



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

(SASKATOON PUBLIC SCHOOLS)

2022-23 ANNUAL REPORT – SD VERSION



Saskatoon Public Schools
Inspiring Learning

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School Division Contact Information



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Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Saskatoon Public Schools' goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

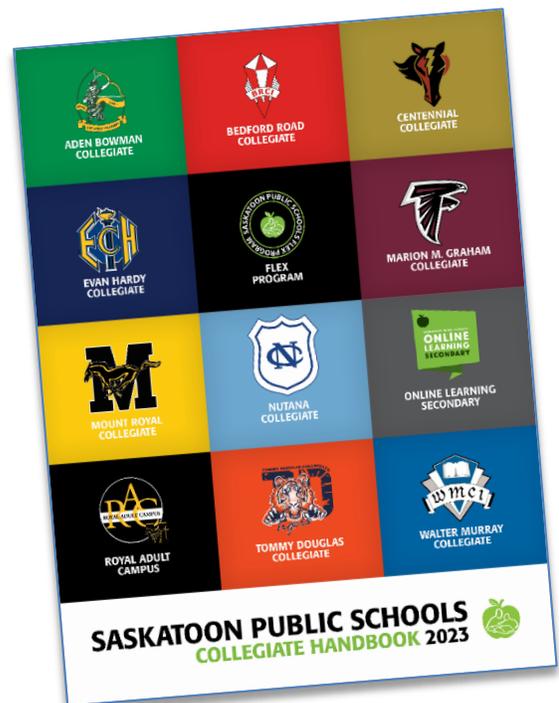
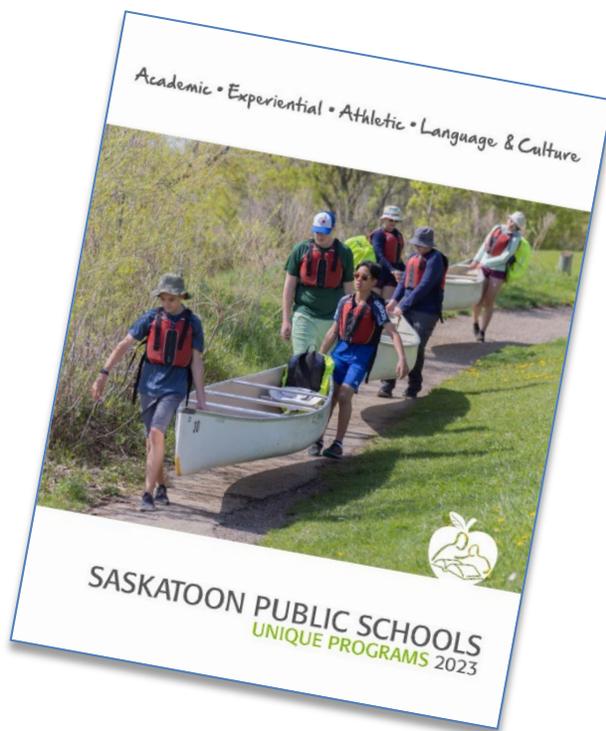
A handwritten signature in cursive script that reads "Colleen MacPherson".

Colleen MacPherson, Board Chairperson

Introduction

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

This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.



Governance

The Board of Education

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

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

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2023 were:

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

School Community Councils

Fifty-six of the sixty Saskatoon Public School Division schools established School Community Councils (SCCs) in 2022-23. Two of the schools, Royal West Campus and Nutana Collegiate did not establish an SCC, as their student demographic consists of adult learners. The two associate/alliance schools, Saskatoon Misbah School and Charles Red Hawk Elementary School are not required by legislation to have SCCs although both schools have parent/community governance structures such as Boards of Directors or Chief and Council.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2022-23, Saskatoon Public Schools conducted three city-wide assembly meetings, including one virtual SCC assembly meeting for these purposes.

The Board of Education provided funding of \$2,007 to each SCC with an overall allocation of \$112,392 for the 2022-23 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 events for parents/caregivers.

