



Saskatoon Public Schools
Inspiring Learning

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

2019 - 2020 ANNUAL REPORT



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School Division Contact Information



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Letter of Transmittal



Honourable Dustin Duncan
Minister of Education

Dear Minister Dustin Duncan:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2019-20 annual report. This report presents an overview of Saskatoon Public School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

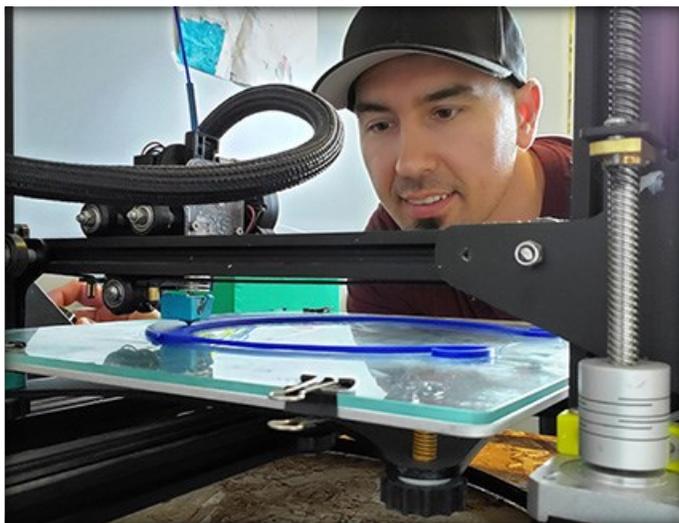
A handwritten signature in cursive script that reads "Colleen MacPherson". The signature is written in dark ink on a white background.

Colleen MacPherson, Board Chairperson

Introduction

This report provides a snapshot of Saskatoon Public School Division #13 in its 2019-20 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. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic.

In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.



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 student.

The current Board of Education was elected on October 26, 2016 to serve a four-year term. Board of Education members as of August 31, 2020 are:

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

School Community Councils

Fifty-seven of the 62 schools in Saskatoon Public School Division established School Community Councils (SCCs) in 2019-2020. Two of the schools, Royal West Campus and Nutana Collegiate did not establish an SCC, as their student demographic consists of adult learners. The 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, 2019 require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In 2019-20, Saskatoon Public Schools conducted two city-wide SCC assembly meetings for the purpose of orientation, development, and networking for SCC representatives from all schools. We had planned on a third meeting but this did not occur because of COVID-19 and subsequent school closures.

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 2019-2020, all division SCCs participated in the review of these plans.

The Board of Education provided funding of \$1,982 to each SCC with an overall allocation of \$112,974 for the 2019-20 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

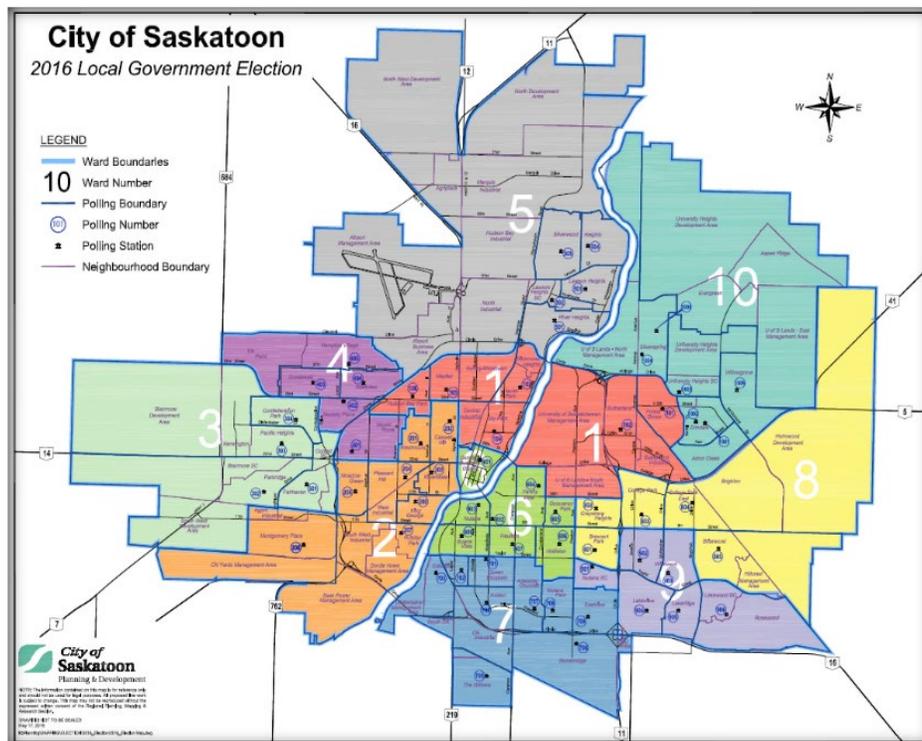
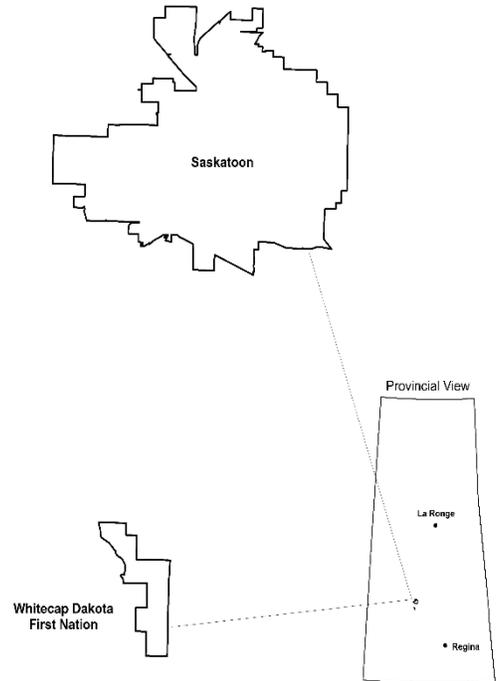
About Us

Saskatoon Public Schools is in Saskatoon and 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.

School Community Councils work 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.

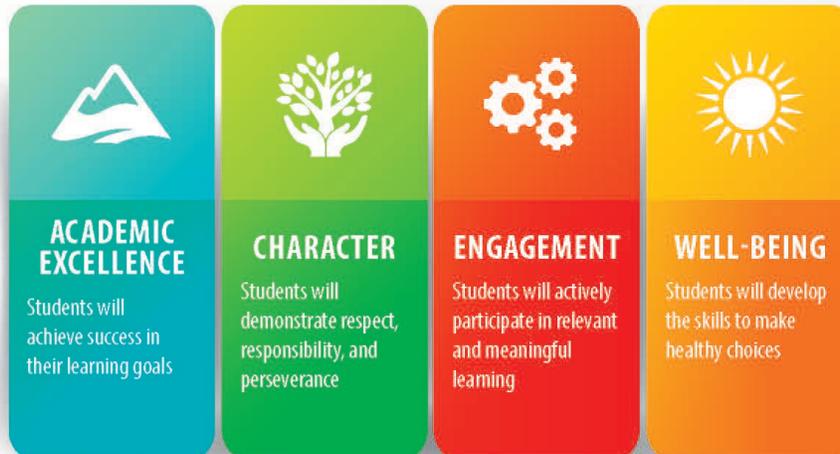
Saskatoon
SD No. 13
August 2020



Saskatoon Public Schools **STRATEGIC PLAN** 2019-2024

OUR VISION

Every Student is
Known • Valued • Believed In



OUR COMMITMENT

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

Saskatoon Public Schools

STRATEGIC PLAN

2019-2024

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 goal of enhancing opportunities and achievement for Indigenous students.
- An agreement with the Central Urban Métis Federation Inc. (CUMFI) which has resulted in 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 Saskatoon Tribal Council in the implementation of the Pathways to Education program. This partnership supports Indigenous students' 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, 10 elementary schools, and nine 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 has enhanced our cultural competence as an organization.
- A memorandum of understanding with Gabriel Dumont Local 11 was signed on June 19, 2020. Both Saskatoon Public Schools and Local 11 are committed to working together to develop a mutually beneficial relationship that supports the Michif/Métis peoples of Saskatoon, as well as to ensure the Michif/Métis communities have a collaborative voice in strategies and initiatives within Saskatoon Public Schools.
- 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 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.
- 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 public and separate school divisions. RAP aims to transform the cycle of bullying, conflict, and crime that sometimes affects 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.
- Several schools in the division have partnered with local businesses 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 of the year.
- The Nutrien Kamskénow Program is 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 School. In 2019-20, the program was offered in 50 Saskatoon classrooms reaching more than 1,200 students in grades 4-11.
- Through the Martin Aboriginal Education Initiative, Saskatoon Public Schools partnered with MNP to offer Accounting Mentorship for Aboriginal students. Fourteen students from a variety of collegiates were paired with MNP employees to learn about business and accounting. The goal of the program is to help increase graduation rates and see more Indigenous students with post secondary interests in business.
- A memorandum of understanding signed on December 14, 2017 between Canadian Tire Jumpstart program, Saskatoon Public Schools, and Give Kids a Chance Charity promotes leadership development and confidence in youth. The Jumpstart Afterschool Program is offered in four elementary schools and helps remove financial barriers to getting kids active, foster self-esteem, develop confidence, and teamwork.

Program Overview

The students in Saskatoon Public Schools vary in personal circumstances, learning styles, interests, 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 (at one elementary school and two collegiates)
 - 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 several innovative and unique programming opportunities for students. A few of these 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.
 - Montessori programming for students grade 1-8 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 6-12 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.
 - Creative Action is a grade 8 program offered at North Park Wilson School. The program is centered in the power of learning through artistic endeavours. Music, dance, drama, and visual art are utilized to ignite student passions and become engaged citizens.
 - 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 age 19-22.

- Nutana Collegiate offers an Integrated School Linked Services program that involves several human service agencies working within the school alongside its teaching staff.
- Nutana Industry Career Education program integrates classroom learning with trades and tourism, culminating in the creation and sale of a tiny home.
- 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.
- The Cameco Centre of Excellence at Bedford Road Collegiate is a grade 11 and 12 pre-engineering program introducing students to the four main branches of engineering.
- 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.
- Nutana Collegiate MAGPIE program, (Manifest Academic Growth and Promote Indigenous Excellence) utilizes Indigenous knowledge to support youth to become leaders of character, vision, and action. MAGPIE provides opportunities for grade 11 and 12 students to earn credits in history, art, language, and culture.

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.

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. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

- 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.

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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

Education partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the ESSP. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

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.

School division goals aligned with Reading, Writing and Math at Grade Level outcome

- All students will receive effective supports that respond to their needs and ensure their growth toward their learning goals.
- The goal in literacy and math is that 80% of students will achieve a year's improvement in literacy and math achievement.
- Saskatoon Public School teachers will utilize evidence-based literacy and mathematics instructional practices.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

- Saskatoon Public School teachers implemented literacy instructional practices that responded to the needs of students. These practices emphasized the five pillars of reading instruction that include explicit teaching of phonological awareness and phonics along with an emphasis on fluency, vocabulary, and comprehension.
- Saskatoon Public School teachers made strategic instructional decisions in response to students' needs based on a variety of assessments. Teachers implemented assessments to identify the phonological awareness and phonics needs of their students (Phonological Awareness Quick Screeners and Words their Way).
- Saskatoon Public School teachers utilized division developed math quick screeners to gauge insight into students' current levels of understanding in mathematics and proficiency of essential outcomes for success in number, patterns and relations, and shape and space.
- The division staff development department planned and delivered 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.
- The division staff development team in collaboration with key teacher leaders developed 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.
- Superintendents of Education worked closely with school administrative teams to ensure the implementation of effective instructional practices in reading, writing, and mathematics. This will continue to be done through formal school visits, professional development at leadership meetings, and direct coaching of administrators as instructional leaders. The interdepartmental literacy leadership team have continued to advance research-based effective literacy practices in our literacy instructional and assessment expectations. The committee began working with an external advisor from the Reading League to help build the capacity of the literacy leadership team and school-based leadership teams.

