



Saskatoon Public Schools
Inspiring Learning

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

(SASKATOON PUBLIC SCHOOLS)

2018-2019 ANNUAL REPORT



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School Division Contact Information



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Letter of Transmittal



Honourable Gordon Wyant
Minister of Education

Dear Gordon S. Wyant, Q.C.:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Saskatoon Public School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

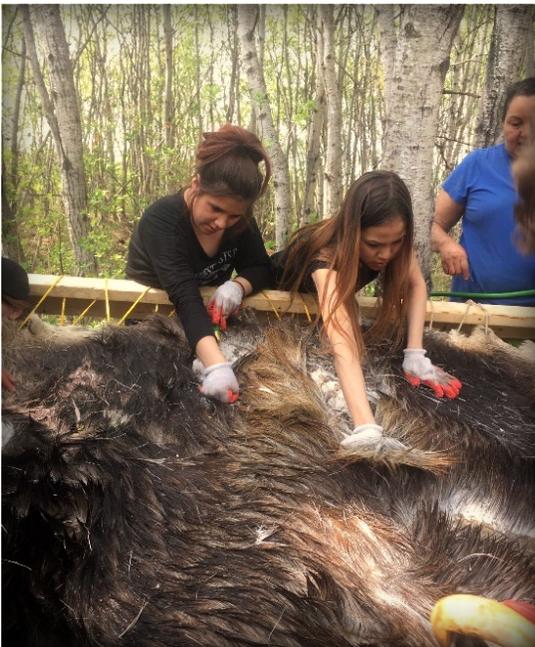
Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ray Morrison".

Mr. Ray Morrison, Board Chairperson

Introduction

This report provides a snapshot of Saskatoon Public School Division #13 in its 2018-19 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities, and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan.



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 ten 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 and every student.

The current Board of Education was elected on October 26, 2016 and will serve a four-year term. Board of Education members as of August 31, 2019 are:

- Ward 1..... Holly Kelleher
- Ward 2.....Vernon Linklater
- Ward 3..... Donna Banks
- Ward 4..... Cameron Scott
- Ward 5..... Colleen MacPherson
- Ward 6..... Kathleen Brannen
- Ward 7..... Ross Tait
- Ward 8..... Suzanne Zwarych
- Ward 9..... Charmaine Bellamy
- Ward 10..... Ray Morrison (Board Chair)

School Community Councils

Fifty-seven of fifty-nine schools had established School Community Councils (SCCs) in 2018-19. Royal West Campus and Nutana Collegiate did not establish an SCC, as their student demographic consists of adult learners. In addition to our 59 schools, our three associate/alliance schools – Saskatoon Christian School, Saskatoon Misbah School, and Charles Red Hawk School – are not required by legislation to have SCCs (although all three schools have parent/community governance structures such as Boards of Directors or Chief and Council).

The Education Regulations, 2015 require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In 2018-19, Saskatoon Public Schools conducted three city-wide SCC assembly meetings for the purpose of orientation, development, and networking for SCC representatives from all schools.

The regulations also require SCCs to work with school staff to develop an annual school project plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2018-19, all division SCCs participated in the review of these plans.

The Board of Education provided funding of \$1,972 to each SCC with an overall allocation of \$114,376 for the 2018-19 school year. SCCs 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-level events for parents/caregivers.

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

The SCCs give the Board of Education advice about a wide range of issues including policies, programs, and educational service delivery. At the school level, SCCs 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 SCC members remains a challenge. Sometimes prospective members are approached by the principal or the SCC chair.

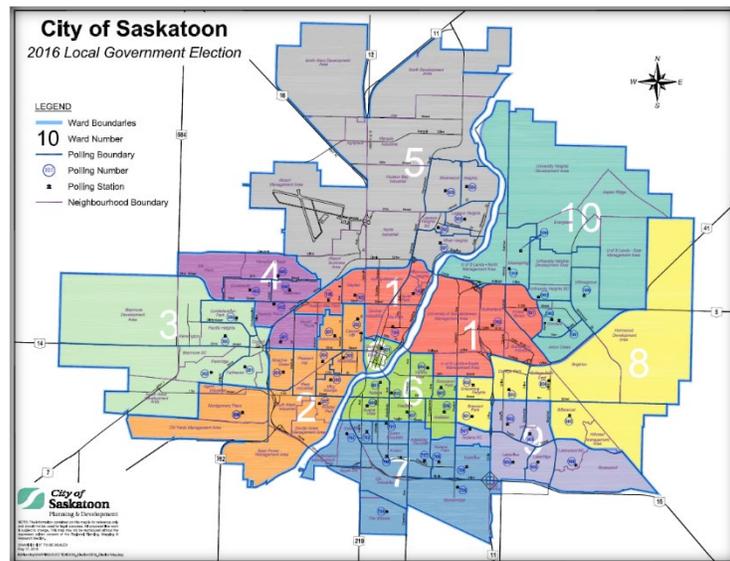


School Division Profile

About Us

Saskatoon Public Schools is located in Saskatoon and also includes Whitecap Dakota First Nation. It is the largest school division in the province, educating over 26,000 students in 48 elementary schools, 10 collegiates, two associate schools, one alliance school, one grades 1-12 school, and a variety of off-site educational programs.

Saskatoon Public Schools is governed by a ten person elected Board of Education. The school division is organized into 10 wards for purpose of elections, but once elected, the members of the Board of Education represent all students in the division.



Each school is also represented by a School Community Council that works closely with the school administrative team to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.



Division Philosophical Foundation

Purpose

Saskatoon Public Schools inspire and sustain learning. We are open to all children and youth so they may discover, develop, and act upon their potential, thereby enriching their lives and our community.

Strategic Goals and Values

GOALS

ACADEMIC DEVELOPMENT

- Communication and computation
- Critical and creative thinking
- Life-long learning

PERSONAL DEVELOPMENT

- Healthy lifestyles
- A sense of personal worth and dignity
- Moral, ethical and spiritual values

SOCIAL AND CULTURAL DEVELOPMENT

- Growing with change
- Democratic and responsible decision-making
- Respect for others
- World citizenship

VALUES

- Respect
- Joy
- Responsibility
- Excellence

Vision

We envisage a future in which enthusiasm runs like an undercurrent of energy throughout Saskatoon Public Schools. Our schools will be vibrant and proud. Our students and staff will feel that they are part of something fresh and innovative. There will be a sense that exciting things are happening and students and staff will meet each day with optimism.

When you walk down the hallways in Saskatoon's public schools you will be greeted warmly by students and staff. You will hear the sounds of those engaged in learning, including the sound of laughter.

When students finish the day in our schools, they will have a feeling of accomplishment. They will have focused their energy on meeting challenges, asking questions, offering solutions, and opening new doors. Each day they will renew their curiosity, passion, and joy through learning.

In our school division, every individual will be valued. We will recognize that every person has personal, physical, spiritual, emotional, and intellectual needs. We will acknowledge a multitude of learning styles to ensure that all members of our learning community have the opportunity to develop their potential.

We will build our confidence by acknowledging and celebrating success, by accepting mistakes as a natural and necessary part of learning, by nurturing the imagination, and by supporting individual growth.

In the pursuit of our vision, we will be value-driven and people-centered. We will honour our commitments. We will invest in relationships to strengthen our sense of place and purpose in the educational and broader communities.

Saskatoon Public Schools envision a learning community that is caring, committed to celebrating diversity, and respected for its focus on learning. We believe we can create a future in which students eagerly embrace learning. We believe that learning has the power to build confidence and inspire hope.



Principles

We adhere to the following principles:

- Integrity;
- Trust;
- Honesty;
- Mutual respect;
- Courage; and
- Commitment.

Beliefs

We believe that:

- Students are our top priority;
- Public education provides a valuable service to society;
- Education is a shared responsibility among school, family, and community;
- Our organization is accountable to students, parents, and rate-payers;
- Diversity, inclusion, and equity are the keys to building a supportive climate;
- Planning, research, innovation, and evaluation improve education;
- Life-long learning is critical to the success of our students and staff; and
- Creativity, initiative, and teamwork enhance learning.



Division Goals



Student Learning Goals

Academic Development Goals

- *Communication and Computation* - Students will learn to read, write, speak and listen effectively. Students will learn important mathematical skills, concepts and problem solving processes.
- *Critical and Creative Thinking* - Students will learn and apply critical and creative thinking processes.
- *Lifelong Learning* - Students will develop the skills, interests and desire to pursue learning throughout their lives.

Personal Development Goals

- *Healthy Lifestyles* - Students will practice healthy lifestyles that promote physical and emotional well-being.
- *A Sense of Personal Worth and Dignity* - Students will develop a sense of personal worth and dignity.
- *Moral, Ethical and Spiritual Values* - Students will display ethical conduct harmonious with the ideals of a democratic society and consistent with the values of respect, responsibility, excellence and joy.

Social and Cultural Development Goals

- *Growing with Change* - Students will develop knowledge, attitudes and behaviours to both influence and accept change.
- *Democratic and Responsible Decision-Making* - Students will develop the knowledge and respect for democratic institutions and the process of government, as well as the desire to participate in the democratic decision-making process.
- *Respect for Others* - Students will demonstrate a respect for cultures, values, political and religious beliefs of others.
- *World Citizenship* - Students will participate actively in the local community, realize the rights and responsibilities of citizenship, and demonstrate a commitment to social justice.

Student Values

- *Respect* - cooperation, compassion, acceptance of diversity, respect for others, respect for self, self-control, honesty.
- *Responsibility* - freedom, service, justice, respect for the environment, responsibility.
- *Excellence* - pursuit of truth, excellence.
- *Joy* - self-fulfillment, joy.



Core Strategies

For each of our four goal areas, we have identified a number of core strategies to help us achieve our goals and, ultimately, our vision. Specific action plans for each core strategy are developed and monitored on a regular basis. Strategies and related action plans are subject to modifications based on new information, changes in the environment, and availability of resources.

Our Students' Learning

- Safe caring and accepting schools
- Literacy for Life
- Collegiate Renewal
- First Nation, Inuit, and Métis education
- Learning, teaching, and assessment models
- Technology for learning
- Special education and student services
- Innovative programming
- English as an additional language
- Career and work education

Our People

- Recruitment and retention of staff
- Staff development
- Staff supervision

Our Organization

- Strategic planning
- Facilities for Learning
- Enrolment growth
- Fiscal management

Our Community

- School Community Councils
- First Nation, Inuit, and Métis partnerships
- Community partnerships

Strategic Priorities

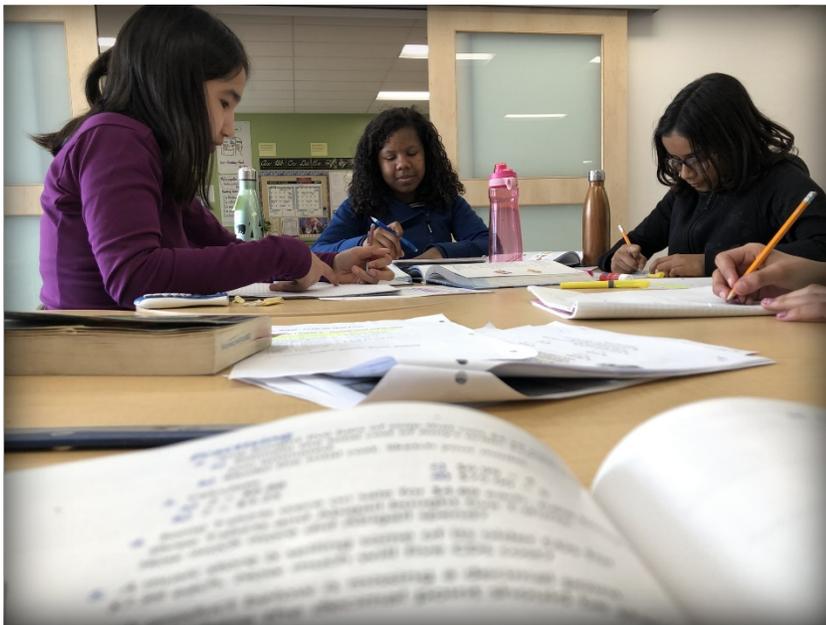
The Board has identified two priority areas to receive significant focus for the school division. These priorities are Literacy for Life and Collegiate Renewal.

Literacy for Life

All kindergarten to grade 8 students will achieve at or above grade level in reading, writing, and mathematics. They will be engaged in their learning and graduate as active participants in lifelong learning and as responsible, caring, culturally responsive citizens in the community, nation, and world. In pursuit of this goal, we will focus intensively on the engagement, achievement and graduation rates of First Nation, Inuit, and Métis students.

The significant characteristics of Literacy for Life include:

- A strong focus on student engagement, achievement and early learning;
- Intensive professional development for our staff regarding powerful teaching, learning and assessment strategies;
- Ongoing measurement of our results; and
- A long-term commitment to this change initiative.



Collegiate Renewal

All collegiate students will be engaged in their learning so that they graduate as competent, active participants in lifelong learning and as responsible, caring, culturally responsive citizens in the community, nation, and world. In pursuit of this goal, we will focus intensively on the engagement, achievement and graduation rates of First Nation, Inuit and Métis students.

The significant characteristics of Collegiate Renewal include:

- Ongoing assessment of student engagement through the following four dimensions: competency, relevancy, potency, and sense of belonging;
- Intensive professional learning opportunities for staff that focus on powerful teaching, learning, and assessment strategies; and
- Honouring student, parent/guardian, and community partner voice and perspective in the learning process.



Strategic Plan 2019-2024

The Board of Education approved a new strategic plan for the school division on June 4, 2019. The process of developing this new plan included an extensive consultation process with students, staff, parents/caregivers, central office support personnel, school-based administrators, trustees, external partners, and First Nation and Métis organizations. The new plan is below.

The graphic is a vertical poster for the Saskatoon Public Schools Strategic Plan 2019-2024. It features a central circular area with a rainbow border. Inside the circle, the vision statement 'OUR VISION Every Student is Known • Valued • Believed In' is at the top. Below it are four colored boxes: 'ACADEMIC EXCELLENCE' (blue, mountain icon), 'CHARACTER' (green, tree icon), 'ENGAGEMENT' (red, gears icon), and 'WELL-BEING' (orange, sun icon). Each box contains a brief description of the goal. At the bottom of the circle is the commitment statement 'OUR COMMITMENT We will create learning experiences that inspire all students to reach their potential.' Below the circle, the text 'FULFILLING OUR COMMITMENT' is centered. Underneath are three sections: 'RELATIONSHIPS', 'EQUITY', and 'ACCOUNTABILITY', each with a 'We will' statement and a bulleted list of actions.

Saskatoon Public Schools
STRATEGIC PLAN 2019-2024

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.

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

Community Partnerships

Saskatoon Public Schools has established a range of formal and informal community partnerships to promote student learning and ensure that students' school experiences are positive and successful. Several of these partnerships are highlighted below.

- A long-standing formal partnership with Whitecap Dakota First Nation to ensure smooth transitions for students as they move from Charles Red Hawk School to schools within the division. Charles Red Hawk School is an alliance school within Saskatoon Public Schools.
- A formal partnership agreement was signed on June 27, 2019 with the Saskatoon Tribal Council (STC) with the ultimate goal of enhancing opportunities and achievement for Indigenous students.
- An agreement with the Central Urban Métis Federation Inc. (CUMFI). This MOU has seen the creation of a Métis Think Tank session as well as a cost-shared Michif language teacher to support all schools in their journey toward cultural competence.
- A partnership with the STC in the implementation of the Pathways to Education program. This partnership supports Indigenous student access to both tutoring and cultural opportunities. The goal of the program is to provide a successful transition into post-secondary education, training, and employment through a comprehensive plan to offer academic, social, and financial support to youth. Currently, five elementary schools, and three high schools are involved in the implementation of Pathways.
- A strong relationship with the Indigenous Teacher Education Program (ITEP) at the University of Saskatchewan. Working together, pre-service teachers are provided the opportunity to learn and work with teachers trained in the provincial Following Their Voices (FTV) professional development model. The reciprocal learning between ITEP students and Saskatoon Public Schools teachers will enhance our cultural competence as an organization.
- Several schools in the division use an integrated services model in which they partner with social service agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, in Princess Alexandra and Pleasant Hill community schools, a partnership between the division and the Saskatoon Health Region has formed a School Wellness Team. This team, comprised of a nurse practitioner, occupational therapists, a mental health counsellor and a speech and language pathologist, comes into the schools to provide families with services on a regular basis.
- Several schools in the division have partnered with local businesses. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing opportunities for students and sends representatives to the schools to talk about their business or industry. In some cases, the business may also sponsor school events. Students, for their part, may sing at business events, help to hand out business awards, and/or help decorate business facilities at Christmas and other special times.
- The Restorative Action Program (RAP), began as a partnership between The Rotary Club of Saskatoon and Mount Royal Collegiate in 2003. Since then the program has expanded, now providing services to Mount Royal, Bedford Road, Walter Murray, and Tommy Douglas

collegiates. RAP is a community driven initiative providing conflict resolution training and services, leadership development, and life skills to youth in Saskatoon through the services of a RAP worker in each participating school. Funding for the program comes from a wide-variety of community sponsors, including all five of the city's Rotary Clubs, the Government of Saskatchewan, the City of Saskatoon, and the school divisions. RAP aims to transform the cycle of bullying, conflict, and crime that sometimes affects our youth, into opportunities for personal growth, learning, and change so young people can find the way to academic success and personal growth.