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

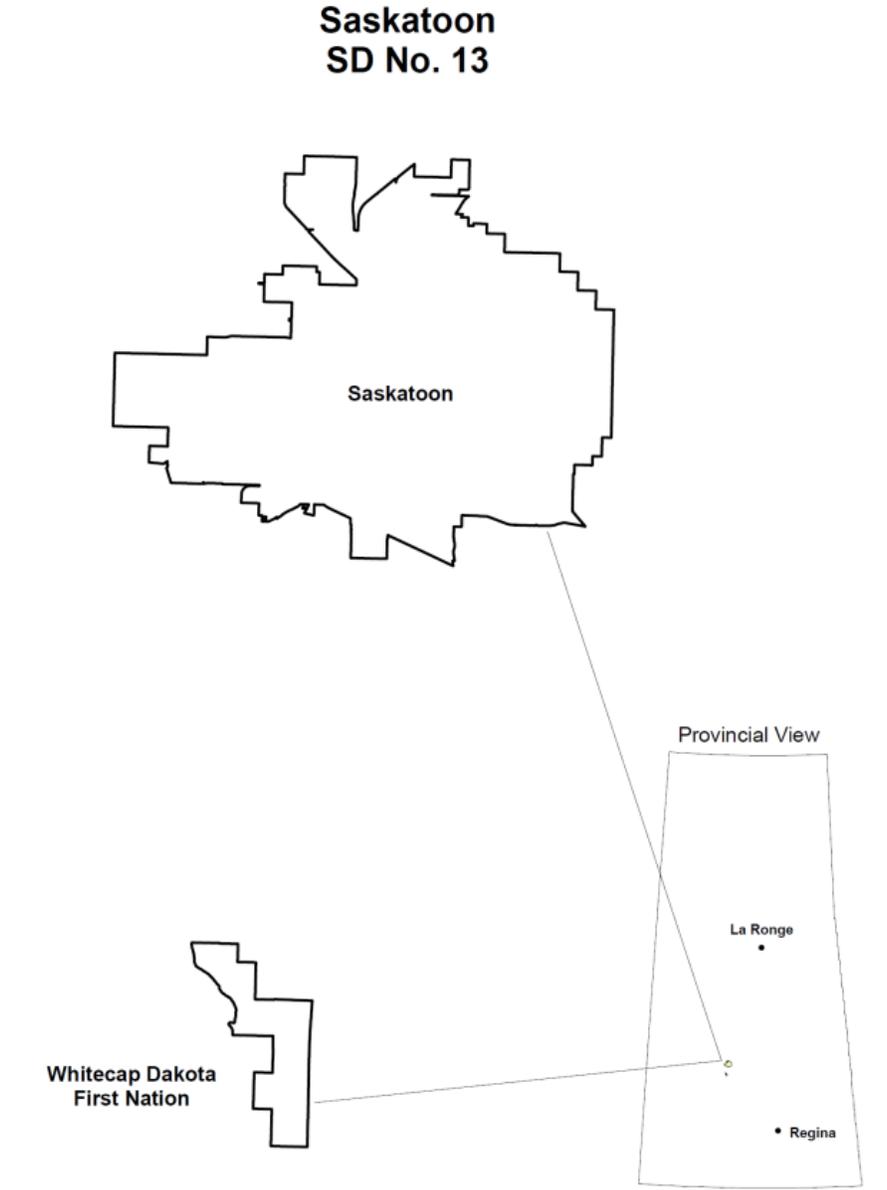
The SCCs give the Board of Education advice about a wide range of issues including policies, programs and educational service delivery. At the school level, SCCs provide advice related to the school's project plan, programs, as well as other topics related to the learning, well-being and needs of students.

Recruitment and retention of SCC members remains a challenge. Occasionally prospective members are approached by the principal or the SCC chair, while others seek involvement after seeing meeting advertisements.

School Division Profile

School Division in Context

Saskatoon Public School Division No. 13 is in Saskatoon and includes Whitecap Dakota First Nation. The school division is located on Treaty 6 territory, the home of the Cree, Dakota, Dené, Lakota, Nakota, Saulteaux, Métis and Michif peoples. It is the largest school division in the province, educating over 26,000 students in 47 elementary schools, 10 collegiates, one associate school, one alliance school, one grades 1 to 12 school and a variety of off-site educational programs.



Saskatoon Public Schools **STRATEGIC PLAN**

OUR VISION

Every Student is
Known • Valued • Believed In



ACADEMIC EXCELLENCE

Students will achieve success in their learning goals



CHARACTER

Students will demonstrate respect, responsibility, and perseverance



ENGAGEMENT

Students will actively participate in relevant and meaningful learning



WELL-BEING

Students will develop the skills to make healthy choices

OUR COMMITMENT

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



Saskatoon Public Schools
Inspiring Learning

Saskatoon Public Schools STRATEGIC PLAN

FULFILLING OUR COMMITMENT

RELATIONSHIPS

We will

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

EQUITY

We will

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

ACCOUNTABILITY

We will

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



Saskatoon Public Schools
Inspiring Learning

Strategic Direction and Reporting

The Provincial Education Plan

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



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

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

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

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

Provincial Education Plan - Interim Plan Priorities 2022-23

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

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

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

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

The five goals of *Inspiring Success* are:

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

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

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

School Division Programs and Strategic Activity

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

In 2022-23, Saskatoon Public Schools continued to implement its comprehensive literacy plan. This multi-year plan focuses on improving literacy outcomes by strengthening instructional practice in oral language, reading and writing.

The plan supports teachers in enacting instruction that focuses on scaffolded language development, explicit instruction of foundation reading skills and writing activities to build automaticity. The plan is centered around four essential elements: strengthening collaborative instructional leadership, developing professional educators, enacting effective evidence-based instruction and intervention, using assessment to guide decision making.