- A network of teacher leaders in each school – Leadership Learning Communities - engaged in learning about effective literacy, mathematics, and culturally responsive practices and supported professional learning of all staff at the school level.
- Numerous professional learning opportunities were provided to teachers who wanted more in-depth training in literacy instruction.
- Elementary teachers across the division received training in new assessment methods aligned with the new instructional expectations.
- Administrators engaged in ongoing learning to ensure their effectiveness in supporting the professional learning of teachers in their respective schools.
- 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 instruction within the class as well as individualized instruction by specialists outside of class.
- In partnership with the Saskatoon Public Schools Foundation, Reading Tutors were once again deployed as an additional intervention designed to assist students who were within two reading levels of grade appropriate achievement.
- In partnership with the Saskatoon Public Schools Foundation, summer reading camps were offered to students in grades 1-3 with identified literacy needs.

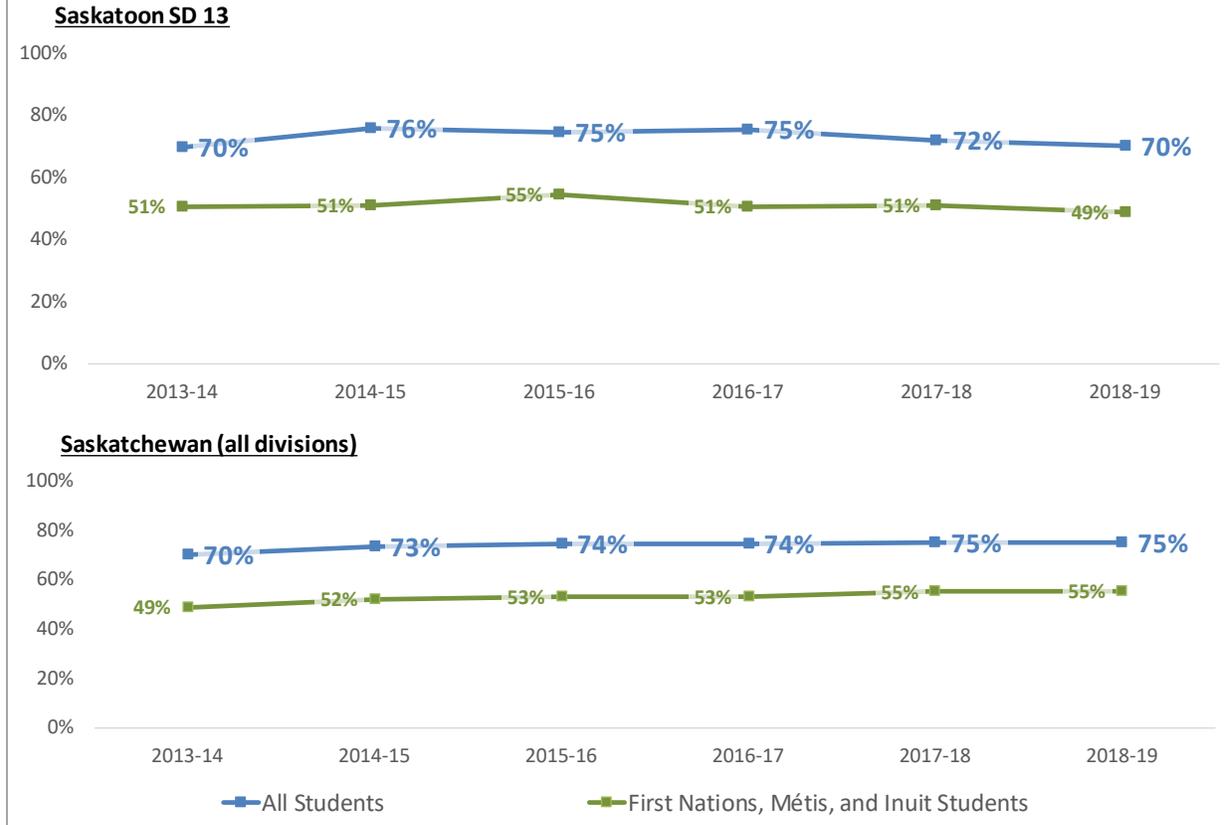
Measures for Reading at Grade Level

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 *Saskatchewan 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 3 students 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 data display shows the six-year trend (2013-14 to 2018-19) overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19



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

Source: Ministry of Education, 2020

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

The grade 3 reading data for Saskatoon Public Schools has ranged from 70% to 76% overall. In 2018-19, 70.0% of grade 3 students were reading at or above grade level compared to 75.0% provincially. In the past 6 years the number of First Nation, Inuit and Métis grade 3 students reading at or above grade level has increased from 49% to 55%. 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.

In response to the overall decline in the last three years with about half of the First Nation, Inuit and Métis students in the division reading below grade level, renewed literacy practices were researched and introduced in 2018-19 and continued in 2019-20. The staff development department and the interdepartmental literacy leadership team have continued to advance research-based effective literacy practices.

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

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, 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 Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning).

School division goals aligned with the Improving First Nations, 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 aims to strengthen 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. Nutrien 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 within Saskatoon Public Schools leaders.
- Develop effective responses (that resulted in credits and engagement) for students whose needs are not met with current instruction. (Indigenous Student Advocate, Tiered Interventions, Elders in Schools, Following Their Voices, Outcome Based Assessment (OBA), One Thunderous Voice E-journalism program, Indigenous Art, Song & Dance and grade 9-12 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.
- Build cultural competencies through targeted professional development for school leaders (Anti-Racist & Anti-Oppressive Education)

	<ul style="list-style-type: none"> • 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
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>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.</p> <ul style="list-style-type: none"> • Saskatoon Public Schools' continued to enhance our partnership agreement with Saskatoon Tribal Council entitled, <i>Reconciliation in Education</i>. 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 allows students to feel welcomed in all school environments. This partnership also included the Indigenous Languages Celebration held each year in Saskatoon. • Continued to expand our 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. • Reaffirmed our Memorandum of Understandings with CUMFI to provide over 2000 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): <ul style="list-style-type: none"> ○ 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. ○ The following positions were created in pursuit of our goals: <ul style="list-style-type: none"> ▪ A full-time literacy support person at Chief Whitecap School. ▪ A half-time speech and language pathologist at Charles Red Hawk School. ▪ A coordinator for Dakota language and culture. <p>Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.</p> <ul style="list-style-type: none"> • Secondary science teachers used 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 continued to utilize 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 Saskatoon Public Schools' collegiates.

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

- 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 Saskatoon Public Schools Traditional Knowledge Keepers shared their stories with students in classes and at special events/ceremonies.
- The creation of Indigenous Student Leadership Councils in Saskatoon Public Schools' collegiates continued to grow. Indigenous Student Advocates are the driving force behind these councils to ensure Indigenous voice is represented at all decision-making forums.
- Invited grade 8 students to participate in double ball teachings requiring land-based opportunities to gather willow, and creation of double ball equipment.
- Continued to work 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 moved to Nutana and was renamed Magpie. Magpie provided students the opportunity to earn a 30-level credit in learning about Indigenous culture. Twenty-six students earned a credit last year.
- The Indigenous Ensemble transitioned to Nutana Collegiate to support students wanting to learn about regalia and drum making, beading, singing, dancing, and storytelling.

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

- Saskatoon Public Schools continued to support a Métis Language and Culture teacher position shared by Saskatoon Public Schools and our community partner Central Urban Métis Federation Inc. (CUMFI). This position allowed for the enhancement and support of the Michif language and cultural teachings.
- The Cree Language and Culture program was expanded to include grades prekindergarten 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 Indian Teacher Education Program (ITEP), and Saskatchewan Urban Native Teacher Education Program (SUNTEP) education programs.

Equitable opportunities and outcomes for First Nation and Métis learners.

- Continued support of the Indigenous Student advocate positions that provide opportunities for students and families to become a greater part of the school.
- The Saskatoon Public Schools k-8 Indigenous Art, Song and Dance program was offered to over 300 students. Students from 33 elementary schools gathered each week to learn about and celebrate Indigenous culture.
- A Michif Traditional Knowledge Keeper provided school support in four schools.
- Involvement by Cree and Nakoda Knowledge Keepers who supported the division schools through centralized requests and by providing programming at Brightwater Eco-Science and Indigenous Learning Centre.

Measures for Improving First Nations, 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-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

Average Final Marks in Selected Secondary-Level Courses, 2019-20

Subject	All Students		Non-FNMI		FNMI	
	Province	StoonP	Province	StoonP	Province	StoonP
English Language Arts A 10 (Eng & Fr equiv)	75.1	74.5	78.5	78.2	62.9	59.1
English Language Arts B 10 (Eng & Fr equiv)	75.7	74.1	79.1	77.7	64.3	59.2
Science 10 (Eng & Fr equiv)	73.8	73.0	77.5	76.5	61.8	58.3
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	65.3	77.1	70.4	63.0	57.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	76.8	79.0	78.3	65.5	64.5
English Language Arts 20 (Eng & Fr equiv)	77.3	76.3	79.6	79.0	67.0	62.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	65.5	72.7	67.6	64.9	62.8
Math: Foundations 20 (Eng & Fr equiv)	77.4	79.0	79.1	80.0	67.8	67.7

