



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

**TUESDAY, NOVEMBER 22, 2022
310 – 21st Street East - 6:30 p.m.**

Please note that all public board meetings are audio recorded.

AGENDA

1. Roll Call

2. Acknowledgement

3. Agenda

3.1. Adoption of Agenda

Proposed Board Motion: Move approval of the agenda.

3.2. Declaration of Conflict of Interest

4. Celebrating Excellence:

4.1. Sylvia Fedoruk School – Experiential Learning

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.

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

5.1. Approval of Minutes – October 11, 2022 and November 8, 2022

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 October 11, 2022 and the inaugural board meeting held November 8, 2022.

5.2. Correspondence

Proposed Board Motion (if removed from consent items): That the board receive the correspondence as listed.

6. Reports from Administrative Staff

6.1. Strategic Plan Accountability Report: Student Transportation

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

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

11.1. Annual Report (Tabling of Documents)

Proposed Board Motion: That the board approve the Annual Report for the year ended August 31, 2022 subject to minor edits.

11.2. Amendment to Preventative Maintenance and Renewal Three Year Plan

Proposed Board Motion: That the board approve the amendment of the Three Year Preventative Maintenance and Renewal Plan to include the following ten projects:

- Various schools roof inspections and reports at an estimated cost of \$100,000
 - Holliston School washroom renovation at an estimated cost of \$70,000
 - Marion M. Graham Collegiate bleacher replacement at an estimated cost of \$200,000
 - Various schools asbestos removal at an estimated cost of \$100,000
 - Various schools building studies at an estimated cost of \$50,000
 - Various schools landscape plans at an estimated cost of \$25,000
 - Various school Metasys upgrade at an estimated cost of \$250,000
 - Dundonald School roof replacement section #23 (P4) at an estimated cost of \$54,000
 - Dundonald School replace mansards south and RS4 west at an estimated cost of \$223,000
 - John Dolan School replace flooring in classroom 1301 at an estimated cost of \$30,000
-

11.3. Relocatable Classroom Funding Requests 2022-23

Proposed Board Motion: That the board approve the 2022-23 Relocatable Classroom Funding Requests to the Ministry of Education as follows:

1. *Sylvia Fedoruk School – Two new relocatable classrooms, with supplemental information provided requesting an additional four (six total).*
 2. *Colette Bourgonje School – Two new relocatable classrooms, with supplemental information provided requesting an additional six (eight total).*
 3. *Dr. John G. Egnatoff School – Two new relocatable classrooms, with supplemental information requesting two moves instead, if move funding is increased to reflect actual costs.*
 4. *École Victoria – Two new relocatable classrooms, with supplemental information requesting them to be replacement relocatable classrooms.*
 5. *North Park Wilson School – One new relocatable classroom, with supplemental information requesting a move instead if move funding is increased to reflect actual costs.*
 6. *Centennial Collegiate – Two new relocatable classrooms.*
 7. *Ernest Lindner School – Two new relocatable classrooms.*
-

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

Proposed Board Motion: That the board adjourn to the call of the chair or the inaugural meeting of Tuesday, December 13, 2022.



MEETING DATE: NOVEMBER 22, 2022

TOPIC: CELEBRATING EXCELLENCE:
SYLVIA FEDORUK SCHOOL – EXPERIENTIAL LEARNING

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

BACKGROUND

Academic excellence, character, engagement, and well-being of students are at the heart of Saskatoon Public Schools' 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

During the pandemic, Andrew Kitchen, a grade 7/8 teacher at Sylvia Fedoruk School created unique learning opportunities for his middle year's students by integrating english language arts, geography, movement and outdoor education. These experiential learning strategies, once a response to increase student engagement, continues to be prevalent in his classroom. A parent and two former students will share the impact that these learning opportunities have had on them.

PREPARED BY	DATE	ATTACHMENTS
Charlene Scrimshaw, Deputy Director of Education Trish Reeve, Superintendent of Education	November 16, 2022	None



MEETING DATE: NOVEMBER 22, 2022
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 October 11, 2022 committee of the whole and regular board meetings and the November 8, 2022 inaugural board meeting.

PREPARED BY	DATE	ATTACHMENTS
Daniel Burke, Chief Financial Officer	November 10, 2022	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 October 11, 2022 and the inaugural board meeting held November 8, 2022.

UNAPPROVED

MINUTES OF A MEETING:

of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, held on Tuesday, October 11, 2022 at 2:30 p.m.

October 11, 2022

MEMBERS PRESENT:

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

Trustee Linklater excused himself from the meeting at 5:28 p.m.

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

CARRIED (9)

The meeting adjourned at 5:35 p.m.

Secretary of the School Division

Board Chair

UNAPPROVED

MINUTES OF A MEETING:

of the Board of Education of the Saskatchewan School Division No. 13 of Saskatchewan, held on Tuesday, October 11, 2022 at 6:30 p.m.

October 11, 2022

MEMBERS PRESENT:

Trustees Colleen MacPherson (Chair), Angela Arneson, Donna Banks, Kathleen Brannen, 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 Zwarych moved approval of the agenda.

Agenda

CARRIED (9)

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

Celebrating Excellence – Singing with Excitement for 2022:

Paul Janzen, Superintendent of Education, introduced Wendy Benson, Principal of Centennial Collegiate. Principal Benson introduced Choral teacher Tracy Oddan and students Abigail Wendland and Nilah Ong, who shared their excitement for the return of the choir program.

Celebrating Excellence - Singing with Excitement for 2022

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

Consent Items

CARRIED (9)

Approval of Minutes - September 20, 2022: Trustee Arneson moved that the board approve the minutes of the Committee of the Whole and Regular Board meeting held September 20, 2022.

Approval of Minutes

CARRIED (9)

2022-2023 Board Annual Work Plan: Trustee Arneson moved that the board receive the 2022-2023 Board Annual Work Plan.

2022-2023 Board Annual Work Plan

CARRIED (9)

correspondence as listed:

Correspondence: Trustee Arneson moved that the board receive the

Correspondence

- a) Correspondence from Susan Nedelcov-Anderson, Assistant Deputy Minister, regarding Following Their Voices

CARRIED (9)

Reports from Administrative Staff:

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

Strategic Plan
Accountability
Report: 2022-2023
Enrolment

CARRIED (9)

Strategic Plan Accountability Report: Student Learning Results
Grades 1-8: Trustee Brannen moved that the board approve the Strategic Plan Accountability Report: Student Learning Results Grades 1-8, to be included as part of the director of education's 2022-2023 evaluation.

Strategic Plan
Accountability
Report: Student
Learning Results

CARRIED (9)

Strategic Plan Accountability Report: Student Learning Results
Grades 9-12: Trustee Arneson moved that the board approve the Strategic Plan Accountability Report: Student Learning Results Grades 9-12, to be included as part of the director of education's 2022-2023 evaluation.

Strategic Plan
Accountability
Report: Student
Learning Results

CARRIED (9)

Unfinished Business:

Year-End Reserve Transfers: Trustee Linklater moved that the board approve the funding transfers:

Year-End
Reserve Transfers

- a) The transfer of \$5,170,297 from PMR project allocations, to the Unrestricted Accumulated Surplus for PMR operational projects, based on actual project amounts for the year ended August 31, 2022.
- b) The transfer of \$319,497 from capital reserves, to the Unrestricted Accumulated Surplus for air purification projects, based on actual project amounts for the year ended August 31, 2022.
- c) The transfer of \$5,420,000 from the Externally Restricted Surplus for Education Emergency Pandemic Support program allocation to the Unrestricted Accumulated Surplus.
- d) The transfer of \$762,371 from the Internally Restricted Surplus for Technology Replacement to the Unrestricted Surplus. This will draw down the Technology Replacement reserve to reflect payments made for the student computer technology loan.
- e) The transfer of \$1,200,000 from the Unrestricted Accumulated Surplus to the Internally Restricted Surplus for Learning Supports.
- f) The transfer of \$4,000,000 from the Unrestricted Accumulated Surplus to the Internally Restricted Surplus for Technology Replacement.
- g) The transfer of \$15,000 from the Unrestricted Accumulated Surplus to the Internally Restricted Surplus for Facility Rentals.
- h) The transfer of \$11,595 from the Unrestricted Accumulated Surplus to the Internally Restricted Surplus for Facility Operating.
- i) The transfer of \$83,879 from the Capital Reserve for Infrastructure Emergencies to the Unrestricted Accumulated Surplus, based on actual project amounts for the year ended August 31, 2022.
- j) The transfer of \$10,048,000 from the Unrestricted Accumulated Surplus to the Internally Restricted Surplus for Pension Asset, based on the year-end actuarial valuation adjustment.

CARRIED (9)

UNAPPROVED

Pension – Actuarial Valuation Report as at December 31, 2021: Trustee Brannen moved that the board receive the Actuarial Valuation Report on the Pension Plan for the Non-Teaching Employees of the Saskatoon Board of Education.

Pension –
Actuarial
Valuation Report
as at December
31, 2021

CARRIED (9)

Saskatchewan School Boards Association – 2022 Annual General Meeting and Voting Delegates: Trustee Zwarych moved that the board approve the following motions:

SSBA - 2022
Annual General
Meeting and
Voting Delegates

1. That the Saskatoon Board of Education is entitled to 51 votes.
2. That Trustee MacPherson be the representative authorized by the board to act as the voting delegate for the school division.

CARRIED (9)

Board Subcommittee Minutes: Trustee Banks moved that the board approve the minutes of the Board Audit and Risk Committee meeting held June 7, 2022.

Board
Subcommittee
Minutes

CARRIED (9)

Reports of Committees and Trustees:

- Trustee Stranden reported her attendance at meet the teacher events at Howard Coad and Dundonald schools. She also visited a class at Mount Royal Collegiate and had discussions regarding resume writing and job searches.
- Trustee Banks reported on her attendance SSBA executive meetings and the meeting of the Indigenous Council workshop. She also attended the Fairhaven School pancake breakfast, school community council meetings at Fairhaven School and Tommy Douglas Collegiate, and high school sporting events of football, and volleyball at Tommy Douglas Collegiate. Trustee Banks, along with fellow trustees also attended the lightly grilled event sponsored by the Saskatoon Public Schools Foundation.
- Trustee Linklater reported on his attendance at the September 30 Rock Your Roots walk, the October 4 Sisters in Spirit flag raising and walk, and the October 8 second annual smudge walk for the late Brandon 'Smiley' Applegate.
- Trustee Arneson reported on her attendance at school community council meetings at Willowgrove and Dr. John G. Egnatoff schools.
- Trustee Brannen reported on her attendance at Holliston Schools' meet the teacher night, she also attended the Rock Your Roots walk on September 30.
- Trustee Tait reported on his attendance at the Saskatoon Public Schools Foundations' lightly grilled event.
- Board Chair MacPherson reported on her attendance at several activities at ward 5 schools, as well as the lightly grilled event. She also recognized the upcoming Education Week and acknowledged many school events.

New Business

LED Retrofit Program Update: Trustee Pidwerbeski moved that the board approve a budget of \$1,000,000 for LED (light emitting diode) system retrofit work at the following schools: Bedford Road Collegiate, Caroline Robins, Caswell, City Park, College Park, Dr. John G. Egnatoff, Dundonald, Fairhaven, Forest Grove and Marion M. Graham Collegiate with such work to be undertaken by Radiance Energy Limited, with Spectrum Electric as the local installer.

LED Retrofit
Program Update

CARRIED (9)

UNAPPROVED

Board Governance – Board Policies: Trustee Tait moved that the board approve the housekeeping changes to Policy 3 – Board Member Code of Ethics, Policy 4 – Role of the Board Chair and Policy 5 – Role of the Vice Chair.

Board
Governance-
Board Policies

CARRIED (9)

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 Pidwerbeski moved that the board adjourn to the call of the chair or Inaugural Board meeting of Tuesday, November 9, 2022.

CARRIED (9)

The meeting adjourned at 7:52 p.m.

Secretary of the School Division

Board Chair

MINUTES OF THE INAUGURAL MEETING: of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, held on Tuesday, November 8, 2022 at 12:00 noon. November 8, 2022

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

Daniel Burke, Chief Financial Officer and Secretary Treasurer of the School Division, called the meeting to order, read the roll call into the minutes, and acknowledged the meeting was being held on Treaty Six territory and traditional homeland of the Métis and Michif people. Call to Order Acknowledgement

Election of Board Chair: Daniel Burke highlighted the procedure for Election of Board Chair in accordance with Part 4, Section 14.2 of *The School Division Administration Regulations* and Policy 6, Section 1.4 of *The Board Policy Handbook*. He then called for nominations for the office of Board Chair. Election of Board Chair

Trustee Pidwerbeski nominated Trustee MacPherson to serve as Chair of the Board of Education.

Trustee Arneson moved nominations cease.

CARRIED (10)

Trustee MacPherson accepted the nomination and was declared Chair of the Board of Education. Chair MacPherson provided comments as the newly elected Chair.

Election of Vice Chairs: Trustee Arneson nominated Trustee Stranden to serve as Vice Chair for the first six-month term. Election of Vice Chairs

Trustee Banks moved nominations cease.

CARRIED (10)

Trustee Stranden accepted the nomination and was declared vice chair for the first six-month term.

Trustee Brannen nominated Trustee Zwarych to serve as Vice Chair for the second six-month term.

Trustee Tait moved nominations cease.

CARRIED (10)

Trustees Zwarych accepted the nomination and was declared Vice Chair for the second six-month term.

Minutes of the November 9, 2021, Inaugural Board Meeting: Minutes of the November 9, 2021 Inaugural board meeting were approved by the board at the November 23, 2021 Regular Board meeting. Minutes of November 9, 2021 Inaugural Board Meeting

Confirmation of Professional Services:

Confirmation
of Professional
Services

Insurance Broker – Trustee Stranden moved that the board appoint AON Reed Stenhouse to serve as its insurance broker for 2023 .

Insurance Broker

CARRIED (10)

Banking Authority: Trustee Pidwerbeski moved that the requirements with regard to banking authority be approved as follows and that they be effective until the next Inaugural meeting.

Banking
Authority

- (a) Transfers of funds between bank accounts are primarily handled by electronic transmission. The accounting branch has been given the security access to enable transfer of funds. If transfers are affected by way of paper transmittals, that the chief financial officer be authorized on his signature alone to transfer funds, as may be necessary, between any and all bank accounts in the name of the Saskatoon School Division No. 13 of Saskatchewan.
- (b) That the form required by the bank for signing authorities and temporary borrowing power be duly completed; the chair or vice chair, together with the chief financial officer, act as signing authorities for the board.
- (c) That payroll cheques be issued on the signature of the chief financial officer alone, provided that both the chair and chief financial officer signs the cheque and voucher each month for the total paid from General Account into Payroll Account.

CARRIED (10)

Borrowing Authority: Trustee Zwarych moved that the form required by the bank for borrowing be approved.

Borrowing
Authority

SASKATCHEWAN
SCHOOL DIVISION BORROWING RESOLUTION

Whereas pursuant to Section 319 of The Education Act, 1995 the Board of Education of a school division may by resolution authorize its chair or vice chair and chief financial officer to borrow:

- a) any sum of money that may be required for necessary expenditures of the board of education pending receipt of the proceeds of taxes and other revenue; and;
- b) any sum of money that the board of education considers necessary to provide for its current expenditures on the security of operating grants payable to the school division pursuant to Section 310, where borrowing pursuant to clause (a) is insufficient to do so.

Now, therefore, be it resolved by the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan, (hereinafter referred to as "the Board") as follows:

- 1. That the board chair or vice chair and chief financial officer on behalf of the Board are hereby authorized to borrow from institutions approved under the laws of Canada, up to \$20,000,000 to meet the expenditures of the said school division until the proceeds of taxes and operating grants payable to the said school division are available and to pay or agree to pay interest on the monies borrowed either in advance or at maturity, at such rates as may be agreed upon at the time of borrowing
- 2. The said sum of \$20,000,000 and interest shall be repayable and shall be a first charge upon the uniform tax levy for the fiscal year in which the loan was made and in addition shall be secured by operating grants which may be payable to the school division at any time.
- 3. That the said loan may be secured by the promissory note or an operating loan agreement of the said chair or vice chair and chief financial officer given on behalf of the said Board and the said chair or vice chair and treasurer are hereby authorized and empowered to execute and give such promissory note or an operating loan agreement on behalf of the said Board as may be required by the said Bank.
- 4. That this resolution shall take effect on January 1, 2023.

CARRIED (10)

UNAPPROVED

Committees of the Board:

Committees
of the Board

Board Audit and Risk Committee: Trustee Tait moved
that trustees Arneson, Banks, Brannen and Stranden be appointed to the Board Audit and Risk Committee.