- For several years, Care and Share has been a wonderful support to community schools in Saskatoon Public Schools. The Care and Share board and the mentor organizations that partner with schools are truly building a better community one child at a time. Thanks to Care and Share, students receive access to new school supplies, holiday lunches, bike safety training, babysitting courses, yoga, bowling, soccer, and enhanced literacy programs.
- Offered by the College of Arts and Science at the University of Saskatchewan in partnership with Saskatoon Public Schools, Kamskénow has grown considerably since it began in 2009 as a pilot program in one classroom at Pleasant Hill Community School. In 2018-19, the program was offered in 50 Saskatoon classrooms reaching more than 1,200 students in grades 4 through 11.

Program Overview

The students in Saskatoon Public Schools are diverse. They vary in personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, the division offers a wide range of programs in its 62 schools. Central to the program in every school is the provincially mandated core curricula, broad areas of learning, and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction; First Nation and Métis content, perspectives, and ways of knowing; and the adaptive dimension.

In addition, schools in the division offer specialized programming that responds to the needs of their students. The following list identifies some of the programs offered at one or more schools.

- Prekindergarten (offered in 15 schools)
- Music/Band programming
- Alternative programming for vulnerable students
- Special Education programming
- Online learning centre operating out of City Park School
- International Baccalaureate program (in two collegiates)
- Advanced Placement courses (in four collegiates)
- Saskatoon Public Schools Academically Gifted Education (SAGE) (grades 5 – 8 congregated gifted education program is offered in three elementary schools and also in three collegiates)
- Secondary locally developed courses approved by the Ministry and taken for credit
 - For example: Religions of the World, Indigenous Culture, Active Living and Fitness, Debate, and Mental Health and Addictions.

- Language Programs
 - Core French instruction
 - French Immersion (offered at seven elementary schools and four collegiates)
 - Cree language and culture
 - Dakota language and culture
 - Michif and Métis culture
 - English as an Additional Language programming (EAL)
 - German, Japanese, Mandarin, and Spanish language programming
- Saskatoon Public Schools has also developed a number of innovative and unique programming opportunities for students. A few of our innovative programs are highlighted below:
 - Media School (grade 11 program) in which students spend a semester obtaining high school credits in an integrated learning environment by studying all aspects of media production.
 - Grades 1-8 Montessori program at City Park School.
 - The Intergenerational learning program (iGen) for grade 6 students is located at the Sherbrooke Centre and allows students opportunities to learn with the support and guidance of both their classroom teacher and the seniors at the centre.
 - The Flexible Learning Educational Program (FLEX) is designed for students in grades 7-12 who wish to combine their education with pursuits that are often found outside of school such as fine arts or athletics.
 - Integrated outdoor education programs for grade 8 students such as EcoQuest, Let's Lead - Nīkānētān, and Science Trek.
 - Collegiate academies such as soccer, dance, science and technology, softball, and hockey.
 - The Brightwater program, an out of school education project, focuses on environmental awareness and the role that people play in their local, regional, and global environments.
 - Royal West Campus is a centre of excellence for adult learners.
 - Nutana Collegiate offers an Integrated School Linked Services program that involves a number of human service agencies working within the school alongside its teaching staff.
 - The Saskatoon Trades and Skills Centre, housed at Mount Royal Collegiate, is comprised of partners from industry, Saskatoon Public Schools, Gabriel Dumont Technical Institute, the Apprenticeship Board, and the Saskatchewan Ministries of Education and Advanced Education. The initiative was established to address the skilled worker needs of Saskatoon and area employers and to prepare youth and young adults for employment and career opportunities.
 - Bedford Road offers a pre-engineering program for grades 11 and 12 students in partnership with Cameco.
 - The Indigenous Ensemble is an extracurricular program created to provide students with opportunities to participate in their culture and language. Participating students in grade 11 and 12 also have the opportunity to earn a credit. The Ensemble allows students to build knowledge and skills in Saskatchewan First Nation and Métis traditional and contemporary music, song, dance, storytelling, and traditional arts.

- Tommy Douglas Collegiate offers a half-day, full-year learning experience called Off the Grid for grade 9 students who are interested in such topics as climate change, sustainable living, and social justice.

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Curriculum consultants in specific subject areas,
- Educational psychologists,
- English as an additional language consultants,
- Speech and language pathologists, and
- Student counsellors.

ECOQUEST

GRADE 8 OUTDOOR CLASSROOM

SASKATOON PUBLIC SCHOOLS



Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students.

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

Culturally relevant and engaging curriculum;
Differentiated, high quality instruction;
Culturally appropriate and authentic assessment;
Targeted and relevant professional learning;
Strong family, school and community partnerships; and,
Alignment of human, physical and fiscal resources.

Inspiring Success: First Nation and Métis Prek-12 Education Policy Framework

The Ministry of Education is pleased to have collaborated with First Nation and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial prekindergarten to grade 12 education stakeholders to update and renew [Inspiring Success: First Nation and Métis Prek-12 Education Policy Framework](#). This umbrella policy provides a framework for the development of First Nation and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nation, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nation and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nation and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nation 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 Nation and the Métis Nation.

Reading, Writing, Math at Grade Level

ESSP Outcome:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

<p>School division goals for 2018-19 aligned with Reading, Writing and Math at grade Level outcome</p>	<ul style="list-style-type: none"> • Saskatoon Public Schools teachers will implement literacy instructional practices that respond to the needs of students. These practices will emphasize five pillars of reading instruction that include explicit teaching of phonological awareness and phonics along with work on fluency, vocabulary and comprehension. • The central office interdepartmental literacy leadership team will plan and deliver professional learning for school-based administrators, teacher leaders and volunteer teacher learners to ensure school-based personnel have the expertise to support implementation of renewed literacy practices. • Superintendents of Education will work closely with school administrative teams to ensure the implementation of effective instructional practices in reading, writing, and mathematics. This will be done through formal school visits, professional development at leadership meetings, and direct coaching of administrators as instructional leaders. • The division staff development team in collaboration with key teacher leaders will develop resources that support implementation of renewed literacy practices. The teacher leaders will also receive professional learning to develop their ability to coach their colleagues and to collaborate on planning effective interventions for students. • The goal in literacy and math is that 80% of students will achieve a year's improvement in literacy and math achievement.
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at grade Level outcome</p>	<ul style="list-style-type: none"> • An interdepartmental literacy leadership team was created to ensure that all research-based effective literacy practices were included in our renewed literacy instructional and assessment expectations. • A network of teacher leaders in each school engaged in learning about effective literacy practices and supported professional learning of all staff at the school level. • Administrators engaged in ongoing learning to ensure their effectiveness in supporting the professional learning of their teachers. • Numerous professional learning opportunities were provided to teachers who wanted more in-depth training in literacy instruction.

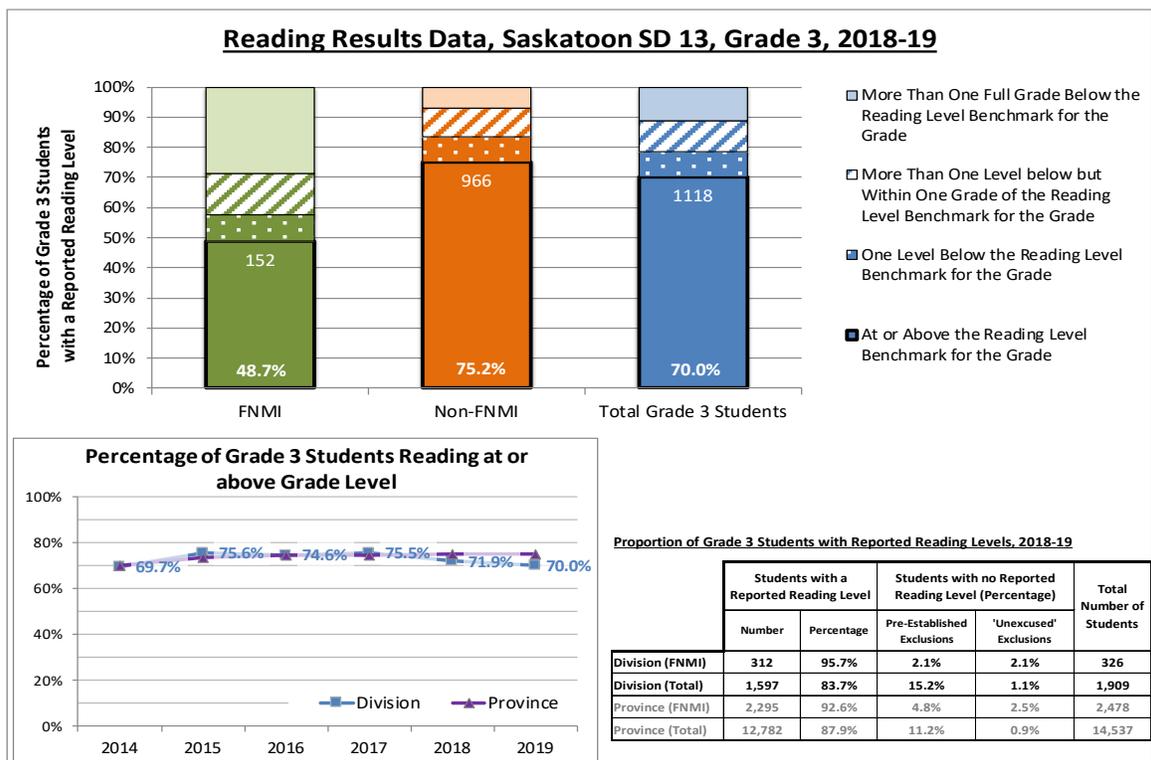
- Primary teachers across the division received training in new assessment methods aligned with the new instructional expectations.
- In all elementary schools, data was analyzed to identify student needs in literacy. Instructional responses were implemented based on the data analysis that included differentiated interventions in class as well as individualized instruction by specialists outside of class.
- Reading tutors were once again deployed as an additional intervention designed to assist students who were within two reading levels of grade appropriate achievement.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in grade 4 and beyond.

The following bar graph displays the percentage of grade 3 students (First Nation, Inuit, and Métis, non-First Nation, Inuit, and Métis, 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 over a period of time. The table shows the proportion of grade 3 students with reported reading levels.



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. First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.
Source: Ministry of Education, 2019

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

The grade 3 reading data for Saskatoon Public Schools has remained fairly consistent over the last five years. In 2018-19, 70.0% of grade 3 students were reading at or above grade level compared to 75.0% provincially. In response to this data, renewed literacy practices were researched and introduced in 2018-19.

Early indication from internal assessments of key predictors of reading success – phonological awareness and phonics – show that explicit teaching of these skills is beginning to have an impact on reading results. Division-wide implementation of explicit teaching and assessment specific to these foundational skills is planned for 2019-20.

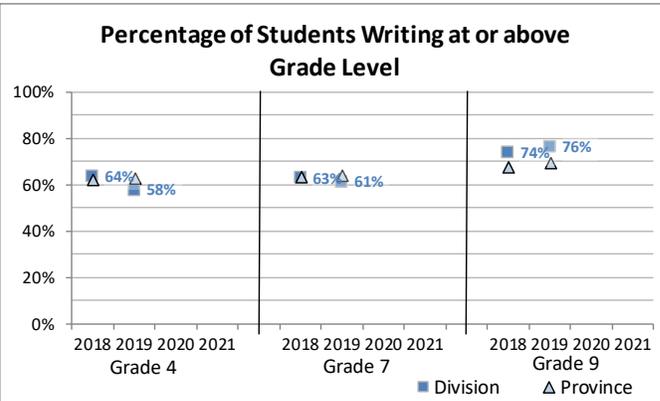
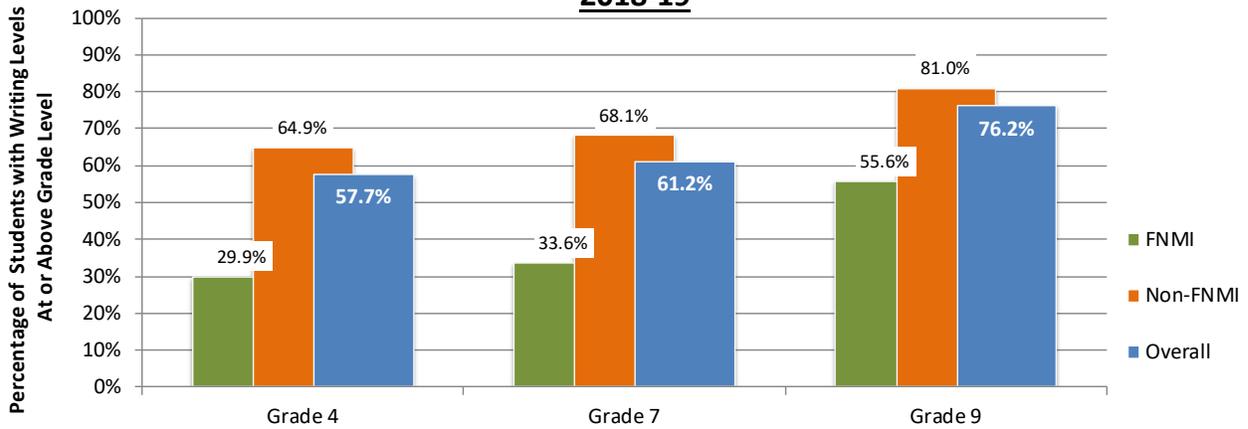
In 2018-19, 48.7% of First Nation, Inuit and Métis students in the division were reading at or above grade level in grade 3. The achievement level of First Nation, Inuit and Métis students is an area of emphasis in assessment and instructional planning of all educators in the school division. The division professional learning system is designed to have teachers focus on implementation of effective practices to address the specific needs of specific students and to measure the impact of the interventions. This process is a large part the division's systematic response to address the learning of First Nation, Inuit and Métis students. For classroom teachers, this process is focused on support for the 15 to 20% of grade 3 students who were within range of grade level.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (First Nation, Inuit, and Métis, non-First Nation, Inuit, and Métis, all) in grades 4, 7, and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

Percentage Writing At or Above Grade Level, Saskatoon SD 13, Grades 4, 7, and 9, 2018-19



Proportion of Students with Reported Writing Levels, 2018-19

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	1,562	83.3%	14.6%	2.2%	1,876
Division (Grade 7)	1,509	86.2%	12.8%	1.0%	1,751
Division (Grade 9)	1,623	88.3%	9.0%	2.8%	1,839
Province (Grade 4)	13,150	88.5%	10.4%	1.1%	14,860
Province (Grade 7)	12,332	90.3%	8.2%	1.5%	13,656
Province (Grade 9)	11,378	88.3%	7.6%	4.1%	12,883

Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing 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. First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students Writing At or Above Grade Level

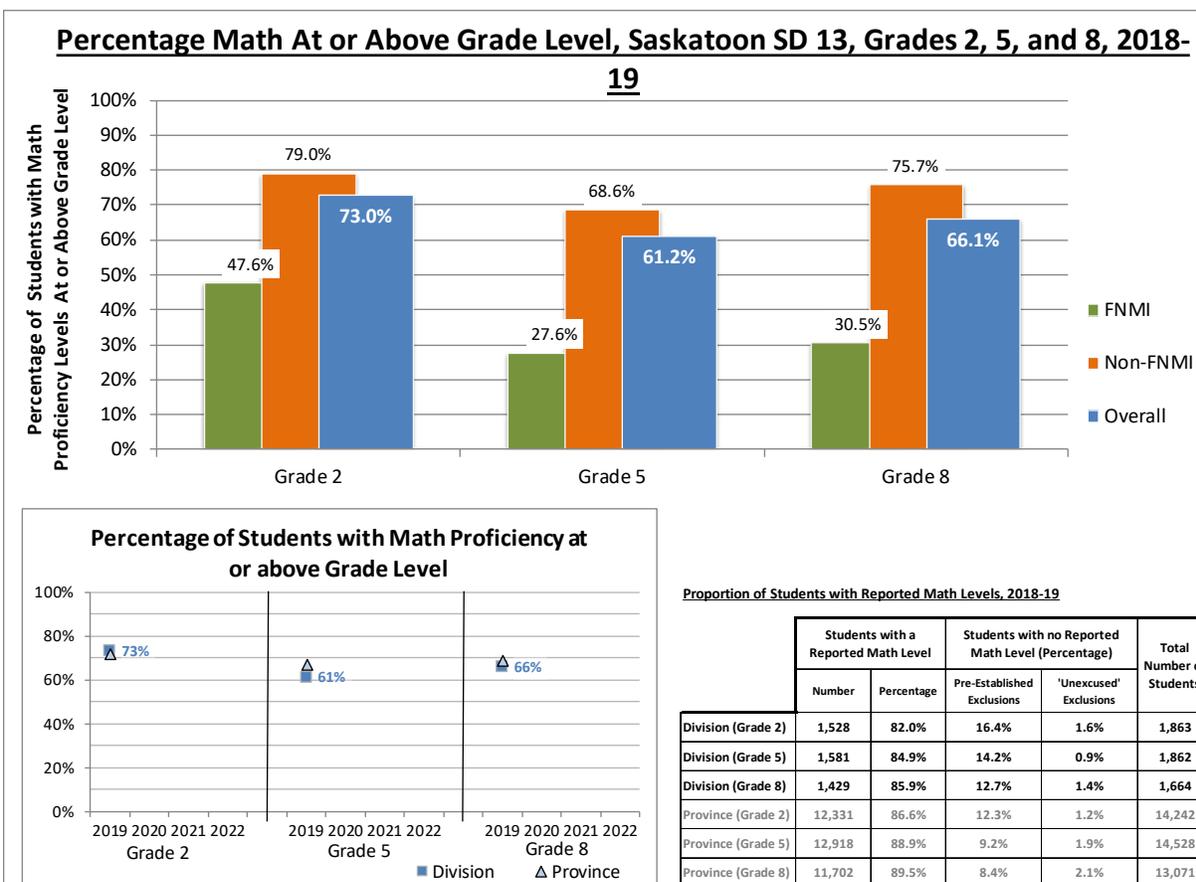
In 2018-19 the grade 9 results increased to 76.2% overall writing at or above grade level and increased for each of the cohorts. In both 2017-18 and 2018-19 the division results for grade 9 exceeded the provincial results and in grades 4 and 7 the division results were slightly lower than the provincial results.