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

Source: Ministry of Education, 2020

Analysis of Results – Average Final Marks

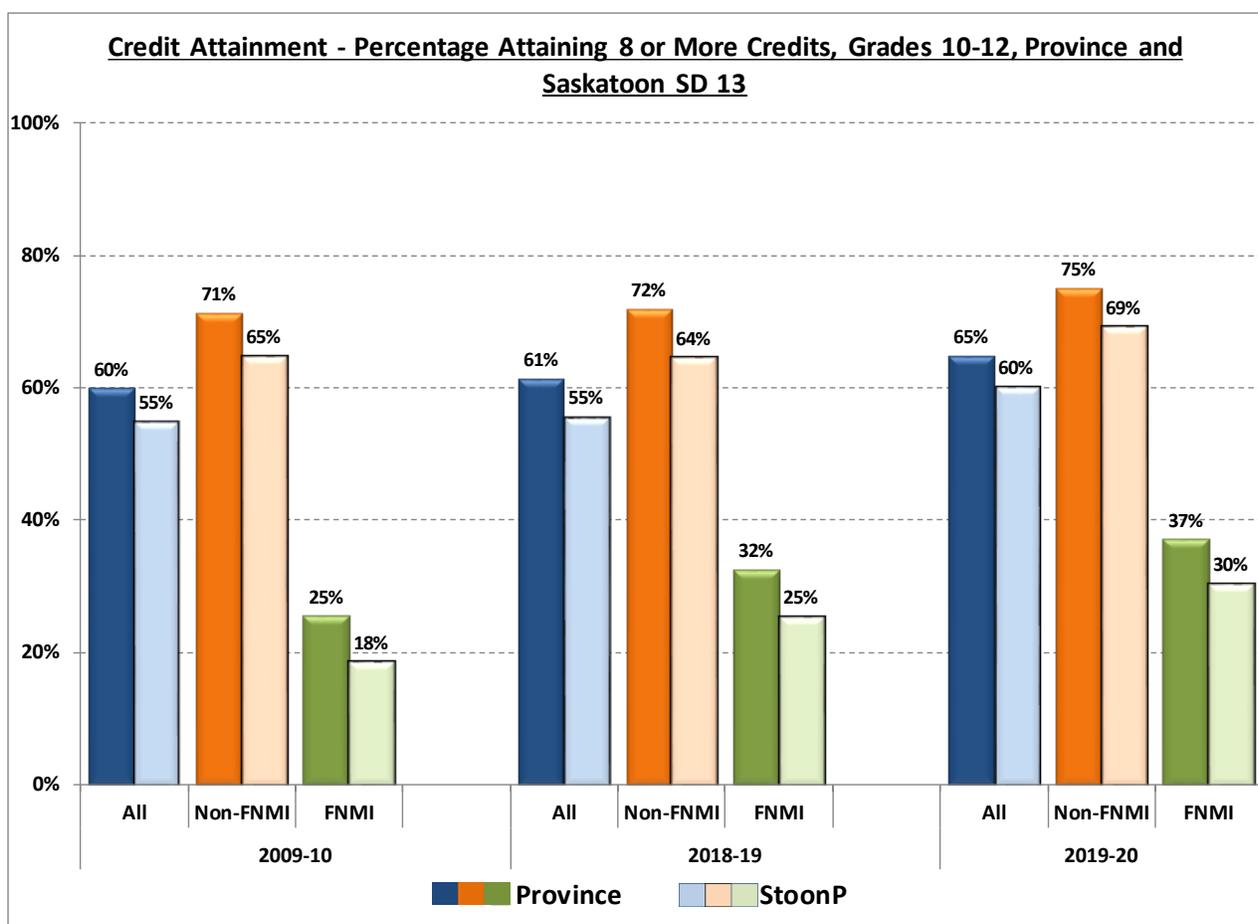
Saskatoon Public Schools non-First Nation, Inuit, and Métis students had increased averages in all eight of the eight subjects in 2019-20 compared to the previous year. First Nation, Inuit, and Métis student averages also improved in all eight subject areas. Saskatoon Public Schools averages for all students continues to be slightly

below provincial averages in 2019-20. 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 three-year graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning grade 10 than those who do not achieve eight or more credits per year.

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



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

Saskatoon Public Schools credit attainment measure for all students increased by 5% from 55% to 60% from 2018-19. There was also a 5% increase in credit attainment for both non- First Nation, Inuit, and Métis students as well as First Nation, Inuit, and Métis students. The 30% credit attainment measure last year for First Nation, Inuit, and Métis students is a 12% increase from 2009-10. Credit attainment continues to be an area of focus for all students and is tracked and monitored at the Collegiate level. Students who are in jeopardy of not earning a credit and need additional supports are identified early and strategies are put in place to promote success. 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.
- 90% of students will have at least 80% attendance in 2019-20.

<p>School division goals aligned with the Graduation Rates outcome</p>	<p>By June 2020</p> <ul style="list-style-type: none"> • On time graduation rate will be 70%. • Extended time graduation rate will be 85%. • 60% of secondary students will have high attendance.
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<p>Continued attendance strategy:</p> <ul style="list-style-type: none"> • Continued the #BeHereToSucceedHere Campaign that was initiated in January 2019. • Division communications were sent to all schools promoting the importance of regular attendance and its positive impact on learning outcomes for all students. • Schools developed flexible spaces with effective supports that allowed students to re-engage after not attending. <p>Continued to develop a timelier method of identifying those students who need additional supports to attain credits:</p> <ul style="list-style-type: none"> • Distributed the provincial school reports as well as monthly attendance and on-track to graduate reports to administrators. • Collegiates collected student information more frequently that identified students, marks by class and by teacher. Schools used these data sets in teams and determined strategies for timely support (Learning Councils, Data Teams, Student Achievement Teams, etc.). • Superintendents and administrators analyzed student data together for each class/section at midterm and at the end of each semester. <p>Continued professional development for teachers in outcome-based instruction and assessment to better identify supports needed for students:</p> <ul style="list-style-type: none"> • Coordinators and consultants facilitated Learning Council retreats in most of the Collegiates in Saskatoon Public Schools 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. <p>Continued to develop consistent practice of outcome completion opportunities within all Collegiates:</p> <ul style="list-style-type: none"> • 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. <p>Graduation Plan for all students:</p>

- Continued to integrate Graduation/Post Graduation plans into grades 9-12.

Creation of a K-12 Graduation Rate Strategic Committee:

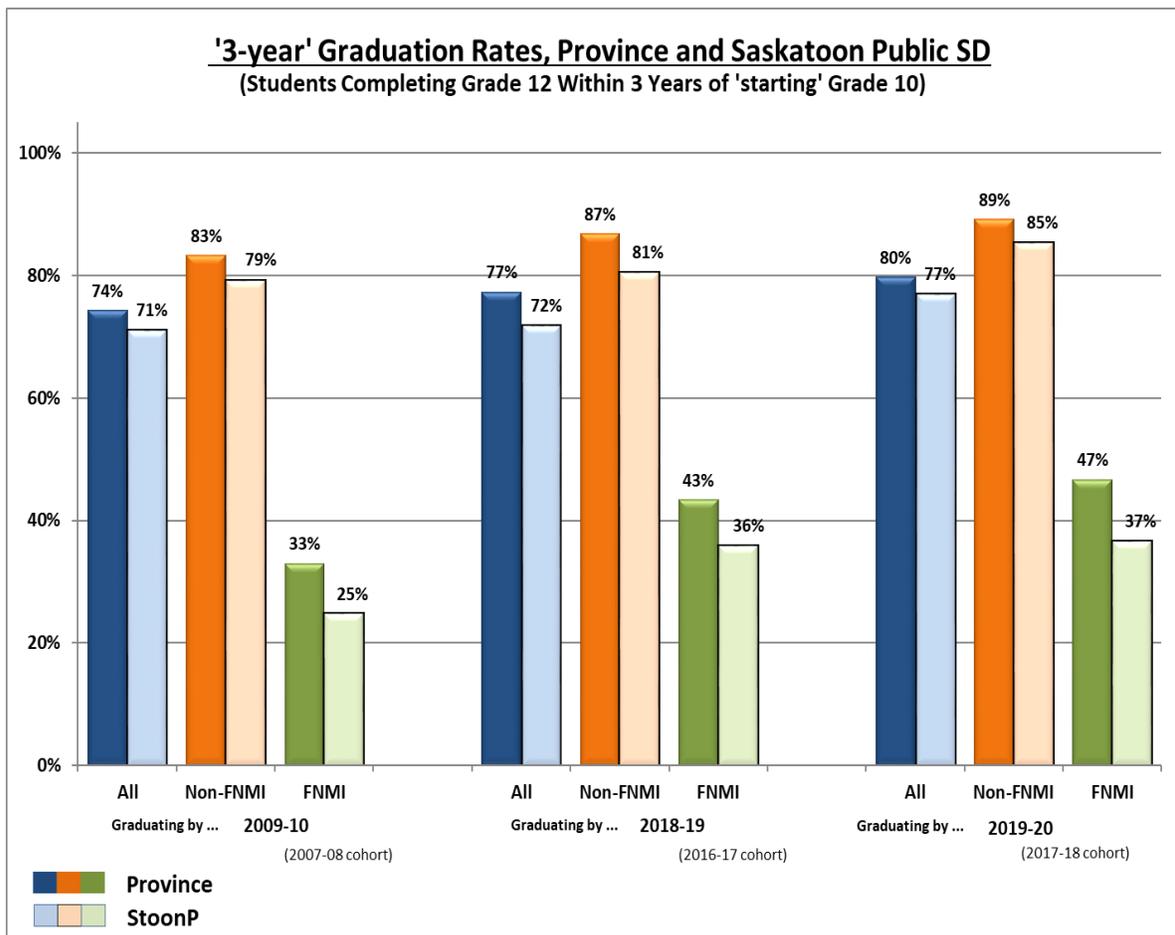
- The committee is now comprised of elementary and secondary administrators to have a more systemic approach in the development of strategies for graduation rate improvement. The committee reviewed and interpreted historical and current graduation data and other data related to factors that impact graduation. Short, medium, and long-term goals were being developed prior to school closures in March.

Measures for Graduation Rates

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2020

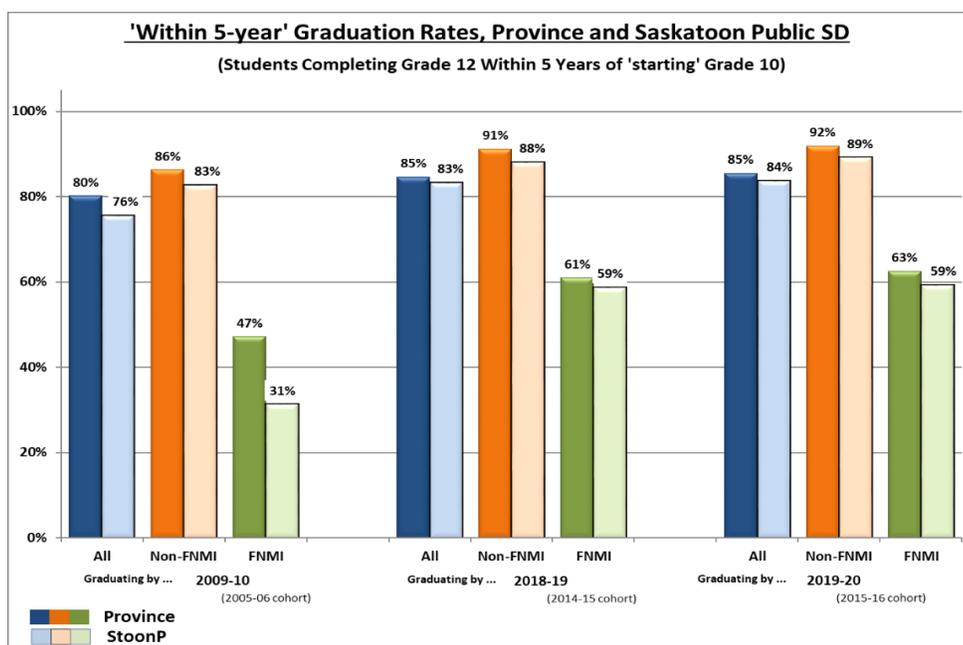
Analysis of Results – Three-Year Graduation Rates

The overall graduation rate increased from 72% last year to 77% for 2019-2020, surpassing the goal of 70% . The First Nation, Inuit, and Métis graduation rate increased slightly from 36% to 37% while the non- First Nation, Inuit, and Métis graduation rate increased by 4% (81% up to 85%). 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. It should be noted that provincial policies set in place in response to the COVID-19 pandemic, along with school operational and instructional responses, likely contributed to a larger than usual year-over-year percentage point increase in graduation rates for June 2020.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2020

