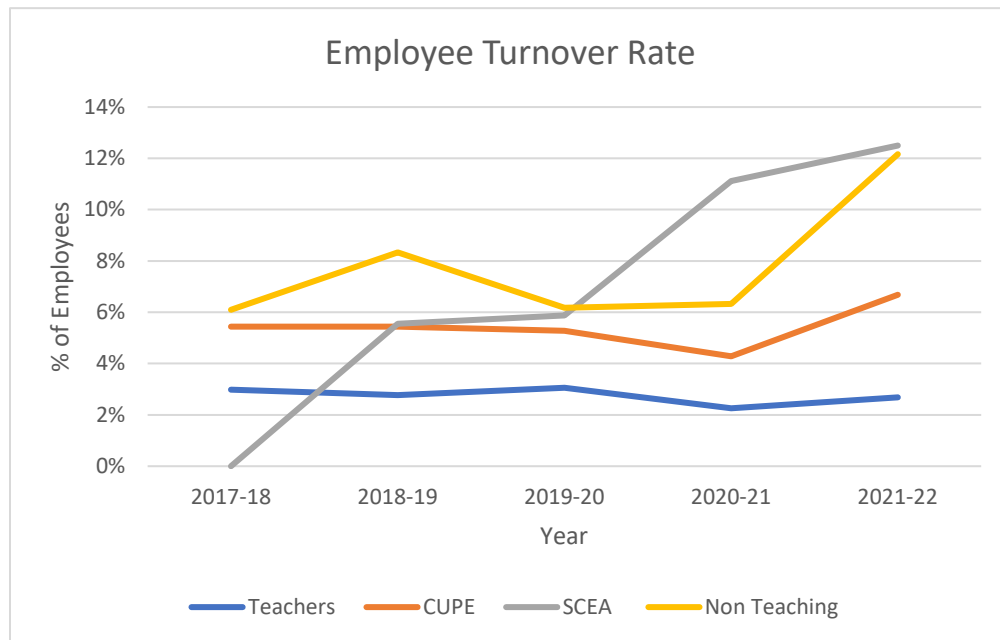


## Number of Employees by Category by Full-time Equivalents (FTE)



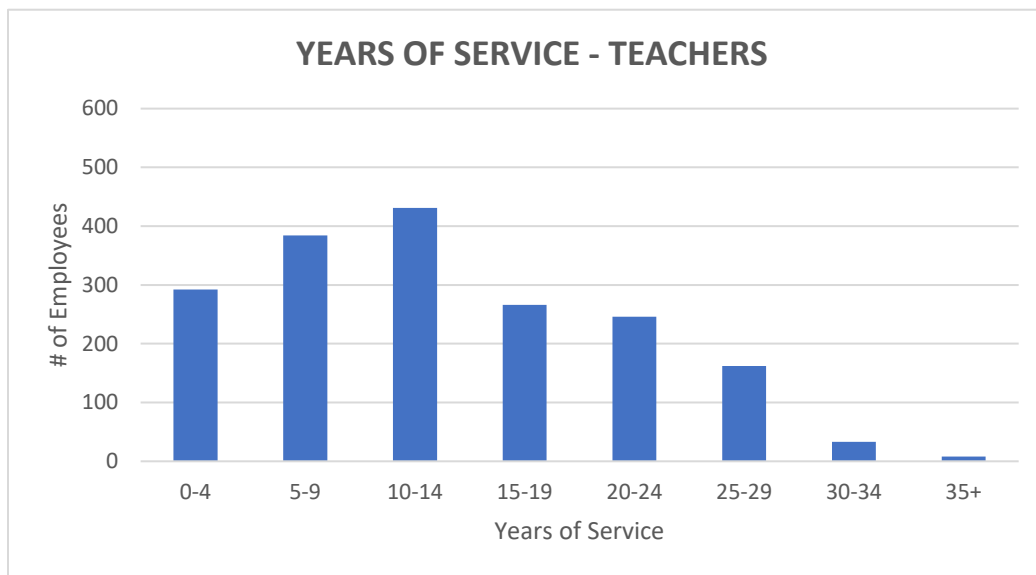
There was a discrepancy in reporting in the 2021 accountability report that noted only teaching FTE instead of all employee groups.