Board Audit and
Risk Committee

CARRIED (10)

Board Governance Committee: Trustee Brannen moved that trustees
Arneson, Banks, Stranden, Tait and Zwarych be appointed to the Board Governance Committee.

Board
Governance
Committee

CARRIED (10)

Board Human Resources Committee: Trustee Arneson moved that
trustees Banks, Bellamy, Linklater and Pidwerbeski be appointed to the Board Human Resources Committee.

Board Human
Resources
Committee

CARRIED (10)

Board Pension Trustees Committee: Trustee Pidwerbeski moved that
trustee Stranden be appointed to the Pension Trustee Committee as an observer.

Board Pension
Trustees
Committee

CARRIED (10)

Board Representatives:

Board
Representatives

Saskatchewan School Boards Association Public Section: Trustee Zwarych
moved that trustee MacPherson be appointed the member at large to the SSBA Public Section, and trustee Brannen
be appointed the second voting member to the SSBA Public Section.

Saskatchewan
School Boards
Association
Public Section

CARRIED (10)

Saskatoon Public Schools Foundation Inc.: Trustee Stranden moved that
trustees MacPherson and Pidwerbeski be appointed to the Saskatoon Public Schools Foundation Inc.

Saskatoon
Public Schools
Foundation
Inc.

CARRIED (10)

Inaugural Meeting.

Adjournment: Trustee Linklater moved that the board adjourn the

Adjournment

CARRIED (10)

The Inaugural Meeting adjourned at 12:12 p.m.

Secretary of the School Division

Board Chair



MEETING DATE: NOVEMBER 22, 2022

TOPIC: CORRESPONDENCE

FORUM	AGENDA ITEMS	INTENT
<input checked="" type="checkbox"/> Board Meeting	<input checked="" 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 type="checkbox"/> Other:	<input type="checkbox"/> Information

BACKGROUND

The following correspondence is included in this file for the information of the board:

- a) Correspondence from Deputy Minister Donna Johnson regarding Saskatoon Public Schools' estimated revenues and expenditures for the 2022-23 school division fiscal year.

PREPARED BY	DATE	ATTACHMENTS
Shane Skjerven, Director of Education	November 16, 2022	Correspondence Document

RECOMMENDATION

Proposed Board Motion (if removed from consent items):

That the board receive the correspondence as listed.



October 27, 2022

Colleen MacPherson, Board Chair
Saskatoon School Division No. 13
macphersonc@spsd.sk.ca

Dear Colleen MacPherson:

Thank you for the submission of your school division's estimated revenues and expenditures for the 2022-23 school division fiscal year as required by section 51 of *The School Division Administration Regulations*.

Your 2022-23 estimated revenues and expenditures and additional worksheet outlining your plans to allocate new funding toward fuel and inflationary pressures have been reviewed by the ministry. On behalf of the Minister of Education, I approve these revenues and expenditures, as submitted and enclosed, in accordance with section 280 of *The Education Act, 1995*.

The ministry has also reviewed your response to the spring staffing survey and has determined your school division is eligible for funding through the Targeted Classroom Supports Program. Approval of funding and payment for this program will be subject to confirmation of increased hiring of Educational Assistants through the collection of the 2022-23 Education Sector Staffing Profile information. Reconciliations noted in your spring staffing survey will be considered to determine if your school division has met the requirements of the program. Payment through this program is expected in December 2022 and spring 2023.

Provincial operating grants are authorized to your Board of Education pursuant to sections 310, 311, and 313 of *The Education Act, 1995* (Act). Monthly authorization will occur provided eligibility criteria in subsection 312(3) of the Act are met; if any requirements are in breach, it can lead to the use of the Minister's powers as laid out in 315.1 of the Act. In addition to meeting eligibility criteria in the Act, payments for the period of April to August 2023 are subject to the Legislative Assembly of Saskatchewan having appropriated funds out of which the grants may be paid in the 2023-24 government fiscal year.

Colleen MacPherson

Page 2

October 27, 2022

I would like to take this opportunity to thank your board and division staff for their time and effort in completing these documents. If you have any questions or concerns, please contact Leanne Forgie, Director of Financial Analysis and Reporting, Education Funding at leanne.forgie2@gov.sk.ca or 306-787-6634.

Sincerely,

A handwritten signature in blue ink, appearing to read "Donna Johnson". The signature is fluid and cursive, with the first name "Donna" being more prominent than the last name "Johnson".

Donna Johnson

Enclosure

cc: Shane Skjerven, Director of Education, Saskatoon School Division No. 13
Daniel Burke, Chief Financial Officer, Saskatoon School Division No. 13
Angela Chobanik, A/Assistant Deputy Minister, Education
Leanne Forgie, Director, Financial Analysis and Reporting, Education Funding,
Education

Saskatoon School Division No. 13
CASH BUDGET
For the period ending August 31, 2023

Chart of Accounts	Description	Budget 2022-23
REVENUES		
1-1-01-000-000	Property Taxes and Other Related Revenue	-
1-1-02-000-000	Grants	272,328,803
1-1-03-000-000	Tuition and Related Fees	1,829,400
1-1-04-000-000	School Generated Funds	4,155,000
1-1-07-000-000	Complementary Services	4,725,966
1-1-08-000-000	External Services	8,132,203
	Restructuring	-
1-1-05-000-000	Other Revenue	2,140,506
	Total Revenues	293,311,878
EXPENDITURES		
1-2-10-000-000	Governance	666,663
1-2-11-000-000	Administration	6,718,300
1-2-12-000-000	Instruction	218,236,612
1-2-13-000-000	Plant Operation and Maintenance	47,274,764
1-2-14-000-000	Student Transportation	7,160,795
1-2-15-000-000	Tuition and Related Fees	647,891
1-2-16-000-000	School Generated Funds	4,271,406
1-2-21-000-000	Complementary Services	4,674,537
1-2-22-000-000	External Services	8,735,292
	Restructuring	-
1-2-17-000-000	Other Expenses	243,119
	Total Expenditures	298,629,379
	Excess (Deficit) for the year	(5,317,501)

ADDITIONAL INFORMATION REQUESTED FROM THE SCHOOL DIVISIONS:

	Budget 2022-23
Tangible Capital Assets:	
(-) Purchases	12,513,000
(+) Proceeds from disposals	-
Long Term Debt, including capital leases:	
(-) Repayments of the year	2,039,418
(+) Debt issued during the year	-
NON-CASH GAIN/EXPENSES:	
(+) Amortization expense	15,560,000
(-) Gain on disposals of tangible capital assets	-
(+) Employee Future Benefits expenses	702,900
OTHER CASH REQUIREMENTS:	
(-) Employee Future Benefits expected payments	295,300
NET EXCESS (DEFICIT) CASH OF THE YEAR	(3,902,319)

FINAL DEFICIT/EXCESS POSITION WILL BE COVERED BY/ALLOCATED TO:

S.286 Capital Reserves	-
Unused PMR funding from previous years	-
Designated Assets	2,702,322
Unrestricted Surplus	1,200,000
Other - Employee Future Benefits	(3)
REVISED CASH POSITION	-



MEETING DATE: NOVEMBER 22, 2022

TOPIC: STRATEGIC PLAN ACCOUNTABILITY REPORT:
STUDENT TRANSPORTATION

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.

The ministry requires semi-annual reporting to boards of education, as indicated in the *Transportation Safety Reporting Guidelines (TSRG)*. It includes requirements related to compliance with transportation legislation, reporting of student transportation performance, risks to student safety, and tracking and resolving complaints.

CURRENT STATUS

The key risks to transportation as identified in the TSRG were reviewed with each bus company.

Attached is the accountability report for student transportation which will be presented by Chief Financial Officer Daniel Burke and Financial Analyst/Transportation Manager Sheila May.

PREPARED BY	DATE	ATTACHMENTS
Daniel Burke, Chief Financial Officer Sheila May, Financial Analyst/Transportation Manager	November 14, 2022	Accountability Report

RECOMMENDATION

Proposed Board Motion:

That the Board approve the Strategic Plan Accountability Report: Student Transportation, 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: Student Transportation Report

Date of Board Meeting: November 22, 2022

Strategic Priorities:

<input type="checkbox"/> Academic Excellence	<input checked="" 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:

See performance indicators in the Student Transportation Report as of Sept. 30, 2022, and Key Risks to Safe Transportation.

Targets:

Provide safe on-time transportation for students while minimizing cost.

Key Initiatives Employed:

On-time transportation for each bus company is tracked with a performance log. Bus companies that outperform other companies receive additional bus routes.

Cost efficiency of transportation is reviewed during the school year and changes are made to minimize transportation costs.

Key risks to safety are addressed semi-annually with each bus company, see attached “Key Risks to Safe Transportation”.

Data:

See the attached “Student Transportation Report as of September 30, 2022” and “Key Risks to Safe Transportation”.

Future Initiatives:

Transportation at schools will continue to be reviewed for opportunities to double-loop, resulting in either lower costs by removing a route, or by adding capacity.

A review of on-time performance and ability to provide routes by First Student is planned. This will include a discussion of performance measures with First Student and may result in transportation being moved to other transportation providers, Motion, Hertz and Riide, based on their ability to provide service.

Busing offered in elementary attendance areas is being reviewed, in particular new neighbourhoods without schools.

The Division is continuing to move toward more technology, including apps for families to access bus route locations and GPS on all buses.

Risk Assessment:

The overall increase in enrolment has increased the number of students transported in the current school year. Combining this with challenges in driver retention/recruitment is resulting in fuller buses, particularly in the new areas of the city.

A shortage of drivers remains a risk in the current school year. To provide transportation, First Student is combining routes, running one route after a previous one is completed, resulting in longer travel times for students, students arriving late for classes, and extra supervision at the end of the school day. Hertz has a sufficient number of drivers and office staff to operate routes with minimal disruption.

Taxi and wheelchair transportation is taking longer to confirm a driver is available. In addition, more students are travelling in the same vehicle lengthening travel times.

The First Student contract expires effective June 30, 2023 with the option to extend for a further three years. The contract is joint with Greater Saskatoon Catholic Schools. If the contract is not renewed, a tender could result in higher prices. A recommendation will be brought forward in the new year.

Summary Comments:

Transportation seeks to provide safe on-time, cost efficient transportation.

**Student Transportation Report
as at Sept. 30, 2022**

Nov. 10, 2022

Performance Indicator	September 2022	September 2021
Number of students registered for transportation	5406	4554
Number of students transported who require intensive support	415	394
Number of transportation routes	141	145
Number of unfilled routes	0	4
Cancellations*		
Mechanical - number of routes	0	0
Weather (2021-2022 school year) - number of days	0	0
No substitute driver - number of runs (AM or PM)	0	0
Average age of bus fleet (years)	7	7
Capacity utilized on bus (average)**	81%	61%
Average one-way run time (minutes)	22	20
Longest one-way run time (minutes)***	83	77
Performance measurements September 2022****		
First Student (late runs/total runs)	14/1940	28/2580
Hertz (late runs/total runs)	1/3720	2/3000
LP3 (late runs/total runs)	n/a	9/160

Notes:

*Cancellations are for September 2022 Bus route transportation is cancelled at -45c with wind-chill.
**Capacity utilization is based on a maximum school bus load of 3 students/bench seat. Students in kindergarten and the early grades may ride at 3 students/bench seat. Students in older grades and students needing more space are seated at 2 students/seat. The capacity rating of buses at 3/bench seat overstates the space available for transporting students in older grades.
***Students are transported from around the city to intensive support programs and the Cree Language and Culture Program.
****Late runs and total runs are for the period September, 2022. Total runs are the number of bus route trips to and from school for September (transportation days each month x number of routes x bus route trips/day)

KEY SAFETY RISKS TO TRANSPORTATION

30-Sep-22

Key Risk	Strategies Implemented to Address Risk
Driver Competence	<p>Driver Evaluations are completed with new drivers after 90 days and annually thereafter.</p> <p>Safety meetings are scheduled monthly.</p> <p>Each driver's SGI Driver's Abstract is reviewed annually.</p> <p>New drivers work with mentors before driving a route on their own</p> <p>Trainers provide driver skills reviews by periodically attending on each route in a ride along review.</p> <p>An annual meeting is held in August with all drivers to review safety policies, legislative requirements and to communicate current information.</p> <p>Complaints received are investigated by the operations manager.</p> <p>Drivers can complete anonymous surveys regarding training and safety procedures.</p>
Student Behaviour	<p>A guidelines to a safe school bus ride document is distributed to families and includes information for parents/caregivers and students.</p> <p>School bus safety rules are posted inside buses.</p> <p>Processes are established for managing student behaviour. A school bus conduct report is used to support positive student behaviour.</p>
Vehicle Maintenance/ Condition	<p>Preventative maintenance is performed every three months or 5,000 kms whichever is first. Maintenance is tracked with maintenance software.</p> <p>Inspection and maintenance are performed according to SGI school bus safety standards.</p> <p>SGI inspections are performed annually. Staff regularly review reports outlining required inspections to ensure SGI guidelines are met.</p> <p>Shops are staffed with certified journeymen technicians with many years of school bus maintenance and repair experience.</p> <p>Technicians in bus yards to assist drivers with immediate concerns.</p> <p>Zonar (GPS) systems facilitate identifying maintenance concerns.</p>
External Factors	<p>GPS is on buses.</p> <p>School buses are equipped with two-way radios allowing for direct contact between drivers and the school bus office.</p> <p>Standard accident reports are used to document collisions involving buses.</p> <p>Severe weather procedures are in place in partnership with school divisions.</p> <p>Bus information phone hotline and Bus Planner Web provide late bus information.</p> <p>School bus loading zones are reviewed during loading and unloading on a rotational basis. Any safety concerns are noted and addressed.</p>



MEETING DATE: NOVEMBER 22, 2022

TOPIC: ANNUAL REPORT (TABLING OF DOCUMENTS)
SEPTEMBER 1, 2021 TO AUGUST 31, 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 checked="" type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input checked="" type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input checked="" type="checkbox"/> Information

BACKGROUND

In May 2012, a change to *The Education Act, 1995* created the requirement that Board of Education annual reports be tabled in the Saskatchewan Legislature. These new *Education Act* requirements mean that Board of Education annual reports must be completed in a consistent manner and format, as outlined by the Ministry of Education, and that they must include a number of standard financial and non-financial items, including the audited financial statements.

CURRENT STATUS

The school divisions' fiscal year is September 1 to August 31. Board of education annual reports must be tabled by the Minister of Education in the legislature no later than 120 days after the end of the fiscal year.

The financial statements enclosed are unsigned in draft form as the audit is in the final stages of completion. Personnel from the ministries of education and finance are also in the process of reviewing the financial statements.

Superintendent Paul Janzen will highlight the report and will answer any questions trustees may have.

The approved Annual Report will be made available on December 16, 2022 and will be located on our division website under Division Information – Reports and Publications at www.saskatoonpublicschools.ca.

PREPARED BY	DATE	ATTACHMENTS
Shane Skjerven, Director of Education Paul Janzen, Superintendent of Education	November 16, 2022	Draft Annual Report

RECOMMENDATION

Proposed Board Motion:

That the Board approve the Annual Report for the year ended August 31, 2022 subject to minor edits.