The writing results for non-Indigenous students were higher than those of their Indigenous peers at each grade level. The achievement level of First Nation, Inuit and Métis students is an area of emphasis in assessment and instructional planning of all educators in the school division. Greater equity of supports and opportunities is a division-wide strategic priority.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (First Nation, Inuit, and Métis, non-First Nation, Inuit, and Métis, all) in grades 2, 5, and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.

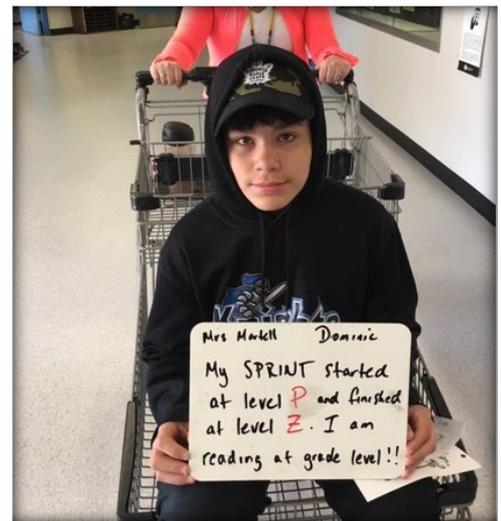
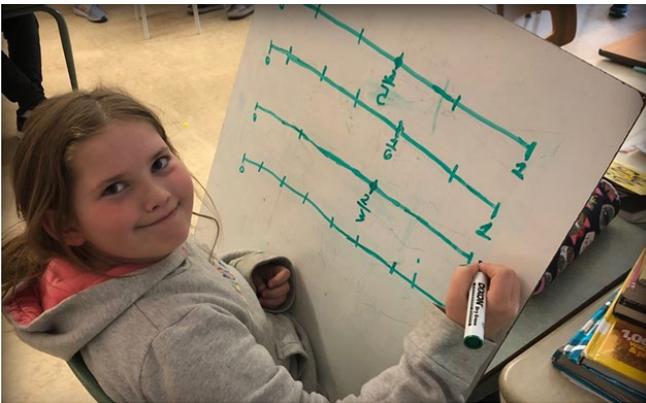


Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify. Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

In 2018-19, the percentages of division students overall in grades 2, 5, and 8 at or above grade level in mathematics according to the provincial number strand rubric were similar to the provincial results.

There are significant differences in the results achieved by First Nation, Métis and Inuit learners when compared to results for non-First Nation, Inuit, and Métis students. In 2018-19, the math results for non-Indigenous students were higher than those of their Indigenous peers at each grade level. The achievement level of First Nation, Inuit and Métis students is an area of emphasis in assessment and instructional planning for all educators in the school division. Greater equity of supports and opportunities is a division-wide strategic priority.



Improving First Nation, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nation, Métis and Inuit and non-First Nation, Métis and Inuit partners will result in significant improvement in First Nation, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nation, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nation, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nation, Métis and Inuit and non-First Nation, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nation, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

School division goals aligned with the Improving First Nation, Métis and Inuit Student Engagement and Graduation Rates outcome

The provincial Education Sector Strategic Plan prioritizes improvement in achievement and graduation rates for First Nation and Métis students. Embedded in these broad goals are relationships, intellectual engagement, attendance, and smooth transitions. Saskatoon Public Schools responds to this provincial outcome in focusing on the Truth and Reconciliation Commissions Calls to Action, and by ensuring that our leaders and classroom teachers are supported in building their cultural competencies, relationships, and pedagogy.

Saskatoon Public Schools builds our teachers and leaders cultural competencies in the following ways:

- Lead k-12 school transition practices for First Nation, Inuit, and Métis students to achieve subject/grade and level/credit attainment with input from First Nation, Inuit, and Métis educational partners.
- Lead responsive/formative assessment (cultural and discursive) instructional strategies in k-8: Science (e.g. Kamskénow), and 9-12: Social Science and Science courses.
- Implementation of a k-12 attendance strategy, “Be Here to Succeed Here” with students and school community councils.
- Participate in and support the provincial *Leading to Learn* initiative to foster a disposition of cultural understanding with SPS leaders.
- Develop effective responses (that result in credits and engagement) for students whose needs are not met with current instruction. (Indigenous Student Advocate, Tiered Interventions, Following Their Voices, Outcome Based Assessment (OBA), One Thunderous Voice E-journalism program, Indigenous Ensemble)

- Build cultural competencies in leaders through regular Social Justice Disposition Committee meetings as well as an Indigenous Employee Network to support Indigenous leaders.
- Continue to establish and support partnerships with several First Nation and Métis and non-First Nation and Métis organizations for the purpose of supporting students' learning.

First Nation and Métis languages and cultures are valued and supported.

- Create a Métis Language and Culture teacher position shared by Saskatoon Public Schools and our community partner Central Urban Métis Federation Inc. (CUMFI). This position allows for the enhancement and support of the Michif language and cultural teachings.
- Increase Cree Language and Culture program to include grades pre-k to eight. The rapid growth and interest in Indigenous languages has provided further opportunities to seek out support from community Elders, Indigenous organizations and the ITEP and SUNTEP education programs. We continue to hire highly skilled, Cree linguists to enhance our programming at Confederation Park School, Mount Royal Collegiate and Westmount School.
- Continue to expand the Saskatoon Public Schools K-8 Indigenous Art, Song and Dance program to over 300 students in four years. Students from 33 elementary schools joined each week to learn and celebrate Indigenous culture.
- Continue the Saskatoon Public Schools Indigenous Ensemble which is a division-wide 9-12 program that supports students wanting to learn about regalia and drum making, singing, dancing, and storytelling.
- Continue to embed the Michif Traditional Knowledge Keeper who provides school support in four schools.
- Continue to involve Cree and Nakoda Knowledge Keepers who support division schools through centralized requests and provide programming at our Brightwater Eco-Science and Indigenous Learning Centre.

Equitable opportunities and outcomes for First Nation and Métis learners.

- Continue with Literacy Leveled Intervention (LLI) teachers at two elementary schools to provide tier 2 interventions to support students who were reading below grade level according to the reading assessment.
- Continue to support the Indigenous Student advocate position that has provided opportunities for students and families to become a greater part of the school.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nation, Métis and Inuit Student Engagement and Graduation Rates outcome

Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nation and Métis peoples at the provincial and local level.

- Saskatoon Public Schools signed a five-year partnership agreement with Saskatoon Tribal Council entitled, *Reconciliation in Education*. This partnership is focused on projects and initiatives that will support student transition to and from their home communities to Saskatoon Public Schools. Greater communication, family support, and teacher awareness will allow students to feel welcomed in all school environments. This partnership also included the Indigenous Languages Celebration held each year in Saskatoon.
- Created a partnership with the University of Saskatchewan's Indigenous Teacher Education Program (ITEP) to implement a teacher-training framework at Mount Royal and Bedford Road collegiates that best supports teacher readiness. The reciprocal relationship with ITEP enhances student engagement as they interact with numerous Indigenous teacher candidates who become role models and inspiration to attend post-secondary.
- Memorandum of Understandings with CUMFI provided over 1500 students the opportunity to experience Métis language and culture at Métis Days. This joint initiative involved over 40 schools and required all teachers to attend a half-day professional learning session to best prepare their students for the event. The pre-learning was evident in student participation and engagement.
- Invitational Shared Services Initiative goals (in partnership with Whitecap Dakota First Nation):
 - Baseline data was collected and is used to measure growth in areas of transitions from Charles Red Hawk School to Saskatoon Public Schools, academic achievement and differentiation.
 - Working toward students achieving at or above grade level in reading and mathematics.
 - Working toward inclusion of Dakota language and culture at Charles Red Hawk Elementary School.

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- Secondary science teachers use outcome-based assessment to enhance First Nation and Métis student engagement. Concepts included approaching worldview from two-eyed seeing, allowing for connections to Indigenous worldview.

- Collegiates utilized outcome-based transition documents to support students moving from school to school. This supports students in not repeating outcomes in which they have shown proficiency.
- OurSCHOOL data was shared with multiple student forums, teacher groups and internal and external advisory committees in support of improving Indigenous student experiences in our collegiates.

All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nation and the Métis Nation.

- Collegiate Common Department Meetings were held to redesign History 10, 20 and 30 courses, transforming current curriculum objectives into outcomes. First Nation and Métis content was infused into these documents.
- Feasts, Round Dances, Powwows, Pipe ceremonies and Sweat lodge ceremonies were held at numerous schools for students, staff and community.
- *Spirit of Indigenous Youth* at Centennial Collegiate helped foster understanding between Indigenous and non-Indigenous youth. Students met regularly to discuss topics of interest as well as school culture and climate.
- Guest speaker series were brought into numerous schools bringing awareness to the Sixties Scoop and Residential Schools.
- Elders and SPS Traditional Knowledge Keepers shared their stories with students in classes and at special events/ceremonies.
- Numerous family events and discussions have led to the creation of Indigenous Student Leadership Councils that operate parallel to traditional high school Student Representative Councils (SRC). Indigenous Student Advocates ensure Indigenous voice is represented at all decision-making forums. Students from Bedford Road's Indigenous Leadership Council spoke at last year's Rock Your Roots event in support on International Indigenous Peoples Day.
- Invited grade 8 students to participate in double ball teachings requiring land-based opportunities to gather willow, and creation of double ball equipment.
- Collaborated with Saskatoon Tribal Council and Pathways to Education Canada to provide after school tutoring and cultural mentoring opportunities for grade 9 and 10 students.
- The locally developed Indigenous Ensemble provided students the opportunity to earn a 30 level credit in learning about Indigenous culture. Twenty-one students earned a credit last year.

Measures for Improving First Nation, Métis and Inuit Student Engagement and Graduation

Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards, and by some employers when hiring.

The following table displays average final marks in selected secondary-level courses for all students, and by non-First Nation, Inuit, and Métis and First Nation, Inuit, and Métis student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2018-19

Subject	All Students		Non-FNMI		FNMI	
	Province	StoonP	Province	StoonP	Province	StoonP
English Language Arts A 10 (Eng & Fr equiv)	73.9	72.8	77.0	76.6	62.0	55.2
English Language Arts B 10 (Eng & Fr equiv)	73.2	71.1	76.5	75.4	60.8	52.8
Science 10 (Eng & Fr equiv)	72.6	70.1	76.0	74.3	59.8	51.0
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	61.9	77.2	66.4	60.7	53.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	72.8	75.6	74.8	61.1	56.2
English Language Arts 20 (Eng & Fr equiv)	75.6	74.4	77.7	76.6	65.2	60.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	63.9	70.2	66.3	63.1	60.1
Math: Foundations 20 (Eng & Fr equiv)	74.7	74.1	76.3	74.8	65.3	66.7

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

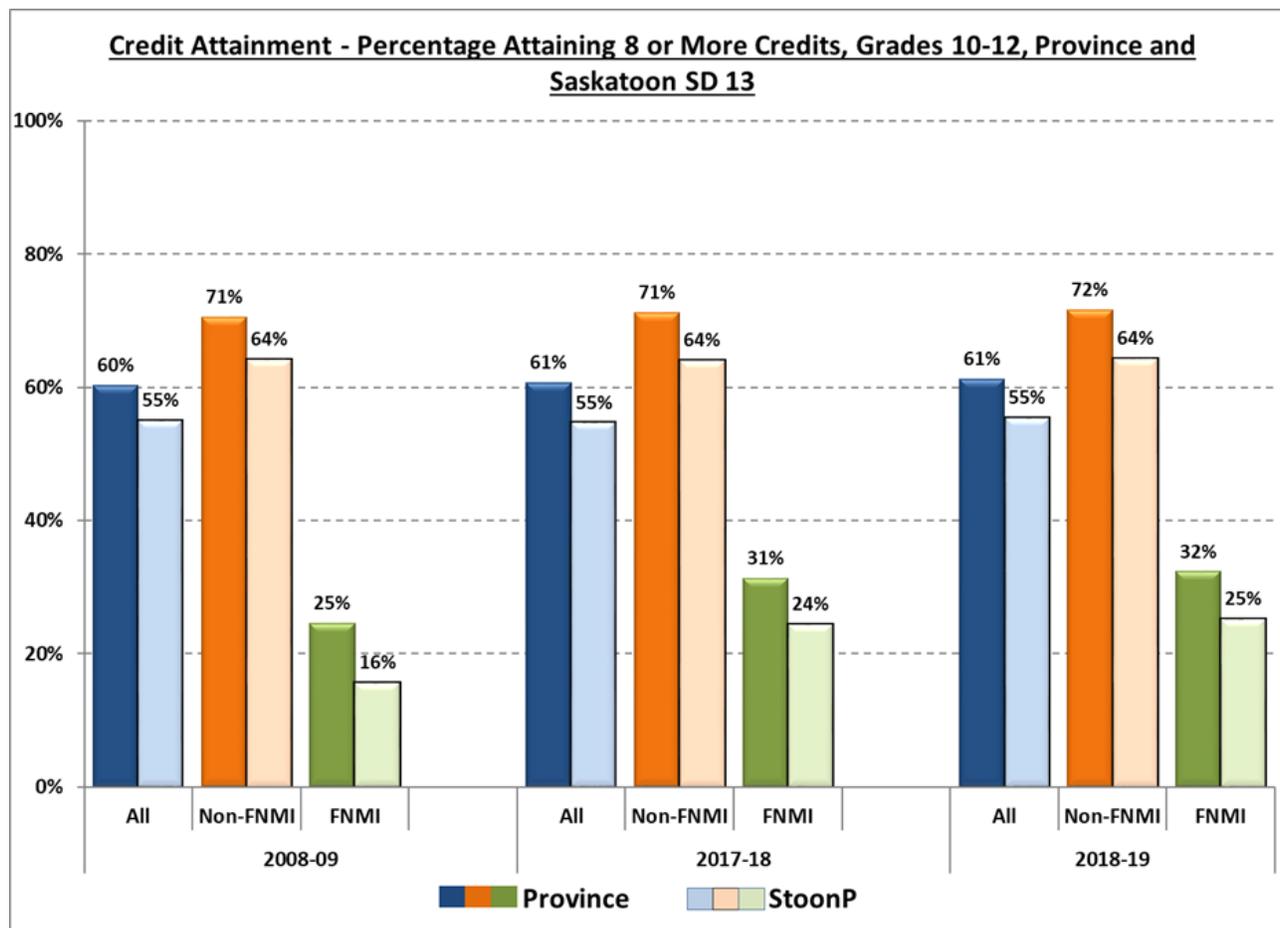
Analysis of Results – Average Final Marks

Saskatoon Public Schools non-First Nation, Inuit, and Métis students increased overall averages in three of the eight subjects in 2018-19, with averages approaching the provincial averages in these areas. In comparison, First Nation, Inuit, and Métis student averages held constant in five of the eight subject areas and improved in one. Saskatoon Public Schools continues to provide supports that address the difference in division and provincial averages in anticipation of increasing First Nation, Inuit, and Métis student achievement. Continued work to improve outcomes for First Nation, Inuit, and Métis students is required to meet our provincial goals.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time 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-First Nation, Inuit, and Métis and First Nation, Inuit, and Métis 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). First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

Saskatoon Public Schools credit attainment measure has remained consistent over recent years, with 55% of grades 10-12 students having attained 8 or more credits in each of the years reported above. Growth has occurred from the 2008-09 baseline measure for First Nation, Inuit, and Métis students which was at 16%. The percentage of First Nation, Inuit, and Métis students attaining 8 or more credits yearly was 25% in 2018-19. Work continues to ensure that this improvement trend continues.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

School Division goals aligned with the Graduation Rates outcome

By June 2019

- On time graduation rate will be 70%.
- Extended time graduation rate will be 85%.
- 60% of secondary students will have high attendance.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Implementation of Attendance Strategy:

- Implemented the #BeHereToSucceedHere Campaign in January 2019.
- Distributed posters and communications to all schools promoting the importance of regular attendance and its positive impact on learning outcomes for students.
- Schools developed flexible spaces with effective supports that allowed students to re-engage after not attending.