In 2022-23, the comprehensive literacy plan included the following actions:

- Implemented the use of a grades 1-8 universal screening and progress monitoring tool called *Acadience Reading* which is otherwise known as an oral reading fluency (ORF) measure. *Acadience* is a normed oral reading fluency (ORF) assessment that provides insight into students' reading skills and their likelihood to progress at an appropriate developmental rate and reach appropriate reading benchmarks. Piloted a new French-language reading assessment called IDAPEL in grades 1-5. IDAPEL is a series of French-language formative measures designed to assess the early literacy skills of students learning to read in French in grades k through five. Both *Acadience* and IDAPEL assess the fundamental early reading skills of phonemic awareness, alphabetic principle, accuracy and fluency with connected text, and text comprehension. In support of the implementation across grades 1-8, a series of resources and professional development were offered throughout the year.
- Evidence-based literacy blocks frameworks and resources were developed for prekindergarten to Grade 8 in accordance with the Saskatchewan curriculum and literacy research on structured literacy which prioritizes instruction that is explicit, systematic, cumulative and diagnostic.
- School-based data teams continued through centrally supported professional learning. Data teams were comprised of school-based administrators, resource room teachers and literacy lead teachers. Staff development led four ½ days of professional learning for school-based data teams focused on administering and analyzing the oral reading fluency assessment, enacting rigorous literacy blocks, text choice, resourcing literacy instruction and equity.
- Literacy rich professional learning was offered to elementary teachers in a variety of ways. Several schools were targeted to receive intensive professional development

where all teachers from those buildings attended learning opportunities. “Literacy leads” in grade bands (prekindergarten to Grade 3 and grades 4-8) were identified in each school. Literacy leads attended professional learning and supported school-based data teams. Additionally, staff development offered after-school sessions, book clubs and optional learning opportunities for teachers.

- *Learning support teacher (LST)* model continued from the support of pandemic provincial funding. The goal of the LST model was to implement a targeted embedded literacy intervention to strengthen students’ foundational reading skills (phonological awareness, phonics, fluency) and to increase teacher efficacy in evidence-based literacy practices. The seven LST teachers were embedded in 28 grades 1-3 classrooms in 18 schools. LST teachers collaborated and co-teach alongside the classroom teacher and when possible, the resource room teacher provided 100 minutes of daily reading instruction.
- *Page Turners* (formerly the Early Learner Tutor Program) is a literacy intervention that is supported through the Saskatoon Public Schools Foundation Early Learning Equal Start campaign. This initiative connects grades 1-3 students who require additional reading support with literacy tutors. In 2022-23, the tutor program was expanded to include an average of 57 programs in the fall, winter and spring sessions. The tutor program provides reading instruction in two tutor models: one to one and online. The program reached 515 students in 43 schools. The programming continues to reflect the evidence-based practices of the division and in 2022-23, all tutors were trained with the new Acadience progress monitoring tool, implemented the use of decodable books and 19 tutors piloted the University of Florida Literacy Institute Foundations (UFLI) resource.
- *Camp Brain Power* (formerly Summer Reading Camps) is a literacy intervention that is supported through the Saskatoon Public Schools Foundation Early Learning Equal Start campaign. The focus of the camp was on literacy, physical literacy/movement, engagement and well-being. Camps were hosted at the beginning of August for five full days of learning in 18 locations across the city. 473 students attended camp from 43 schools. Camp staff included 36 teachers and 12 camp volunteers.
- Renewed Literacy Assessment practices included the implementation of Acadience, IDAPEL and targeted administration of literacy diagnostic assessments. Literacy assessment flowcharts were developed to guide teachers through universal screening and diagnostics. The flowcharts helped teachers to effectively identify the need for further diagnostic testing such as phonological awareness quick screeners (PAQS/DRCP and PAST) and phonics screeners (QPS).

- A guide to assessment for prek-8 teachers was implemented that summarizes Saskatoon Public Schools' assessment practice and is in alignment with Ministry guidelines and the comprehensive literacy plan.
- A Data Dashboard housing all grades 1-8 English ORF data was created in partnership with the IS department to allow for data management. All teachers, leaders and central office have access to the requisite literacy data to guide instruction, planning and resource allocation.
- Continued to administer a range of recommended formative assessments in literacy and mathematics from grades 1-8 in addition to required ministry assessments such as alphabet sound and letter recognition (English and French), words their way (WTW)/les mots en marche and the Saskatoon Public Schools mathematics quick screeners.
- Continued to support the implementation of Edsby with a focus on enhanced use of features like groups, class communication, gradebooks and learning story.
- Continued to provide professional learning supports to strengthen assessment practices with respect to bias in assessment, quality evidence of learning and triangulation of evidence.

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

- *K-12 Online Learning Centre* continued to provide full-time and part-time learning opportunities for students in Saskatoon Public Schools. This program accommodated families who chose an online or at-home learning experience for their student. Online programming was provided through both synchronous (the teacher online with the students at the same time) and asynchronous (students access course content on their own at any time with the support of a teacher when necessary) delivery systems.
- *Literacy Support Teachers* provided targeted embedded literacy interventions for students who needed additional support in 40 grades 1-3 classrooms in 13 schools.
- Outreach workers continued to support student well-being and to re-engage youth who had inconsistent attendance. Schools that did not have an outreach worker could complete a referral to access outreach support. The outreach team worked with school teams to create well-being initiatives in the schools they supported. Community partnerships continued and were strengthened because of the role of the outreach worker and their interactions with different organizations.