THE BOARD OF EDUCATION OF THE SASKATOON PUBLIC SCHOOL DIVISION #13 OF SASKATCHEWAN

(SASKATOON PUBLIC SCHOOLS)

2021-22 ANNUAL REPORT



Saskatoon Public Schools
Inspiring Learning

Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	6
Strategic Direction and Reporting	10
Demographics	30
Infrastructure and Transportation.....	33
Financial Overview	36
Appendix A – Payee List	39
Appendix B – Management Report and Audited Financial Statements.....	43

School Division Contact Information



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Email: spsdinfo@spsd.sk.ca

DRAFT



Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Saskatoon Public School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

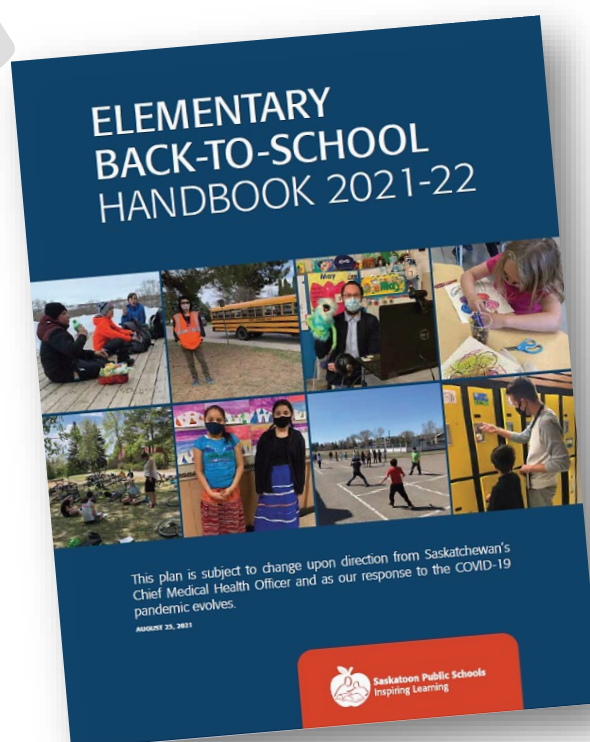
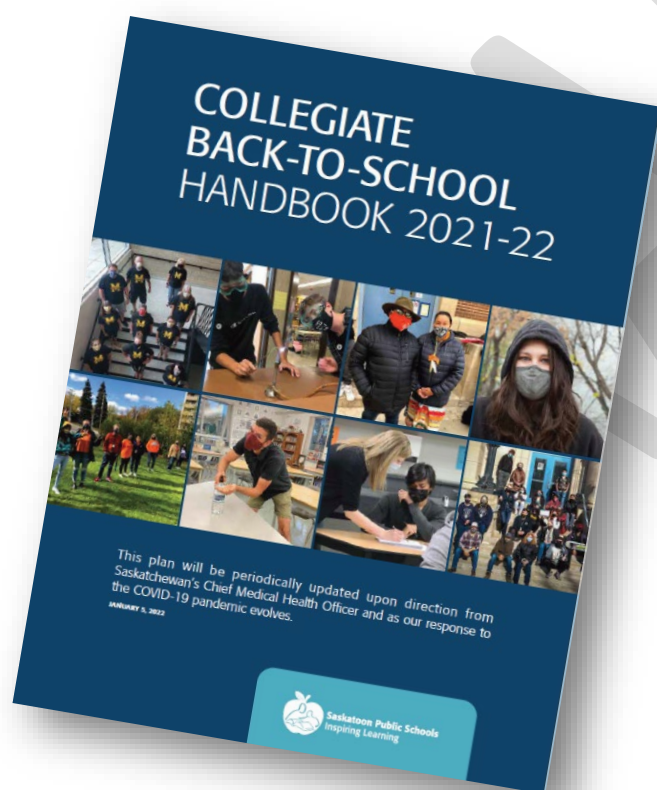
Colleen MacPherson, Board Chairperson

Introduction

This report provides information about Saskatoon Public School Division (Saskatoon Public Schools) in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2021-22 which was supported by contingency funding.



Governance

The Board of Education

Saskatoon Public Schools is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division.

The school division is organized into 10 wards for the purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each student.

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2022 were:

Ward 1	Michael Pidwerbeski
Ward 2	Vernon Linklater
Ward 3	Donna Banks
Ward 4	Kim Stranden
Ward 5	Colleen MacPherson (Board Chair)
Ward 6	Kathleen Brannen
Ward 7	Ross Tait
Ward 8	Suzanne Zwarych
Ward 9	Charmaine Bellamy
Ward 10	Angela Arneson

School Community Councils

Fifty-seven of the sixty-one schools in Saskatoon Public Schools established School Community Councils in 2021-22. Two of the schools, Royal West Campus and Nutana Collegiate did not establish a School Community Council, as their student demographic consists of adult learners. The two associate/alliance schools, Saskatoon Misbah School and Charles Red Hawk Elementary School are not required by legislation to have School Community Councils although both schools have parent/community governance structures such as Boards of Directors or Chief and Council.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their School Community Council members. In 2021-22, Saskatoon Public Schools conducted three city wide virtual School Community Council assembly meetings for these purposes.

The Board of Education provided funding of \$1,992 to each School Community Council with an overall allocation of \$113,544 for the 2021-22 school year. School Community Councils used this funding in a variety of ways, including covering meeting expenses, sponsoring surveys of school parents to gain input to school-level actions and supporting guest speakers at school events for parents/caregivers.

School Community Councils enable the community to participate in educational planning, decision making and promote shared responsibility for learning among community members, students and educators.

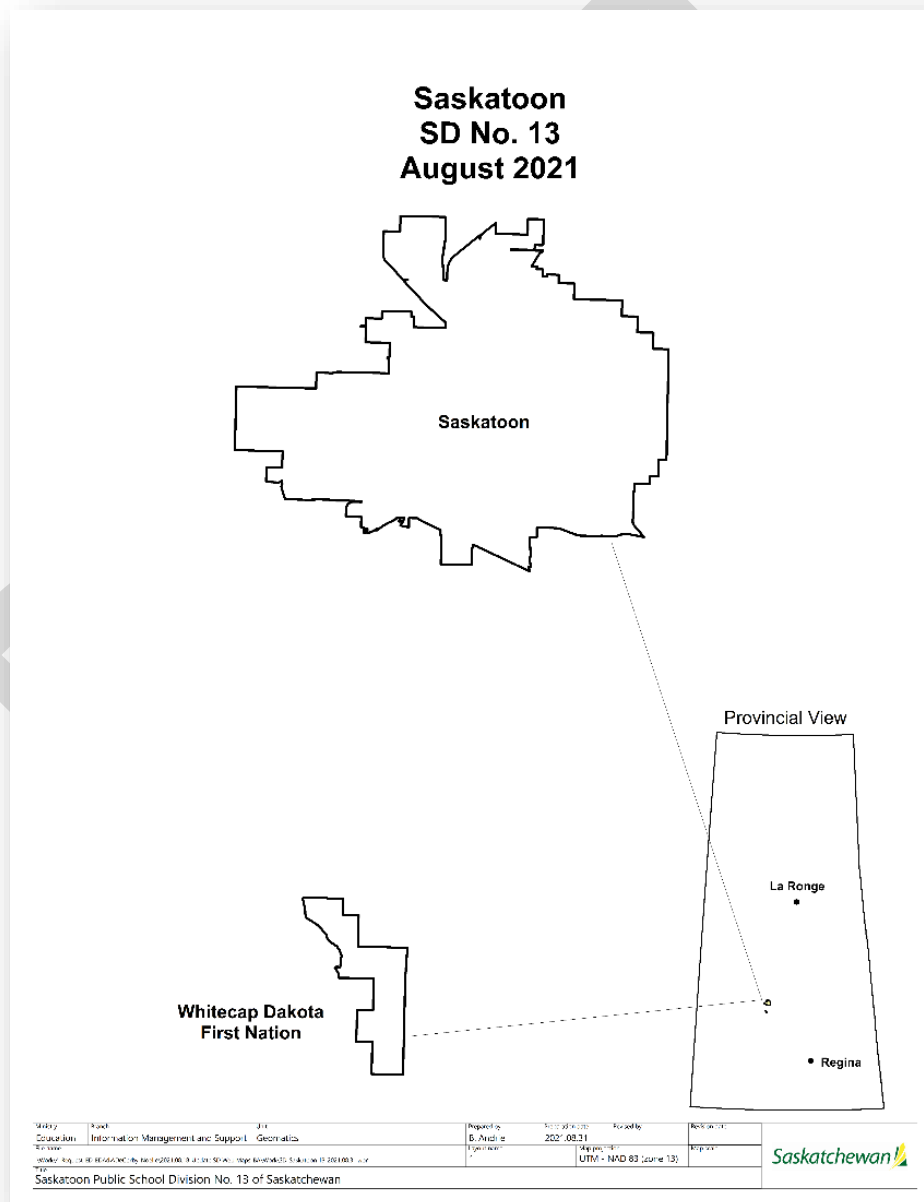
The School Community Councils give the Board of Education advice about a wide range of issues including policies, programs and educational service delivery. At the school level, School Community Councils provide advice related to the school's project plan, programs, as well as other topics related to the learning, well-being and needs of students.

Recruitment and retention of School Community Council members remains a challenge. Occasionally prospective members are approached by the principal or the School Community Council chair, while others seek involvement after seeing meeting advertisements. However, due to meetings being held virtually in 2021-22 there has been an increase in attendance.

School Division Profile

School Division in Context

Saskatoon Public School Division No. 13 is in Saskatoon and includes Whitecap Dakota First Nation. The school division is located on Treaty 6 territory, the home of the Cree, Dakota, Dené, Lakota, Nakota, Saulteaux, Métis and Michif peoples. It is the largest school division in the province, educating over 26,000 students in 48 elementary schools, 10 collegiates, one associate school, one alliance school, one grades 1 to 12 school and a variety of off-site educational programs.



Saskatoon Public Schools **STRATEGIC PLAN**

OUR VISION

Every Student is
Known • Valued • Believed In



ACADEMIC EXCELLENCE

Students will
achieve success in
their learning goals



CHARACTER

Students will
demonstrate respect,
responsibility, and
perseverance



ENGAGEMENT

Students will actively
participate in relevant
and meaningful
learning



WELL-BEING

Students will develop
the skills to make
healthy choices

OUR COMMITMENT

We will create learning experiences that inspire
all students to reach their potential.



Saskatoon Public Schools
Inspiring Learning

Saskatoon Public Schools **STRATEGIC PLAN**

FULFILLING OUR COMMITMENT

RELATIONSHIPS

We will

- foster caring and supportive relationships
- honour diversity
- create welcoming and joyful spaces
- develop and grow community partnerships

EQUITY

We will

- be open to all
- maintain high expectations for all
- enact anti-racist/anti-oppressive practices
- pursue a representative workforce

ACCOUNTABILITY

We will

- respond to student needs through evidence-based practices
- focus on Indigenous student success
- pursue continuous improvement
- ensure safe, caring, and accepting environments



Saskatoon Public Schools
Inspiring Learning

At Saskatoon Public Schools, our vision is that every student is known, valued and believed in. To achieve our vision, we commit to being an integral part of our community in building partnerships that allow division staff to best serve our students, families and communities.

Each year, Saskatoon Public Schools creates a partnership report that details each partnership including goal setting, strategies and impacts. For more information, please visit our division website at: <https://www.spsd.sk.ca/division/reportsandpublications/Documents/SPS%20Partners%202021-22.pdf>



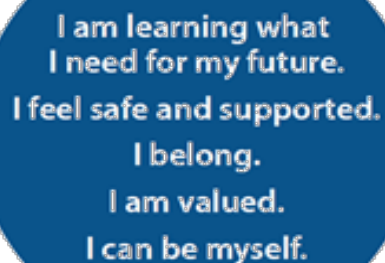
Strategic Direction and Reporting

Education Sector - Strategic Planning

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

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

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



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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial prekindergarten to grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level.

Inspiring Success guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

School Division Programs and Strategic Activity

School division actions taken during the 2021-22 school year in support of the Reading priority:

- In 2020-21, the Saskatoon Public Schools' *Comprehensive Literacy Plan* was implemented. This multi-year plan focuses on improving literacy outcomes by strengthening instructional practice in oral language, reading and writing. The plan supports teachers in enacting instruction that focuses on scaffolded language development, explicit instruction of foundational reading skills and writing activities to build automaticity.
- The *Comprehensive Literacy Plan* is centered around four essential elements: strengthening collaborative instructional leadership, developing professional educators, enacting effective evidence-based instruction and intervention and using assessment to guide decision making.
- *Evidence-based instructional guides* for prekindergarten to grade 3 and grades 4-8 were developed in accordance with scientific literacy research. The guides provide teachers and leaders with instructional targets for evidence-based literacy practice. Additionally, the guides helped to inform school improvement planning and provide guidance for building teacher capacity in literacy instruction.
- School-based data teams were re-activated to enhance data driven decision making and strengthen responsive instructional practices. Data teams were comprised of school-based administrators, resource room teachers and literacy lead teachers. Staff development led three half days of professional learning for school-based data teams. School-based data teams analyzed literacy assessments to inform classroom instruction and identify required literacy interventions.
- Teachers from each school were identified as "*literacy leads*" across grade bands from grades 1-3 and grades 4-8. These *literacy leads* attended professional learning and supported school-based data teams in enacting the comprehensive literacy plan.
- With the support of pandemic funding, the division implemented the *embedded literacy* intervention with the support of 10 *learning support teachers* (LST). The goal of the intervention was to implement a targeted *embedded literacy intervention* to strengthen students' foundational reading skills (phonological awareness, phonics, fluency) and to increase teacher efficacy in evidence-based literacy practices. LST teachers were embedded in 40 grades 1-3 classrooms in 13 schools. LST teachers collaborated and co-taught alongside the classroom teacher and other school-based supports to provide 100 minutes of daily reading instruction. In addition to direct classroom support, LST teachers provided instructional coaching to the classroom teacher, school-based leaders and staff.
- As part of the embedded literacy model, an assessment pilot was initiated. All classrooms involved in the embedded literacy model utilized a new universal screener and progress monitoring tool called *Acadience Reading* which is otherwise known as an *oral reading fluency (ORF)* measure. This pilot was initiated in anticipation of a 2022-23 implementation across

grades 1-8. As a result of the pilot, resources and professional development were offered in the spring of 2022 to support full implementation in the fall of 2022.

- Teachers continued to administer a range of recommended formative assessments in literacy and mathematics from grades 1-8 in addition to required ministry assessments. These formative assessments were collected by classroom teachers to inform instruction and intervention planning. They were examined at the school level to guide school-based professional learning. The 2021-22 formative assessments included alphabet sound and letter recognition (English and French), phonological awareness quick screeners (PAQS/DRCP), words their way (WTW)/les mots en marche and the Saskatoon Public Schools mathematics quick screeners.
- The *Early Learner Tutor Program* is a literacy intervention that is supported through the Saskatoon Public Schools Foundation *Early Learning Equal Start* campaign. This initiative connects grade 1-3 students who require additional reading supports with literacy tutors. In 2021-22, the tutor program was expanded to include an average of 54 programs in the fall, winter and spring sessions. The tutor program provides reading instruction in two tutor models: *one to one* and *online*. The program reached 492 students in 38 schools.
- In conjunction with the Saskatoon Public Schools Foundation *Early Learning Equal Start* campaign, Saskatoon Public Schools offered the 10th annual summer reading camps rebranded as *Camp Brain Power*. Camp programming focused on literacy, physical literacy and well-being activities. Camps were hosted from 9-3pm between August 8-12, 2022. A total of 337 students attended 18 host schools. Each of the 18 reading camps consisted of approximately 24 students, one teacher, one assistant and where possible a volunteer.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

- K-12 Online Learning Centre continued to provide full-time and part-time learning opportunities for students in Saskatoon Public Schools. This program accommodated families who chose an online or at-home learning experience for their student. Online programming was provided through both synchronous (the teacher online with the students at the same time) and asynchronous (students access course content on their own at any time with the support of a teacher when necessary) delivery systems.
- Literacy Support Teachers provided targeted embedded literacy interventions for students who needed additional support in 40 grades 1-3 classrooms in 13 schools.
- Six outreach workers were hired to support student well-being and to re-engage youth who had inconsistent attendance. Schools that received support were identified by division attendance data. The outreach workers supported 8 high schools, 12 elementary schools and Saskatoon Public Schools online students. Schools that did not have an outreach worker could complete a referral to access outreach support. Over the course of the year schools referred

2,827 students to the outreach team. The outreach team worked with school teams to create well-being initiatives in the schools they supported. Initiatives were identified based on the needs schools were experiencing with their student population. Forty well-being initiatives were created. Community partnerships were also strengthened and developed because of the role of the outreach worker and their interactions with different organizations.

- Implemented the digital communication platform called Edsby. The platform allows for parents and caregivers to follow their child's progress at school. In 2021-22, teachers were focused on communicating with caregivers using features like the English language arts gradebook and learning story.
- With the implementation of Edsby, professional development enhanced teacher knowledge about assessment and was a new tool that strengthened the credit recovery process.
- The First Nations, Inuit and Métis Unit provided the Indigenous Resilience & Well-Being Program within several collegiates. The motivational speakers shared their own live experiences around responsibility and perseverance and making healthy choices. The program provided stories, locating self and utilized Indigenous ways of movement, ice breakers and interactive activities.
- Asynchronous and synchronous professional learning opportunities were offered targeting literacy, assessment and equity practices.
- To support the health and safety of students and staff members, all collegiates adopted a quarter schedule for 2021-22.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

Professional Development and Learning

- Professional development initiatives in 2021-22 included Violence Threat Risk Assessment (VTRA) Levels 1 and 2, Traumatic Event Systems (TES), safeTALK (suicide-alert training) and Applied Suicide Intervention Skills Training (ASIST).
- Saskatoon Public Schools worked in partnership with the Ministry of Education to achieve the goal of having at least one staff member with Mental Health First Aid Training in each school. This opportunity led to 61 school staff members receiving training in the fall of 2021, bringing the total number of staff trained across the division to 114.
- School counsellors brought a variety of trauma-informed practices to their work in schools, including providing responsive professional development to build staff capacity. Counsellors also made presentations to parents and caregivers and to students.
- Safe, Caring and Accepting team members engaged in a variety of responsive professional learning for staff, students and School Community Councils. Examples included trauma-

informed professional learning such as Safe and Sound, the Brain Architecture Game, book-based professional learning and staff and student well-being.