Continued to develop a timelier method of identifying those students who need additional supports to attain credits:

- Distributed the provincial school reports as well as monthly attendance and on-track to graduate reports to administrators.
- Locally developed midterm reports were shared with administrators that identified students, midterm marks by class and teacher.
- Superintendents and administrators analyzed student data together for each class/section at midterm and end of each semester.
- Schools used these data sets in teams and determined strategies for support (Learning Councils, Data Teams, Student Achievement Teams, etc.).

Continued professional development for teachers in outcome-based instruction and assessment to better identify supports needed for students:

- Coordinators and consultants facilitated Learning Council retreats in most of the Collegiates in SPS that addressed questions and areas of support identified by teachers.

- Coordinators and consultants supported various groups on topics such as outcome-based assessment in specific subject areas, integration of outcomes, etc.
- In consultation with secondary administrators, the observed growth in confidence of teachers with outcome-based practices allowed for the expectation that all courses would use outcome-based assessment in their communications and reporting for 2019.

Continued to develop consistent practice of outcome completion opportunities within all collegiates:

- Students accessed the Online Learning Centre over summer to complete courses from semester 2.
- Course outcome tracking sheets became more widely used to honour prior knowledge of students in between semesters and when students moved schools.

Graduation Plan for all students:

- A grade specific, four-year graduation plan was developed for implementation in 2019-20.

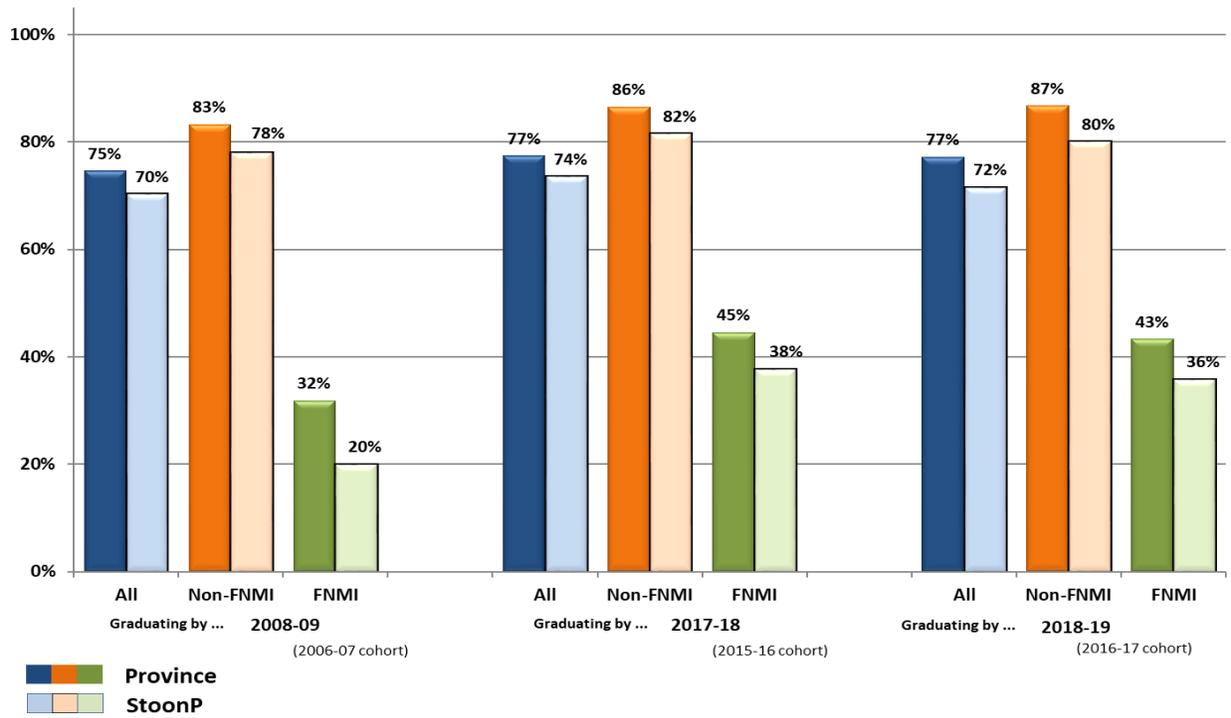
Measures for Graduation Rates

Grade 12 Graduation Rate: On-time (within 3 years)

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 required secondary level credits at the end of grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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

On-time Graduation Rates, Province and Saskatoon Public SD
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



Notes: On-time graduation rates are calculated as the percentage of students who complete grade 12 within 3 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). First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.
Source: Ministry of Education, 2019

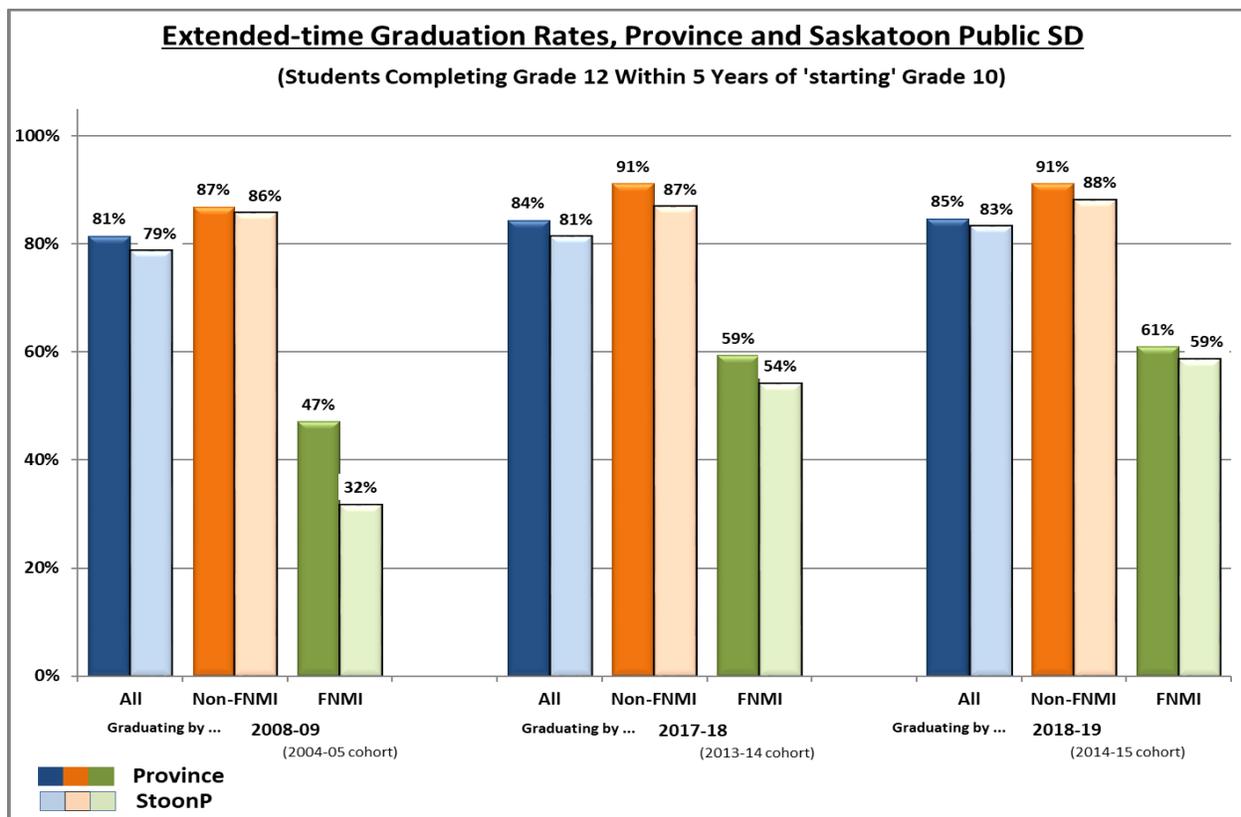
Analysis of Results – On-time Graduation Rates (within 3 years)

The 2018-19 results indicate slight decreases from last year in the overall graduation rate (72% down from 74%) and the graduation rates for both First Nation, Inuit, and Métis and non-First Nation, Inuit, and Métis students. Each category has declined by 2 percentage points. The graduation rates for Saskatoon Public Schools continues to be lower than the overall provincial rates and the gap in graduation rates between our 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 monitored for their impact in order to better identify where additional supports and resources could be allocated to provide learners engaging opportunities to attain credits.

Grade 12 Graduation Rate: Extended-time (within 5 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. Extended-time graduation rates are one measure of the responsiveness of the school system.

The following graph displays the percentage of students (all students, non-First Nation, Inuit, and Métis and First Nation, Inuit, and Métis) in the school division who graduated within **five years** of entering grade 10, which includes those who graduated on-time, along with provincial results in each of these categories.



Notes: Extended-time graduation rates are calculated as the percentage of students who complete grade 12 within 5 years of 'starting' grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.

Source: Ministry of Education, 2019

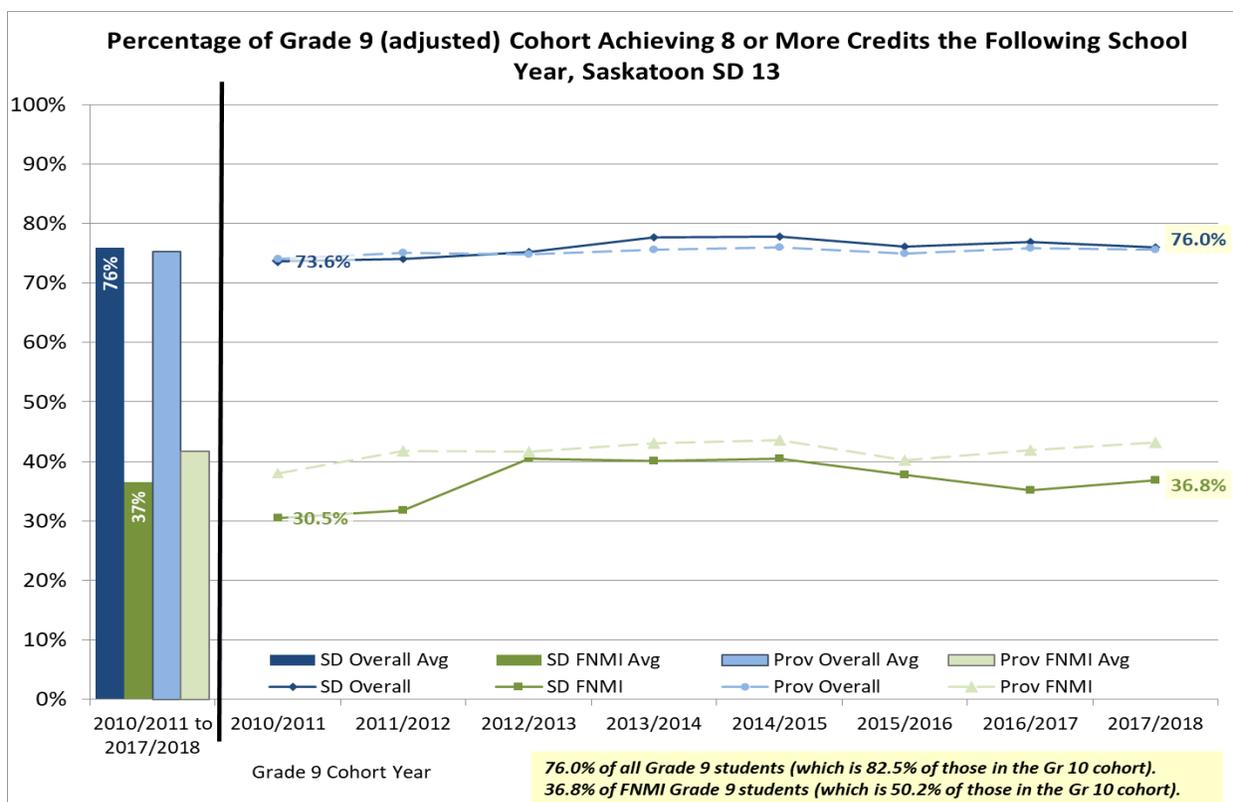
Analysis of Results – Extended-time Graduation Rates (within 5 years)

While results continue to be slightly below provincial averages, there was a 2% increase in 2018-19 in the extended-time overall graduation rate (83% up from 81% the previous year). The extended-time graduation rates for Non-First Nation, Inuit, and Métis students increased by 1% and First Nation, Inuit, and Métis students increased by 5%. The First Nation, Inuit, and Métis extended-time graduation rate of 59% is a 27 percentage point increase from 10 years ago. This is a significant improvement and confirms our efforts to provide opportunities beyond the traditional 3-year timeline for students who need additional time to graduate. New avenues will continue to be investigated in order to maintain and continue this trend.

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 on-time.

The following chart displays the percentage of grade 9 students (all students and the First Nation, Inuit, and Métis 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. First Nation, Inuit, and Métis students are those who choose to self-identify as First Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk. Non-First Nation, Inuit, and Métis students are those who do not identify as First Nation, Métis or Inuit/Inuk, however, this category may include First Nation, Inuit, and Métis students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

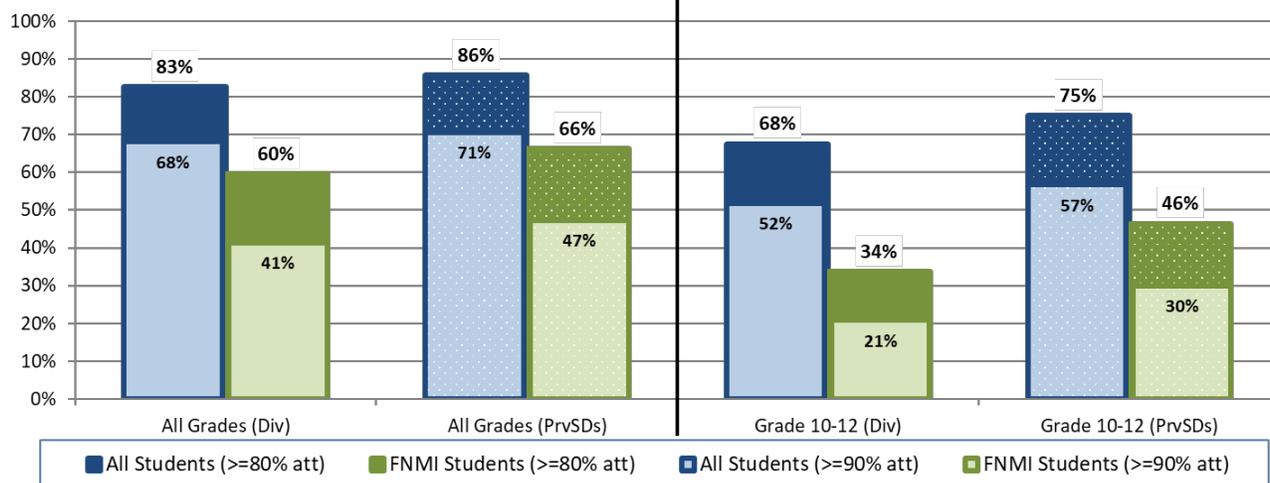
Saskatoon Public Schools' percentage of students achieving 8 or more credits as they transition into and through grade 10 continues to be slightly above the 8-year provincial average of 75%. While the overall average has declined slightly (76.8% down to 76.0%) compared to the previous year, the percentage of First Nation, Inuit, and Métis students who achieved 8 or more credits as they transition into and through grade 10 increased, from 35.2% last year to 36.8% in 2018-19. This also indicates a 2% increase in the grade 10 cohort of First Nation, Inuit, and Métis students achieving 8 or more credits in 2017-18. Collegiates continue to gain a better understanding of the barriers students experience when entering grade 10 and collaborate with all stakeholders in the development of opportunities for student engagement and success.