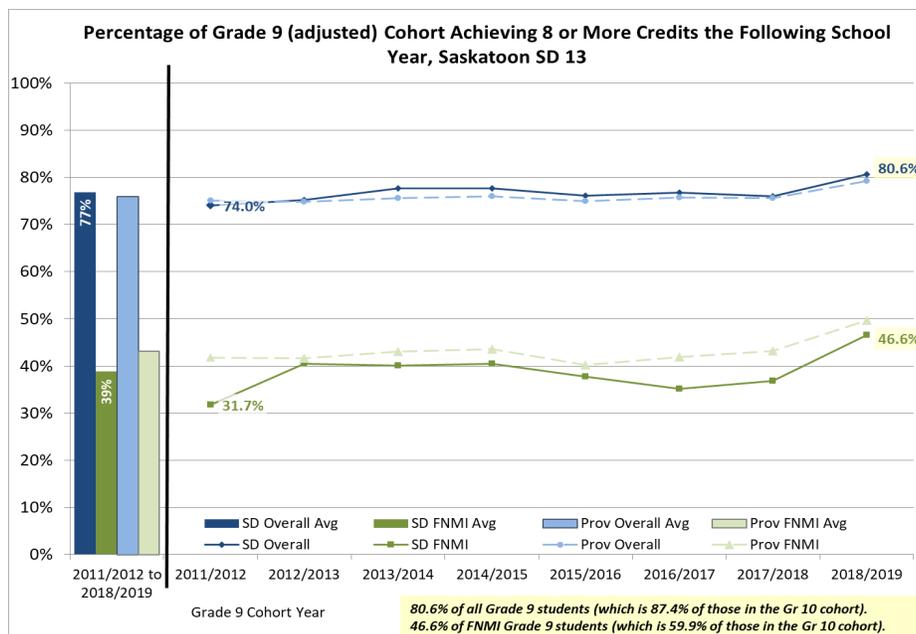
Analysis of Results – Graduation Rates ‘within five-years’

For the 2019-20 school year, there was a slight increase in the overall extended-time graduation rate from 83% to 84%, slightly below the goal of 85%. This is still 1% below the provincial average that remained at 85%. While extended graduation rates increased by 1% (88% to 89%) for Non-First Nation, Inuit, and Métis students the extended time graduation rates for First Nation, Inuit, and Métis students remained the same as last year at 59%. This number is a 28% increase from 2009-10 graduating cohort where only 31% of First Nation, Inuit, and Métis students graduated within a 5-year period. While this can be seen as a success, the effectiveness of continued supports for First Nation, Inuit, and Métis students who need additional time to graduate is continually being analyzed and monitored. Identified effective practices will be shared in order to continue increased success in this area.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2020

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. The overall average for all students increased (76.0% to 80.6%) 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 36.8% last year to 46.6% in 2019-20. This number continues to be below the provincial result for this subpopulation of students on average, however the difference has decreased. While these increases may be attributed in part to COVID-19 school closures and subsequent provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, Saskatoon Public 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.

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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of in-service kindergarten educators will have completed Literacy Practices in kindergarten.

School division goals aligned with the Early Years outcome

To provide prekindergarten teachers with professional learning to support students holistic development, specific to the physical, social-emotional and intellectual domains.

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.

To provide kindergarten teachers with responsive professional development focused on strengthening their formative assessment practices, inquiry-based instruction and equitable learning experiences in a community of learners.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome

Prekindergarten

- 90% 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 implemented in thirteen schools, in eighteen programs. 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

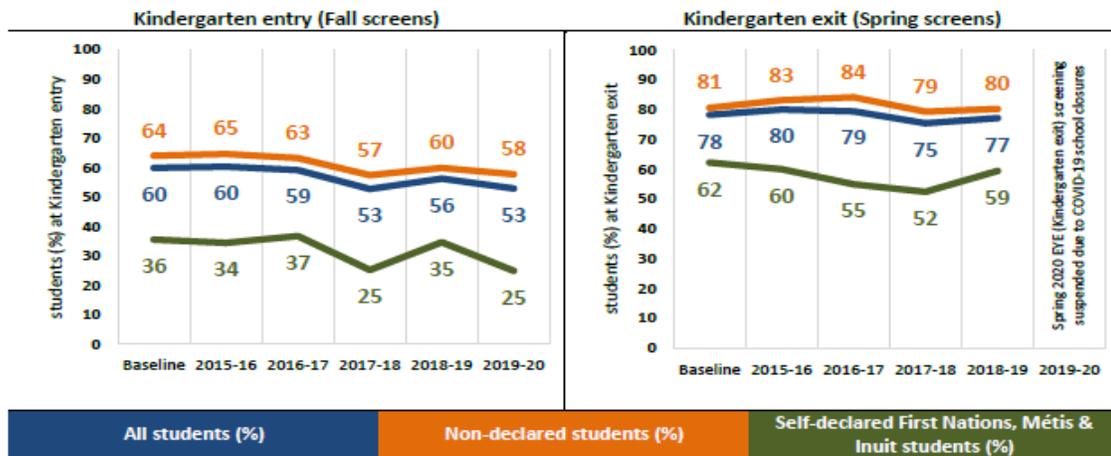
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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.

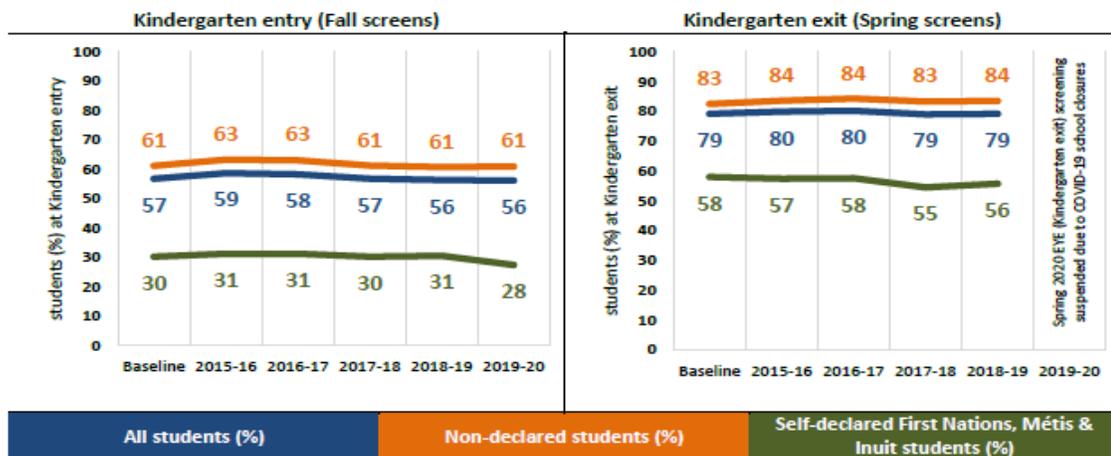
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at kindergarten entry and after the kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.

Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent

Saskatoon Public SD 13



Saskatchewan (all divisions)



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

Source: Ministry of Education, Early Years Branch, 2020

Analysis of Results – Early Years Evaluation

At the outset of the 2019-20 school year, 53% of kindergarten students in Saskatoon Public were able to complete age-appropriate developmental tasks without difficulty showing readiness for school (Tier 1). Due to COVID-19 school closures the Spring EYE screening did not occur.

At the outset of the 2019-20 school year, 25% of First Nation, Métis and Inuit students in Saskatoon Public Schools were at Tier 1. Due to COVID-19 school closures the Spring EYE screening did not occur.

At the outset of the 2019-20 school year, student readiness for non-declared students was 58%. Due to COVID-19 school closures the Spring EYE assessment did not occur.

First Nation and Métis students continue to enter kindergarten with lower readiness skills as indicated by the EYE results. 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. The kindergarten screener results show a 34% increase at kindergarten exit for First Nation and Métis students although this still falls below the provincial average by 3%.

Building on the accelerated growth of our First Nation and Métis students in kindergarten programs is an area 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 culturally responsive instruction through enhanced assessment practices focused on the whole child and their learning story. Equitable learning experiences is a primary focus of professional development opportunities. Documentation will be a key tool in this learning. Partnerships will continue between division experts in literacy and numeracy, First Nation and Métis ways of knowing, and Speech and Language to support this work.

Demographics

Students

In 2019-20, 26,280 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This represents an increase of students consistently over the past 5 years. The number of self-identified First Nation, Inuit, and Métis students continues to increase with 200 new students as does the French Immersion population with 130 additional students choosing that program. The number of English as an Additional Language (EAL) learners decreased slightly by 34 students over 2018-19. We anticipate that our overall student population will continue to increase annually.

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	1,789	1,770	1,898	1,844	1,919
1	1,801	1,906	1,855	1,939	1,933
2	1,744	1,837	1,901	1,850	1,954
3	1,723	1,788	1,849	1,912	1,892
4	1,657	1,759	1,803	1,842	1,939
5	1,543	1,690	1,805	1,835	1,909
6	1,646	1,614	1,703	1,827	1,886
7	1,602	1,691	1,634	1,746	1,849
8	1,562	1,644	1,713	1,659	1,772
9	1,757	1,750	1,781	1,879	1,740
10	1,813	1,916	1,873	1,894	1,964
11	1,901	1,906	1,904	1,803	1,867
12	2,832	2,979	3,085	3,071	3,112
Total	23,370	24,250	24,804	25,101	25,736

PreK	591	618	550	558	544
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	1,057	1,102	1,183	1,147	1,195
	4 to 6	851	898	896	973	1,030
	7 to 9	892	958	1,023	1,060	1,041
	10 to 12	1,311	1,477	1,581	1,514	1,628
	Total	4,111	4,435	4,683	4,694	4,894
English as an Additional Language	1 to 3	645	764	746	852	838
	4 to 6	588	730	762	773	745
	7 to 9	476	570	549	605	621
	10 to 12	572	650	626	606	598
	Total	2,281	2,714	2,683	2,836	2,802
French Immersion	K to 3	1,110	1,138	1,163	1,223	1,240
	4 to 6	466	553	654	695	728
	7 to 9	399	401	393	448	500
	10 to 12	283	290	316	298	326
	Total	2,258	2,382	2,526	2,664	2,794

NOTES:

1. Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
2. Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
3. Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
4. A student's First Nations, Métis, or Inuit identity is established through self-identification.

Source: Ministry of Education, 2019



Staff

Job Category	FTEs
Classroom teachers	1426.9
Principals, vice-principals	125.0
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	637.1
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	161.4
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	197.5
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	2557.9

Notes:

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

Source: *Saskatoon Public Schools, Human Resources Department, 2020*

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. Dunk
Chief Technology



S. Laba
Superintendent of Facilities



J. Valentine
H.R. Superintendent

Infrastructure and Transportation

School	Grades	Location
Aden Bowman Collegiate	9-12	Queen Elizabeth
Alvin Buckwold Elementary	k-8	Eastview
Bedford Road Collegiate	9-12	Caswell Hill
Brevoort Park Elementary	k-8	Brevoort Park
Brownell Elementary	k-8	Silverwood Heights
Brunskill Elementary	k-8	Varsity View
Buena Vista Elementary	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

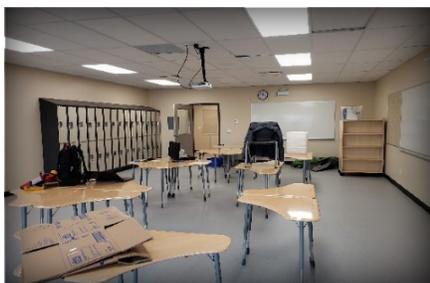
School	Grades	Location
North Park Wilson Elementary	k-8	North Park
Nutana Collegiate	9-12	Nutana
Pleasant Hill Elementary	Prek-8	Pleasant Hill
Prince Philip Elementary	k-8	Nutana Park
Princess Alexandra Elementary	Prek-8	Riversdale
Queen Elizabeth Elementary	k-8	Queen Elizabeth
River Heights Elementary	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	2019-20 Cost
Forest Grove	Roofing	Replacing sections of roof	461,906
Walter Murray	Upgrades	Various upgrades	340,366
Portables	Portables	Construction of portable classrooms	466,959
	P3 Portables	Ernest Lindner portable confirmation	456,290
Total			\$1,725,521

Infrastructure Projects – From Preventative Maintenance and Renewal (PMR) Projects			
School	Project	Details	2019-20 Cost
Evan Hardy	Roofing	Replacing sections of roof	294,611
Confederation Park	Roofing	Replacing sections of roof	296,935
John Dolan	Boiler Replacement	Boiler replacement	222,086
Evan Hardy	Boiler Replacement	Boiler replacement	253,654
Total			\$1,067,286



Transportation

Saskatoon Public Schools transported over 5,000 students during the 2019-2020 school year. More than 400 of the students had intensive needs and required transportation support. The increased number of students with complex needs provided transportation challenges.