- Through partnership with Saskatoon Industry Education Council, Saskatoon Public Schools contributed to funding for Youth Mental Health Education Coordinators who oversaw Mind Over Matters. This initiative provided leaders and classroom teachers with professional learning throughout the school year. Mind Over Matters also distributed resources and lessons to classroom teachers; students were also provided with opportunities to participate in several virtual events related to mental health and well-being.

Classroom and Student Supports

Saskatoon Public Schools ensures that all students receive foundational universal classroom supports, including a focus on strong relationships, calm classrooms and achieving curricular outcomes related to well-being. Based on a Multi-Tiered Systems of Support (MTSS) framework, these universal or tier 1 supports are provided to all students and meet the needs of most students. For students who need more individualized supports (i.e., tier 2/3 in addition to universal supports), Saskatoon Public Schools ensures responses that are increasingly intensive and individualized according to assessment of student need.

- Positive Behaviour Intervention and Support (PBIS) Plans captured school teams' collaborative plans for any student who required a more intensive level of behavioural support.
- Safety Plans were created for students when there was a risk of harm to self or others. These plans outlined steps to be taken in emergent situations to reduce risk of harm.
- Counsellors worked with students, staff, families and community partners to provide individualized support related to students educational, social and emotional needs.
- Outreach was a new initiative in 2021-22, funded with pandemic funding. Outreach Workers supported schools in re-connecting with students and their families. They also connected families with community supports to remove barriers related to well-being.

Community Collaboration

Saskatoon Public Schools collaborated with families as well as partners in policing, social services, health and other community partners to ensure the safety and well-being of students and staff in 2021-22.

- I'm the Boss of Me is a program related to personal safety and well-being that was delivered to all grade 4 students. This was part of an ongoing partnership with the Saskatoon Sexual Assault and Information Centre.
- OUT Saskatoon is an important community partner and resource. In 2021-22, Saskatoon Public Schools staff consulted with OUT Saskatoon on multiple issues related to LGSBT2S+

and gender and sexual diversity. OUT Saskatoon also provided important professional learning for school teams that was accessed by many of our schools.

- The Warrior Within was a new initiative for the 2021-22 school year that is a result of our partnering with Catholic Family Services of Saskatoon. This program featured in-school sessions for grade 4 students experiencing anxiety that interfered with engagement and learning and incorporated the school team as well as the family.
- Violence Threat Risk Assessment (VTRA) Level 1 and Level 2 intervention plans are multi-agency support plans that reduce risk and enhance safety. Saskatoon Public Schools administrative and counsellor teams worked closely with policing, social services, health and other partners to complete, enact and review VTRA intervention plans.
- Suicide Risk Assessment Safety Plans were developed as required for students and were specific plans led by counsellors with Applied Suicide Intervention Skills Training (ASIST). They included an assessment of risk and related plans for mediating that risk.
- No is a Full Sentence is a program related to preventing sexualized violence and increasing skills for healthy relationships that was delivered to four pilot schools in 2021-22. This was part of the partnership with the Saskatoon Sexual Assault and Information Centre.

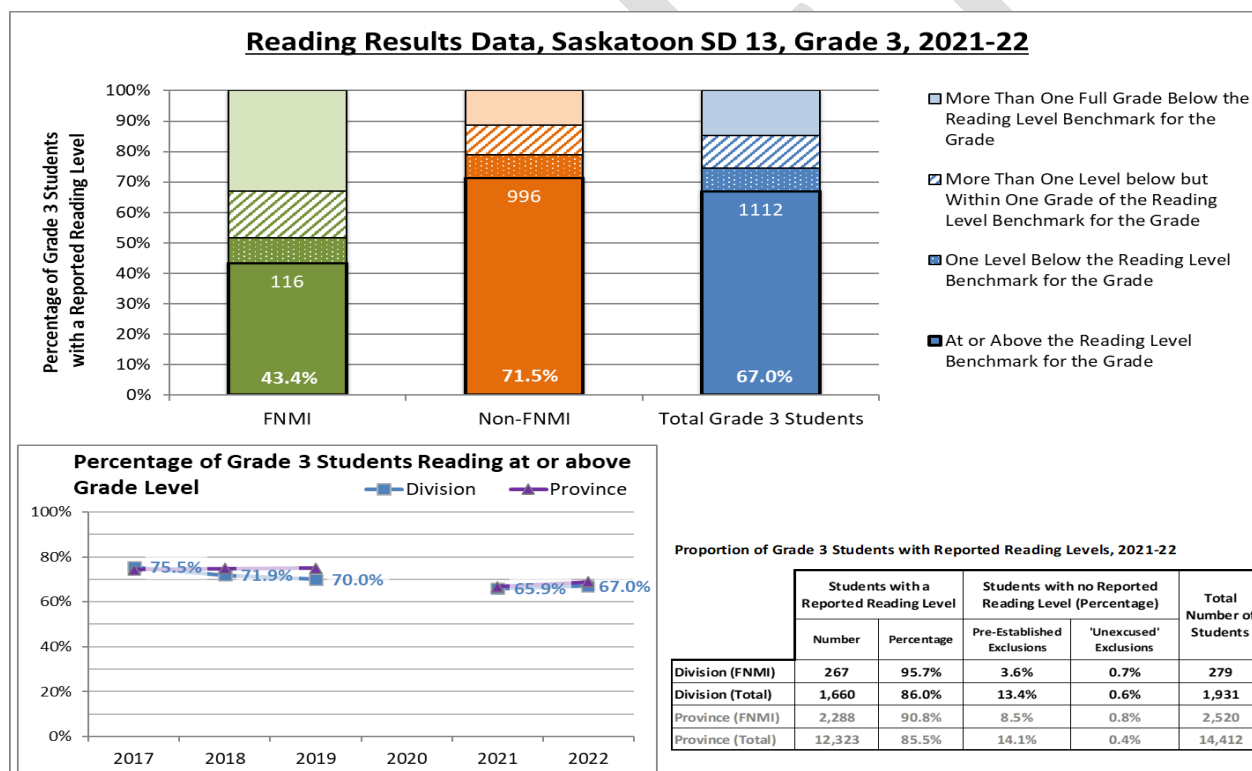
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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



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

Source: Ministry of Education, 2022

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

The Saskatoon Public Schools' 2021-22 reading data indicates an increase in grade 3 reading levels for the first time since 2017. In comparison to the previous year's data, 2021-22 grade 3 reading results indicate that 67.0% are reading at or above grade level which is an improvement by 1.1% for all students and 6.7% for First Nations, Inuit and Métis students. These promising trends affirm the commitment and strength of the division's comprehensive literacy plan. Likewise, the reading data reaffirms Saskatoon Public Schools' strategic commitment to Indigenous student success. The increased reading results bring the division's level of achievement in closer proximity to the provincial levels of achievement sitting at 68.9% overall. In addition to an overall increase in achievement, the 2021-22 data indicates that Saskatoon Public Schools has consistently higher rates for "students with reported reading levels" when compared to provincial percentages. Saskatoon Public Schools boasts a rate of 95.7% for First Nations, Inuit and Métis grade 3 students with reported reading levels which is 4.9% above provincial levels.

Additionally, the reading data affirms the division's commitment to strengthening early learning programming such as the Saskatoon Public Schools Foundation's full day prekindergarten and kindergarten and highlights the importance of oral language development among early learners and second language learners. Saskatoon Public Schools is well positioned in research, practice and programming to strategically move forward in addressing our current literacy achievement.

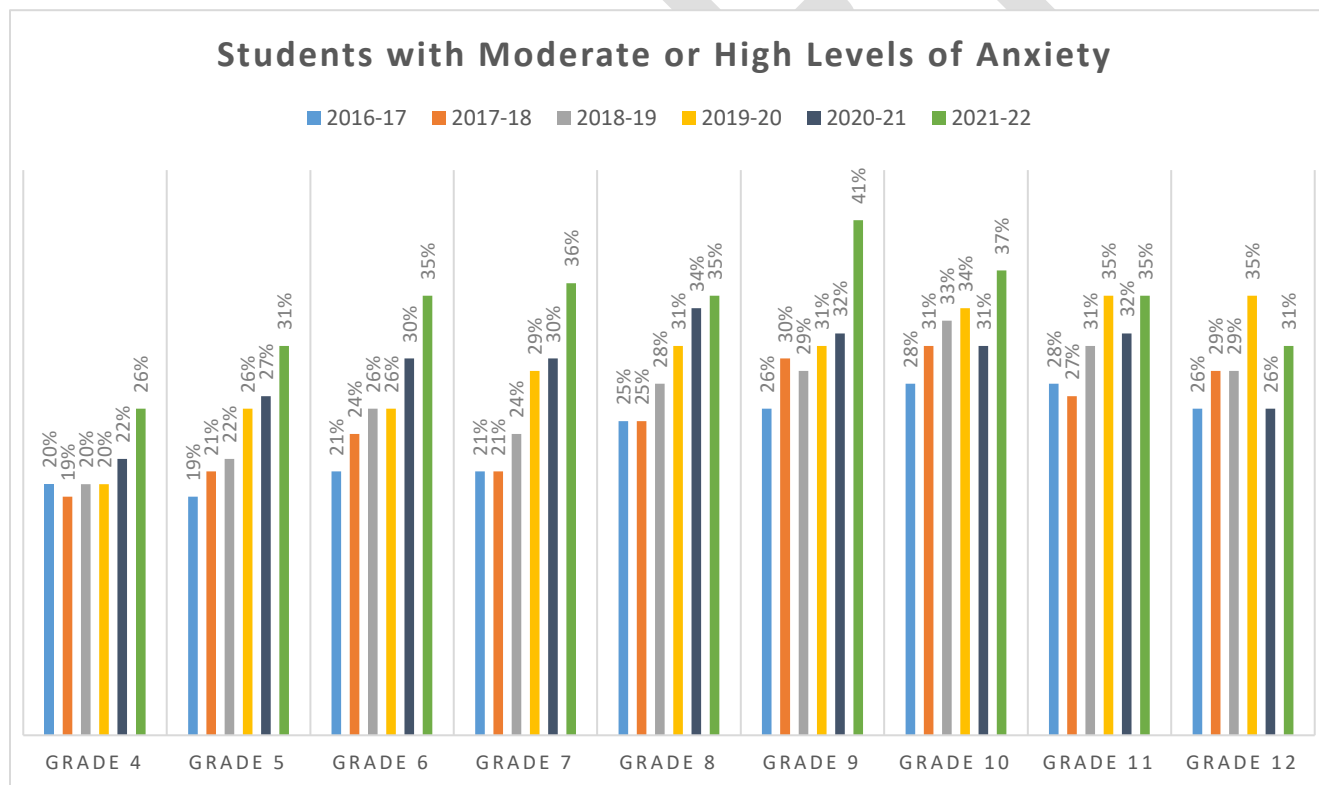
Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

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

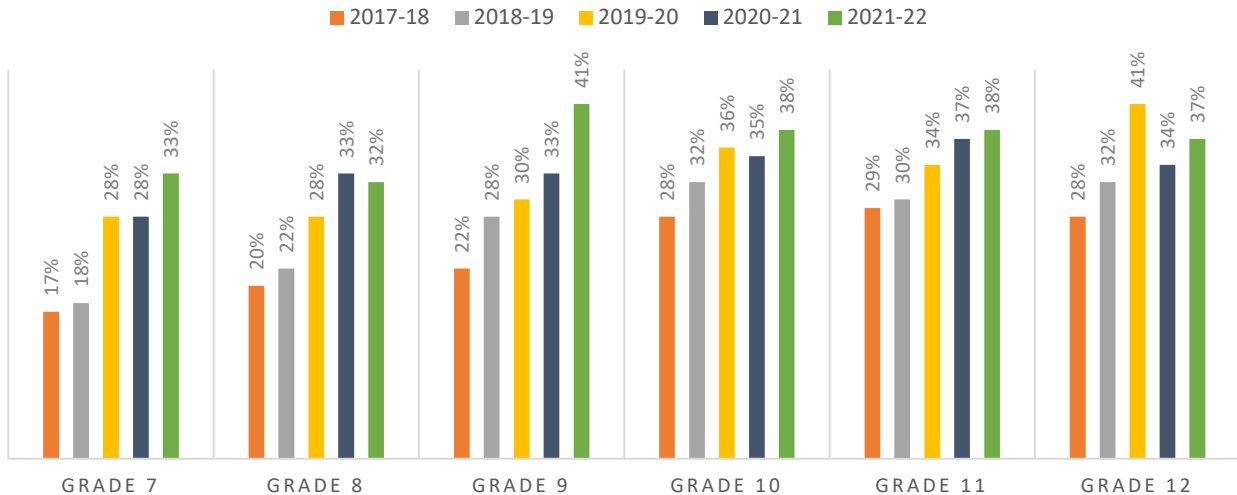
Saskatoon Public Schools staff used curricula and individualized planning to teach skills to students that help keep them safe and develop skills to cultivate and maintain well-being. To determine if Saskatoon Public Schools initiatives are making a difference for student well-being, four consistent measures from the Our School survey have been selected.

- **Student Anxiety.** Students respond to how often they worry about a variety of items including how their peers and adults perceive them. A student with moderate to high anxiety would report greater worry in their responses to the questions (e.g., 'I worry about what other students think about me; I worry more than most kids').



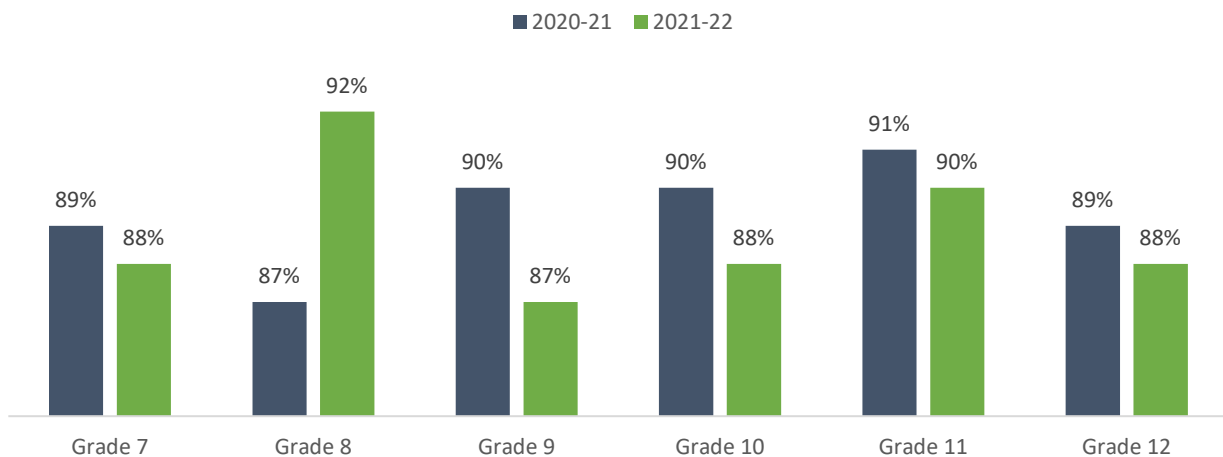
- **Student Depression.** Students respond to items about how often they feel sad and lonely. A student with moderate to high depression will report greater impact from these feelings through their responses to the questions (e.g., 'I have trouble falling asleep at night; other students seem to have more fun than me').

Students with Moderate or High levels of Depression



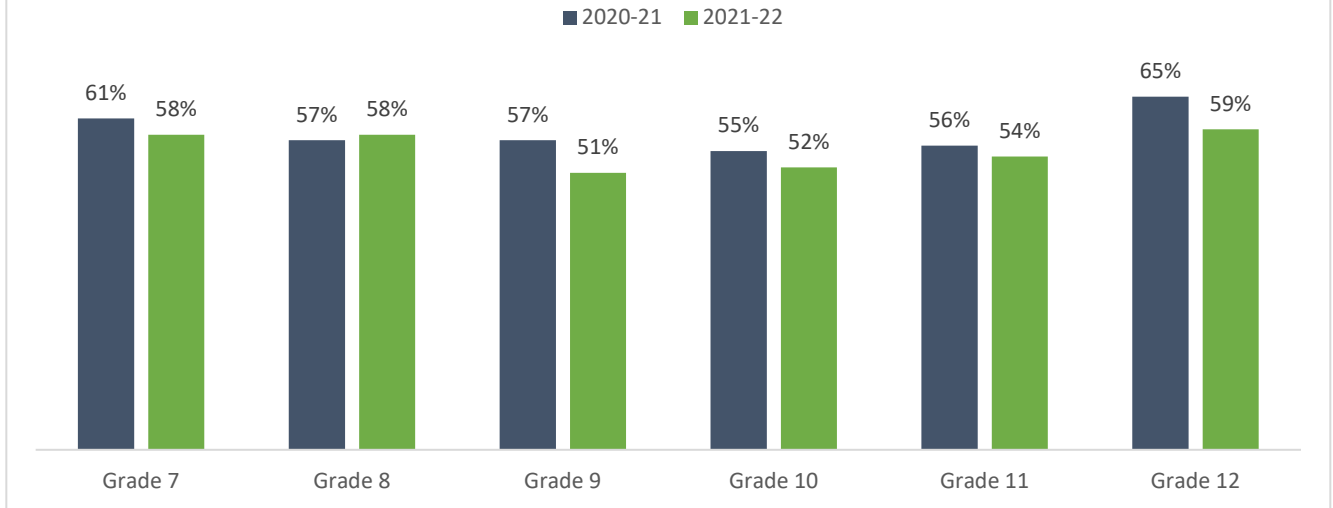
- **Well-Being.** Student orientation to well-being distinguishes between hedonic and eudaimonic. The scores on the scale can be treated as a general measure of well-being as both hedonic and eudaimonic measures are correlated with general life satisfaction. The combination of the two measures yields a stronger overall measure.
- **Hedonic Well-Being.** This measure includes hedonic items pertaining to values and behaviours, and the pursuit of activities that are pleasurable (e.g., 'I prefer to spend my time doing activities that are fun; I like doing things that are exciting').