Attendance

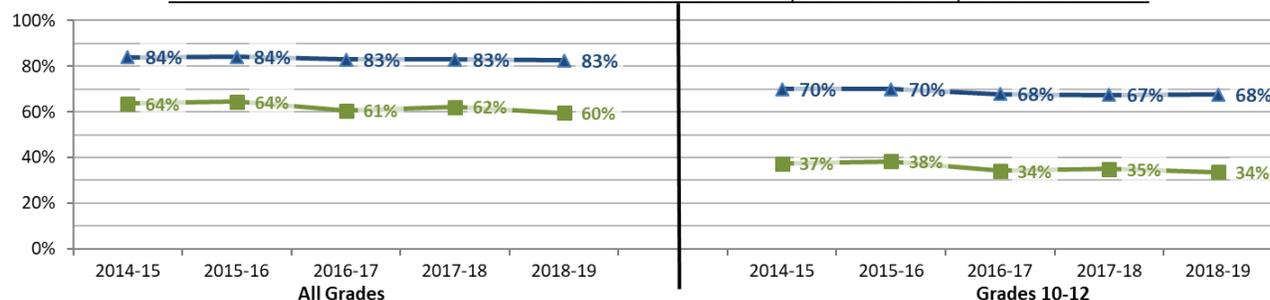
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

Percentage of Students With at Least 80% (and 90%) Attendance, Saskatoon SD 13 and Provincial School Divisions, 2018-19



Student Attendance - Pct of Students with at least 80% Attendance, Saskatoon SD 13, 2014-15 to 2018-19



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

Source: Ministry of Education, 2019

Analysis of Results – Attendance

The percentage of students attending at least 80% in all grades within Saskatoon Public Schools has remained at 83% over the last three years. This remained slightly below the provincial average of 86% from 2018-19. In grades 10-12, there was a 1% increase to 68% attending 80% or more from last year which was 7% lower than the provincial average in this category. This was however a 2% decrease in the gap between these two results as last year as there was a 9% difference between Saskatoon Public Schools and the provincial results (not displayed above). The percentage of First Nation, Inuit, and Métis students attending at least 80% in all grades declined 2% (60% down from 62%) and remained 6% lower than the provincial average for this group of students. In grades 10-12, the percentage of First Nation, Inuit, and Métis students attending at least 80% of the time

declined 1% from the previous year and was 12% lower than the provincial results for this group of students (46%). In an effort to improve attendance data, an attendance campaign has been implemented that stresses the importance of regular, daily attendance. Conversations with parents and caregivers about the positive impact being in school has on student success are also ongoing.



Early Years

ESSP Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting kindergarten are ready for learning in the primary grades.

ESSP Improvement Targets:

- By June 2018, 75% of prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of kindergarten educators will have completed Literacy Practices in kindergarten.

<p>School division goals aligned with the Early Years outcome</p>	<p>To provide prekindergarten teachers with professional learning on how to support students who are experiencing social/emotional challenges.</p> <p>To align resources to ensure that students identified as needing interventions are being supported, and to strengthen the collective ability to define, implement, and track student progress in interventions.</p> <p>To provide kindergarten teachers with responsive professional development focused on strengthening their literacy and mathematics practices in a community of learners.</p>
<p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>Prekindergarten</p> <ul style="list-style-type: none"> • 74% of prekindergarten teachers received training in Responding to Children's Interest, as outlined in the ESSP Improvement Plan. • Prekindergarten educators and Educational Assistant (EA) staff received professional development in the areas of early language development and acquisition with a particular focus on phonological awareness. • In response to the prekindergarten annual report data, the early learning consultant, speech and language pathologist, and special education branch coordinator, offered sessions to support educators in developing understanding and skills to support students and families experiencing emotional and behavioral difficulties. • The Early Learning Intensive Support (ELIS) program was expanded from three locations to thirteen. A speech and language pathologist worked on a bi-weekly basis to support these children, teachers, EAs, and families. • Prekindergarten teachers, EAs, speech and language pathologists, and other support staff, came together to analyze EYE-DA data with a specific focus on responding to the data by co-creating a short-term target, implementation, and an analysis plan.

Kindergarten

- 74% of kindergarten educators completed the Literacy Practices in kindergarten webinar, as outlined in the ESSP Improvement Plan.
- Kindergarten educators, speech and language pathologists along with other support staff (resource teachers, administrators), came together to analyze EYE data with a specific focus on responding to the data by co-creating a short-term target, implementation and an analysis plan.
- In response to the EYE data and the kindergarten community member feedback, the professional learning goal focused on developing culturally competent teaching practices and how these can be embedded throughout programs daily. The First Nation, Inuit, and Métis consultant, EAL consultant, mathematics coordinator and the Early years consultant worked collaboratively to support teachers on this learning path by providing them specific and targeted exemplars to implement into their classrooms.

Measures for Early Years

Early Years Evaluation

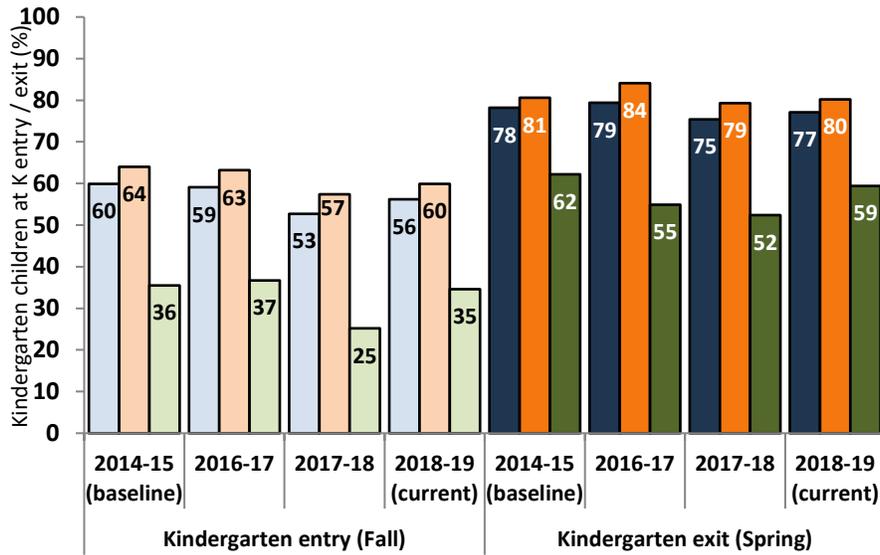
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following graph displays the percentage of children (all children, non-First Nation, Inuit, and Métis and First Nation, Inuit, and Métis) in the division assessed as Tier I at kindergarten entry and after the kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry and exit, baselines (2014-15) and three most recent years

Saskatoon Public SD 13



Saskatchewan (all divisions)

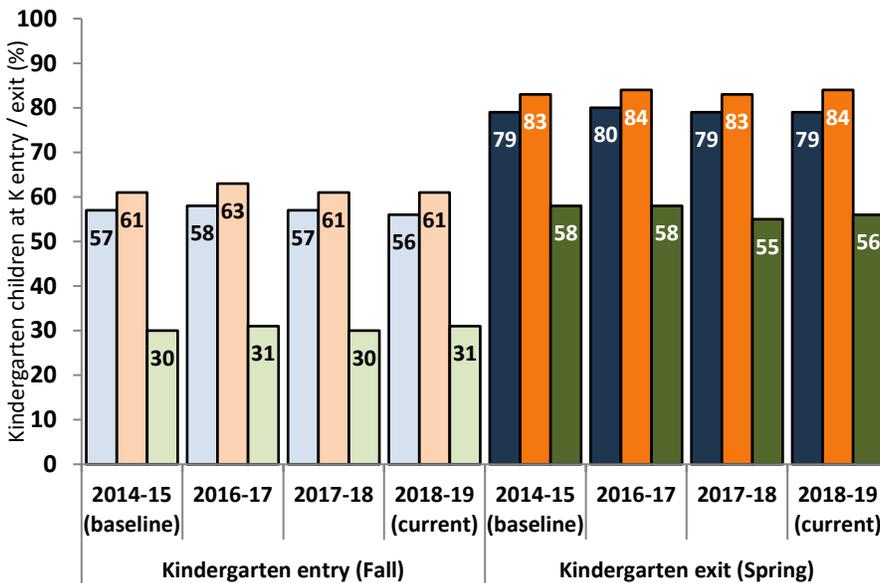


Chart Legend:

Tier 1 children (%) at kindergarten entry; All children	Tier 1 children (%) at kindergarten exit; All children	Tier 1 children (%) at kindergarten entry; Non-declared children	Tier 1 children (%) at kindergarten exit; Non-declared children	Tier 1 children (%) at kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at kindergarten exit; Self-declared FNMI children
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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 are able to 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 Nation (Registered/Treaty/Status Indian, non-Status Indian), Métis, or Inuit/Inuk children (First Nation, Inuit, and Métis) and for those who do not identify as First Nation, Inuit, and Métis (non-First Nation, Inuit, and Métis), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-First Nation, Inuit, and Métis group may include First Nation, Inuit, and Métis students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

Students continue to make significant gains in their readiness for school over the course of the school year. During the 2018-19 school year students readiness increased from 56% in the fall to 77% in the spring. This reflects an increase of 23%. Non-First Nation and Métis students experienced an increase in readiness of 21% over the course of the school year.

First Nation and Métis students also show significant increases in readiness over the course of the year. This increase was 24% from fall to spring and 3% higher than Non-First Nation and Métis students. First Nation and Métis students continue to enter kindergarten with lower readiness skills as indicated by the EYE. Although much is done to support growth during the kindergarten year, First Nation and Métis students continue to leave kindergarten less ready than their non-First Nation and Métis peers as indicated by the EYE results.

Building on the accelerated growth of our First Nation and Métis students in kindergarten programs is an areas of focus. Teachers will explore, research and implement strategies that engage First Nation and Métis students holistically, culturally, and educationally. This work will occur in both our kindergarten and prekindergarten Teacher Learning Communities. These communities will focus on strengthening teachers responsive instruction through enhanced assessment practices focused on the whole child and their learning story. Documentation will be a key tool in this learning. Partnerships have been built between division experts in literacy, First Nation and Métis ways of knowing, mathematics, and Speech and Language to support this work.

Demographics

Students

In 2018-19, 25,659 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This represents an increase of students over 2017-18. The number of self-identified First Nation, Inuit, and Métis students continues to increase with 11 new students as does the French Immersion population with 138 additional students choosing that program. The number of English as an Additional Language (EAL) learners increased significantly in 2018-19 with 153 additional students enrolled. We anticipate that our student population will continue to increase annually.

Saskatoon SD 13						Subpopulation	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	1,767	1,789	1,770	1,898	1,844	Self-Identified FNMI	K to 3	1,054	1,057	1,102	1,183	1,147
1	1,732	1,801	1,906	1,855	1,939		4 to 6	807	851	898	896	973
2	1,731	1,744	1,837	1,901	1,850		7 to 9	887	892	958	1,023	1,060
3	1,626	1,723	1,788	1,849	1,912		10 to 12	1,254	1,311	1,477	1,581	1,514
4	1,484	1,657	1,759	1,803	1,842		Total	4,002	4,111	4,435	4,683	4,694
5	1,597	1,543	1,690	1,805	1,835		French Immersion	K to 3	1,019	1,110	1,138	1,163
6	1,572	1,646	1,614	1,703	1,827	4 to 6		440	466	553	654	695
7	1,497	1,602	1,691	1,634	1,746	7 to 9		381	399	401	393	448
8	1,568	1,562	1,644	1,713	1,659	10 to 12		257	283	290	316	298
9	1,687	1,757	1,750	1,781	1,879	Total		2,097	2,258	2,382	2,526	2,664
10	1,853	1,813	1,916	1,873	1,894	English as an Additional Language	1 to 3	631	645	764	746	852
11	1,829	1,901	1,906	1,904	1,803		4 to 6	569	588	730	762	773
12	2,876	2,832	2,979	3,085	3,071		7 to 9	484	476	570	549	605
Total	22,819	23,370	24,250	24,804	25,101		10 to 12	515	572	650	626	606
						Total	2,199	2,281	2,714	2,683	2,836	
PreK	609	591	618	550	558							

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 home-bound 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 enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated prekindergarten spaces and those in other school division-operated prekindergarten or preschool programs.

Source: Ministry of Education, 2018



Staff

Job Category	FTEs
Classroom teachers	1448.6
Principals, vice-principals	126.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	591.2
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	162.9
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	198.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	10.0
Total Full-Time Equivalent (FTE) Staff	2536.7

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. Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

Source: Saskatoon Public Schools, Human Resources Department, 2019

Senior Management Team

Barry MacDougall is the director of education and reports directly to the Board of Education. Shane Skjerven is the deputy director of education that oversees Education Council and reports to the director of education. The Chief Financial Officer, Garry Benning, reports to the director and oversees Business Council. Eight superintendents of education are responsible for teaching, learning, and curriculum. Each superintendent of education is responsible for seven or eight assigned schools from the various neighbourhoods in Saskatoon Public Schools:

Education Council – Superintendents of Education

- Dave Derksen
- Brent Hills
- Paul Janzen
- Mitch Kachur
- Dean Newton
- Ken Okanee
- Charlene Scrimshaw
- Donnalee Weinmaster

Business Council

- Garry Benning – Chief Financial Officer
- Jason Dunk – Chief Technology Officer
- Stan Laba – Superintendent of Facilities
- Jaime Valentine – Human Resources Superintendent

ADMINISTRATIVE COUNCIL



B. MacDougall
Director



S. Skjerven
Deputy Director



D. Derksen
Superintendent of Education



B. Hills
Superintendent of Education



P. Janzen
Superintendent of Education



M. Kachur
Superintendent of Education



D. Newton
Superintendent of Education



K. Okanee
Superintendent of Education



C. Scrimshaw
Superintendent of Education



D. Weinmaster
Superintendent of Education



G. Benning
Chief Financial Officer



J. Valentine
H.R. Superintendent



J. Dunk
Chief Technology



S. Laba
Superintendent of Facilities

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	k-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
Confederation Park Elementary	Prek-8	Confederation Park
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	k-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	k-8	Lakeview
Lawson Heights Elementary	k-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

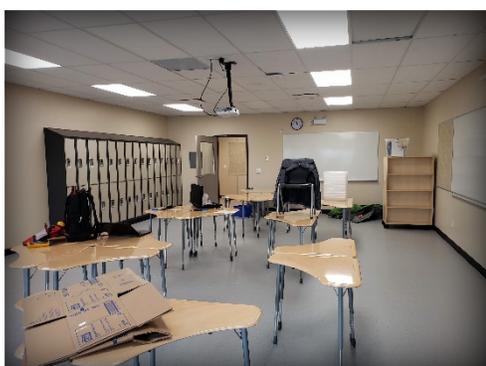
School	Grades	Location
Nutana Collegiate	9-12	Nutana
Pleasant Hill Elementary	Prek-8	Pleasant Hill
Prince Philip Elementary	k-8	Nutana Park
Princess Alexandra Elementary	Prek-8	Riversdale
Queen Elizabeth Elementary	k-8	Queen Elizabeth
River Heights Elementary	k-8	River Heights
Roland Michener Elementary	k-8	College Park
Royal West Campus	9-12	Mount Royal
Saskatoon Christian School	k-12	Corman Park
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
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 Over \$200,000

Infrastructure Projects – From Capital Projects			
School	Project	Details	2018-19 Cost
Dr. J. G. Egnatoff	Roofing	Replacing section of the roof	312,781
Portables	Portables	Construction of portable classrooms	510,727
	P3 Portables	Ernest Lindner Portable Confirmation	547,055
New School Bundle	P3 Schools	Furniture & Equipment	871,310
	Furniture & Equipment	Special Education	212,172
Total			\$ 2,364,045

Infrastructure Projects – From PMR Projects			
School	Project	Details	2018-19 Cost
Aden Bowman	Roofing	Replacing sections of the roof	370,468
Forest Grove	Roofing	Replacing sections of the roof	266,098
Greystone Heights	Roofing	Replacing sections of the roof	217,079
John Dolan	Roofing	Replacing sections of the roof	207,765
Hugh Cairns V.C.	Windows	Replacing windows	203,768
Total			\$ 1,265,178



Transportation

Saskatoon Public Schools contracts student transportation with five companies: a taxi service; a wheelchair shuttle service and three bus companies. At the secondary level (grades 9-12), Saskatoon Transit is an important partner in transportation. Saskatoon Transit also supports all grades with a class pass program which allows a class to travel without payment on a school-sponsored excursion.