- Continued learning occurred within Edsby. In 2022-23, teachers continued their focus on parent/caregiver communication and collection of evidence of learning within gradebooks and learning story.
- A continued focus within professional development regarding teacher knowledge about assessment and equity was a common theme throughout K-12 sessions.
- The First Nations, Inuit and Métis Unit continued the *Indigenous Resilience & Well-Being Program* within several collegiates. The motivational speakers shared their own live experiences around responsibility, perseverance and making healthy choices. The program provided stories, locating self and utilized Indigenous ways of movement, ice breakers and interactive activities.
- Asynchronous and synchronous professional learning opportunities were offered targeting literacy, assessment and equity practices.
- Collegiates returned to a semestered system.

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

Professional Development and Learning

- Professional development initiatives in 2022-23 included Violence Threat Risk Assessment (VTRA) Levels 1 and 2, Traumatic Event Systems (TES), safeTALK (suicide-alert training), Mental Health First Aid and Applied Suicide Intervention Skills Training (ASIST).
- Safe, Caring and Accepting Schools (SCAS) team members worked in partnership with the Ministry of Education during the 2022-23 school year to achieve the goal of having at least one staff member with Mental Health First Aid (MHFA) training in each school. Due to teacher and other staff transfers that take place each year, SCAS teams worked to maintain the standard of having at least one staff member trained in MHFA in each school by scheduling an additional 10 staff who were trained in the spring, bringing the total staff trained across the division to 124.
- School counsellors bring a variety of trauma-informed practices in schools, including providing responsive professional development to build staff and student capacity. Examples include classroom presentations on coping with stress and anxiety, staff presentations on trauma-sensitive approaches and staff/student well-being, involvement in planning and delivery of parent information sessions, as well as regular fall presentations to all staff familiarizing them with processes for VTRA and reporting abuse/neglect.

- Safe, Caring and Accepting Schools team members have engaged in a variety of other responsive professional learning for staff. For example, administrators attended responsive sessions on behavioural support and gender and sexual diversity. The Pan-Canadian Knowledge Synthesis on Trauma-Informed/Sensitive Practices in Education, released by the Child Trauma Research Centre and Ministry of Education, has been utilized as a key resource shared with leaders, counsellors and teachers. K-12 teachers can attend a series of four after-school professional learning sessions in trauma-sensitive classrooms based on these research findings during late winter/spring 2023.
- Through partnership with Saskatoon Industry Education Council, Saskatoon Public Schools contributed to funding for youth mental health education coordinators who lead *Mind Over Matters*. This initiative provided leaders and classroom teachers with targeted professional learning related to mental health and anxiety throughout the school year. Through this partnership valuable resources and lessons were distributed to classroom teachers; students were also provided with opportunities to participate in several events related to mental health and well-being.

Classroom and Student Supports

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

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

Community Collaboration

Saskatoon Public Schools (SPS) collaborated with families as well as partners in policing, social services, health and other community partners to ensure the safety and well-being of students and staff in 2022-23.

- I'm the Boss of Me (ITBOM) is a program for Grade 4 students that was the result of an ongoing partnership with the Saskatoon Sexual Assault and Information Centre (SSAIC). All Grade 4 classrooms received this presentation related to personal safety in 2022-23. Saskatoon Public Schools' counsellors ensure safety and follow-up by attending these presentations and working with teachers and students.
- No is a Full Sentence (NIAFS) is a program that was built on the successful partnership that guides the I'm the Boss of Me program. Safe, Caring and Accepting Schools (SCAS) teams collaborated with the SSAIC on the creation and piloting of the grades 7/8 initiative in four schools during 2022-23. The program, which focuses on safe and healthy relationships, was expanded to include 10 schools (15 classrooms) in the initiative in 2022-23 with overwhelmingly positive feedback.
- OUTSaskatoon was an important community partner and resource. The SCAS team and other SPS staff regularly consulted with OUTSaskatoon on multiple issues related to LGBTQ2S+ and gender and sexual diversity. OUTSaskatoon provided important professional learning for school teams that is accessed by many of our schools.
- *Finding the Warrior Within* features in school sessions for groups of grades 3-4 students experiencing anxiety that interferes with engagement and learning. In 2022-23, 10 schools benefited from this program.
- Violence Threat Risk Assessment (VTRA) Level 1 and Level 2 intervention plans are multi-agency support plans that reduce risk and enhance safety. Saskatoon Public Schools' administrative and counsellor teams worked closely with policing, social services, health and other partners to complete, enact and review VTRA intervention plans.
- Suicide Risk Assessment Safety Plans were developed as required for students and were specific plans led by counsellors with Applied Suicide Intervention Skills Training (ASIST). They included an assessment of risk and related plans for mediating that risk.