Positive Hedonic Well-Being



- **Eudaimonic Well-Being.** This measure includes eudaimonic items about engagement in personally expressive goals (e.g., 'I spend time developing skills that will further my goals') and eudaimonic items about whether students have a sense of purpose in life (e.g., 'I feel I know who I really am; I can help make the world a better place').

Positive Eudamonic Well-Being



Analysis of Results – Mental Health and Well-Being Measure

Rationale and Analysis

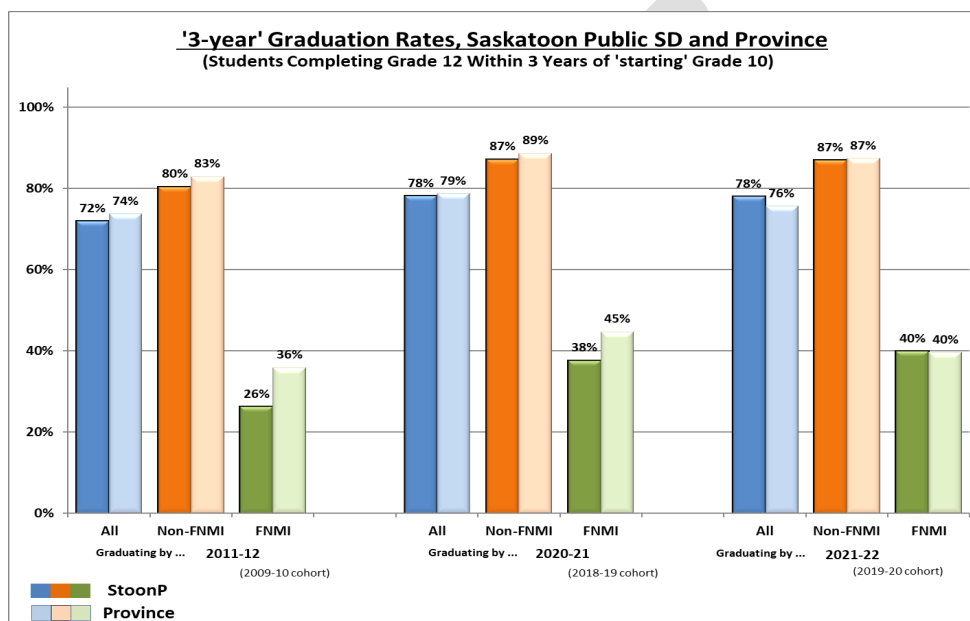
Anxiety and depression are significant public health concerns around the world. As the data available over the past five years indicates, anxiety and depression have been on the rise for students in Saskatoon Public Schools. While some of the more recent increase can certainly be attributed to the effects of the pandemic, mental health and well-being are significant factors that always impact student learning. Some key points to highlight and interpret include the following:

- Grade 9 anxiety increased in 2021-22. This may have been related to differences in ability to engage in transitions without in-person meetings and visits.
- Grade 6, 7 and 8 student anxiety also increased in 2021-22. Given the increased significance of peer-to-peer interaction in the middle-years, pandemic limitations on normative peer interactions and subsequent use of technology and social media may have played a role.
- Student well-being generally decreased in 2021-22, except for grade 8 students. This can be attributed to the pandemic and less opportunity for pleasurable activities due to pandemic restrictions.
- The pandemic may have exacerbated mental health trends. It is appropriate that addressing mental health and well-being is one of the goals emphasized in the Saskatoon Public Schools strategic plan and the Provincial Education Plan.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

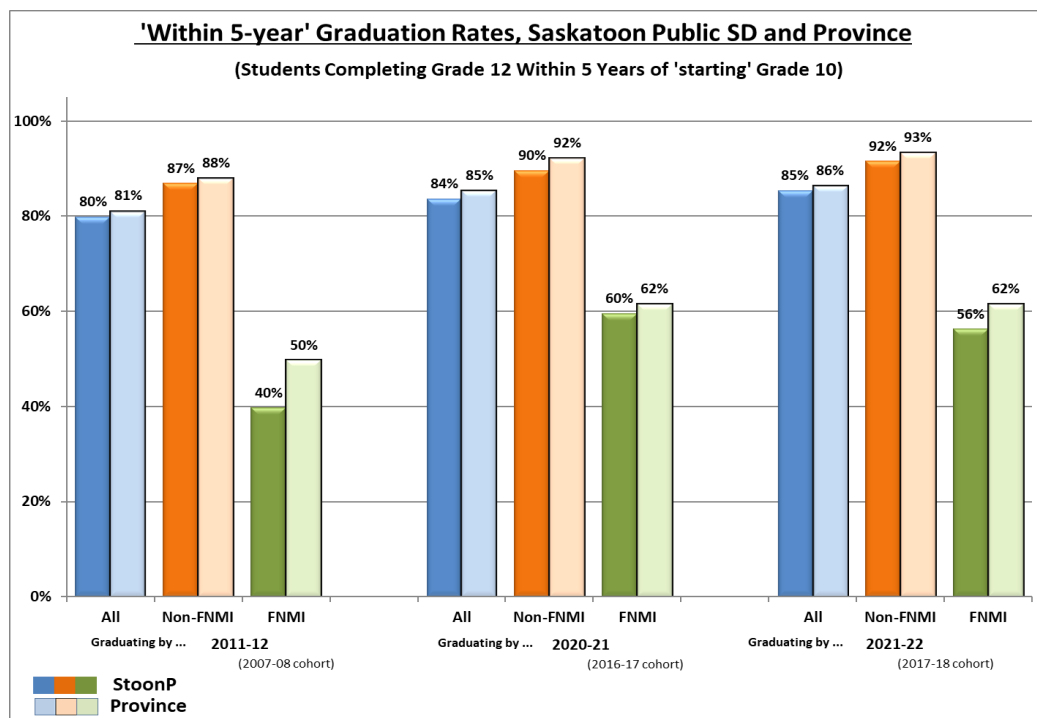
Analysis of Results – Three-Year Graduation Rates

The three-year graduation rate remained at 78% from the previous year. Typically, Saskatoon Public Schools has been lower than the overall provincial average, however this marks the first time that the percentage is above the province average of 76%. This also marks the highest graduation rate for Indigenous students in Saskatoon Public Schools in the last 8 years. While there was an increase in both areas, the gap in graduation rates between First Nation, Inuit, and Métis and non-First Nation, Inuit, and Métis is a continued area of focus. Data continues to be analyzed and interventions described above for their impact to identify better where additional support and resources could be allocated to provide learners engaging opportunities to attain credits. It should be noted that the school system responded to many challenges due to the pandemic conditions within the 2021-22 school year which was structured on the quarter system.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

For the 2021-22 school year, the overall extended-time graduation rate for SPS (85%) increased by 1% from the previous year. This remains 1% below the provincial average that also increased to 86% in 2021-22. The extended graduation rates increased by 2% (90% to 92%) for Non-First Nation, Inuit, and Métis students however the extended time graduation rates for First Nation, Inuit, and Métis students decreased from 60% to 56%. The effectiveness of continued supports for First Nation, Inuit, and Métis students who need additional time to graduate is continually being analyzed and monitored. Identified effective practices will be shared to continue increased success in this area.

Ongoing Measures of Progress

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

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

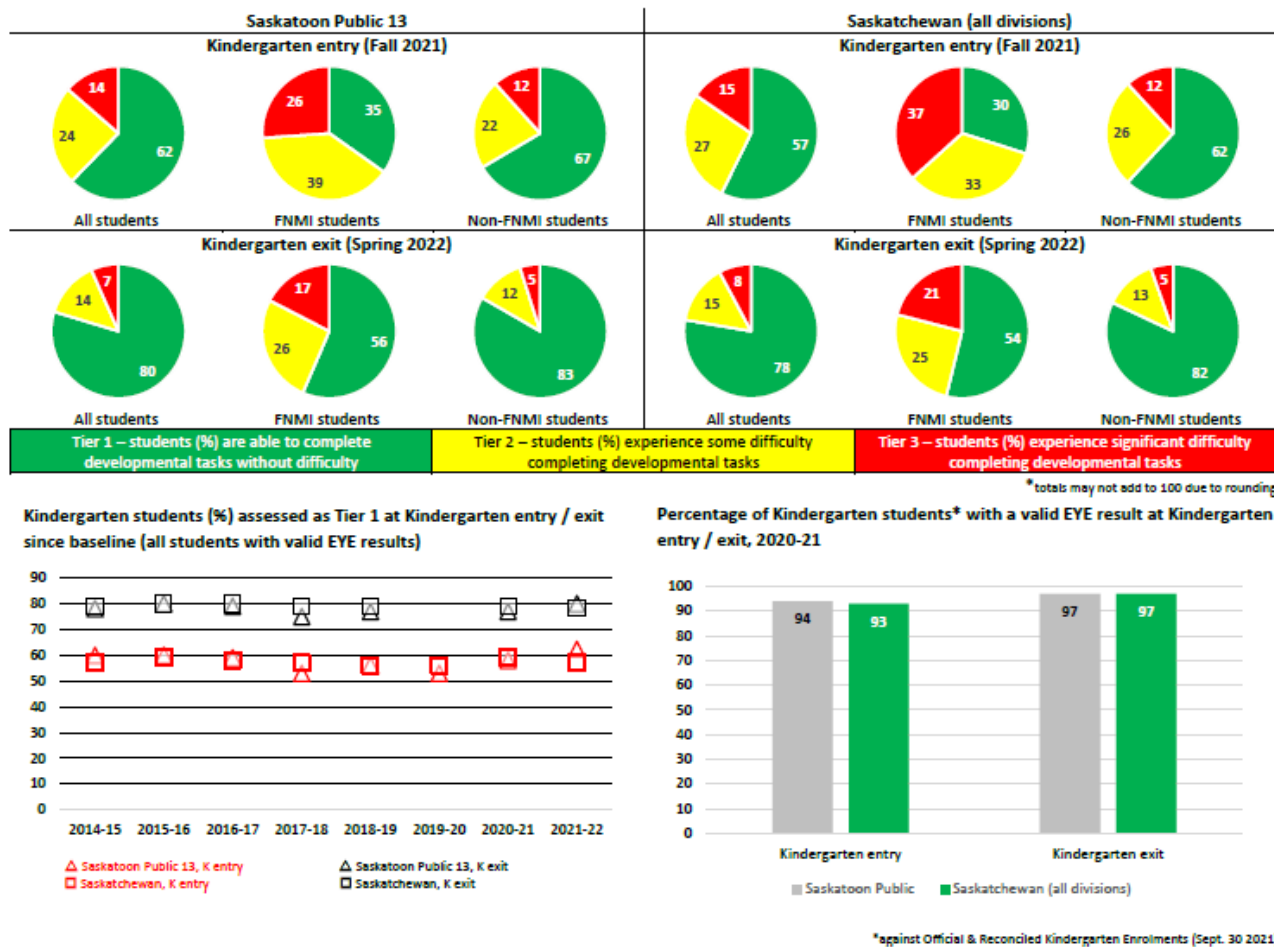
Early Years Evaluation

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at kindergarten entry and after the kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected kindergarten enrolments and difficulties in appropriately assessing the enrolled kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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

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

Source: Ministry of Education, Early Years Branch, 2022

Analysis of Results – Early Years Evaluation

In the fall of 2021-22, Saskatoon Public Schools' student readiness for school was 62%, higher than the provincial results of 57%. The 2021-22 results showed an increase of 4% from the fall of 2020-21. In that school year 58% of our students completed developmental tasks without difficulty.

In the fall of 2021-22, Saskatoon Public Schools' First Nation, Inuit and Métis student readiness for school was 35%. Higher than the provincial results of 30%. The 2020-21 results showed an increase of 2% from the fall of 2020-21 and in that school year 33% of our First Nation, Inuit and Métis students completed developmental tasks without difficulty.

In the spring of 2021-22, Saskatoon Public School student readiness for school increased to 80%, 2% higher than the 78% provincial equivalent. First Nation, Inuit and Métis student readiness increased to 56%, 2% higher than the provincial equivalent.

Saskatoon Public Schools is proud of the increase in our EYE data from the 2020-21 school year. Even in a year which presented challenges due to COVID-19 and related restrictions, students demonstrated an increase in school readiness. Saskatoon Public Schools, through funding from the Saskatoon Public Schools Foundation, increased the number of full-day prekindergarten and kindergarten programs from five schools to full-day prekindergarten programs in 13 schools and full-day kindergarten in 14 schools.

In response to low utilization rates, Saskatoon Public Schools examined the following: EYE data, provincial reading benchmark data, Baragar data, alphabet data, attendance and Our School data to determine relocation of six prekindergarten sections. The decision to move these programs impacted the overall number of students who were able to access and attend.

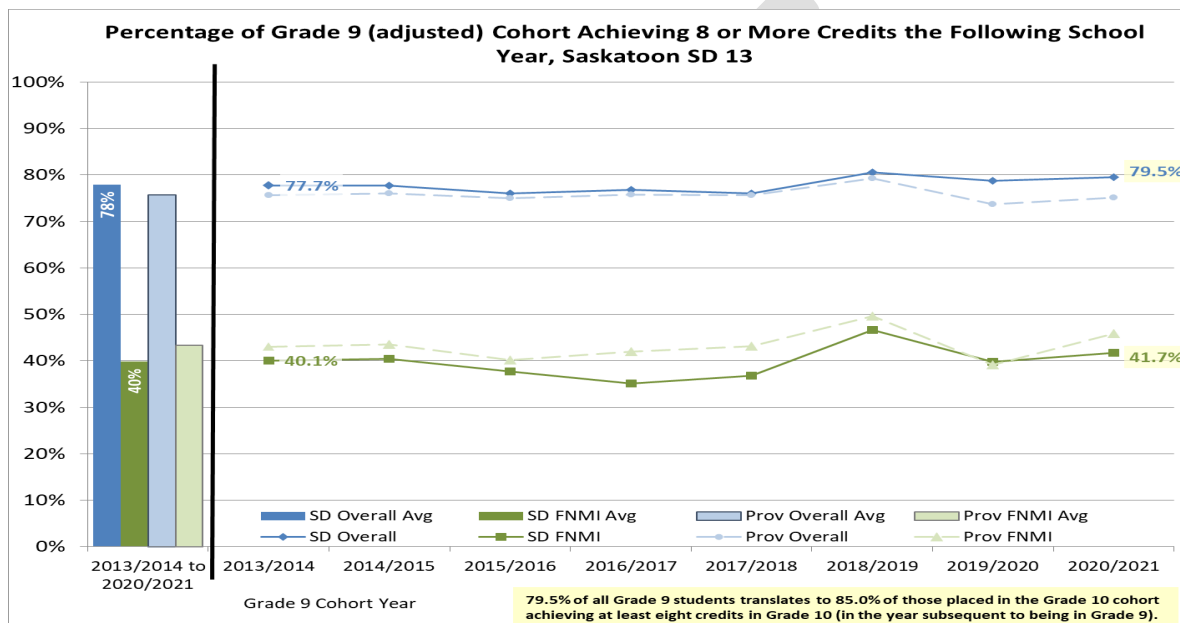
A partnership with the Métis Nation provided additional support for a full-day prekindergarten and kindergarten program in one school. Saskatoon Public Schools offered further support to extend half-day prekindergarten and a half-day kindergarten program to full days in the Nêhiyâwiwin Cree Language and Culture Program. Access to full-day prekindergarten and kindergarten for First Nation, Inuit and Métis students and non-First Nation, Inuit and Métis students provides more opportunities and time to develop their social-emotional, physical, spiritual and intellectual well-being.