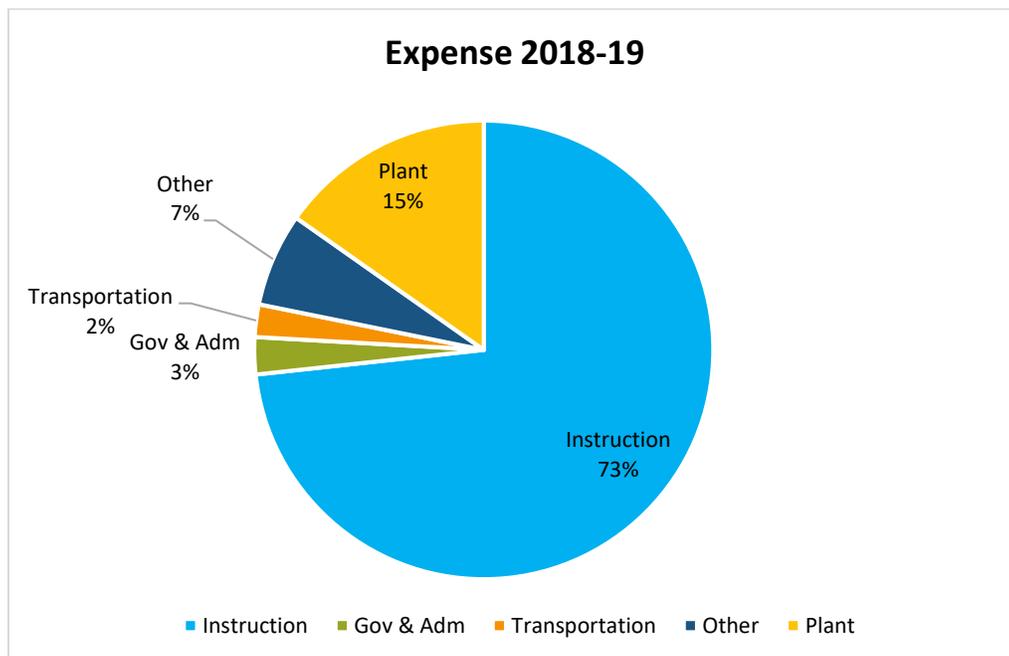
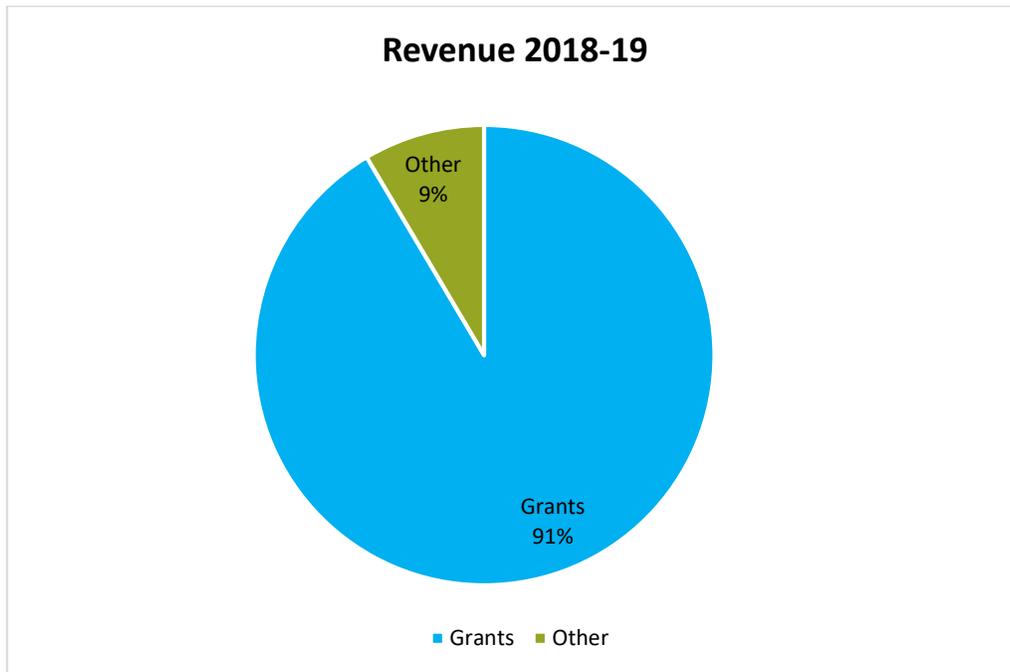
As part of Saskatoon Public School's Move to Grow program, active modes of transportation are encouraged as part of a healthy lifestyle.

Transportation of students who have intensive needs is an increasing challenge as student needs become increasingly complex. As part of fiscal responsibility for the 2018-19 school year, additional reductions in transportation were implemented which partially offset the cost of required increases in intensive supports transportation.



Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	1,606,761	39,808,099	1,606,761	100%	1
Grants	232,513,613	235,009,975	189,577,656	2,496,362	1%	
Tuition and Related Fees	1,731,325	1,737,344	2,212,840	6,019	0%	
School Generated Funds	4,955,000	4,327,147	4,507,723	(627,853)	-13%	2
Complementary Services	4,368,234	5,018,767	3,179,083	650,533	15%	3
External Services	6,998,836	7,596,217	8,235,333	597,381	9%	4
Other	1,412,000	1,587,892	1,416,375	175,892	12%	5
Total Revenues	251,979,008	256,884,103	248,937,109	4,905,095	2%	
EXPENSES						
Governance	684,181	771,659	594,595	87,478	13%	6
Administration	5,991,750	6,193,580	6,804,498	201,830	3%	
Instruction	194,063,556	195,087,505	194,100,802	1,023,949	1%	
Plant	43,452,730	40,556,081	38,563,062	(2,896,649)	-7%	7
Transportation	6,374,545	6,100,377	6,093,803	(274,168)	-4%	
Tuition and Related Fees	346,000	378,082	309,200	32,082	9%	8
School Generated Funds	4,955,000	4,336,430	4,385,802	(618,570)	-12%	9
Complementary Services	4,331,719	4,916,978	2,911,701	585,259	14%	10
External Services	7,195,286	7,533,043	7,564,992	337,757	5%	
Other Expenses	278,765	344,544	423,282	65,779	24%	11
Total Expenses	267,673,532	266,218,279	261,751,737	(1,455,253)	-1%	
Surplus (Deficit) for the Year	(15,694,524)	(9,334,176)	(12,814,628)			

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

Note	Explanation
1	As of January 1, 2018 property tax revenues flow directly to the provincial government and funding is received solely from the provincial grant in 2018-19. These revenues represent Treaty Land Entitlement revenues that were not budgeted.
2	School Generated Fund revenues are lower than budgeted partially due to the reclassification of a program to External Services but the lower revenues correspond with lower School Generated Fund expenses.
3	Complementary Service revenues are higher as we received additional program funding which was not budgeted but will correspond with higher than budgeted Complementary Service expenses.
4	External Services revenues are higher than budgeted due to higher donations received and the SPS Foundation had higher revenues than budgeted.
5	Other revenues are higher than budgeted as we received a better return than budgeted on our investments and we received revenue on disposals throughout the year.
6	Governance expenses are higher than budgeted related to higher board expenses and legal fees.
7	Plant expenses are lower due to the timing of Preventative and Maintenance Renewal (PMR) projects as well as lower building amortization than budgeted.
8	Tuition expenses are higher than budget as we were required to pay fees to other divisions/agencies for students education which we received funding for through the funding formula.
9	School Generated Fund expenses are lower than budgeted partially due to the reclassification of a program to External Services but the lower expenses correspond with lower School Generated Fund revenues.
10	Complementary Service expenses are higher as we received additional program funding which was not budgeted but will correspond with higher than budgeted Complementary Service revenues.
11	Other expenses are higher than budgeted due to interest expenses as the division decided to fund a technology replacement project with a loan that was not budgeted.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Prov	Out of Prov	In Prov	Out of Prov		
Kelleher, Holly	31,081	-	-	-	-	1,389	32,470
Linklater, Vernon	29,496	-	-	228	-	176	29,900
Banks, Donna	30,397	-	-	228	2,240	668	33,532
Scott, Cameron	29,485	-	-	-	-	743	30,227
MacPherson, Colleen	30,690	-	-	-	2,723	1,309	34,721
Brannen, Kathleen	32,027	-	-	455	-	274	32,756
Tait, Ross	31,708	-	-	-	-	443	32,151
Zwarych, Suzanne	30,731	-	-	845	2,715	1,811	36,102
Bellamy, Charmaine	30,702	-	-	228	-	1,091	32,020
Morrison, Ray*	38,565	-	-	415	2,130	2,230	43,340
TOTALS	314,881	-	-	2,398	9,808	10,133	337,220

*Board Chair

Personal Services

Salary information is available upon request. Please contact Jaime Valentine, Superintendent of Human Resources.

Transfers

Name	Amount
Good Spirit School Division	67,773
St. Paul's R.C.S.S.D. #20	280,493

Name	Amount
Whitecap Dakota First Nation	657,981

Supplier Payments

Name	Amount
3P Learning Canada Limited	51,893
3twenty Solutions Inc.	392,906
Acara Glass & Aluminum Ltd	99,976
Acklands-Grainger Inc.	72,213
Acrodex Inc	53,416

Name	Amount
Ainsworth Inc.	148,422
Al Anderson's Source For Sport	133,225
Amazon Mktplace Pmts	127,148
Amazon.Ca	235,182
Apple Canada Inc	75,022

Name	Amount
Aquifer Distribution Ltd	69,390
Av Shuttle Cab	276,855
Bank Of Montreal	84,081
Bayshore Healthcare Ltd	85,735
Bonnie Read	111,463
Business Furnishing (Sask) Ltd	66,107
C & F Installations Co (1984)	59,340
Camp Kadash	88,286
Can-Ed Consulting	84,418
Canadian Test Centre Inc (CTC)	112,651
Carmont Construction Ltd	502,463
Century Roofing & Sheet Metal	256,134
Charter Telecom Inc	318,684
Chep Good Food Inc	136,589
City Of Saskatoon	3,994,968
Clark Roofing (1964) Ltd	328,868
Co-Operators	2,601,716
ComPsych Corporation	61,055
Connex Telecommunications Inc	100,204
CP Distributors Ltd	120,734
Cypress Sales Partnership	89,606
Darrel Epp Architect	76,290
Dell Canada Inc	2,419,291
Deloitte Management Services	63,839
Dollarama	72,034
Dumont Technical Institute	76,982
Dunmac General Contractors Ltd	132,105
Editions Du Renouveau Pedagogique	92,253
Eecol Electric Corp	67,221
Federated Co-Operatives Ltd	68,137
FirstCanada ULC	3,717,506
Flynn Canada Ltd	430,693
Follett School Solutions, Inc	59,445
Haid General Construction Ltd	428,856
Haid Roofing Ltd	542,548
HBI Office Plus Inc.	82,221
Hertz Northern Bus	2,062,936
Home Depot	54,956
Imperial Parking Canada Corp	311,243
International BaccaLaureate Org	85,794

Name	Amount
Ion United Inc	96,043
J & H Builders Warehouse	79,380
Johnson Controls Ltd	261,159
Keystone Paving Corporation	176,242
Kim Constructors Ltd	189,351
Kindrachuk Agrey Architects Ltd	173,364
Loraas' Disposal Services Ltd	132,548
Lp3 Transportation Solutions Ltd	88,860
M.N.S Ltd	340,474
Maplewood Computing Ltd	71,021
Marsh Canada Limited	654,015
McNally Robinson Booksellers	104,709
Mid-West Sportswear Ltd	55,186
Nedco-Div Of Rexel Canada Elec	57,390
Pace Chemicals Ltd	53,726
Park N Play Design Co Ltd	596,857
Perfect Surfaces	51,713
Perfection Plumbing	67,250
Pinnacle Distribution Inc	413,213
Playworks Inc	71,463
Powerland Computers	75,206
Powerschool Canada ULC (SRB)	154,631
Precision Asphalt	137,629
Prince Albert Northern Bus	89,460
Ranch Ehrlo Society	302,190
RBM Architecture Inc	74,323
Real Canadian Wholesale Club	152,834
Real Cdn Superstore #1	116,689
Receiver General for Canada	13,168,538
RIIDE Holdings Inc	442,914
Roof Management & Inspection	117,165
Round Table Management Ltd.	104,423
Saskatoon Secondary Schools Athletic Direcotrate	73,809
Saskatchewan Power Corp	1,143,551
Saskatoon Christian School	261,015
Saskatoon Downtown Youth Centre	62,469
Saskatoon Fire & Flood	818,501
Saskatoon Misbah School	332,847
Saskatoon Soccer Centre Inc	112,166

Name	Amount
Saskenergy	1,255,127
Sasktel	200,019
Sasktel Mobility	61,981
Saunders Book Company	80,185
Scholantis Learning Systems	55,519
Scholastic Book Fairs	78,891
Scholastic Canada Ltd	52,699
Schwinghammer Contract Mgmt	79,517
SEPW Architecture Inc	143,414
Shaw Business	104,943
Software4schools.Ca	64,007
Spectrum Electric Inc	93,453
Saskatchewan School Boards Association	186,705
St. John's Music	116,270
Staples Business Supply Inc	62,959
Supreme Office Products Ltd	707,161

Name	Amount
Swish Kemsol	67,743
Sysco	148,423
Theraplay Pediatric Occupation	102,098
Thorpe Industries Ltd	453,155
Tm Designs	108,889
Toronto Dominion Bank	206,124
Trade West Equipment Ltd	299,927
Travel Masters Inc	302,991
ULS Maintenance & Landscaping	52,563
United Group	222,291
VCM Construction Ltd	103,302
Wal-Mart Supercenter	129,765
Wells Interiors Inc	400,871
WestJet	100,252
Wolseley Mechanical Group	63,515
Xerox Canada Ltd	542,860

Other Expenditures

Name	Amount
Can Union Pub Emp Local 8443	568,579
Minister of Finance	75,227
Minister of Revenue	72,565
Receiver General for Canada	54,103,873

Name	Amount
Saskatchewan Teachers' Fed	18,650,874
Saskatoon Teachers' Association	206,925
Teachers Superannuation Commis	303,966
Workers' Compensation Board	543,441

Appendix B – Management Report and Audited Financial Statements

Consolidated Financial Statements of

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

Year ended August 31, 2019

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

November 29, 2019

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, 2019, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, change 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, 2019, 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 comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Deloitte LLP

Chartered Professional Accountants
Saskatoon, Saskatchewan
November 26, 2019

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

**Consolidated Statement of Financial Position
as at August 31, 2019**

	2019	2018
	\$	\$
Financial Assets		
Cash and Cash Equivalents	23,628,268	21,981,529
Accounts Receivable (Note 7)	3,739,092	2,227,277
Portfolio Investments (Note 3)	15,066,368	15,945,297
Total Financial Assets	42,433,728	40,154,103
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	10,002,392	12,328,472
Long-Term Debt (Note 9)	9,685,001	8,710,287
Liability for Employee Future Benefits (Note 5)	6,351,400	6,020,300
Deferred Revenue (Note 10)	6,329,240	2,030,262
Total Liabilities	32,368,033	29,089,321
Net Financial Assets	10,065,695	11,064,782
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	292,408,538	301,217,358
Prepaid Expenses	882,210	423,475
Total Non-Financial Assets	293,290,748	301,640,833
Accumulated Surplus (Note 13)	303,356,443	312,705,615
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	303,365,291	312,699,467
Accumulated Remeasurement Gains and Losses	(8,848)	6,148
Total Accumulated Surplus (Note 13)	303,356,443	312,705,615

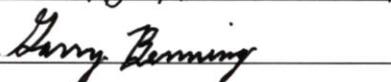
Unrecognized Assets (Note 15)
Contractual Rights (Note 16)
Contingent Liabilities (Note 17)
Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Board Chair



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, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxes and Other Related	-	1,606,761	39,808,099
Grants	232,513,613	235,009,975	189,577,656
Tuition and Related Fees	1,731,325	1,737,344	2,212,840
School Generated Funds	4,955,000	4,327,147	4,507,723
Complementary Services (Note 11)	4,368,234	5,018,767	3,179,083
External Services (Note 12)	6,998,836	7,596,217	8,235,333
Other	1,412,000	1,587,892	1,416,375
Total Revenues (Schedule A)	251,979,008	256,884,103	248,937,109
EXPENSES			
Governance	684,181	771,659	594,595
Administration	5,991,750	6,193,580	6,804,498
Instruction	194,063,556	195,087,505	194,100,802
Plant	43,452,730	40,556,081	38,563,062
Transportation	6,374,545	6,100,377	6,093,803
Tuition and Related Fees	346,000	378,082	309,200
School Generated Funds	4,955,000	4,336,430	4,385,802
Complementary Services (Note 11)	4,331,719	4,916,978	2,911,701
External Services (Note 12)	7,195,286	7,533,043	7,564,992
Other	278,765	344,544	423,282
Total Expenses (Schedule B)	267,673,532	266,218,279	261,751,737
Operating Deficit for the Year	(15,694,524)	(9,334,176)	(12,814,628)
Accumulated Surplus from Operations, Beginning of Year	312,699,467	312,699,467	325,514,095
Accumulated Surplus from Operations, End of Year	297,004,943	303,365,291	312,699,467