The Ministry of Education implemented an indefinite closure of schools in March for safety due to COVID-19 pandemic. As a result, transportation was suspended. The transportation of students did not resume during the 2019-2020 school year.

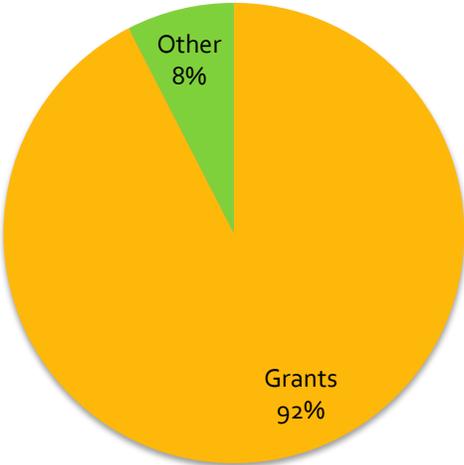
During 2019-2020, Saskatoon Public Schools contracted five companies to transport students: three bus companies; one wheelchair service provider and one taxi company. Saskatoon Transit continued to provide transportation for students, mainly at the secondary level. The successful class pass program allowed school classes to travel as a group within Saskatoon without cost.



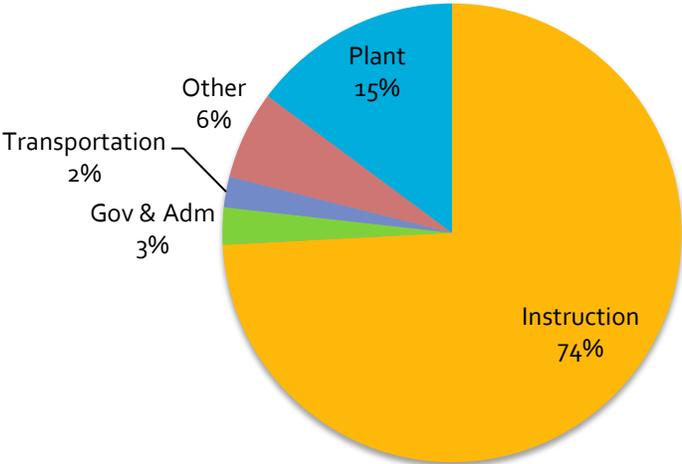
Financial Overview

Summary of Revenue and Expenses

Revenue 2019-20



Expense 2019-20



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	200,845	-	1,606,761	(200,845)	-100%	1
Grants	237,152,498	241,041,803	235,009,975	3,889,305	2%	
Tuition and Related Fees	2,110,235	1,674,712	1,737,344	(435,523)	-21%	2
School Generated Funds	4,955,000	3,132,927	4,327,147	(1,822,073)	-37%	3
Complementary Services	4,458,674	6,283,392	5,018,767	1,824,718	41%	4
External Services	5,314,272	7,301,376	7,596,217	1,987,104	37%	5
Other	1,570,506	1,265,250	1,587,892	(305,256)	-19%	6
Total Revenues	255,762,030	260,699,460	256,884,103	4,937,430	2%	
EXPENSES						
Governance	722,549	597,667	771,659	(124,882)	-17%	7
Administration	6,195,410	6,176,877	6,193,580	(18,533)	0%	
Instruction	197,254,675	191,681,893	195,087,505	(5,572,782)	-3%	
Plant	44,608,437	38,321,070	40,556,081	(6,287,367)	-14%	8
Transportation	6,503,740	5,586,917	6,100,377	(916,823)	-14%	9
Tuition and Related Fees	391,982	424,751	378,082	32,769	8%	10
School Generated Funds	4,955,000	2,244,288	4,336,430	(2,710,712)	-55%	11
Complementary Services	4,240,781	5,563,603	4,916,978	1,322,822	31%	12
External Services	6,265,625	7,521,054	7,533,043	1,255,429	20%	13
Other Expenses	385,393	349,039	344,544	(36,354)	-9%	14
Total Expenses	271,523,592	258,467,159	266,218,279	(13,056,433)	-5%	
Surplus (Deficit) for the Year	(15,761,562)	2,232,301	(9,334,176)			

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

Note	Explanation
1	Property tax for the Treaty Land Entitlement was fully recognized in 2018-19.
2	Tuition and Related Fees revenues are lower than budgeted as revenues received from the Whitecap Dakota First Nation, which were budgeted as related fees, are recorded as external services revenue to align with external services expenses.
3	School Generated Fund revenues are lower than budgeted due to impacts related to COVID-19 and the lower revenues correspond with lower School Generated Fund expenses.
4	Complementary Services revenues are higher than budgeted as the school division received additional program funding which was not budgeted but will correspond with higher than budgeted Complementary Service expenses.
5	External Services revenues are over budget as revenues received from the Whitecap Dakota First Nation, which were budgeted as related fees, are recorded as external services revenue to align with external services expenses. As well, funding from charitable donations and revenues from the
6	Other income is lower than budget due to COVID-19 rental cancellations.
7	Governance expenses are lower than budget for the year due to lower membership fees compared to budget.
8	Plant expenses are lower than budgeted due to the timing of Preventative Maintenance and Renewal (PMR) projects as well as lower utilities and lower building amortization than budgeted.
9	Transportation expenses are under budget due to impacts related to COVID-19 and transportation efficiencies.
10	Tuition and related fees are slightly higher than budget for the year mainly due to higher students attending other program facilities.
11	School generated expenditures are lower than budgeted due to impacts related to COVID-19 and they correspond with lower than budgeted school generated revenues.
12	Complementary Service expenses are higher than budgeted due to additional program funding which was not budgeted but corresponds with higher than budgeted Complementary Service revenues.
13	External Services expenses are higher than budget for the year. The main variance is due to the expenditures related to foundation and donation fundraising.
14	Other Expenses were under budget due lower charges for interest on the loan to fund the technology replacement project.

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	32,438	-	-	194	-	-	32,631
Linklater, Vernon	31,260	-	-	683	-	487	32,429
Banks, Donna	33,371	-	-	191	-	203	33,765
Scott, Cameron	31,224	-	-	-	-	240	31,464
MacPherson, Colleen*	39,367	-	-	293	-	1,561	41,220
Brannen, Kathleen	32,487	-	-	1,056	-	842	34,385
Tait, Ross	33,107	-	-	170	-	122	33,398
Zwarych, Suzanne	32,456	-	-	481	-	606	33,544
Bellamy, Charmaine	32,463	-	-	460	-	186	33,109
Morrison, Ray**	35,274	-	-	181	-	1,471	36,926

*Appointed Board Chair Nov 5, 2019

**Served as Board Chair Nov 7, 2006 through to Nov 4, 2019

Personal Services

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

Transfers

Name	Amount
Saskatoon Secondary Schools Athletic Directorate	69,042
Saskatoon Christian School	177,349

Name	Amount
Saskatoon Misbah School	216,630
St. Paul's Roman Catholic Separate School Division #20	107,168

Supplier Payments

Name	Amount
3twenty Solutions Inc.	493,988
Advertising One	63,105
AED Advantage Sales Ltd.	68,282
Ainsworth Inc.	68,861

Name	Amount
Al Anderson's Source for Sport	118,350
Allmar Inc.	70,533
Amazon Marketplace Pmts.	149,195
Amazon.ca	164,314

Name	Amount
Apple Canada Inc.	92,606
Aquifer Distribution Ltd	115,804
Av Shuttle Cab	64,439
Backup International	53,144
Baragar Enterprises Ltd.	101,483
Bayshore Healthcare Ltd.	84,519
BCL Consulting Group Inc.	53,068
Bonnie Read	134,531
C & F Installations Co. (1984)	53,932
Carmont Construction Ltd.	437,613
Centaur Products Inc.	89,472
Century Roofing & Sheet Metal	107,597
Charter Mechanical Ltd.	95,664
Charter Telecom Inc.	98,998
CHEP Good Food Inc.	117,111
City of Saskatoon	3,532,215
Clark Roofing (1964) Ltd.	96,742
ComPsych Corporation	63,039
Connex Telecommunications Inc.	99,727
Cypress Sales Partnership	131,996
D2 Construction Ltd.	180,594
Dell Canada Inc.	3,993,789
Deloitte Management Services	54,337
Denson Commercial Food Equip	106,469
Dollarama	53,875
Dumont Technical Institute	105,029
Dunmac General Contractors Ltd.	335,225
Edsembli Inc.	70,609
EECOL Electric Corp.	51,371
Federated Co-Operatives Ltd.	78,147
FirstCanada ULC	3,259,810
Flynn Canada Ltd.	914,931
Follett School Solutions, Inc.	60,083
Friesens Corporation	53,275
HAID General Construction Ltd.	228,194
HAID Roofing Ltd.	610,627
HBI Office Plus Inc.	71,037
Hertz Northern Bus	2,125,836
Imagine That Media Inc.	128,319

Name	Amount
Imperial Parking Canada Corp.	255,385
Insight Canada Inc.	54,014
ION United Inc.	115,146
J & H Builders Warehouse	108,160
Johnson Controls Ltd.	141,394
Kindrachuk Agrey Architects Ltd.	253,994
Loraas Disposal Services Ltd.	91,692
LP3 Transportation Solutions Ltd.	165,396
M.N.S Ltd.	74,187
M3 Contracting Ltd.	120,297
Marsh Canada Limited	695,499
McNally Robinson Booksellers	80,120
Neducation Management Inc.	98,457
Pace Solutions Corp.	50,757
Park N Play Design Co Ltd.	283,880
PC Hotline	63,013
Peak Mechanical Ltd.	409,990
Perfection Plumbing	61,263
Pinnacle Distribution Inc.	353,800
Powerland Computers	115,154
Powerschool Canada ULC (SRB)	177,930
Quorex Construction Ltd.	220,404
Ranch Ehrlo Society	228,559
Real Canadian Wholesale Club	92,105
Real Cdn Superstore #1	75,207
Rely-Ex Contracting	166,644
Riide Holdings Inc.	371,112
Roof Management & Inspection	56,997
Saskatchewan Power Corp.	1,117,120
Saskatoon Downtown Youth Centre	60,107
Saskatoon Fire & Flood	310,150
Saskatoon Soccer Centre Inc.	143,739
SaskEnergy	1,272,653
SaskTel	206,978
SaskTel Mobility	50,713
Saunders Book Company	50,307
Scholantis Learning Systems	55,519
Scholastic Canada Ltd	59,245
Shaw Business	124,025

Name	Amount
Speech Language Network Ltd	70,273
Speech Therapy Saskatoon Inc.	59,670
Saskatchewan Professional Teachers Regulatory Board	210,315
Saskatchewan School Boards Association	194,909
St. John's Music	125,982
Strata Development Corporation	124,989
Supreme Office Products Ltd.	533,980
Swish Kemsol	64,683
Sysco	149,037
Theraplay Pediatric Occupation	80,477
Thorpe Industries Ltd.	610,140
Tm Designs	90,192

Name	Amount
Toronto Dominion Bank	265,817
Trade West Equipment Ltd.	303,394
Uls Maintenance & Landscaping	52,287
Wal-Mart Supercenter	78,225
Wells Interiors Inc.	105,697
West Unified Communications	78,116
Western Campus Resources Inc.	50,608
WestJet	69,052
Xerox Canada Ltd.	474,113
Zaks Home Hardware	253,536

Other Expenditures

Name	Amount
Can Union Pub Emp Local 8443	592,106
CIBC Mellon	6,919,025
Co-Operators	2,806,924
Minister of Finance	124,637
Receiver General for Canada	4,391,614

Name	Amount
Saskatchewan Teachers' Fed	17,056,709
Saskatoon Teachers' Association	198,006
Teachers Superannuation Commission	301,024
Workers' Compensation Board	618,483

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, 2020

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.