The Saskatoon Public Schools EYE data shows growth for First Nation, Inuit and Métis students in the school division, but progress remains a concern and targeted goals will be developed to help address this disparity. Building on the accelerated growth of our First Nation, Inuit and Métis students in kindergarten programs was and continues to be an area of focus. Teachers explored, researched and implemented strategies that holistically, culturally and educationally engage First Nation, Inuit and Métis students. This work occurred in both our kindergarten and prekindergarten teacher learning communities. These communities focused on strengthening teacher's culturally responsive instruction through enhanced assessment practices focused on the whole child and their learning story. Equitable learning experiences were a primary focus of professional development opportunities. Documentation will be a vital tool in this learning. Partnerships will continue between division experts in literacy and numeracy, First Nation, Inuit and Métis ways of knowing and speech and language to support this work.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

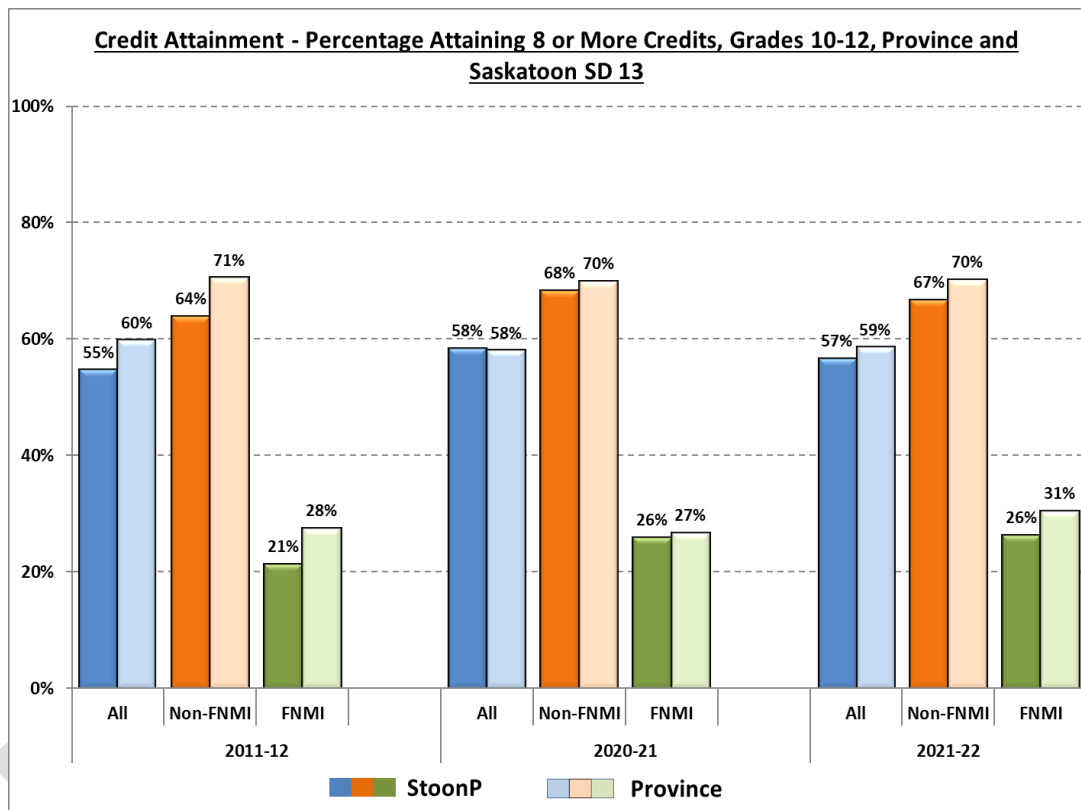
Analysis of Results – Grade 9 to 10 Transition

Saskatoon Public Schools' percentage of students achieving eight or more credits as they transition into and through grade 10 continues to be slightly above the eight-year provincial average of 75.8%. The overall percentage for Saskatoon Public Schools students increased to 79.5%. The percentage of First Nation, Inuit, and Métis students who achieved eight or more credits as they transition into and through grade 10 increased to 41.7% and remains higher than the eight-year Saskatoon Public Schools average (40%). This number continues to be below the provincial result for this subpopulation of student's overtime (43%). Saskatoon Public Schools collegiates continue to gain a better understanding of the barriers that students experience when entering grade 10 and collaborate with all stakeholders in the development of opportunities for student engagement and success.

Credit Attainment

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

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



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

Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment

Credit attainment results for Saskatoon Public Schools overall decreased slightly from 58% to 57%. Non-First Nation Inuit, and Métis credit attainment increased 1 percentage point from the previous year. First Nation, Inuit, and Métis students remained at 26% however fell behind by 5 percentage points behind provincial data (26% compared to 31%). Credit attainment continues to be an area of focus for all students and is tracked and monitored at the collegiate level. Students who are at risk of not earning a credit and need additional supports are identified early and strategies are put in place to promote success.

DRAFT

Demographics

Students

In 2021-22, 26,148 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This was an increase from the previous year, which was due to the community being at a stage of the pandemic where families were able to and comfortable with sending their children to school. The level of comfort with returning to in-person learning also resulted in the demand for grades k-12 full-time online education decreasing dramatically. In 2020-21, Saskatoon Public Schools enrolled 2,244 full-time grades k-8 students and 895 full-time students at grades 9-12. In 2021-22, there were 456 full-time online k-8 students and 539 full-time students at grades 9-12.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22	Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	1,898	1,844	1,919	1,822	1,835	Self-Identified First Nations, Métis, or Inuit	K to 3	1,183	1,147	1,195	1,047	1,082
1	1,855	1,939	1,933	1,954	1,971		4 to 6	896	973	1,030	995	939
2	1,901	1,850	1,954	1,897	1,910		7 to 9	1,023	1,060	1,041	994	1,021
3	1,849	1,912	1,892	1,933	1,879		10 to 12	1,581	1,514	1,628	1,546	1,690
4	1,803	1,842	1,939	1,838	1,943		Total	4,683	4,694	4,894	4,582	4,732
5	1,805	1,835	1,909	1,878	1,865	English as an Additional Language	1 to 3	746	852	838	857	488
6	1,703	1,827	1,886	1,863	1,851		4 to 6	762	773	745	706	606
7	1,634	1,746	1,849	1,835	1,831		7 to 9	549	605	621	569	440
8	1,713	1,659	1,772	1,831	1,822		10 to 12	626	606	598	602	580
9	1,781	1,879	1,740	1,819	1,954		Total	2,683	2,836	2,802	2,734	2,114
10	1,873	1,894	1,964	1,766	1,926	French Immersion	K to 3	1,163	1,223	1,240	1,247	1,185
11	1,904	1,803	1,867	1,878	1,822		4 to 6	654	695	728	696	709
12	3,085	3,071	3,112	2,899	3,062		7 to 9	393	448	500	553	539
Total	24,804	25,101	25,736	25,213	25,671		10 to 12	316	298	326	323	338
							Total	2,526	2,664	2,794	2,819	2,771
						Cree/Dene Immersion	K to 3	157	152	167	107	154
							4 to 6	74	87	93	79	105
							7 to 9	23	28	34	35	58
							10 to 12	-	-	-	-	-
							Total	254	267	294	221	317
PreK	550	558	544	336	477							

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	1404.2
Principals, vice-principals	120.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	782.5
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	41.5
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	206.4
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	0.0
League of Educational Administrators, Directors, and Superintendents (LEADS) – e.g., director of education, superintendents	10.0
Total Full-Time Equivalent (FTE) Staff	2564.6

Notes:

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

Source: Saskatoon Public School, Human Resources Department, 2022

Senior Management Team

The Director of Education, Shane Skjerven reports directly to the Board of Education. Deputy Directors, Brent Hills and Charlene Scrimshaw oversee education council and report to the director of education. The Chief Financial Officer, Daniel Burke, reports to the director of education and oversees business council. Six superintendents of education are responsible for teaching, learning and curriculum. Each superintendent of education is responsible for eight or nine assigned schools from the various neighbourhoods in Saskatoon:

Education Council – Superintendents of Education

- Nicola Bishop-Yong
- Paul Janzen
- Mitch Kachur
- Dean Newton
- Colleen Norris
- Trish Reeve

Business Council

- Daniel Burke, Chief Financial Officer
- Jason Dunk, Chief Technology Officer
- Stan Laba, Superintendent of Facilities
- Renee LaPlante, HR Superintendent

Administrative Council Members



S. Skjerven
Director



B. Hills
Deputy Director



C. Scrimshaw
Deputy Director



N. Bishop-Yong
Superintendent of Education



P. Janzen
Superintendent of Education



M. Kachur
Superintendent of Education



D. Newton
Superintendent of Education



C. Norris
Superintendent of Education



T. Reeve
Superintendent of Education



D. Burke
Chief Financial Officer



J. Dunk
Chief Technology



S. Laba
Superintendent of Facilities



R. LaPlante
H.R. Superintendent

Infrastructure and Transportation

School	Grades	Location
Aden Bowman Collegiate	9-12	Queen Elizabeth
Alvin Buckwold Elementary	k-8	Eastview
Bedford Road Collegiate	9-12	Caswell Hill
Brevoort Park Elementary	k-8	Brevoort Park
Brownell Elementary	k-8	Silverwood Heights
Brunskill Elementary	k-8	Varsity View
Buena Vista Elementary	Prek-8	Buena Vista
Caroline Robins Elementary	Prek-8	Westview Heights
Caswell Elementary	Prek-8	Caswell Hill
Centennial Collegiate	9-12	University Heights Suburban Centre
Charles Red Hawk Elementary	Prek-4	Whitecap Dakota First Nation
Chief Whitecap Elementary	k-8	Stonebridge
City Park School	1-12	City Park
Colette Bourgonje Elementary	k-8	Rosewood
College Park Elementary	k-8	Lakewood
Dr. John G. Egnatoff Elementary	k-8	Erindale
Dundonald Elementary	k-8	Dundonald
Ernest Lindner Elementary	k-8	Hampton Village
Evan Hardy Collegiate	9-12	College Park
Fairhaven Elementary	Prek-8	Fairhaven
Forest Grove Elementary	Prek-8	Forest Grove
Greystone Heights Elementary	k-8	Greystone Heights
Henry Kelsey Elementary	k-8	Hudson Bay Park
Holliston Elementary	k-8	Holliston
Howard Coad Elementary	Prek-8	Mount Royal
Hugh Cairns V.C.	k-8	Adelaide/Churchill
James L. Alexander Elementary	k-8	Parkridge
John Dolan	k-12	Eastview
John Lake Elementary	k-8	Avalon
King George Elementary	Prek-8	King George
Lakeridge Elementary	k-8	Lakeridge
Lakeview Elementary	Prek-8	Lakeview
Lawson Heights Elementary	Prek-8	Lawson Heights
Lester B. Pearson Elementary	Prek-8	Pacific Heights
Marion M. Graham Collegiate	k-12	Silverwood Heights
Mayfair Elementary	Prek-8	Mayfair
Montgomery Elementary	k-8	Montgomery
Mount Royal Collegiate	9-12	Mount Royal
North Park Wilson Elementary	k-8	North Park

School	Grades	Location
Nutana Collegiate	9-12	Nutana
Pleasant Hill Elementary	Prek-8	Pleasant Hill
Prince Philip Elementary	k-8	Nutana Park
Princess Alexandra Elementary	Prek-8	Riversdale
Queen Elizabeth Elementary	k-8	Queen Elizabeth
River Heights Elementary	k-8	River Heights
Roland Michener Elementary	k-8	College Park
Royal West Campus	9-12	Mount Royal
Saskatoon Misbah School	k-8	Grosvenor Park
Silverspring Elementary	k-8	Silverspring
Silverwood Heights Elementary	k-8	Silverwood Heights
Sutherland Elementary	Prek-8	Sutherland
Sylvia Fedoruk Elementary	k-8	Evergreen
Tommy Douglas Collegiate	9-12	Blairmore
Victoria Elementary	k-8	Nutana
Vincent Massey Elementary	Prek-8	Massey Place
wâhkôhtowin School	Prek-8	Confederation Park
Walter Murray Collegiate	9-12	Nutana Suburban Centre
Westmount Elementary	Prek-8	Westmount
Wildwood Elementary	k-8	Wildwood
Willowgrove Elementary	k-8	Willowgrove
W.P. Bate Elementary	Prek-8	Meadowgreen



Infrastructure Projects

From Capital Projects

Infrastructure Projects 2021-22 Expenditures Over \$200,000			
School	Project	Details	2021-22 Cost
Evan Hardy	Roofing	Roof replacement section #7, 15, 19, 20 & 21	515,005
Aden Bowman	Upgrades	Various Upgrades - Rear façade and asbestos removal	1,404,790
Walter Murray	Upgrades	Various Upgrades - washroom, changeroom, partial electrical replacement	284,782
Greystone Heights	Windows	Window replacement	420,082
Evan Hardy	Upgrades	Various Upgrades - Changeroom/ washroom upgrades and asbestos removal	380,074
Portables	P3 Portables	Sylvia Fedoruk Portable Confirmation	1,237,623
WP Bate	Childcare Facility	Spadina Childcare Facility Project	535,281
City Centre	School	City Centre School	306,429
Various Schools	Air Purification	Safe Return to Class Funds	319,497
Total			5,403,563

From PMR Projects

Infrastructure Projects 2021-22 Over \$200,000			
School	Project	Details	2021-22 Cost
Aden Bowman	Roofing	Roof replacement section #3, 4 & 5	234,965
Various Schools	Electrical	LED upgrade	1,066,042
Alvin Buckwold	Windows	Window replacement phase II	252,054
Brunskill	Roofing	Roof replacement section #3 & 5	238,931
Hugh Cairns	Upgrades	Various Upgrades - Exterior boards, washroom, curtain wall, and carpet removal	233,645
Mount Royal	Roofing	Roof replacement section #3, 12 & 13	410,615
Henry Kelsey	Roofing	Roof replacement section #4	245,093
Dr. John G. Egnatoff	Roofing	Roof replacement section #9, 10, 11, 12A & 18	349,956
Holliston	Boiler Replacement	Boiler replacement	202,524
Total			3,233,825

Transportation

During the 2021-22 school year, Saskatoon Public Schools contracted transportation with three bus companies, a taxi company and two wheelchair service providers to provide transportation for students.

Due to the pandemic, the 2021-22 school year started with significant pressure on transportation contractors due to driver shortages. This made timely delivery of service a challenge and negatively impacted school communities.

Continued budget pressures led to more routes being doubled between schools, which required changes in elementary school class start and dismissal times. The change reduced the availability of charter services for out of school opportunities, both curricular and extra-curricular.

The number of students with intensive needs who required transportation continued to grow during the 2021-22 school year. The complexity of student needs created challenges to safe student transportation.