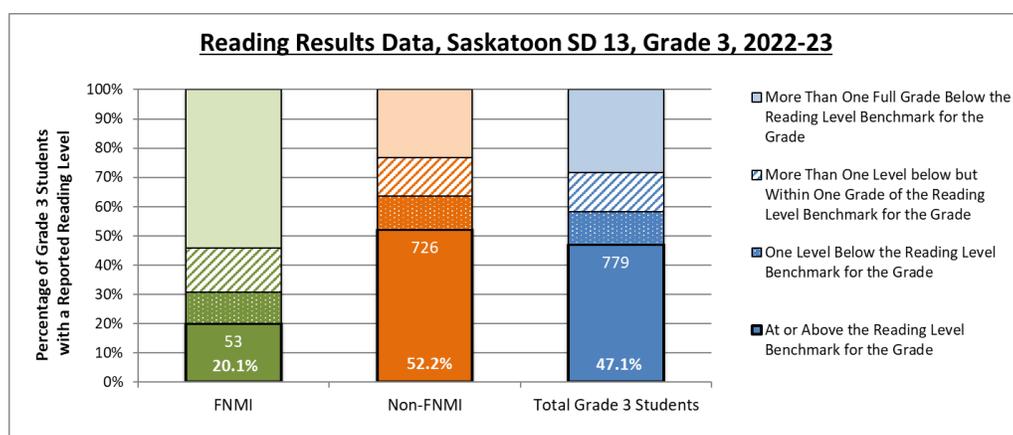
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The table below the graph shows the proportion of Grade 3 students with reported reading levels.



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

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	264	86.6%	7.2%	6.2%	305
Division (Total)	1,654	79.8%	18.5%	1.6%	2,072
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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

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

From 2013-14 to 2021-22 Saskatoon Public Schools utilized the Fountas and Pinnell Benchmark Assessment System (F&P BAS) to assess and report grades 1-3 reading results. For the 2022-23 school year, SPS made the decision to shift from using F&P BAS to a new oral reading fluency (ORF) assessment from Acadience. This decision was made following a thorough review of current reading development research and with the agreement of the Ministry of Education.

In 2022-23 new oral reading fluency (ORF) assessments from Acadience were implemented across Saskatoon Public Schools with the support of the Ministry of Education. The division also participated in the Acadience IDAPEL (Indicateurs dynamiques d'habiletés précoces en lecture) French Immersion reading assessment pilot.

Acadience is a normed assessment that provides insight into students' early literacy skills and or reading proficiency. Acadience reading assessments provide each student with an overall reading composite score (RCS) and benchmark (at or above, below or well below). These benchmarks are empirically derived, criterion-referenced target scores that represent adequate reading skill for a particular grade and time of year to determine a student's reading benchmark.

In 2022-23 Acadience reading or oral reading fluency (ORF) assessments were administered to English students in grades 1-6 three times and twice to students in grades 7 and 8. IDAPEL assessments were administered to French immersion grades 1-5 students three times in 2022-23.

Based on the Acadience assessment reading results, 47.1% of Grade 3 students in SPS were at or above grade level in reading in 2022-23. It should be noted that work continues provincially to ensure that the Acadience reading results can be equated in a meaningful way with the results available through F&P BAS. Because of this, SPS reading data for 2022-23 were not included in determining the provincial reading rate.

Reading results are calculated based on the reading scores of "students who have a reported reading level". Currently, students who are EAL students with an English proficiency level below level B1.1 and students requiring intensive supports, for whom administering a reading assessment would not be appropriate within their inclusion and intervention plan, are considered "not measurable" and their reading scores are excluded from school division and provincial measures.

Reading assessments like Acadience not only monitor benchmark proficiency, but also make it possible to evaluate students' reading improvement or growth over the course of a school year. Using the reading results from Acadience/ORF, English students in grades 1-6 from the beginning of year, middle of year and end of the year, average reading composites scores

across the year relative to benchmarks can be interpreted to provide rates of improvement or reading progress. In 2022-23, the average reading composite scores (RCS) from the beginning, middle and year end indicate that all grades 1-6 students improved their reading achievement from beginning to end of year. Using the average RCS, the average expected growth in reading for students in grades 1, 5 and 6 was equivalent to greater than one academic school year. The average expected growth in reading for students in grades 2, 3 and 4 was equivalent to one year.

Several factors should be noted in the interpretation of these results. Firstly, research supported the decision by SPS to shift to the Acadience reading assessment system. Acadience benchmarks are aligned with the Saskatchewan English Language Arts curriculum outcomes for fluency or words correct per minute (WCPM) targets and thus SPS is confident that the standardized assessment provides accurate data on student reading proficiency. Efforts have been made to support schools, leaders and teachers in ensuring that Acadience reading assessments have been administered with fidelity and supports will continue to be offered to strengthen oral reading fluency assessment practice throughout the division. SPS has confidence that the assessment and instructional literacy plans align with evidence-based practice.

A recent report by the Saskatchewan Human Rights Commission titled *Equitable Education for Students with Reading Disabilities* made several recommendations including the implementation of a universal screener and structured literacy instruction that are included in the comprehensive literacy plans of the division.

Mental Health and Well-Being

The mental health and well-being of Saskatoon Public Schools students and staff has been a key area of focus for a number of years, with increased focus coming out of the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

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

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

- **Student Anxiety.** Students respond to how often they worry about a variety of items including how their peers and adults perceive them. A student with moderate to high anxiety would report greater worry in their responses to the questions (e.g., 'I worry about what other students think about me; I worry more than most kids'). The target was to decrease anxiety by 2% in year one. This was accomplished in all grades at the secondary level with an overall decrease of 3%. There was also an overall decrease of 1% at the elementary level. Most importantly, the Grade 9 student population had a

decrease in anxiety of 7%. Many of the efforts focused on easing anxiety around the transition from Grade 8 to 9 and the supports put in place for this age group. As well, the teachers of this age group seem to have had positive outcomes resulting in reduced feelings of fear, anxiety and worry in Grade 9 students.