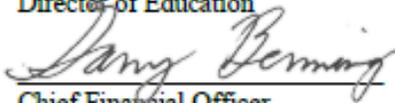
On behalf of the Board of Education of the Saskatoon School Division No.13 of Saskatchewan:



Board Chair



Director of Education



Chief Financial Officer

December 2, 2020

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, 2020, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2020, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

Other Information

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Deloitte LLP

Chartered Professional Accountants
November 23, 2020
Saskatoon, Saskatchewan

**Consolidated Statement of Financial Position
as at August 31, 2020**

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	28,666,273	23,628,268
Accounts Receivable (Note 7)	3,026,025	3,739,092
Portfolio Investments (Note 3)	20,325,029	15,066,368
Pension Asset (Note 6)	3,973,000	-
Total Financial Assets	55,990,327	42,433,728
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	11,518,424	10,002,392
Long-Term Debt (Note 9)	11,980,918	9,685,001
Liability for Employee Future Benefits (Note 5)	6,677,600	6,351,400
Deferred Revenue (Note 10)	5,566,910	6,329,240
Total Liabilities	35,743,852	32,368,033
Net Financial Assets	20,246,475	10,065,695
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	284,531,473	292,408,538
Prepaid Expenses	880,326	882,210
Total Non-Financial Assets	285,411,799	293,290,748
Accumulated Surplus (Note 13)	305,658,274	303,356,443
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	305,597,592	303,365,291
Accumulated Remeasurement Gains and Losses	60,682	(8,848)
Total Accumulated Surplus (Note 13)	305,658,274	303,356,443

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

**Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Property Taxes and Other Related	200,845	-	1,606,761
Grants	237,152,498	241,041,803	235,009,975
Tuition and Related Fees	2,110,235	1,674,712	1,737,344
School Generated Funds	4,955,000	3,132,927	4,327,147
Complementary Services (Note 11)	4,458,674	6,283,392	5,018,767
External Services (Note 12)	5,314,272	7,301,376	7,596,217
Other	1,570,506	1,265,250	1,587,892
Total Revenues (Schedule A)	255,762,030	260,699,460	256,884,103
EXPENSES			
Governance	722,549	597,667	771,659
Administration	6,195,410	6,176,877	6,193,580
Instruction	197,254,675	191,681,893	195,087,505
Plant	44,608,437	38,321,070	40,556,081
Transportation	6,503,740	5,586,917	6,100,377
Tuition and Related Fees	391,982	424,751	378,082
School Generated Funds	4,955,000	2,244,288	4,336,430
Complementary Services (Note 11)	4,240,781	5,563,603	4,916,978
External Services (Note 12)	6,265,625	7,521,054	7,533,043
Other	385,393	349,039	344,544
Total Expenses (Schedule B)	271,523,592	258,467,159	266,218,279
Operating Surplus (Deficit) for the Year	(15,761,562)	2,232,301	(9,334,176)
Accumulated Surplus from Operations, Beginning of Year	303,365,291	303,365,291	312,699,467
Accumulated Surplus from Operations, End of Year	287,603,729	305,597,592	303,365,291

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

**Consolidated Statement of Remeasurement Gains and Losses
as at August 31, 2020**

	2020	2019
	\$	\$
Accumulated Remeasurement Gains (Losses), Beginning of Year	(8,848)	6,148
Unrealized gains (losses) attributable to:		
Portfolio investments	60,682	(8,848)
Amounts reclassified to the statement of operations:		
Portfolio investments	8,848	(6,148)
Net remeasurement gains and (losses) for the year	69,530	(14,996)
Accumulated Remeasurement Gains (Losses), End of Year	60,682	(8,848)

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

**Consolidated Statement of Changes in Net Financial Assets
for the year ended August 31, 2020**

	2020 Budget	2020 Actual	2019 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets (Net Debt), Beginning of Year	10,065,695	10,065,695	11,064,782
Changes During the Year			
Operating Surplus (Deficit) for the Year	(15,761,562)	2,232,301	(9,334,176)
Acquisition of Tangible Capital Assets (Schedule C)	(6,545,750)	(6,375,657)	(5,164,516)
Amortization of Tangible Capital Assets (Schedule C)	15,530,000	14,252,722	13,973,336
Net Change in Other Non-Financial Assets	-	1,884	(458,735)
	(6,777,312)	10,111,250	(984,091)
Net Remeasurement Gains (Losses)	-	69,530	(14,996)
Change in Net Financial Assets	(6,777,312)	10,180,780	(999,087)
Net Financial Assets, End of Year	3,288,383	20,246,475	10,065,695

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

**Consolidated Statement of Cash Flows
for the year ended August 31, 2020**

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	2,232,301	(9,334,176)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	13,796,432	13,516,281
Net Change in Non-Cash Operating Activities (Schedule E)	(2,178,147)	333,448
Cash Provided by Operating Activities	13,850,586	4,515,553
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(5,919,367)	(4,707,461)
Cash Used by Capital Activities	(5,919,367)	(4,707,461)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(20,264,347)	(15,075,216)
Proceeds on Disposal of Portfolio Investments	15,075,216	15,939,149
Cash (Used) Provided by Investing Activities	(5,189,131)	863,933
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	3,658,400	2,365,312
Repayment of Long-Term Debt	(1,362,483)	(1,390,598)
Cash Provided by Financing Activities	2,295,917	974,714
INCREASE IN CASH AND CASH EQUIVALENTS	5,038,005	1,646,739
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	23,628,268	21,981,529
CASH AND CASH EQUIVALENTS, END OF YEAR	28,666,273	23,628,268

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

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.

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 \$6,677,600 (2019 - \$6,351,400) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$197,295,946 (2019 - \$186,131,921) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- the net pension asset of \$3,973,000 (2019 - \$0) because actual experience may differ significantly from actuarial estimations.

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.

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.

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 and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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 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.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

Defined Benefit Plan Administered by the School Division

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

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

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020		2019	
Portfolio investments in the cost and amortized cost category:	Cost		Cost	
Scotiabank, GIC, Interest of 0.96%, due Feb. 2, 2021	\$	2,000,000	\$	-
Scotiabank, GIC, Interest of 0.94%, due Mar. 3, 2021		3,000,000		-
Scotiabank, GIC, Interest of 0.92%, due Apr. 5, 2021		3,000,000		-
Canadian Western, Notice Deposit, Interest of Prime minus 1.20%		8,000,000		-
Canadian Western, Notice Deposit, Interest of Prime minus 1.50%		-		10,000,000
Total portfolio investments reported at cost and amortized cost		16,000,000		10,000,000
Portfolio investments in the fair value category:	Cost	Fair Value	Cost	Fair Value
Equity investments in active market	4,264,347	4,325,029	5,075,216	5,066,368
Total portfolio investments reported at fair value	4,264,347	4,325,029	5,075,216	5,066,368
Total portfolio investments	\$	20,325,029	\$	15,066,368

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	2020 Actual	2019 Actual
Governance	\$ 333,445	\$ 264,222	\$ -	\$ -	\$ 597,667	\$ 771,659
Administration	5,005,000	986,810	-	185,067	6,176,877	6,193,580
Instruction	179,735,262	8,891,894	-	3,054,737	191,681,893	195,087,505
Plant	12,511,123	14,797,029	-	11,012,918	38,321,070	40,556,081
Transportation	-	5,586,917	-	-	5,586,917	6,100,377
Tuition and Related Fees	-	424,751	-	-	424,751	378,082
School Generated Funds	-	2,244,288	-	-	2,244,288	4,336,430
Complementary Services	4,900,222	663,381	-	-	5,563,603	4,916,978
External Services	4,348,702	3,172,352	-	-	7,521,054	7,533,043
Other	-	35,177	313,862	-	349,039	344,544
TOTAL	\$ 206,833,754	\$ 37,066,821	\$ 313,862	\$ 14,252,722	\$ 258,467,159	\$ 266,218,279

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 6,765,100	\$ 5,725,300
Current period service cost	581,900	470,800
Interest cost	137,700	178,500
Benefit payments	(422,800)	(495,500)
Actuarial losses	295,500	692,000
Plan amendments	-	194,000
Accrued Benefit Obligation - end of year	7,357,400	6,765,100
Unamortized net actuarial (losses)	(679,800)	(413,700)
Liability for Employee Future Benefits	\$ 6,677,600	\$ 6,351,400

Employee Future Benefits Expense	2020	2019
Current period service cost	\$ 581,900	\$ 470,800
Amortization of net actuarial loss (gain)	29,400	(16,700)
Plan amendments	-	194,000
Benefit cost	611,300	648,100
Interest cost	137,700	178,500
Total Employee Future Benefits Expense	\$ 749,000	\$ 826,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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:

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,350	6	2,356	2,330
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-11.70%
Member contributions for the year	\$ 14,788,486	\$ 13,253	\$ 14,801,739	\$ 14,787,419

Defined Benefit Plan Administered by the School Division

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

Actuarial valuations for accounting purposes are performed at least triennially using the projected accrued benefit actuarial cost method. The most recent valuation was prepared by AON Consulting, an actuarial services firm, as at December 31, 2019. The accrued benefit obligation reported in the tables below is based on the extrapolation of the 2019 valuation.