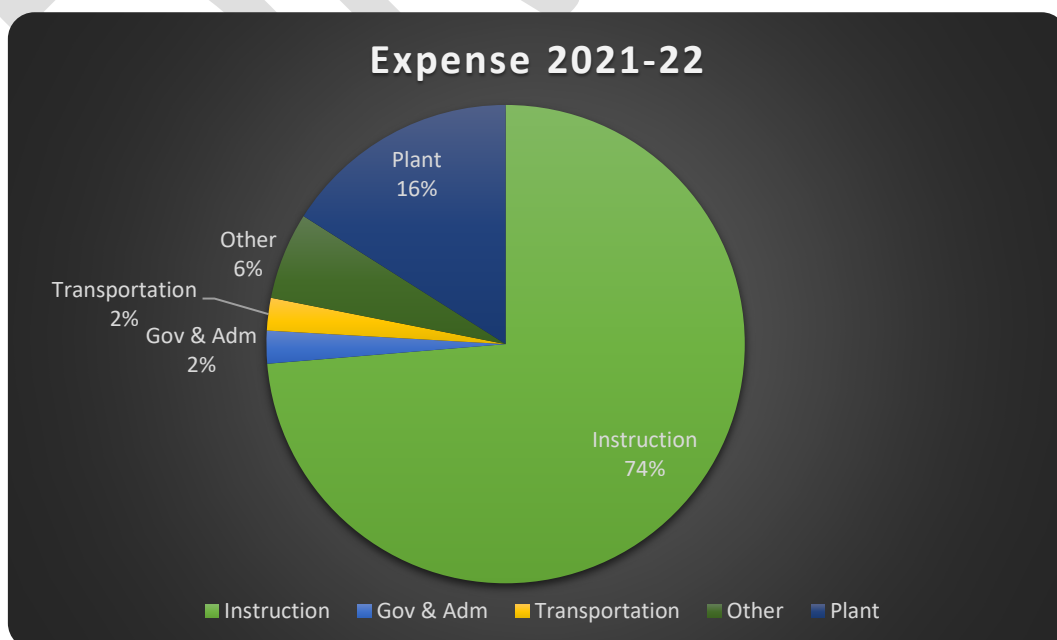
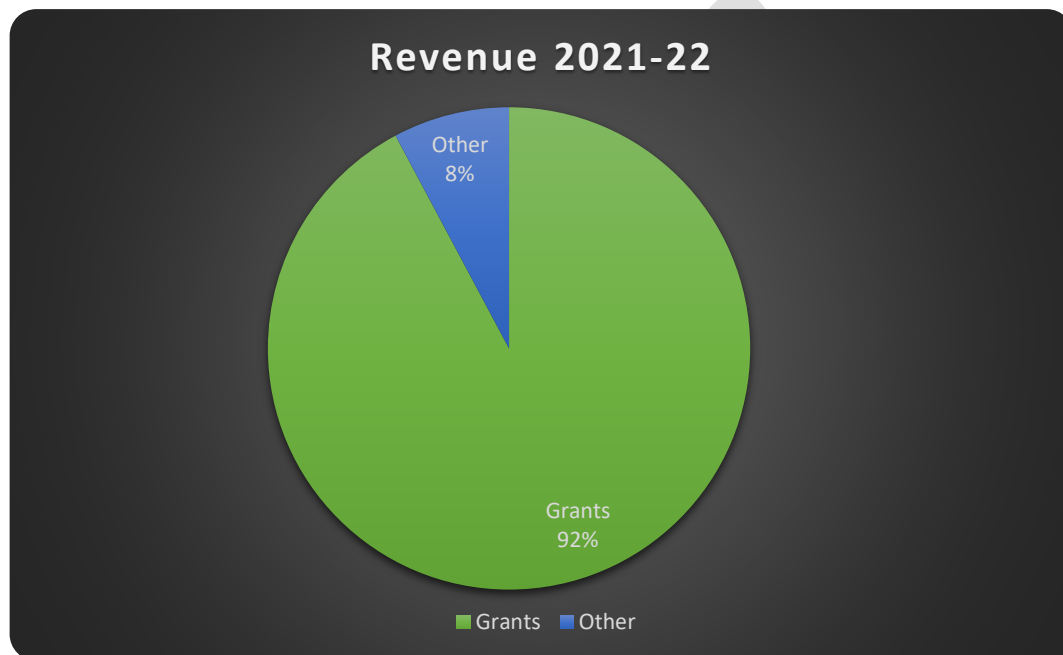
Students at the secondary level were encouraged to ride Saskatoon Transit to and from school. To facilitate this, colleges continued to offer students the opportunity to purchase Transit passes at schools.



Financial Overview

In 2021-22, we had a reserve account of \$5,420,000 for post pandemic funds remaining from the year prior that were fully spent in 2021/22 with no amount remaining for the 2022/23 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	259,032,460	256,200,951	262,927,250	(2,831,509)	-1%	
Tuition and Related Fees	1,462,478	1,415,251	1,590,046	(47,227)	-3%	
School Generated Funds	4,955,000	3,038,090	1,351,849	(1,916,910)	-39%	1
Complementary Services	6,288,815	4,596,437	4,699,257	(1,692,378)	-27%	2
External Services	8,159,080	11,179,299	5,319,694	3,020,219	37%	3
Other	1,570,506	1,438,708	1,061,683	(131,798)	-8%	4
Total Revenues	281,468,339	277,868,736	276,949,779	(3,599,603)	-1%	
EXPENSES						
Governance	722,955	650,495	928,084	(72,460)	-10%	5
Administration	7,173,671	5,467,567	8,257,414	(1,706,104)	-24%	6
Instruction	209,078,486	203,701,856	209,205,663	(5,376,630)	-3%	
Plant	43,217,840	44,266,198	44,178,432	1,048,358	2%	
Transportation	6,873,304	6,080,288	6,157,492	(793,016)	-12%	7
Tuition and Related Fees	391,982	673,050	450,584	281,068	72%	8
School Generated Funds	4,955,000	3,338,354	1,455,518	(1,616,646)	-33%	9
Complementary Services	6,341,440	4,058,480	4,531,669	(2,282,960)	-36%	10
External Services	8,662,895	7,904,076	5,222,821	(758,819)	-9%	11
Other Expenses	292,973	286,011	341,560	(6,962)	-2%	
Total Expenses	287,710,546	276,426,375	280,729,237	(11,284,171)	-4%	
Surplus (Deficit) for the Year	(6,242,207)	1,442,361	(3,779,458)			

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

Note	Explanation
1	School generated funds revenues are lower than budget due to reduced school activity related to the pandemic. This corresponds with lower school generated funds expenses.
2	Complementary services revenues are lower than budget due to the reclassification of Jordan's Principle program revenues to grant revenues.
3	External services revenues are higher than budget due to additional revenues related to the Following Their Voices program.
4	Other revenues are lower than budget primarily due to lower rental revenues related to the pandemic.
5	Governance expenses are lower than budget primarily due to the reclassification of school community council expenses to school generated funds.
6	Administration expenses are lower than budget primarily due to lower expenses related to COVID-19 supplies and lower expenses for pension benefits related to the actuarial valuation.
7	Transportation expenses are lower than budget due to savings related to transportation routes resulting in reduced student transportation expenses.
8	Tuition and related fees expenses are higher than budget due to additional tuition expense from a higher number of SPSP students attending a partner regional college.
9	School generated funds expenses are lower than budget due to reduced school activity related to the pandemic. This corresponds with lower school generated funds revenues.
10	Complementary services expenses are lower than budget due to the reclassification of Jordan's Principle program revenues to instruction expenses.
11	External services expenses are lower than budget primarily due to lower expenses related to Saskatoon Public Schools Foundation.

Appendix A – Payee List

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Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Pidwerbeski, Michael	33,343	-	-	1,826	-	-	35,169
Linklater, Vernon	32,143	-	-	239	-	81	32,463
Banks, Donna	33,040	-	-	-	-	299	33,339
Stranden, Kim	34,303	-	-	-	-	227	34,530
MacPherson, Colleen*	41,981	-	-	-	-	1,002	42,984
Brannen, Kathleen	33,888	-	-	-	-	290	34,177
Tait, Ross	34,927	-	-	2,632	-	183	37,743
Zwarych, Suzanne	33,343	-	-	2,632	-	188	36,163
Bellamy, Charmaine	33,357	-	-	239	-	310	33,906
Arneson, Angela	33,343	-	-	1,826	-	-	35,169

*Board Chair

Personal Services

Salary information is available on request. Please contact Renee LaPlante, Superintendent of Human Resources.

Transfers

Name	Amount
Saskatoon Misbah School	362,668
Saskatoon Secondary Schools Athletic Directorate	99,223
St. Paul's R.C.S.S.D. #20	162,323
Whitecap Dakota First Nation	51,121

Supplier Payments

Name	Amount
3Twenty Solutions Inc.	128,736
Ainsworth Inc.	462,704
Al Anderson's Source For Sport	111,570
Allmar Inc.	65,364
Amazon Marketplace	256,311
Amazon.ca	168,076
AODBT Architects Ltd	78,543

Name	Amount
AON Canada Inc.	1,137,222
Apple Canada Inc	106,252
Aquifer Distribution Ltd	51,043
Baragar Enterprises Ltd	79,065
Bayshore Healthcare Ltd	144,579
BCL Consulting Group Inc	102,959
Benchmark Site Services Inc	193,540

Name	Amount
Bersch Consulting Ltd	77,574
BTY Consultancy Group Inc	51,702
Camp Kadesh	66,389
Carmont Construction Ltd	894,140
Centaur Products Inc	229,428
Century Roofing & Sheet Metal	200,444
Charter Telecom Inc	347,969
CHEP Good Food Inc	140,133
City Of Saskatoon	3,967,393
Clark Roofing (1964) Ltd	68,908
Colliers Mcclocklin International	108,925
Con-Tech General Contractors Ltd	271,442
Corefour Inc.	191,866
Costco Wholesale (Canada)	78,026
CP Distributors Ltd	210,804
Custom Snow Removal	89,571
Cypress Sales Partnership	237,351
D2 Construction Ltd	456,165
Daniels Wingerak Engineering Ltd	51,551
Dell Canada Inc	268,546
Deloitte Management Services LP	69,302
Denson Commercial Food Equipment	70,600
Dollarama	66,247
Dumont Technical Institute	95,481
EMCO Corporation	59,106
Federated Co-operatives Ltd	124,670
FirstCanada ULC	2,963,143
Flynn Canada Ltd	778,843
Follett School Solutions, Inc	61,391
Haid Roofing Ltd	136,645
HDH Architects	119,023
Hertz Northern Bus	2,653,376

Name	Amount
IB Global Center	74,987
Ideasource Recognition & Rewards Inc	63,978
Imperial Parking Canada Corp	263,574
Inland Audio Visual Ltd (Wpg)	79,880
Interwest Mechanical Ltd	171,690
Intrado Canada, Inc.	101,580
iON United Inc	104,128
Johnson Controls Ltd	280,538
Kev Software Inc	90,173
Key West Engineering Ltd	68,187
Kindrachuk Agrey Architects Ltd	526,635
Levitt Safety Limited	146,024
Loblaw Companies Limited	68,121
Loraas Disposal Services Ltd	133,950
LP3 Transportation Solutions	274,215
M.N.S Ltd	56,636
McNally Robinson Booksellers	135,203
Miners Construction Co Ltd	85,973
Motion LP-Saskatoon Faithful	145,701
Motion Specialties Saskatoon	116,476
Northern Strands Co Ltd	72,715
P. Machibroda Engineering Ltd	58,033
Pace Solutions Corp.	72,587
PC Express Delivery	75,881
PC Hotline	67,492
Peak Mechanical Ltd	98,450
Pinnacle Distribution Inc	434,363
Powerland Computers	117,615
Quorex Construction Ltd	1,468,466
Radiance Energy Corporation	1,033,617

Name	Amount
Ranch Ehrlo Society	199,900
Real Canadian Wholesale Club	94,628
Real Cdn Superstore #1	58,194
Rely-Ex Contracting	121,178
Riide Holdings Inc	606,789
Roof Management & Inspection Services	51,410
Saskatchewan Polytechnic	210,656
Saskatchewan Professional Teachers Regulatory Board	195,242
Saskatchewan Power Corporation	1,315,719
Saskatchewan School Boards Association	198,577
Saskatoon Downtown Youth Centre	60,107
Saskatoon Fire & Flood	1,254,726
Saskatoon Soccer Centre Inc	131,698
Saskenergy	1,500,395
Sasktel	257,405

Name	Amount
Saskwest Mechanical Ltd	264,856
Sepw Architecture Inc	50,788
Shaw Business	64,602
St John's Music	106,375
Supreme Office Products Ltd	623,472
Swish Kemsol	55,456
Sysco	121,104
Technologies Humanware Canada	51,993
Theraplay Pediatric Occupation	326,247
Thorpe Industries Ltd	917,961
TM Designs	108,502
Toronto Dominion Bank	235,748
Trade West Equipment Ltd	198,154
Vipond Fire Protection	54,081
Wal-Mart Supercenter	71,403
Wallace Klypak Architects Ltd	115,886
Waterford Technologies	155,067
Wells Interiors Inc	330,599

Other Expenditures

Name	Amount
Canadian Union of Public Employees Local 8443	675,524
CIBC Mellon	7,483,360
Co-operators	3,122,328
Minister Of Finance	72,456
Minister Of Revenue	86,543
Receiver General for Canada	59,574,655

Name	Amount
Saskatchewan Teachers' Federation	18,683,461
Saskatoon Teachers' Association	202,046
Teachers Superannuation Commission	298,367
Workers' Compensation Board	873,837

Appendix B – Management Report and Audited Financial Statements

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Consolidated Financial Statements of

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

Year ended August 31, 2022

Draft

Management's Responsibility for the Consolidated Financial Statements

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

The Board of Education is 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.

The external auditors, Deloitte LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the consolidated financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the school division's consolidated financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the 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.

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

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

	2022	2021
	\$	\$
Financial Assets		(Restated - Note 19)
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	-
Total Financial Assets	74,850,963	63,607,787
Liabilities		
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
Total Liabilities	52,203,410	53,820,154
Net Financial Assets	22,647,553	9,787,633
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	264,087,509	276,687,927
Prepaid Expenses	1,404,326	1,332,548
Total Non-Financial Assets	265,491,835	278,020,475
Accumulated Surplus (Note 13)	288,139,388	287,808,108
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	289,026,589	287,544,648
Accumulated Remeasurement (Losses) and Gains	(887,201)	263,460
Total Accumulated Surplus (Note 13)	288,139,388	287,808,108

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**

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 19)
REVENUES			
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
Total Revenues (Schedule A)	281,468,339	277,868,736	276,949,779
EXPENSES			
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
Total Expenses (Schedule B)	287,710,546	276,386,795	280,701,267
Operating Surplus (Deficit) for the Year	(6,242,207)	1,481,941	(3,751,488)
Accumulated Surplus from Operations, Beginning of Year	287,544,648	287,544,648	291,296,136
Accumulated Surplus from Operations, End of Year	281,302,441	289,026,589	287,544,648

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

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

Draft

**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**

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 19)
Net Financial Assets, Beginning of Year	9,787,633	9,787,633	5,382,756
Changes During the Year			
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)
	(3,123,207)	14,010,581	4,202,099
Net Remeasurement (Losses) Gains	-	(1,150,661)	202,778
Change in Net Financial Assets	(3,123,207)	12,859,920	4,404,877
Net Financial Assets, End of Year	6,664,426	22,647,553	9,787,633

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**

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 19)
Operating Surplus (Deficit) for the Year	1,481,941	(3,751,488)
Add (Deduct) Non-Cash Items Included in Surplus / Deficit (Schedule D)	16,163,298	9,753,742
Net Change in Non-Cash Operating Activities (Schedule E)	(11,832,478)	8,049,132
Cash Provided by Operating Activities	5,812,761	14,051,386
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets*	(3,858,753)	(6,101,801)
Cash (Used) by Capital Activities	(3,858,753)	(6,101,801)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(24,058,940)	(11,619,910)
Proceeds on Disposal of Portfolio Investments	16,344,862	16,364,655
Cash (Used) Provided by Investing Activities	(7,714,078)	4,744,745
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,994,308)	(1,942,984)
Cash (Used) by Financing Activities	(1,994,308)	(1,942,984)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(7,754,378)	10,751,346
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	39,417,619	28,666,273
CASH AND CASH EQUIVALENTS, END OF YEAR	31,663,241	39,417,619

* 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.

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

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

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

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

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.

**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) 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.

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

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 in Note 19.

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022		2021	
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>		<u>Cost</u>	
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	
Total portfolio investments reported at cost and amortized cost	\$ 20,000,000		\$ 10,000,000	
Portfolio investments in the fair value category:	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Equity investments in active market	\$ 8,019,961	\$ 7,396,220	\$ 10,273,470	\$ 10,536,930
Total portfolio investments reported at fair value	\$ 7,396,220		\$ 10,536,930	
Total portfolio investments	\$ 27,396,220		\$ 20,536,930	

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Expenses by Function and Economic Classification:

Function	Salaries & Benefits	Goods & Services	Debt Service	Accretion of ARO	Amortization of TCA	2022 Actual	2021 Actual Restated (Note 19)
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	12,088,115	17,639,926	-	-	14,254,342	43,982,383	43,894,617
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
TOTAL	\$ 213,155,805	\$ 45,030,027	\$ 259,935	\$ 244,234	\$ 17,696,794	\$ 276,386,795	\$ 280,701,267

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

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:

	2022	2021
	August 31, 2022	August 31, 2021
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
Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 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
Accrued Benefit Obligation - end of year	5,608,900	6,410,300
Unamortized net actuarial gains	1,532,400	620,000
Liability for Employee Future Benefits	\$ 7,141,300	\$ 7,030,300
Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 580,400	\$ 632,700
Amortization of net actuarial (gain) loss	(30,600)	49,100
Benefit cost	549,800	681,800
Interest cost	132,100	119,600
Total Employee Future Benefits Expense	\$ 681,900	\$ 801,400

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

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:

	2022			2021
	STRP	STSP	TOTAL	TOTAL
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.