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, 2019**

	2019	2018
	\$	\$
Accumulated Remeasurement Gains (Losses), Beginning of Year	6,148	(1,874)
Unrealized (losses) gains attributable to:		
Portfolio investments	(8,848)	6,148
Amounts reclassified to the statement of operations:		
Portfolio investments	(6,148)	1,874
Net remeasurement (losses) gains for the year	(14,996)	8,022
<hr/>		
Accumulated Remeasurement (Losses) Gains, End of Year	(8,848)	6,148

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

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

**Consolidated Statement of Changes in Net Financial Assets
for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	11,064,782	11,064,782	18,498,325
Changes During the Year			
Operating Deficit for the Year	(15,694,524)	(9,334,176)	(12,814,628)
Acquisition of Tangible Capital Assets (Schedule C)	(1,061,000)	(5,164,516)	(8,847,961)
Amortization of Tangible Capital Assets (Schedule C)	15,530,000	13,973,336	14,152,090
Net Change in Other Non-Financial Assets	-	(458,735)	68,934
	(1,225,524)	(984,091)	(7,441,565)
Net Remeasurement (Losses) Gains	-	(14,996)	8,022
Change in Net Financial Assets	(1,225,524)	(999,087)	(7,433,543)
Net Financial Assets, End of Year	9,839,258	10,065,695	11,064,782

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, 2019**

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(9,334,176)	(12,814,628)
Add Non-Cash Items Included in Deficit (Schedule D)	13,516,281	14,152,090
Net Change in Non-Cash Operating Activities (Schedule E)	333,448	4,474,084
Cash Provided by Operating Activities	4,515,553	5,811,546
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(4,707,461)	(8,127,524)
Cash Used by Capital Activities	(4,707,461)	(8,127,524)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(15,075,216)	(15,939,149)
Proceeds on Disposal of Portfolio Investments	15,939,149	26,812,694
Cash Provided by Investing Activities	863,933	10,873,545
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	2,365,312	-
Repayment of Long-Term Debt	(1,390,598)	(1,835,222)
Cash Provided (Used) by Financing Activities	974,714	(1,835,222)
INCREASE IN CASH AND CASH EQUIVALENTS	1,646,739	6,722,345
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,981,529	15,259,184
CASH AND CASH EQUIVALENTS, END OF YEAR	23,628,268	21,981,529

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, 2019**

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

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).

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

a) Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting.

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, 2019**

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 \$6,351,400 (2018 - \$6,020,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related amortization of \$13,973,336 (2018 - \$14,152,090) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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, 2019**

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.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the 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.

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.

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, 2019**

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial 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 notice deposits, term deposits and securities made to obtain a return on a temporary basis with maturity terms between three months and one year. 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, 2019**

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
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
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.

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, 2019**

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 7 – Accounts Receivable.

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.

i) Revenue Recognition

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2019**

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 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) Property Taxation

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. As of that date, the school division no longer earns taxation revenue.

Prior to January 1, 2018, the school division levied and collected property tax on a calendar year basis. Uniform education property tax mill rates were set by the Government of Saskatchewan. Tax revenues were recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. Tax revenue for September to December 2017 was based on actual amounts reported by the municipalities for the calendar taxation year.

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2019**

iii) 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.

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2019		2018	
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>		<u>Cost</u>	
Canadian Western, Notice Deposit, Interest of Prime minus 1.50%	\$	10,000,000	\$	-
Canadian Western, Notice Deposit, Interest of Prime minus 1.50%		-		8,000,000
Canaccord Genuity, Term Deposit, Interest of 2.37%, due Feb. 5, 2019		-		3,000,000
Bank of Montreal, Term Deposit, Interest of 2.40%, due Mar. 5, 2019		-		4,000,000
Total portfolio investments reported at cost and amortized cost		10,000,000		15,000,000
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	5,075,216	5,066,368	939,149	945,297
Total portfolio investments reported at fair value	5,075,216	5,066,368	939,149	945,297
Total portfolio investments		\$ 15,066,368		\$ 15,945,297

Notice deposits have a flexible maturity date with 90 days' notice.

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 327,087	\$ 444,572	\$ -	\$ -	\$ 771,659	\$ 594,595
Administration	5,386,977	621,535	-	185,068	6,193,580	6,804,498
Instruction	182,017,843	10,288,335	-	2,781,327	195,087,505	194,100,802
Plant	13,253,229	16,295,911	-	11,006,941	40,556,081	38,563,062
Transportation	-	6,100,377	-	-	6,100,377	6,093,803
Tuition and Related Fees	-	378,082	-	-	378,082	309,200
School Generated Funds	-	4,336,430	-	-	4,336,430	4,385,802
Complementary Services	4,309,584	607,394	-	-	4,916,978	2,911,701
External Services	4,391,085	3,141,958	-	-	7,533,043	7,564,992
Other	-	37,018	307,526	-	344,544	423,282
TOTAL	\$ 209,685,805	\$ 42,251,612	\$ 307,526	\$ 13,973,336	\$ 266,218,279	\$ 261,751,737

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5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and 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. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 5,725,300	\$ 6,312,000
Current period service cost	470,800	508,500
Interest cost	178,500	177,300
Benefit payments	(495,500)	(460,700)
Actuarial losses (gains)	692,000	(811,800)
Plan amendments	194,000	-
Accrued Benefit Obligation - end of year	6,765,100	5,725,300
Unamortized Net Actuarial (Losses) Gains	(413,700)	295,000
Liability for Employee Future Benefits	\$ 6,351,400	\$ 6,020,300

Employee Future Benefits Expense	2019	2018
Current period service cost	\$ 470,800	\$ 508,500
Amortization of net actuarial (gain) loss	(16,700)	37,400
Plan amendments	194,000	-
Benefit cost	648,100	545,900
Interest cost	178,500	177,300
Total Employee Future Benefits Expense	\$ 826,600	\$ 723,200

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

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:

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,323	7	2,330	2,392
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-13.50%
Member contributions for the year	\$ 14,769,816	\$ 17,603	\$ 14,787,419	\$ 17,374,234

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

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AON Consulting, an actuarial services firm, as at December 31, 2018. The accrued benefit obligation reported in the tables below is based on the extrapolation of the 2018 valuation.

The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2018 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	2019	2018
Number of active School Division members	957	968
Number of former members, superannuates and surviving spouses	534	516
Member contribution rate (percentage of salary)	8.10%	8.10%
School Division contribution rate (percentage of salary)	9.10%	9.10%
Member contributions	\$ 3,105,000	\$ 3,058,000
School Division contributions	\$ 3,478,000	\$ 3,425,000
Benefits paid	\$ (7,115,000)	\$ (6,593,000)
Actuarial extrapolation date	<u>Aug 31/2019</u>	<u>Aug 31/2018</u>
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	6.15%	6.15%
Expected rate of return on plan assets - End of year	6.15%	6.15%
Discount rate - Beginning of year	6.15%	6.15%
Discount rate - End of year	6.35%	6.15%
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

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Net Pension Asset	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 129,259,000	\$ 124,333,000
Current period benefit cost	5,137,000	5,059,000
Interest cost	7,889,000	7,599,000
Benefit payments	(7,115,000)	(6,593,000)
Actuarial gains	(4,245,000)	(1,139,000)
Accrued Benefit Obligation - end of year	130,925,000	129,259,000
Pension Plan Assets at market value - beginning of year	136,465,000	125,358,000
Employer contributions	3,478,000	3,425,000
Employee contributions	3,105,000	3,058,000
Return on plan assets	8,376,000	7,706,000
Actuarial gains (losses)	(2,999,000)	3,511,000
Benefit payments	(7,115,000)	(6,593,000)
Pension Plan Assets at market value - end of year (1)	141,310,000	136,465,000
Funded Status - Pension Plan Surplus	10,385,000	7,206,000
Unamortized Net Actuarial Gains	(5,981,000)	(4,733,000)
Valuation allowance adjustment	(4,404,000)	(2,473,000)
Net Pension Asset	\$ -	\$ -

(1) Pension plan assets consist of:	2019	2018
Fixed income securities	21.6%	19.9%
Equity investments	52.5%	56.2%
Mortgage	9.6%	9.1%
Real estate	16.3%	14.8%
	100.0%	100.0%

Pension Expense	2019	2018
Current period benefit cost	\$ 5,137,000	\$ 5,059,000
Amortization of net actuarial loss	2,000	390,000
Employee contributions	(3,105,000)	(3,058,000)
Pension Cost	2,034,000	2,391,000
Interest cost on the average accrued benefit obligation	7,889,000	7,599,000
Expected return on average pension plan assets	(8,376,000)	(7,706,000)
Net Interest Cost	(487,000)	(107,000)
Valuation allowance adjustment	1,931,000	1,448,000
Total Pension Expense	\$ 3,478,000	\$ 3,732,000

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7. ACCOUNTS RECEIVABLE

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

	2019	2018
Provincial Grants Receivable - Capital	\$ 1,104,019	\$ 720,000
Treaty Land Entitlement Receivable	1,410,916	-
Other Receivables	1,224,157	1,507,277
Total Accounts Receivable	\$ 3,739,092	\$ 2,227,277

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Accrued Salaries and Benefits	\$ 4,594,726	\$ 4,313,940
Accounts Payable - Operating	5,151,943	6,918,617
Accounts Payable - Capital	255,723	1,095,915
Total Accounts Payable and Accrued Liabilities	\$ 10,002,392	\$ 12,328,472

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2019	2018
Capital Loans:		
(a) Monthly payments of principal and interest combined of \$42,044, interest rate of 3.68%; due on the last day of each month through to May 30, 2033 (TD-Willowgrove Construction Loan)	\$ 5,438,697	\$ 5,737,103
(b) Monthly payments of principal and interest combined of \$24,354, interest rate of 2.47%; due on the last day of each month through to Apr. 30, 2025 (CPCI Repurpose Loan - BMO)	1,544,028	1,794,783
(c) Monthly payments of principal and interest combined of \$45,254, interest rate of 1.79%; due on the last day of each month through to Mar. 31, 2019 (Technology Loan - BMO)	-	314,901
(d) Monthly payments of principal and interest combined of \$8,057, interest rate of 1.77%; due on the last day of each month through to Feb. 29, 2020 (Portables Loan - BMO)	48,130	143,063
(e) Monthly payments of principal and interest combined of \$42,473, interest rate of 2.98%; due on the last day of each month through to January 28, 2024 (Tech Loan-TD)	2,106,599	-
	9,137,454	7,989,850
Capital Lease:		
(a) Photocopier Lease - Monthly payments of principal and interest combined of \$18,851, interest rate of 2.7%; due at the end of the month from September 30, 2018 to August 31, 2022 (Xerox)	547,547	720,437
	547,547	720,437
Total Long-Term Debt	\$ 9,685,001	\$ 8,710,287

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Future principal repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2020	\$ 1,067,111	\$ 177,616	\$ 1,244,727
2021	1,051,343	182,471	1,233,814
2022	1,084,034	187,460	1,271,494
2023	1,117,767	-	1,117,767
2024	852,496	-	852,496
Thereafter	3,964,703	-	3,964,703
Total	\$ 9,137,454	\$ 547,547	\$ 9,685,001

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	Capital Leases	2019	2018
Principal	\$ 1,217,709	\$ 172,889	\$ 1,390,598	\$ 1,835,222
Interest	290,204	17,322	307,526	289,052
Total	\$ 1,507,913	\$ 190,211	\$ 1,698,124	\$ 2,124,274

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
Non-Capital deferred revenue:				
Multi-space agreement	\$ 982,604	\$ -	\$ 45,351	\$ 937,253
Driver Education	380,006	781,464	1,157,363	4,107
Foreign student tuition	389,040	159,320	398,355	150,005
Foundation deferred donations	278,612	5,620,809	661,546	5,237,875
Total deferred revenue	\$ 2,030,262	\$ 6,561,593	\$ 2,262,615	\$ 6,329,240

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11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K	Early Learning Intensive Support Pilot	Jordan's Principle	Students in Hospital	Other Programs	2019	2018
Revenues:							
Operating Grants	\$ 2,620,921	\$ 450,000	\$ -	\$ 659,500	\$ 600,662	\$ 4,331,083	\$ 3,058,757
Fees and Other Revenues	-	-	444,898	-	242,786	687,684	120,326
Total Revenues	2,620,921	450,000	444,898	659,500	843,448	5,018,767	3,179,083
Expenses:							
Other Related Fees	-	-	-	-	-	-	85,913
Salaries & Benefits	2,531,059	400,979	242,932	679,357	455,257	4,309,584	2,615,697
Instructional Aids	37,987	3,513	-	8,216	245,658	295,374	147,293
Supplies and Services	-	-	106,157	-	14,568	120,725	22,016
Travel	-	-	-	-	10,630	10,630	-
Professional Development	10,173	-	-	-	-	10,173	21,196
Student Related Expenses	-	-	-	-	5,406	5,406	19,586
Contracted Transportation	-	-	-	113,254	51,832	165,086	-
Total Expenses	2,579,219	404,492	349,089	800,827	783,351	4,916,978	2,911,701
Excess (Deficiency) of Revenues over Expenses	\$ 41,702	\$ 45,508	\$ 95,809	\$ (141,327)	\$ 60,097	\$ 101,789	\$ 267,382

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12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	Cafeteria	Charity/ Qualified Donee	Whitecap	Other Programs	2019	2018
Revenues:							
Operating Grants	\$ 4,033,245	\$ -	\$ -	\$ 1,088,401	\$ 218,009	\$ 5,339,655	\$ 5,784,702
Fees and Other Revenues	-	206,280	436,415	425,943	1,187,924	2,256,562	2,450,631
Total Revenues	4,033,245	206,280	436,415	1,514,344	1,405,933	7,596,217	8,235,333
Expenses:							
Other Related Fees	887,401	-	-	681,011	63,350	1,631,762	1,907,043
Salaries & Benefits	3,145,842	174,016	-	814,715	256,512	4,391,085	4,301,315
Instructional Aids	-	-	101,686	17,041	653,981	772,708	870,016
Supplies and Services	-	215,205	-	-	243,621	458,826	399,629
Non-Capital Equipment	-	-	254,396	-	-	254,396	17,853
Building Operating Expenses	-	-	-	-	20,375	20,375	26,162
Student Related Expenses	-	-	3,826	65	-	3,891	42,974
Total Expenses	4,033,243	389,221	359,908	1,512,832	1,237,839	7,533,043	7,564,992
Excess (Deficiency) of Revenues over Expenses	\$ 2	\$ (182,941)	\$ 76,507	\$ 1,512	\$ 168,094	\$ 63,174	\$ 670,341

*Associate Schools - see table below for details of revenues and expenses by school

Summary of Associate School Revenues and Expenses, Details by School	Saskatoon Christian School	Saskatoon Misbah School	2019	2018
Revenues:				
Operating Grants	\$ 2,537,867	\$ 1,495,378	\$ 4,033,245	\$ 4,326,839
Total Revenues	2,537,867	1,495,378	4,033,245	4,326,839
Expenses:				
Other Related Fees	430,969	456,432	887,401	1,000,454
Salaries & Benefits	2,098,260	1,034,083	3,132,343	3,312,248
Program Support Salaries & Benefits	8,637	4,862	13,499	14,137
Total Expenses	2,537,866	1,495,377	4,033,243	4,326,839
Excess of Revenues over Expenses	\$ 1	\$ 1	\$ 2	\$ -

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13. ACCUMULATED SURPLUS

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

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

Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purposes. These designated assets 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 the designated assets.