The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2019 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	2020	2019
Number of active School Division members	1,006	957
Number of former members, superannuates and surviving spouses	566	534
Member contribution rate (percentage of salary)	8.10%	8.10%
School Division contribution rate (percentage of salary)	9.10%	9.10%
Member contributions	\$ 3,264,000	\$ 3,105,000
School Division contributions	\$ 3,655,000	\$ 3,478,000
Benefits paid	\$ (7,398,000)	\$ (7,115,000)
Actuarial extrapolation date	<u>Aug 31/2020</u>	<u>Aug 31/2019</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	6.35%	6.35%
Discount rate - Beginning of year	6.35%	6.15%
Discount rate - End of year	6.05%	6.35%
Inflation rate - Beginning of year	2.25%	2.25%
Inflation rate - End of year	2.25%	2.25%
Expected average remaining service life (years)	12	12

Net Pension Asset	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 130,925,000	\$ 129,259,000
Current period benefit cost	5,359,000	5,137,000
Interest cost	8,249,000	7,889,000
Benefit payments	(7,398,000)	(7,115,000)
Actuarial gains	7,409,000	(4,245,000)
Accrued Benefit Obligation - end of year	144,544,000	130,925,000
Pension Plan Assets at market value - beginning of year	141,310,000	136,465,000
Employer contributions	3,655,000	3,478,000
Employee contributions	3,264,000	3,105,000
Return on plan assets	8,958,000	8,376,000
Actuarial losses	(2,443,000)	(2,999,000)
Benefit payments	(7,398,000)	(7,115,000)
Pension Plan Assets at market value - end of year (1)	147,346,000	141,310,000
Funded Status - Pension Plan Surplus	2,802,000	10,385,000
Unamortized Net Actuarial Losses (Gains)	3,973,000	(5,981,000)
Valuation allowance adjustment	(2,802,000)	(4,404,000)
Net Pension Asset	\$ 3,973,000	\$ -

(1) Pension plan assets consist of:	2020	2019
Fixed income securities	20.4%	21.6%
Equity investments	55.0%	52.5%
Mortgage	8.9%	9.6%
Real estate	15.7%	16.3%
	100.0%	100.0%

Pension Expense	2020	2019
Current period benefit cost	\$ 5,359,000	\$ 5,137,000
Amortization of net actuarial (gains) losses	(102,000)	2,000
Employee contributions	(3,264,000)	(3,105,000)
Pension Cost	1,993,000	2,034,000
Interest cost on the average accrued benefit obligation	8,249,000	7,889,000
Expected return on average pension plan assets	(8,958,000)	(8,376,000)
Net Interest Cost	(709,000)	(487,000)
Valuation allowance adjustment	(1,602,000)	1,931,000
Total Pension Expense	\$ (318,000)	\$ 3,478,000

7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the consolidated statement of financial position are net of any valuation allowances for doubtful accounts. Valuation allowances for doubtful accounts were \$0 (2019 - \$0).

Details of accounts receivable balances are as follows:

	2020	2019
Provincial Grants Receivable - Capital	\$ 1,389,325	\$ 1,104,019
Treaty Land Entitlement Receivable	1,210,071	1,410,916
Other Receivables	426,629	1,224,157
Total Accounts Receivable	\$ 3,026,025	\$ 3,739,092

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 5,616,757	\$ 4,594,726
Accounts Payable - Operating	5,755,504	5,151,943
Accounts Payable - Capital	142,159	255,723
Accrued Interest Payable	4,004	-
Total Accounts Payable and Accrued Liabilities	\$ 11,518,424	\$ 10,002,392

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2020	2019
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)	\$ 5,129,667	\$ 5,438,697
(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)	1,287,008	1,544,028
(c) 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
(d) 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)	1,653,667	2,106,599
(e) Monthly payments of principal and interest combined of \$63,661, interest rate of 1.717%; due on the 7th day of each month from July 7, 2020 through to June 7, 2025 (Tech Loan-TD)	3,540,645	-
	11,610,987	9,137,454
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)	369,931	547,547
	369,931	547,547
Total Long-Term Debt	\$ 11,980,918	\$ 9,685,001

Future principal repayments over the next 5 years are estimated as follows:					
	Capital Loans		Capital Leases		Total
2021	\$	1,759,945	\$	182,471	\$ 1,942,416
2022		1,804,922		187,460	1,992,382
2023		1,851,151		-	1,851,151
2024		1,598,595		-	1,598,595
2025		1,196,763		-	1,196,763
Thereafter		3,399,611		-	3,399,611
Total	\$	11,610,987	\$	369,931	\$ 11,980,918

Principal and interest payments on the long-term debt are as follows:						
	Capital Loans		Leases		2020	2019
Principal	\$	1,184,866	\$	177,617	\$ 1,362,483	\$ 1,390,598
Interest		301,267		12,595	313,862	307,526
Total	\$	1,486,133	\$	190,212	\$ 1,676,345	\$ 1,698,124

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Non-Capital deferred revenue:				
Multi-space agreement	\$ 937,253	\$ -	\$ 45,351	\$ 891,902
Driver Education	4,107	923,556	908,677	18,986
Foreign student tuition	150,005	119,350	225,605	43,750
Foundation deferred donations	5,237,875	659,294	1,284,897	4,612,272
Total Deferred Revenue	\$ 6,329,240	\$ 1,702,200	\$ 2,464,530	\$ 5,566,910

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	2020	2019
Revenues:							
Operating Grants	\$ 2,646,980	\$ 475,000	\$ -	\$ 668,100	\$ 574,990	\$ 4,365,070	\$ 4,331,083
Fees and Other Revenues	-	-	1,793,585	-	124,737	1,918,322	687,684
Total Revenues	2,646,980	475,000	1,793,585	668,100	699,727	6,283,392	5,018,767
Expenses:							
Salaries & Benefits	2,427,957	467,613	1,031,063	650,788	322,801	4,900,222	4,309,584
Instructional Aids	30,232	23,397	-	-	249,323	302,952	295,374
Supplies and Services	4,550	-	236,720	-	3,982	245,252	120,725
Travel	-	-	-	-	-	-	10,630
Professional Development	5,173	-	-	-	-	5,173	10,173
Student Related Expenses	-	-	-	-	9,086	9,086	5,406
Contracted Transportation	-	-	-	66,840	34,078	100,918	165,086
Total Expenses	2,467,912	491,010	1,267,783	717,628	619,270	5,563,603	4,916,978
Excess (Deficiency) of Revenues over Expenses	\$ 179,068	\$ (16,010)	\$ 525,802	\$ (49,528)	\$ 80,457	\$ 719,789	\$ 101,789

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	Qualified Donee & Foundation	Whitecap	Other Programs	2020	2019
Revenues:							
Operating Grants	\$ 4,043,152	\$ -	\$ 33,434	\$ 213,390	\$ -	\$ 4,289,976	\$ 5,339,655
Fees and Other Revenues	-	127,331	1,945,695	704,871	233,503	3,011,400	2,256,562
Total Revenues	4,043,152	127,331	1,979,129	918,261	233,503	7,301,376	7,596,217
Expenses:							
Other Related Fees	1,197,313	-	-	56,619	-	1,253,932	1,631,762
Salaries & Benefits	2,845,839	185,654	84,103	826,150	406,956	4,348,702	4,391,085
Instructional Aids	-	-	801,300	28,843	1,121	831,264	772,708
Supplies and Services	-	146,781	672,756	-	1,315	820,852	458,826
Non-Capital Equipment	-	-	69,625	-	-	69,625	254,396
Communications	-	-	168,444	-	27	168,471	-
Building Operating Expenses	-	-	-	-	20,264	20,264	20,375
Student Related Expenses	-	-	7,862	82	-	7,944	3,891
Total Expenses	4,043,152	332,435	1,804,090	911,694	429,683	7,521,054	7,533,043
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ (205,104)	\$ 175,039	\$ 6,567	\$ (196,180)	\$ (219,678)	\$ 63,174

*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	2020	2019
Revenues:				
Operating Grants	\$ 2,484,140	\$ 1,559,012	\$ 4,043,152	\$ 4,033,245
Total Revenues	2,484,140	1,559,012	4,043,152	4,033,245
Expenses:				
Other Related Fees	618,437	578,876	1,197,313	887,401
Salaries & Benefits	1,856,747	974,939	2,831,686	3,132,343
Program Support Salaries & Benefits	8,956	5,197	14,153	13,499
Total Expenses	2,484,140	1,559,012	4,043,152	4,033,243
Excess of Revenues over Expenses	\$ -	\$ -	\$ -	\$ 2

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.

Details of accumulated surplus are as follows:

	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 292,408,538	\$ 6,375,657	\$ 14,252,722	284,531,473
Less: Debt owing on Tangible Capital Assets	(9,685,001)	(3,658,400)	(1,362,483)	(11,980,918)
	282,723,537	2,717,257	12,890,239	272,550,555
PMR maintenance project allocations (1)	5,744,841	6,377,839	3,361,792	8,760,888
Designated Assets:				
Capital projects:				
Designated for tangible capital asset expenditures	2,649,830	4,018,148	2,791,733	3,876,245
	2,649,830	4,018,148	2,791,733	3,876,245
Other:				
School generated funds	2,598,878	4,324,580	3,435,941	3,487,517
School budget carryovers	1,205,666	748,442	57,164	1,896,944
Curriculum renewal	100,000	-	-	100,000
Governance	43,000	-	-	43,000
Technology replacement	2,975,000	600,000	453,000	3,122,000
COVID-19	-	3,125,000	-	3,125,000
Facility repairs related to rentals	291,953	15,000	-	306,953
Facility operating	332,201	105,000	-	437,201
Security camera	50,000	-	-	50,000
Mount Royal facility partnership	169,486	-	-	169,486
Alternate funds	506,920	2,873,121	2,362,582	1,017,459
Whitecap Pre-K	12,223	6,134	-	18,357
Whitecap Literacy	12,278	19,991	-	32,269
Whitecap K-4 school	(1,729)	-	19,558	(21,287)
	8,295,876	11,817,267	6,328,245	13,784,899
Public Charities:				
Foundation	1,103,491	1,845,870	1,864,908	1,084,453
Qualified Donee	545,253	425,123	479,393	490,983
	1,648,744	2,270,993	2,344,301	1,575,436
Unrestricted Surplus	2,302,463	10,251,999	7,504,893	5,049,569
Total Accumulated Surplus from Operations	303,365,291	37,453,503	35,221,202	305,597,592
Accumulated Remeasurement Gain (Loss)	(8,848)	69,530	-	60,682
Total Accumulated Surplus	\$ 303,356,443	\$ 37,523,033	\$ 35,221,202	\$ 305,658,274

(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.

The purpose and nature of each Designated Assets 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.

COVID-19 represents funds to be used for computer technology loan payments.

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.

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 18, 2019 and the Minister of Education on August 26, 2019.

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.

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.
- Climate Action Incentive Funding Ultimate Recipient Agreement with the Ministry of Education of \$215,921 to be recognized by March 31, 2021.
- 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.

18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

	Estimated completion date	Amount
Roofing - Aden Bowman	2021	\$ 186,082
Roofing - Dr. John G. Egnatoff	2021	376,826
Various Upgrades - Walter Murray	2021	541,796
Relocatable - Centennial	2021	537,722
Boiler Replacement - Evan Hardy	2021	258,308
Boiler Replacement - John Dolan	2021	171,455
Technology	2021	237,500
		\$ 2,309,689

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

	Buses	Taxis	Energy	Total
2021	\$ 5,792,200	\$ 664,118	\$ 874,448	\$ 7,330,766
2022	5,899,066	-	983,394	6,882,460
2023	3,686,967	-	177,812	3,864,779
2024	3,797,576	-	-	3,797,576
2025	3,911,503	-	-	3,911,503
Thereafter	4,028,848	-	-	4,028,848
	\$ 27,116,160	\$ 664,118	\$ 2,035,654	\$ 29,815,932

Capital lease obligations of the school division are as follows:

	Capital Leases	
	Copiers	Total Capital
Future minimum lease payments:		
2021	\$ 190,212	\$ 190,212
2022	190,213	190,213
Total future minimum lease payments	380,425	380,425
Less: Interest and executory costs	(10,494)	(10,494)
Total Lease Obligations	\$ 369,931	\$ 369,931

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, 2020 was:

	31-Aug-20				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,389,325	\$ -	\$ -	\$ -	\$ 1,389,325
Treaty Land Entitlement Receivable	1,210,071	-	-	-	1,210,071
Other Receivables	255,139	199,308	45,544	11,227	(940)
Total Receivables	\$ 2,854,535	\$ 199,308	\$ 45,544	\$ 11,227	\$ 2,598,456

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:

	31-Aug-20				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 11,518,424	\$ 11,400,921	\$ 32,000	\$ 84,751	\$ 752
Long-term debt	11,980,918	971,208	971,208	7,024,782	3,013,720
Total	\$ 23,499,342	\$ 12,372,129	\$ 1,003,208	\$ 7,109,533	\$ 3,014,472

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 \$35,000,000 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, 2020.