Students with Moderate or High Levels of Anxiety (Grades 4-12)			
	2021-22	2022-23	Change
Grade 4	26%	26%	0%
Grade 5	31%	30%	-1%
Grade 6	35%	34%	-1%
Grade 7	36%	36%	0%
Grade 8	35%	35%	0%
Grade 9	41%	34%	-7%
Grade 10	37%	35%	-2%
Grade 11	35%	32%	-3%
Grade 12	31%	29%	-2%
Elementary Survey Results	31%	30%	-1%
Secondary/Middle Years Survey Results	36%	33%	-3%

- **Student Depression.** Students respond to items about how often they feel sad and lonely. A student with moderate to high depression will report greater impact from these feelings through their responses to the questions (e.g., ‘I have trouble falling asleep at night; other students seem to have more fun than me’). The target was to decrease depression by 2% in year one. This was accomplished with an overall decrease of 3%.

Students with Moderate or High Levels of Depression (Grades 7-12)			
	2021-22	2022-23	Change
Grade 7	33%	30%	-3%
Grade 8	32%	31%	-1%
Grade 9	41%	32%	-9%
Grade 10	38%	36%	-2%
Grade 11	38%	33%	-5%
Grade 12	37%	38%	1%
Elementary Survey Results	-	-	-
Secondary/Middle Years Survey Results	36%	33%	-3%

- **Hedonic Well-Being.** This measure includes hedonic items pertaining to values and behaviours, and the pursuit of activities that are pleasurable (e.g., ‘I prefer to spend my time doing activities that are fun; I like doing things that are exciting’). The target was to increase hedonic well-being by 2% in year one. This was not accomplished at any of the grade levels. When considering the reason for this, it is prudent to consider

the shift that has occurred during the COVID-19 pandemic. The first two years of the survey were conducted during the COVID-19 pandemic when student activities were limited by mandated restrictions. This may have impact on how students responded to the questions. At 87%, Saskatoon Public Schools is just 2% lower than the Canadian norm of 89%.

Hedonic Well-being (Grades 4-12)			
	2021-22	2022-23	Change
Grade 4		94%	0%
Grade 5		93%	0%
Grade 6		93%	0%
Grade 7	88%	87%	-1%
Grade 8	92%	88%	-4%
Grade 9	87%	88%	1%
Grade 10	88%	87%	-1%
Grade 11	90%	86%	-4%
Grade 12	88%	87%	-1%
Elementary Survey Results		93%	0%
Secondary/Middle Years Survey Results	88%	87%	-1%

- Eudaimonic Well-Being.** This measure includes eudaimonic items about engagement in personally expressive goals (e.g., ‘I spend time developing skills that will further my goals’) and eudaimonic items about whether students have a sense of purpose in life (e.g., ‘I feel I know who I really am; I can help make the world a better place’). The target was to increase eudaimonic well-being by 2% from last year’s number. This has been accomplished overall with a 2% increase from 55% to 57%. Only Grade 8 students had a decrease in eudaimonic well-being and great gains were made at the Grade 7 and Grade 9 levels. In 2022-23, Safe, Caring and Accepting Schools teams targeted middle years students by providing detailed data to administrators and providing them with resources and strategies to improve student well-being.

Eudaimonic Well-being (Grades 4-12)			
	2021-22	2022-23	Change
Grade 4		77%	0%
Grade 5		75%	0%
Grade 6		72%	0%
Grade 7	58%	62%	4%
Grade 8	58%	57%	-1%
Grade 9	51%	56%	5%
Grade 10	52%	53%	1%
Grade 11	54%	54%	0%
Grade 12	59%	61%	2%
Elementary Survey Results		75%	0%

Secondary/Middle Years Survey Results	55%	57%	2%
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Analysis of Results – Mental Health and Well-Being Measure

Anxiety and depression are significant public health concerns around the world. As the data available over the past five years indicates, anxiety and depression were on the rise for students in Saskatoon Public Schools. While some of the more recent increases can certainly be attributed to the effects of the pandemic, mental health and well-being are significant factors that always impact student learning. Initiatives have improved results with decreased depression and anxiety and increased eudemonic well-being. While there has been a slight decrease in reported hedonic well-being, this should be interpreted considering the difference between the two well-being measures. Though hedonic well-being is also important, an increase in eudaimonia, which emphasizes sense of purpose rather than solely seeking pleasurable activities, is a key indicator to pay attention to for student well-being.