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Details of accumulated surplus are as follows:

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 301,217,358	\$ 5,164,516	\$ 13,973,336	292,408,538
Less: Debt owing on Tangible Capital Assets	(8,710,287)	(2,365,312)	(1,390,598)	(9,685,001)
	292,507,071	2,799,204	12,582,738	282,723,537
PMR maintenance project allocations (1)	4,062,818	6,376,816	4,694,793	5,744,841
Designated Assets:				
Capital projects:				
Designated for tangible capital asset expenditures	3,066,169	1,932,772	2,349,111	2,649,830
	3,066,169	1,932,772	2,349,111	2,649,830
Other:				
School generated funds	2,608,160	4,757,901	4,767,183	2,598,878
School budget carryovers	1,209,033	15,280	18,647	1,205,666
Specialized school equipment	-	-	-	-
Curriculum renewal	460,000	-	360,000	100,000
Staff professional development	800,000	-	800,000	-
Governance	43,000	-	-	43,000
Technology replacement	2,450,000	600,000	75,000	2,975,000
System application	1,125,000	-	1,125,000	-
Facility repairs related to rentals	276,953	15,000	-	291,953
Facility operating	252,201	80,000	-	332,201
Security camera	50,000	-	-	50,000
Mount Royal facility partnership	169,486	-	-	169,486
Alternate funds	308,535	1,660,476	1,462,091	506,920
Whitecap Pre-K	20,203	-	7,980	12,223
Whitecap Literacy	8,713	3,565	-	12,278
Whitecap K-4 school	(7,489)	5,760	-	(1,729)
	9,773,795	7,137,982	8,615,901	8,295,876
Public Charities:				
Foundation	1,141,203	1,032,171	1,069,883	1,103,491
Qualified Donee	496,793	436,415	387,955	545,253
	1,637,996	1,468,586	1,457,838	1,648,744
Unrestricted Surplus	1,651,618	6,407,299	5,756,454	2,302,463
Total Accumulated Surplus from Operations	312,699,467	26,122,659	35,456,835	303,365,291
Accumulated Remeasurement Gain (Loss)	6,148	-	14,996	(8,848)
Total Accumulated Surplus	\$312,705,615	\$ 26,122,659	\$ 35,471,831	\$303,356,443

(1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

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The purpose and nature of each Internally Restricted Surplus amount is as follows:

Capital projects represent funds allocated by the Board for capital construction.

School generated funds primarily represents fees collected from students participating in a variety of co curricular activities including school clubs, music groups and sports teams. Each of these initiatives is treated as a unique program and the identity of program balances are maintained year over year.

School budget carryovers represent the unspent portion of budgets allocated to individual schools.

Curriculum renewal represents funds to be used to purchase student resources for curricular programming and implementation.

Staff professional development represents funds to be used for staff professional development initiatives based on the school division's strategic direction.

Governance represents funds to be used to support members of the Board of Trustees' governance activities.

Technology replacement represents funds to be used for purchases of computers, digital overhead projectors, smart boards and other related technology hardware.

System application represents funds to be used to assist in addressing the major system software needs of the school division.

Facility repairs related to rentals represents funds to be used to cover repairs to school property resulting from public rental of facilities.

Facility operating represents funds available to the facilities department to assist with operational activities.

Security camera represents funds to be directed toward the replacement or addition of security cameras in school division facilities.

Mount Royal facility partnership reserve represents the component part of the tenant agreements with Saskatoon Trades and Skills Centre and Saskatchewan Polytechnic designated for major maintenance and capital items at the expanded Mount Royal Collegiate.

Alternate funds represent funds received from external parties for specific projects.

Whitecap Pre-K represents funding for a Whitecap pre-kindergarten program.

Whitecap Literacy represents funds to be directed towards literacy initiatives at Whitecap School.

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Whitecap K-4 is an alliance school providing kindergarten to grade 4 school programming on the Whitecap Dakota First Nation. The program funding is received from the federal government and the Whitecap Dakota First Nation.

Public Charities

The Foundation carries 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 division's Qualified Donee tax status enables it to receive donations which are used to support educational initiatives.

14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 19, 2018 and the Minister of Education on August 22, 2018.

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, 2019**

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
2020	\$ 219,280
2021	219,280
2022	219,280
2023	219,280
2024	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 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
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18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

	Estimated completion date	Amount
Roofing - Confederations Park	2020	\$ 277,273
Roofing - Forest Grove	2020	414,984
Window Replacement - Hugh Cairns	2020	250,865
Technology	2020	237,500
		\$ 1,180,622

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

	Buses	Taxis	Energy	Facility Services	Total
2020	\$ 5,383,600	\$ 815,000	\$ 526,095	\$ 105,648	\$ 6,830,343
2021	5,482,927	268,950	502,940	107,761	6,362,578
2022	5,585,198	-	502,940	109,917	6,198,055
2023	3,529,683	-	83,823	112,115	3,725,621
2024	3,635,574	-	-	-	3,635,574
Thereafter	7,601,621	-	-	-	7,601,621
	\$ 31,218,603	\$ 1,083,950	\$ 1,615,798	\$ 435,441	\$ 34,353,792

Capital lease obligations of the school division are as follows:

	Capital Leases	
	Copiers	Total Capital
Future minimum lease payments:		
2020	\$ 190,212	\$ 190,212
2021	190,212	190,212
2022	190,213	190,213
	570,637	570,637
Interest and executory costs	(23,090)	(23,090)
Total Lease Obligations	\$ 547,547	\$ 547,547

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
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As at August 31, 2019**

19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division 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, 2019 was:

	August 31, 2019				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,104,019	\$ 180,000	\$ -	\$ -	\$ 924,019
Treaty Land Entitlement Receivable	1,410,916	-	-	-	1,410,916
Other Receivables	1,073,393	878,400	90,010	49,871	55,112
Total Receivables	\$3,588,328	\$1,058,400	\$ 90,010	\$ 49,871	\$2,390,047

Receivable amounts related to GST 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:

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SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
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As at August 31, 2019**

	August 31, 2019				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 10,002,392	\$ 9,853,595	\$ 74,069	\$ 74,728	\$ -
Long-term debt	9,685,001	622,363	622,364	5,040,661	3,399,613
Total	\$ 19,687,393	\$ 10,475,958	\$ 696,433	\$ 5,115,389	\$ 3,399,613

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 \$30,000,000 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, 2019.

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, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	-	-	39,015,585
Revenue from Supplemental Levies	-	-	500,306
Total Property Tax Revenue	-	-	39,515,891
Grants in Lieu of Taxes			
Federal Government	-	-	309,857
Provincial Government	-	-	728,058
Total Grants in Lieu of Taxes	-	-	1,037,915
Other Tax Revenues			
Treaty Land Entitlement - Urban	-	1,606,761	-
House Trailer Fees	-	-	11,011
Total Other Tax Revenues	-	1,606,761	11,011
Deletions from Levy			
Other Deletions	-	-	(756,718)
Total Deletions from Levy	-	-	(756,718)
Total Property Taxes and Other Related Revenue	-	1,606,761	39,808,099
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	224,672,448	224,393,152	181,837,946
Other Ministry Grants	1,188,124	1,761,624	912,781
Total Ministry Grants	225,860,572	226,154,776	182,750,727
Other Provincial Grants	-	-	131,016
Grants from Others	990,927	941,328	913,798
Total Operating Grants	226,851,499	227,096,104	183,795,541
Capital Grants			
Ministry of Education Capital Grants	5,662,114	7,913,871	5,782,115
Total Capital Grants	5,662,114	7,913,871	5,782,115
Total Grants	232,513,613	235,009,975	189,577,656

**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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,151,325	1,213,415	1,215,543
Individuals and Other	580,000	523,929	875,996
Total Tuition Fees	1,731,325	1,737,344	2,091,539
Other Related Fees	-	-	1,126
Total Operating Tuition and Related Fees	1,731,325	1,737,344	2,092,665
Capital Fees			
Federal/First Nations Capital Fees	-	-	120,175
Total Capital Tuition and Fees	-	-	120,175
Total Tuition and Related Fees Revenue	1,731,325	1,737,344	2,212,840
School Generated Funds Revenue			
Curricular			
Student Fees	-	1,271,018	1,212,430
Total Curricular Fees	-	1,271,018	1,212,430
Non-Curricular Fees			
Grants and Partnerships	-	96,856	114,212
Students Fees	-	267,965	457,636
Other	4,955,000	2,691,308	2,723,445
Total Non-Curricular Fees	4,955,000	3,056,129	3,295,293
Total School Generated Funds Revenue	4,955,000	4,327,147	4,507,723
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,557,880	2,620,921	2,695,754
Other Ministry Grants	1,060,354	1,580,935	290,160
Other Grants	750,000	129,227	72,843
Total Operating Grants	4,368,234	4,331,083	3,058,757
Fees and Other Revenue			
Tuition and Related Fees	-	444,898	30,995
Other Revenue	-	242,786	89,331
Total Fees and Other Revenue	-	687,684	120,326
Total Complementary Services Revenue	4,368,234	5,018,767	3,179,083

**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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	4,406,252	4,095,997	4,389,979
Other Ministry Grants	150,000	150,000	150,000
Other Provincial Grants	-	218,009	-
Federal Grants	1,277,584	875,649	1,244,723
Other Grants	750,000	-	-
Total Operating Grants	6,583,836	5,339,655	5,784,702
Fees and Other Revenue			
Tuition and Related Fees	165,000	758,075	473,573
Other Revenue	250,000	1,498,487	1,977,058
Total Fees and Other Revenue	415,000	2,256,562	2,450,631
Total External Services Revenue	6,998,836	7,596,217	8,235,333
Other Revenue			
Miscellaneous Revenue	20,000	110,414	77,377
Sales & Rentals	1,092,000	1,131,956	994,213
Investments	300,000	345,522	344,785
Total Other Revenue	1,412,000	1,587,892	1,416,375
TOTAL REVENUE FOR THE YEAR	251,979,008	256,884,103	248,937,109

**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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	309,200	327,945	294,044
Professional Development - Board Members	20,000	12,206	7,088
Grants to School Community Councils	116,348	114,376	110,352
Other Governance Expenses	238,633	317,132	183,111
Total Governance Expense	684,181	771,659	594,595
Administration Expense			
Salaries	4,500,000	4,586,271	4,858,278
Benefits	565,672	800,706	1,041,643
Supplies & Services	278,760	230,235	236,367
Non-Capital Furniture & Equipment	53,045	50,823	33,153
Building Operating Expenses	229,407	210,546	203,076
Communications	76,000	67,906	189,354
Travel	20,000	10,004	2,441
Professional Development	88,866	52,021	55,119
Amortization of Tangible Capital Assets	180,000	185,068	185,067
Total Administration Expense	5,991,750	6,193,580	6,804,498
Instruction Expense			
Instructional (Teacher Contract) Salaries	138,290,852	138,627,376	139,530,291
Instructional (Teacher Contract) Benefits	7,252,595	7,496,866	7,302,358
Program Support (Non-Teacher Contract) Salaries	30,225,635	31,085,358	27,973,344
Program Support (Non-Teacher Contract) Benefits	4,449,140	4,808,243	4,767,747
Instructional Aids	4,555,811	4,205,761	4,649,246
Supplies & Services	3,074,358	3,117,893	3,954,000
Non-Capital Furniture & Equipment	1,028,081	800,187	929,837
Communications	410,434	508,319	542,480
Travel	262,066	219,589	217,847
Professional Development	527,813	415,258	651,675
Student Related Expense	1,136,771	1,021,328	1,020,409
Amortization of Tangible Capital Assets	2,850,000	2,781,327	2,561,568
Total Instruction Expense	194,063,556	195,087,505	194,100,802

**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, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	10,620,000	10,642,608	10,447,003
Benefits	2,316,542	2,610,621	2,623,509
Supplies & Services	16,509	9,856	25,281
Non-Capital Furniture & Equipment	205,236	118,421	446,172
Building Operating Expenses	17,522,500	15,977,047	13,388,698
Communications	22,440	19,004	18,937
Travel	172,941	133,722	182,799
Professional Development	76,562	37,861	25,208
Amortization of Tangible Capital Assets	12,500,000	11,006,941	11,405,455
Total Plant Operation & Maintenance Expense	43,452,730	40,556,081	38,563,062
Student Transportation Expense			
Contracted Transportation	6,374,545	6,100,377	6,093,803
Total Student Transportation Expense	6,374,545	6,100,377	6,093,803
Tuition and Related Fees Expense			
Tuition Fees	33,000	81,082	-
Other Fees	313,000	297,000	309,200
Total Tuition and Related Fees Expense	346,000	378,082	309,200
School Generated Funds Expense			
Academic Supplies & Services	-	1,244,023	1,153,443
School Fund Expenses	4,955,000	3,092,407	3,232,359
Total School Generated Funds Expense	4,955,000	4,336,430	4,385,802

**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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Complementary Services Expense			
Other Fees	-	-	85,913
Instructional (Teacher Contract) Salaries & Benefits	2,331,600	2,478,839	1,602,372
Program Support (Non-Teacher Contract) Salaries & Benefits	1,146,266	1,830,745	1,013,325
Instructional Aids	41,853	295,374	147,293
Supplies & Services	750,000	120,725	22,016
Travel	-	10,630	-
Professional Development (Non-Salary Costs)	12,000	10,173	21,196
Student Related Expenses	-	5,406	19,586
Contracted Transportation & Allowances	50,000	165,086	-
Total Complementary Services Expense	4,331,719	4,916,978	2,911,701
External Service Expense			
Other Fees	1,438,979	1,631,762	1,907,043
Administration Salaries & Benefits	156,000	127,169	49,692
Instructional (Teacher Contract) Salaries & Benefits	4,366,857	4,030,667	4,010,251
Program Support (Non-Teacher Contract) Salaries & Benefits	177,213	233,249	241,372
Instructional Aids	779,500	772,708	870,016
Supplies & Services	255,259	458,826	399,629
Non-Capital Furniture & Equipment	-	254,396	17,853
Building Operating Expenses	21,478	20,375	26,162
Student Related Expenses	-	3,891	42,974
Total External Services Expense	7,195,286	7,533,043	7,564,992
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	27,500	37,018	134,230
Interest on Capital Loans	251,265	307,526	289,052
Total Interest and Bank Charges	278,765	344,544	423,282
Total Other Expense	278,765	344,544	423,282
TOTAL EXPENSES FOR THE YEAR	267,673,532	266,218,279	261,751,737

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

Schedule C: Consolidated Supplementary Details of Capital Assets

for the year ended August 31, 2019

Saskatoon School Division No. 13

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2019**

	Land		Buildings		Other	Furniture and	Computer Hardware and	Computer	Assets	2019	2018
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	12,521,311	1,715,335	422,980,264	19,499,600	324,152	10,781,131	7,959,863	325,641	258,384	476,365,682	469,157,715
Additions/Purchases	-	(99,366)	33,692	967,782	-	1,083,482	2,531,343	-	647,583	5,164,516	8,847,961
Disposals	-	-	-	(103,939)	-	(94,134)	(2,677,115)	(114,551)	-	(2,989,739)	(1,639,994)
Transfers to (from)	-	-	506,161	-	-	-	-	-	(506,161)	-	-
Closing Balance as of August 31	12,521,311	1,615,969	423,520,117	20,363,443	324,152	11,770,479	7,814,091	211,090	399,806	478,540,459	476,365,682
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	200,491	162,636,221	4,187,353	181,345	2,560,244	5,158,523	224,147	-	175,148,324	162,636,228
Amortization of the Period	-	80,537	9,998,907	1,018,175	64,830	1,177,048	1,591,621	42,218	-	13,973,336	14,152,090
Disposals	-	-	-	(103,939)	-	(94,134)	(2,677,115)	(114,551)	-	(2,989,739)	(1,639,994)
Closing Balance as of August 31	N/A	281,028	172,635,128	5,101,589	246,175	3,643,158	4,073,029	151,814	N/A	186,131,921	175,148,324
Net Book Value											
Opening Balance as of September 1	12,521,311	1,514,844	260,344,043	15,312,247	142,807	8,220,887	2,801,340	101,494	258,384	301,217,358	306,521,487
Closing Balance as of August 31	12,521,311	1,334,941	250,884,989	15,261,854	77,977	8,127,321	3,741,062	59,276	399,806	292,408,538	301,217,358
Change in Net Book Value	-	(179,903)	(9,459,054)	(50,393)	(64,830)	(93,566)	939,722	(42,218)	141,422	(8,808,820)	(5,304,129)
Disposals											
Historical Cost	-	-	-	103,939	-	94,134	2,677,115	114,551	-	2,989,739	1,639,994
Accumulated Amortization	-	-	-	103,939	-	94,134	2,677,115	114,551	-	2,989,739	1,639,994
Net Cost	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$547,547 (2018 - \$720,437) representing \$547,547 (2018 - \$720,437) in Computer Hardware and Audio Visual Equipment. Amortization of \$172,890 (2018 - \$0) has been recorded on these assets.

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

**Schedule D: Consolidated Non-Cash Items Included in Deficit
for the year ended August 31, 2019**

	2019	2018
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	13,973,336	14,152,090
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Deficit	(457,055)	-
Total Non-Cash Items Included in Deficit	13,516,281	14,152,090

**Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019**

	2019	2018
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(1,511,815)	6,921,497
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(2,326,080)	510,505
Increase in Liability for Employee Future Benefits	331,100	262,500
Increase (Decrease) in Deferred Revenue	4,298,978	(3,289,352)
Decrease (Increase) in Prepaid Expenses	(458,735)	68,934
Total Net Change in Non-Cash Operating Activities	333,448	4,474,084