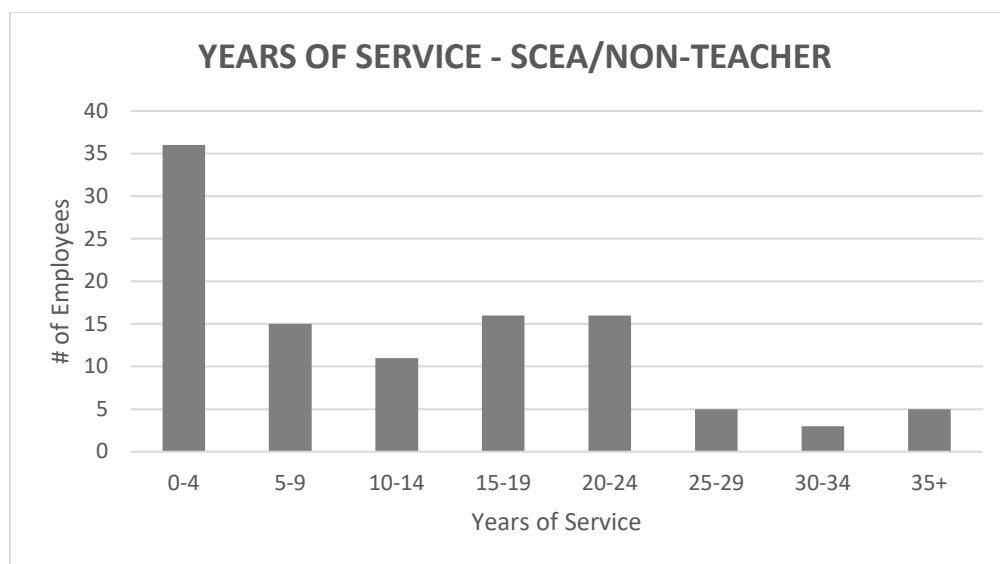
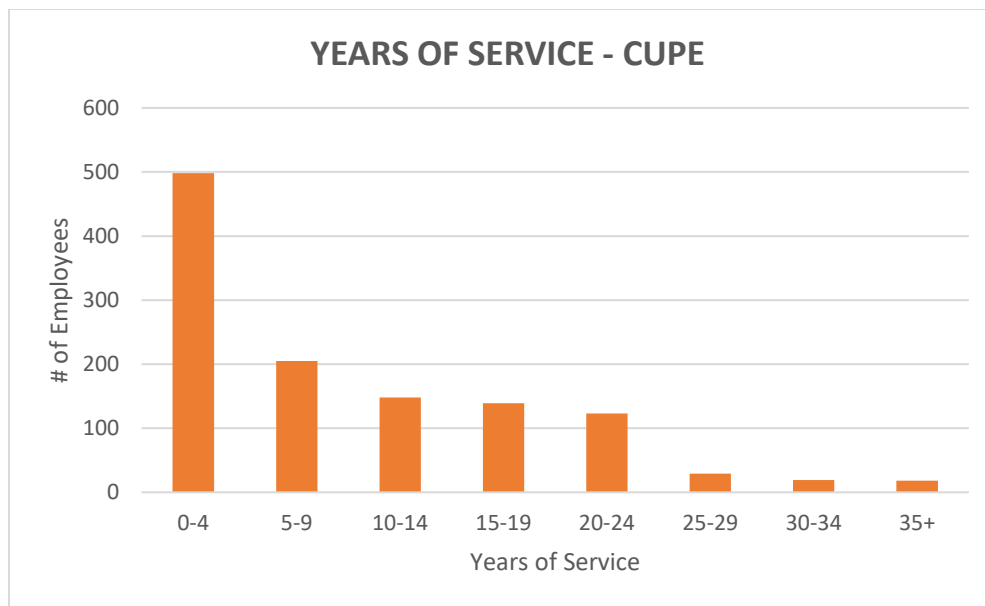
## Employee Turnover Rate (Percentage)



Employee turnover rate is calculated based on the percentage of employees who have left the school division in the year.