Some key points to highlight and interpret from the data include the following:

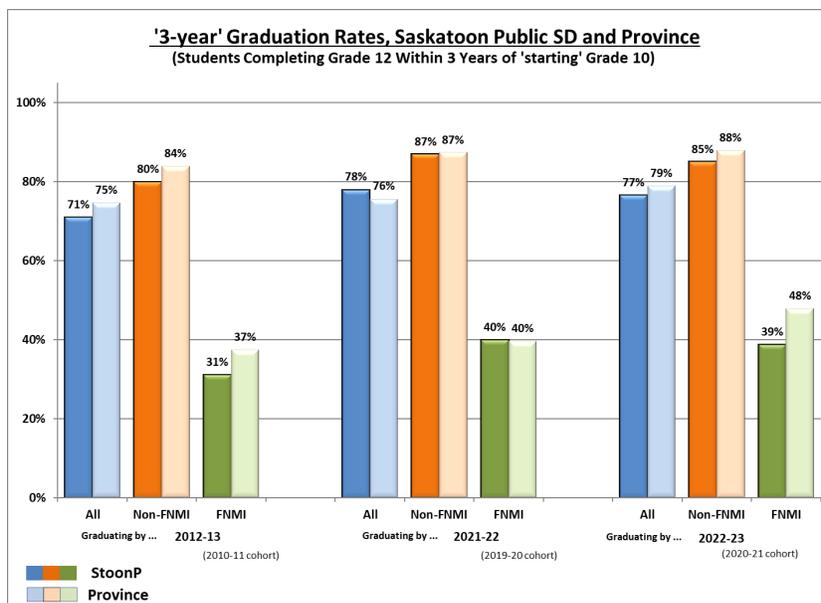
- Anxiety has decreased in all grades except grades 4, 7, and 8, where it remained at the level it was in 2021-22.
- Supports put in place and/or refocused at Grade 9 have resulted in improved results in 2022-23. The ability to engage in transitions rooted in relational, in-person meetings and visits is an important factor in student well-being.
- Requiring continued attention, female students and Indigenous students rated feelings of anxiety and depression well above Canadian norms.
- A celebration is that students in grades 7-12 rated life satisfaction, positive school climate, and participation in clubs quite highly, above Canadian norms.

Overall, data would suggest that the well-being measures targeted are moving in a positive direction. In addition to important and ongoing initiatives put in place explicitly to support student well-being, the data can also be interpreted to suggest that the increasing return to important routines and relationships (e.g., participation in clubs/activities; in-person transition and other activities) are having a positive impact on student well-being.

Three-Year Graduation Rate

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

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



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

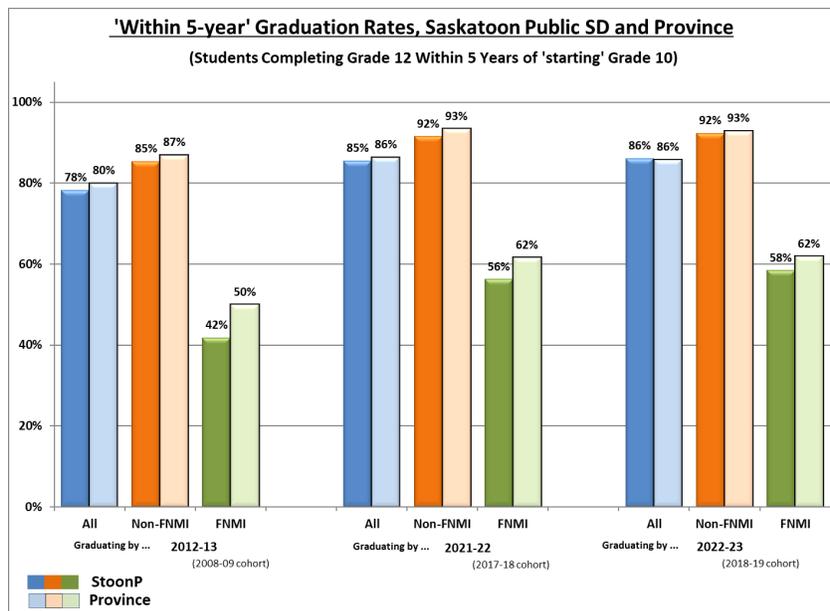
Analysis of Results – Three-Year Graduation Rates

The three-year graduation rate in Saskatoon Public Schools decreased by 1% from the previous year (78% to 77%) while the provincial average increased from 76% to 79%. The Indigenous three-year graduation rate in Saskatoon Public Schools also decreased by 1% moving from 40% to 39%. While this number remains higher than it has been in previous years the focus remains on decreasing the gap between our non-Indigenous and Indigenous three-year graduation rates. Data continues to be analyzed and interventions described above for their impact to identify better where additional support and resources could be allocated to provide learners with diverse opportunities to attain credits.

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, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

For the 2022-23 school year, the overall extended-time graduation rate for Saskatoon Public Schools (85%) increased by 1% from the previous year. This now matches the provincial average that remained at 86% in 2022-23. The extended graduation rates remained at 92% for Non-First Nation, Inuit and Métis students; however, the extended time graduation rates for First Nation, Inuit and Métis students increased from 56% to 58%. The effectiveness of continued supports for First Nation, Inuit and Métis students who need additional time to graduate is continually being analyzed and monitored. Identified effective practices will be shared to continue increased success in this area.