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.

20. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Other Tax Revenues			
Treaty Land Entitlement - Urban	200,845	-	1,606,761
Total Other Tax Revenues	200,845	-	1,606,761
Total Property Taxes and Other Related Revenue	200,845	-	1,606,761
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	228,482,685	229,517,293	224,393,152
Other Ministry Grants	7,689,006	9,234,896	1,761,624
Total Ministry Grants	236,171,691	238,752,189	226,154,776
Grants from Others	980,807	908,676	941,328
Total Operating Grants	237,152,498	239,660,865	227,096,104
Capital Grants			
Ministry of Education Capital Grants	-	1,380,938	7,913,871
Total Capital Grants	-	1,380,938	7,913,871
Total Grants	237,152,498	241,041,803	235,009,975

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,170,393	1,311,530	1,213,415
Individuals and Other	267,500	363,182	523,929
Total Tuition Fees	1,437,893	1,674,712	1,737,344
Other Related Fees	672,342	-	-
Total Operating Tuition and Related Fees	2,110,235	1,674,712	1,737,344
Total Tuition and Related Fees Revenue	2,110,235	1,674,712	1,737,344
School Generated Funds Revenue			
Curricular			
Student Fees	-	781,106	1,271,018
Total Curricular Fees	-	781,106	1,271,018
Non-Curricular Fees			
Commercial Sales - GST	-	8,526	-
Grants and Partnerships	-	144,122	96,856
Students Fees	-	269,914	267,965
Other	4,955,000	1,929,259	2,691,308
Total Non-Curricular Fees	4,955,000	2,351,821	3,056,129
Total School Generated Funds Revenue	4,955,000	3,132,927	4,327,147
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,646,976	2,646,980	2,620,921
Other Ministry Grants	1,061,698	1,615,090	1,580,935
Other Grants	750,000	103,000	129,227
Total Operating Grants	4,458,674	4,365,070	4,331,083
Fees and Other Revenue			
Tuition and Related Fees	-	1,793,585	444,898
Other Revenue	-	124,737	242,786
Total Fees and Other Revenue	-	1,918,322	687,684
Total Complementary Services Revenue	4,458,674	6,283,392	5,018,767

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	3,999,272	4,106,542	4,095,997
Other Ministry Grants	150,000	150,000	150,000
Other Provincial Grants	-	(334)	218,009
Federal Grants	-	-	875,649
Other Grants	750,000	33,768	-
Total Operating Grants	4,899,272	4,289,976	5,339,655
Fees and Other Revenue			
Tuition and Related Fees	165,000	938,374	758,075
Other Revenue	250,000	2,073,026	1,498,487
Total Fees and Other Revenue	415,000	3,011,400	2,256,562
Total External Services Revenue	5,314,272	7,301,376	7,596,217
Other Revenue			
Miscellaneous Revenue	50,706	41,239	110,414
Sales & Rentals	1,219,800	892,477	1,131,956
Investments	300,000	331,534	345,522
Total Other Revenue	1,570,506	1,265,250	1,587,892
TOTAL REVENUE FOR THE YEAR	255,762,030	260,699,460	256,884,103

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	325,260	339,164	327,945
Professional Development - Board Members	20,800	3,708	12,206
Grants to School Community Councils	114,956	114,956	114,376
Other Governance Expenses	261,533	139,839	317,132
Total Governance Expense	722,549	597,667	771,659
Administration Expense			
Salaries	4,651,000	4,727,841	4,586,271
Benefits	677,342	277,159	800,706
Supplies & Services	269,379	207,565	230,235
Non-Capital Furniture & Equipment	51,326	26,309	50,823
Building Operating Expenses	203,564	654,967	210,546
Communications	66,000	58,281	67,906
Travel	10,000	8,421	10,004
Professional Development	86,799	31,267	52,021
Amortization of Tangible Capital Assets	180,000	185,067	185,068
Total Administration Expense	6,195,410	6,176,877	6,193,580
Instruction Expense			
Instructional (Teacher Contract) Salaries	138,315,280	137,785,898	138,627,376
Instructional (Teacher Contract) Benefits	7,410,801	7,097,776	7,496,866
Program Support (Non-Teacher Contract) Salaries	33,334,177	31,786,367	31,085,358
Program Support (Non-Teacher Contract) Benefits	4,797,963	3,065,221	4,808,243
Instructional Aids	4,012,302	3,020,808	4,205,761
Supplies & Services	3,100,277	3,025,174	3,117,893
Non-Capital Furniture & Equipment	712,265	414,402	800,187
Communications	408,934	543,495	508,319
Travel	274,332	136,300	219,589
Professional Development	926,738	829,715	415,258
Student Related Expense	1,111,606	922,000	1,021,328
Amortization of Tangible Capital Assets	2,850,000	3,054,737	2,781,327
Total Instruction Expense	197,254,675	191,681,893	195,087,505

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	10,908,800	10,757,931	10,642,608
Benefits	2,509,630	1,753,192	2,610,621
Supplies & Services	-	25,498	9,856
Non-Capital Furniture & Equipment	147,208	65,294	118,421
Building Operating Expenses	18,285,031	14,449,366	15,977,047
Communications	19,440	36,508	19,004
Travel	172,941	136,724	133,722
Professional Development	65,387	83,639	37,861
Amortization of Tangible Capital Assets	12,500,000	11,012,918	11,006,941
Total Plant Operation & Maintenance Expense	44,608,437	38,321,070	40,556,081
Student Transportation Expense			
Contracted Transportation	6,503,740	5,586,917	6,100,377
Total Student Transportation Expense	6,503,740	5,586,917	6,100,377
Tuition and Related Fees Expense			
Tuition Fees	91,982	144,551	81,082
Other Fees	300,000	280,200	297,000
Total Tuition and Related Fees Expense	391,982	424,751	378,082
School Generated Funds Expense			
Academic Supplies & Services	-	455,668	1,244,023
Cost of Sales	-	6,344	-
School Fund Expenses	4,955,000	1,782,276	3,092,407
Total School Generated Funds Expense	4,955,000	2,244,288	4,336,430

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	2,322,420	2,243,121	2,478,839
Program Support (Non-Teacher Contract) Salaries & Benefits	1,068,668	2,657,101	1,830,745
Instructional Aids	37,693	302,952	295,374
Supplies & Services	750,000	245,252	120,725
Travel	-	-	10,630
Professional Development (Non-Salary Costs)	12,000	5,173	10,173
Student Related Expenses	-	9,086	5,406
Contracted Transportation & Allowances	50,000	100,918	165,086
Total Complementary Services Expense	4,240,781	5,563,603	4,916,978
External Service Expense			
Other Fees	389,552	1,253,932	1,631,762
Administration Salaries & Benefits	156,000	249,881	127,169
Instructional (Teacher Contract) Salaries & Benefits	4,492,062	3,729,894	4,030,667
Program Support (Non-Teacher Contract) Salaries & Benefits	179,774	368,927	233,249
Instructional Aids	771,500	831,264	772,708
Supplies & Services	255,259	820,852	458,826
Non-Capital Furniture & Equipment	-	69,625	254,396
Building Operating Expenses	21,478	20,264	20,375
Communications	-	168,471	-
Student Related Expenses	-	7,944	3,891
Total External Services Expense	6,265,625	7,521,054	7,533,043
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	27,500	35,177	37,018
Interest on Debentures	357,893	313,862	-
Interest on Capital Loans	-	-	307,526
Total Interest and Bank Charges	385,393	349,039	344,544
Total Other Expense	385,393	349,039	344,544
TOTAL EXPENSES FOR THE YEAR	271,523,592	258,467,159	266,218,279

	Land		Buildings	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	12,521,311	1,615,969	423,520,118	20,363,443	324,152	11,770,479	7,814,091	211,090	399,806	478,540,459	476,365,682
Additions/Purchases	-	323,139	-	360,058	28,405	321,782	3,850,551	871	1,490,851	6,375,657	5,164,516
Disposals	-	-	-	-	(116,687)	(606,232)	(2,294,233)	(71,545)	-	(3,088,697)	(2,989,739)
Transfers to (from)	-	-	755,912	562,091	-	-	-	-	(1,318,003)	-	-
Closing Balance as of August 31	12,521,311	1,939,108	424,276,030	21,285,592	235,870	11,486,029	9,370,409	140,416	572,654	481,827,419	478,540,459
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	281,028	172,635,128	5,101,589	246,175	3,643,158	4,073,029	151,814	-	186,131,921	175,148,324
Amortization of the Period	-	96,694	9,960,275	1,064,282	47,174	1,148,603	1,907,611	28,083	-	14,252,722	13,973,336
Disposals	-	-	-	-	(116,687)	(606,232)	(2,294,233)	(71,545)	-	(3,088,697)	(2,989,739)
Closing Balance as of August 31	N/A	377,722	182,595,403	6,165,871	176,662	4,185,529	3,686,407	108,352	N/A	197,295,946	186,131,921
Net Book Value											
Opening Balance as of September 1	12,521,311	1,334,941	250,884,990	15,261,854	77,977	8,127,321	3,741,062	59,276	399,806	292,408,538	301,217,358
Closing Balance as of August 31	12,521,311	1,561,386	241,680,627	15,119,721	59,208	7,300,500	5,684,002	32,064	572,654	284,531,473	292,408,538
Change in Net Book Value	-	226,445	(9,204,363)	(142,133)	(18,769)	(826,821)	1,942,940	(27,212)	172,848	(7,877,065)	(8,808,820)
Disposals											
Historical Cost	-	-	-	-	116,687	606,232	2,294,233	71,545	-	3,088,697	2,989,739
Accumulated Amortization	-	-	-	-	116,687	606,232	2,294,233	71,545	-	3,088,697	2,989,739
Net Cost	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	-

Closing costs of leased tangible capital assets of \$369,930 (2019 - \$547,547) representing \$369,930 (2019 - \$547,547) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$345,750 (2019 - \$172,890) has been recorded on these assets.

**Schedule D: Consolidated Non-Cash Items Included in Deficit
for the year ended August 31, 2020**

	2020	2019
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	14,252,722	13,973,336
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus / Deficit	(456,290)	(457,055)
Total Non-Cash Items Included in Surplus / Deficit	13,796,432	13,516,281

**Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020**

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	713,067	(1,511,815)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,516,032	(2,326,080)
Increase in Liability for Employee Future Benefits	326,200	331,100
(Decrease) Increase in Deferred Revenue	(762,330)	4,298,978
Decrease (Increase) in Prepaid Expenses	1,884	(458,735)
(Increase) in Pension Asset	(3,973,000)	-
Total Net Change in Non-Cash Operating Activities	(2,178,147)	333,448