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

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:

	2022	2021
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

Net Pension Liability / Asset	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 152,569,000	\$ 144,544,000
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
Accrued Benefit Obligation - end of year	163,987,000	152,569,000
Pension Plan Assets at market value - beginning of year	167,496,000	147,346,000
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)
Pension Plan Assets at market value - end of year (1)	157,946,000	167,496,000
Funded Status - Pension Plan Surplus / (Deficit)	(6,041,000)	14,927,000
Unamortized net actuarial losses (gains)	16,089,000	(7,238,000)
Valuation allowance adjustment	-	(7,689,000)
Net Pension Asset	\$ 10,048,000	\$ -

**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) Pension plan assets consist of:	2022	2021
Fixed income securities	18.0%	20.9%
Equity investments	58.6%	55.3%
Mortgage	8.2%	9.0%
Real Estate	15.2%	14.8%
	100.0%	100.0%

Pension Expense	2022	2021
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)
Pension Cost	2,504,000	3,216,000
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)
Net Interest Cost	(910,000)	(213,000)
Valuation allowance adjustment	(7,689,000)	4,887,000
Total Pension (Income)/Expense	\$ (6,095,000)	\$ 7,890,000

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:

	2022	2021
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
Total Accounts Receivable	\$ 5,743,502	\$ 3,653,238

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

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021 (Restated - Note 19)
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
Total Accounts Payable and Accrued Liabilities	\$ 26,940,675	\$ 25,949,992

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

	2022	2021 (Restated - Note 19)
Balance, beginning of year	\$ 15,119,564	\$ 14,863,719
Accretion expense	244,234	255,845
Balance, end of year	\$ 15,363,798	\$ 15,119,564

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%

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

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>
Total Long-Term Debt	\$ 8,043,626	\$ 10,037,934

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

Future principal and interest repayments over the next 5 years are estimated as follows:			
	Capital Loans		Total
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
Total	9,085,568		9,085,568
Less: Interest	(1,041,932)		(1,041,932)
Total future repayments	\$ 8,043,636	\$	8,043,636

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

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the year	Revenue recognized in the year	Balance as at August 31, 2022
Capital projects:				
Non-government deferred capital transfers	\$ 40,000	\$ -	\$ -	\$ 40,000
Total capital project deferred revenue	40,000	-	-	40,000
Other deferred revenue:				
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
Total other deferred revenue	10,761,928	7,113,051	7,837,170	10,037,809
Total Deferred Revenue	\$ 10,801,928	\$ 7,113,051	\$ 7,837,170	\$ 10,077,809

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

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Learning Intensive Support Pilot	Students in Hospital	Other Programs	2022	2021 (Restated - Note 19)
Revenues:						
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
Total Revenues	2,757,463	475,000	701,900	662,074	4,596,437	4,699,257
Expenses:						
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
Total Expenses	1,949,990	508,709	758,039	841,742	4,058,480	4,531,669
Excess (Deficiency) of Revenues over Expenses	\$ 807,473	\$ (33,709)	\$ (56,139)	\$ (179,668)	\$ 537,957	\$ 167,588

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

12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate School (Misbah)	Cafeteria	Qualified Donee & Foundation	Whitecap	Following Their Voices	Other Programs	2022	2021
Revenues:								
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
Total Revenues	1,677,910	129,921	4,643,860	951,910	2,865,827	909,871	11,179,299	5,319,694
Expenses:								
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
Total Expenses	1,677,910	297,971	4,357,361	946,941	104,860	519,033	7,904,076	5,222,821
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ (168,050)	\$ 286,499	\$ 4,969	\$ 2,760,967	\$ 390,838	\$ 3,275,223	\$ 96,873

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

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

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:

	August 31, 2021 (Restated - Note 19)	Additions during the year	Reductions during the year	August 31, 2022
Invested in Tangible Capital Assets:				
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)
	251,530,429	4,852,142	15,702,486	240,680,085
Designated Assets (Schedule F)	32,426,741	41,634,132	31,042,804	43,018,069
Unrestricted Surplus	3,587,478	22,296,191	20,555,234	5,328,435
Total Accumulated Surplus from Operations	287,544,648	68,782,465	67,300,524	289,026,589
Accumulated Remeasurement Gain (Loss)	263,460	(887,201)	263,460	(887,201)
Total Accumulated Surplus	\$ 287,808,108	\$ 67,895,264	\$ 67,563,984	\$ 288,139,388

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.

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

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

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

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.

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

18. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

	Estimated completion date	Amount
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
Total		\$ 5,319,738

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

	Bussing	Taxis	Energy	Parking	Total
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
	\$ 22,068,610	\$ 2,690,128	\$ 1,504,676	\$ 1,312,251	\$ 27,575,665

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.

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

19. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation. The changes on the school division's consolidated financial statements as a result of adoption of new accounting standards as described in Note 2 (j) is as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
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

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

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
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

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

20. 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:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
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
Total Receivables	5,245,644	1,930,376	268,309	44,248	3,002,711

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:

August 31, 2022					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts Payable and Accrued Liabilities	\$ 26,940,675	\$ 11,467,015	\$ 25,500	\$ 64,410	\$ 15,383,750
Long-Term Debt, including interest	9,085,568	1,032,412	1,032,413	4,116,481	2,904,262
Total	\$ 36,026,243	\$ 12,499,427	\$ 1,057,913	\$ 4,180,891	\$ 18,288,012

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

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.

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

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

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 14)		(Restated- Note 19)
Grants			
Operating Grants			
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
Total Ministry Grants	249,321,436	250,456,059	246,259,109
Other Provincial Grants	-	-	10,887,703
Federal Grants	-	2,643,788	1,039,457
Grants from Others	998,024	879,817	933,306
Total Operating Grants	250,319,460	253,979,664	259,119,575
Capital Grants			
Ministry of Education Capital Grants	8,713,000	2,221,287	3,807,675
Total Capital Grants	8,713,000	2,221,287	3,807,675
Total Grants	259,032,460	256,200,951	262,927,250

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

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

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
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
Total Tuition Fees	1,462,478	1,415,251	1,590,046
Total Tuition Revenue	1,462,478	1,415,251	1,590,046
School Generated Funds Revenue			
Curricular			
Student Fees	-	302,595	97,147
Total Curricular Fees	-	302,595	97,147
Non-Curricular Fees			
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
Total Non-Curricular Fees	4,955,000	2,735,495	1,254,702
Total School Generated Funds Revenue	4,955,000	3,038,090	1,351,849
Complementary Services			
Operating Grants			
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
Total Operating Grants	6,288,815	4,514,580	4,581,082
Fees and Other Revenue			
Tuition and Related Fees	-	21,820	-
Other Revenue	-	60,037	118,175
Total Fees and Other Revenue	-	81,857	118,175
Total Complementary Services Revenue	6,288,815	4,596,437	4,699,257

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

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

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
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	-	-
Total Operating Grants	6,929,110	4,872,673	1,867,383
Capital Grants			
Other Capital Grants	-	535,281	-
Total Capital Grants	-	535,281	-
Fees and Other Revenue			
Tuition and Related Fees	1,029,970	969,964	904,924
Other Revenue	200,000	4,801,381	2,547,387
Total Fees and Other Revenue	1,229,970	5,771,345	3,452,311
Total External Services Revenue	8,159,080	11,179,299	5,319,694
Other Revenue			
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
Total Other Revenue	1,570,506	1,438,708	1,061,683
TOTAL REVENUE FOR THE YEAR	281,468,339	277,868,736	276,949,779

**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**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Governance Expense	(Note 14)		(Restated - Note 19)
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
Total Governance Expense	722,955	650,495	928,084
Administration Expense			
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
Total Administration Expense	7,173,671	5,467,568	8,257,414
Instruction Expense			
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
Total Instruction Expense	209,078,486	203,701,856	209,205,663

**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**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		(Restated - Note 19)
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
Total Plant Operation & Maintenance Expense	43,217,840	43,982,383	43,894,617
Student Transportation Expense			
Supplies & Services	-	201	-
Contracted Transportation	6,873,304	6,080,087	6,157,492
Total Student Transportation Expense	6,873,304	6,080,288	6,157,492
Tuition and Related Fees Expense			
Tuition Fees	91,982	310,197	9,502
Other Fees	300,000	362,853	441,082
Total Tuition and Related Fees Expense	391,982	673,050	450,584
School Generated Funds Expense			
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
Total School Generated Funds Expense	4,955,000	3,338,354	1,455,518

**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**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		(Restated - Note 19)
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
Total Complementary Services Expense	6,341,440	4,058,480	4,531,669
External Service Expense			
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
Total External Services Expense	8,662,895	7,904,076	5,222,821

**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**

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

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 and Short-Term Buildings	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Restated - Note 19)												
Tangible Capital Assets - at Cost												
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	491,034,919	484,422,851
Additions/Purchases	-	-	-	1,768,600	-	2,700	221,073	381,219	-	2,722,784	5,096,376	7,154,429
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)	-	(1,353,426)	(542,361)
Transfers to (from)	-	-	3,222,163	-	-	-	-	-	-	(3,222,163)	-	-
Closing Balance as of August 31	12,521,311	2,022,859	429,928,562	24,985,015	2,595,432	244,174	11,928,487	9,084,256	102,136	1,365,637	494,777,869	491,034,919
Tangible Capital Assets - Amortization												
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	-	214,346,992	199,329,115
Amortization of the Period	-	101,101	12,972,849	1,249,254	43,707	48,836	1,192,850	2,060,015	28,182	-	17,696,794	15,560,238
Disposals	-	-	-	-	-	(182,433)	(15,343)	(1,112,481)	(43,169)	-	(1,353,426)	(542,361)
Closing Balance as of August 31	-	579,925	206,529,354	8,581,847	2,120,583	102,814	6,501,165	6,211,173	63,499	-	230,690,360	214,346,992
Net Book Value												
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	276,687,927	285,093,736
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	264,087,509	276,687,927
Change in Net Book Value	-	(101,101)	(9,750,686)	519,346	(43,707)	(46,136)	(971,777)	(1,678,796)	(28,182)	(499,379)	(12,600,418)	(8,405,809)
Disposals												
Historical Cost	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	1,353,426	542,361
Accumulated Amortization	-	-	-	-	-	182,433	15,343	1,112,481	43,169	-	1,353,426	542,361
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-	-

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 \$223,149,894 (2021 - \$223,399,298).

**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**

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus / Deficit		(Restated - Note 19)
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)
Total Non-Cash Items Included in Surplus / Deficit	16,163,298	9,753,742

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

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		(Restated - Note 19)
(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
Total Net Change in Non-Cash Operating Activities	(11,832,478)	8,049,132

**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**

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 13)
External Sources				
Contractual Agreements				
Alternate funds	396,897	4,139,292	4,251,101	285,088
Total Contractual Agreements	396,897	4,139,292	4,251,101	285,088
Jointly Administered Funds				
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)
Total Jointly Administered Funds	5,647,882	19,717,751	9,554,510	15,811,123
Ministry of Education				
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
Total Ministry of Education	15,886,890	12,053,870	14,975,757	12,965,003
Total	21,931,669	35,910,913	28,781,368	29,061,214
Internal Sources				
Board governance				
Governance	43,000	-	-	43,000
Total Board governance	43,000	-	-	43,000
Curriculum and student learning				
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
Total curriculum and student learning	1,919,172	1,200,000	331,705	2,787,467
Facilities				
Facility repairs related to rentals	136,290	15,000	-	151,290
Facility operating	577,963	11,595	-	589,558
Total facilities	714,253	26,595	-	740,848
Furniture and equipment				
Designated for tangible capital asset expenditures	2,793,647	496,624	1,167,360	2,122,911
Total furniture and equipment	2,793,647	496,624	1,167,360	2,122,911
Information technology				
Technology replacement	4,975,000	4,000,000	762,371	8,212,629
Security camera	50,000	-	-	50,000
Total information technology	5,025,000	4,000,000	762,371	8,262,629
Total	10,495,072	5,723,219	2,261,436	13,956,855
Total Designated Assets	32,426,741	41,634,132	31,042,804	43,018,069

**MEETING DATE: NOVEMBER 22, 2022****TOPIC: AMENDMENT TO PREVENTATIVE MAINTENANCE AND RENEWAL THREE YEAR PLAN**

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 checked="" type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input type="checkbox"/> Information

BACKGROUND

The board is required to submit any required amendments to the previously approved Three Year Preventative Maintenance and Renewal Plan (PMR) to the Ministry of Education for its review and approval.

CURRENT STATUS

There are ten new projects that have been identified as priorities for preventative maintenance and renewal funding. These should be added as amendments to the Three Year Preventative Maintenance and Renewal Plan previously approved by the board in May 2022. They are as follows:

- Various schools roof inspections and reports at an estimated cost of \$100,000
- Holliston School washroom renovation at an estimated cost of \$70,000
- Marion M. Graham Collegiate bleacher replacement at an estimated cost of \$200,000
- Various schools asbestos removal at an estimated cost of \$100,000
- Various schools building studies at an estimated cost of \$50,000
- Various schools landscape plans at an estimated cost of \$25,000
- Various school Metasys upgrade at an estimated cost of \$250,000
- Dundonald School roof replacement section #23 (P4) at an estimated cost of \$54,000
- Dundonald School replace mansards south and RS4 west at an estimated cost of \$223,000
- John Dolan School replace flooring in classroom 1301 at an estimated cost of \$30,000

Attached is a copy of the Ministry of Education Preventative Maintenance and Renewal Amendment form ready for submission to the Ministry of Education pending board approval.

PREPARED BY	DATE	ATTACHMENTS
Stan Laba, Superintendent of Facilities	November 15, 2022	Amendment Form

RECOMMENDATION**Proposed Board Motion:**

That the board approve the amendment of the Three Year Preventative Maintenance and Renewal Plan to include the following ten projects:

- Various schools roof inspections and reports at an estimated cost of \$100,000
- Holliston School washroom renovation at an estimated cost of \$70,000
- Marion M. Graham Collegiate bleacher replacement at an estimated cost of \$200,000
- Various schools asbestos removal at an estimated cost of \$100,000
- Various schools building studies at an estimated cost of \$50,000
- Various schools landscape plans at an estimated cost of \$25,000
- Various school Metasys upgrade at an estimated cost of \$250,000
- Dundonald School roof replacement section #23 (P4) at an estimated cost of \$54,000
- Dundonald School replace mansards south and RS4 west at an estimated cost of \$223,000
- John Dolan School replace flooring in classroom 1301 at an estimated cost of \$30,000

Updated: December 2015



MEETING DATE: NOVEMBER 22, 2022

TOPIC: RELOCATABLE CLASSROOM FUNDING REQUESTS 2022-23

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 checked="" type="checkbox"/> New Business	<input checked="" type="checkbox"/> Decision
	<input type="checkbox"/> Reports from Administrative Staff	<input type="checkbox"/> Discussion
	<input type="checkbox"/> Other:	<input type="checkbox"/> Information

BACKGROUND

2022-23 Relocatable Classroom Funding Requests were due on November 3, 2022. Because the date of the October 11, 2022 board meeting did not allow time to analyze September 30, 2022 enrolments, it was agreed that formal approval would be requested at the board meeting on November 22, 2022.

CURRENT STATUS

Listed below are the relocatable requests that were approved for submission to the Ministry of Education. The Ministry of Education has limited the requests to a maximum of two new relocatable classrooms per school, or four moves per school.

1. **Sylvia Fedoruk School** – Two new relocatable classrooms. Supplemental information was provided which requested an additional four relocatable classrooms (six total) due to extraordinary enrolment pressures.
2. **Colette Bourgonje School** – Two new relocatable classrooms. Supplemental information was provided which requested an additional six relocatable classrooms (eight total) due to extraordinary enrolment pressures.
3. **Dr. John G. Egnatoff School** – Two new relocatable classrooms. Supplemental information was provided proposing two relocatable moves if funding is increased for moves to cover actual costs.
4. **École Victoria** – Two new relocatable classrooms. Supplemental information was provided requesting that these replace existing relocatables constructed in 1970 which are not stackable to prepare for expected future growth.
5. **North Park Wilson School** – One new relocatable classroom. Supplemental information was provided proposing one relocatable move if funding is increased for moves to cover actual costs.
6. **Centennial Collegiate** – Two new relocatable classrooms.
7. **Ernest Lindner School** – Two new relocatable classrooms.

PREPARED BY	DATE	ATTACHMENTS
Stan Laba, Superintendent of Facilities	November 15, 2022	None

RECOMMENDATION

Proposed Board Motion:

That the board approve the 2022-23 Relocatable Classroom Funding Requests to the Ministry of Education as follows:

1. **Sylvia Fedoruk School** – Two new relocatable classrooms, with supplemental information provided requesting an additional four (six total).
2. **Colette Bourgonje School** – Two new relocatable classrooms, with supplemental information provided requesting an additional six (eight total).
3. **Dr. John G. Egnatoff School** – Two new relocatable classrooms, with supplemental information requesting two moves instead, if move funding is increased to reflect actual costs.
4. **École Victoria** – Two new relocatable classrooms, with supplemental information requesting them to be replacement relocatable classrooms.
5. **North Park Wilson School** – One new relocatable classroom, with supplemental information requesting a move instead if move funding is increased to reflect actual costs.
6. **Centennial Collegiate** – Two new relocatable classrooms.
7. **Ernest Lindner School** – Two new relocatable classrooms.