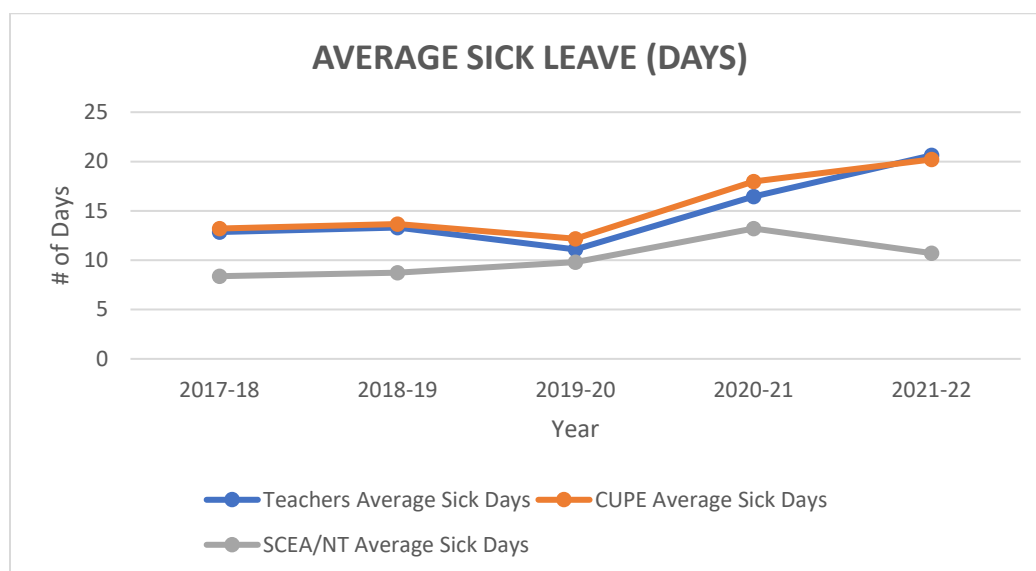
## Years of Service by Employee Group (as of September 30, 2022)





As the SCEA and non-teaching groups have a small number of employees, the two have been combined to ensure privacy is maintained.

## Absenteeism



The average number of sick days used was calculated by taking the total number of paid sick days by the total number of employees in the employee category. The average number of sick leave days used per employee from October 1, 2021, to September 30, 2022, was 20.63 days for Teachers, 20.21 days for CUPE 8443 and 10.70 days for SCEA/Non-Teaching.

### Future Initiatives:

The Representative and Culturally Competent Workforce Advisory committee will focus their work plan to include:

- Further expanding the self-declaration form for employees to self-identify as member of a visible minority (as defined by the [Saskatchewan Human Rights Commission](#)). This statistical data will provide the committee baseline information to build key targets.
- Create a framework for mentorship of Indigenous employees within the school division.

Work will begin with both CUPE Local 8443 and the Local Implementation and Negotiation (LINC) teams to negotiate new collective agreements. The CUPE Local 8443 collective agreement expired on August 31, 2022. The LINC agreement will expire on June 30, 2023.

**Risk Assessment:**

Pressures on school division substitute lists continue as a result of labour shortages and increased sick leave. Recruitment continues through the school year for all substitute categories. If the trend of increasing sick leave continues, the division will experience increased pressure on school division resources.

Over the past several years, there has been a significant increase in the number of students requiring intensive supports. Much of this support is provided through educational assistants. The ability to recruit and retain qualified educational assistants is critical to provide these much-needed supports.

Work continues to build strong relationships with educational partners to attract practicum students from several areas including educational assistants, youth care worker, early childhood education, mental health and wellness, disability support workers, continuing care aid and nursing.

**Summary Comments:**

The Human Resources department is committed to supporting division employees at all stages of their career through the delivery of professional human resource services, leadership and best practices while aligning with division policies, procedures, and strategic objectives.