Ongoing Measures of Progress

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

The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

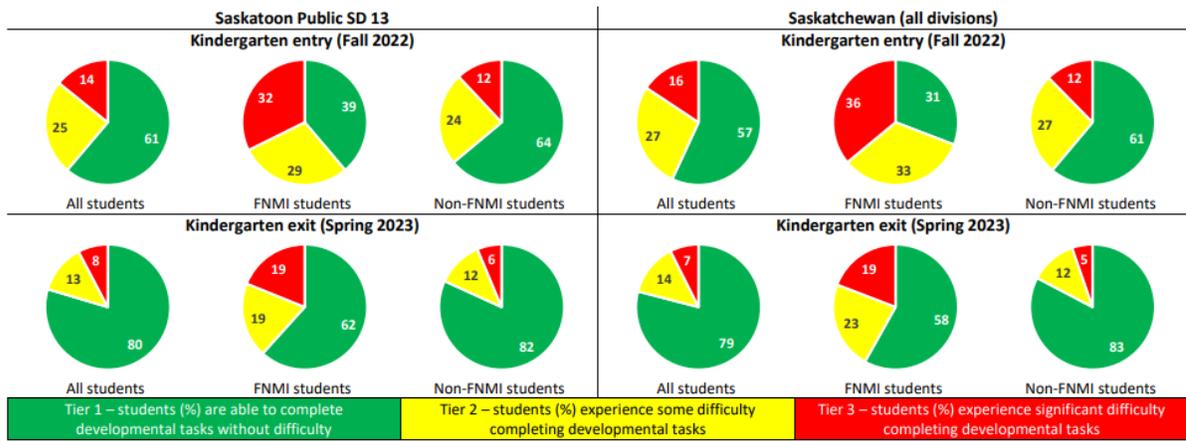
Early Years Evaluation

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

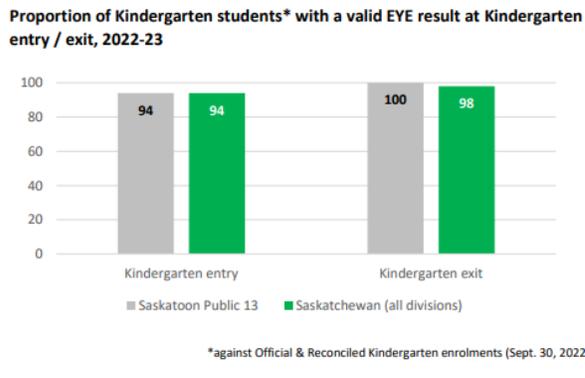
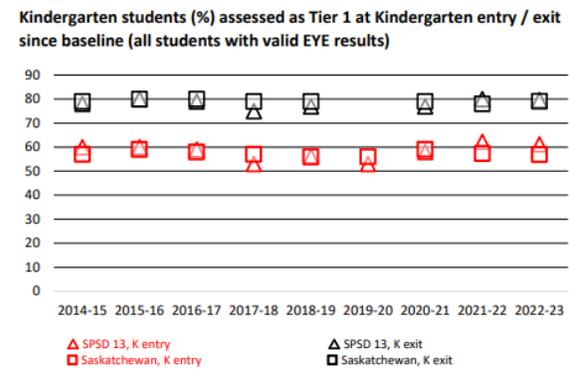
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade level in Grade 3. Longitudinal analyses in the province show children who begin kindergarten with good skills (Tier 1) in key areas or who develop good levels of skill during their kindergarten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

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

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



Tier 1 – students (%) are able to complete developmental tasks without difficulty
 Tier 2 – students (%) experience some difficulty completing developmental tasks
 Tier 3 – students (%) experience significant difficulty completing developmental tasks



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

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

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

In fall of 2022-23, Saskatoon Public Schools' student readiness for school was 61%, higher than the provincial results of 57%. The 2022-23 results showed a decrease of 1 percentage point from the fall of 2021-22. In that school year 62% of our students completed developmental tasks without difficulty.

In the fall of 2022-23, Saskatoon Public Schools' First Nation, Inuit and Métis student readiness for school was 39%, higher than the provincial results of 31%. The 2022-23 results showed an increase of 4 percentage points from the fall of 2021-22, and in that school year 35% of our First Nation, Inuit and Métis students completed developmental tasks without difficulty.

With a goal of increasing student readiness, the following data sets provided insight on which school communities would most benefit from prekindergarten programs: EYE data, provincial reading benchmark data, Baragar data, alphabet data, attendance and OurSCHOOL. Based on this information, two prekindergarten programs were relocated. The decision to move these programs impacted the overall number of students who were able to access and attend, resulting in a 93% utilization rate for 41 prekindergarten programs.

In the spring of 2022-23, Saskatoon Public Schools' student readiness for school increased to 80%, 1 percentage point higher than the 79% provincial equivalent. First Nation, Inuit and Métis student readiness increased to 62%, 4 percentage points higher than the provincial equivalent.

Saskatoon Public Schools is proud of the growth demonstrated by students in our 2022-23 EYE-TA data. An increase in school readiness from 61% to 80% is indicative of our goal of being responsive to student need, both in the classroom and within the division. Saskatoon Public Schools, through funding from the Saskatoon Public Schools Foundation, maintained full-day prekindergarten programs in 13 schools and full-day kindergarten in 14 schools.

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

EYE data from the 2022-23 school year indicates improved growth for First Nation, Inuit and Métis students in Saskatoon Public Schools when compared to the 2021-22 school year. This was reflected in students entering school with a lower rate of disparity as compared to non-First Nation, Inuit and Métis students (a difference of 32% in 2021-22 compared to 25% in

2022-23). Additionally, First Nation, Inuit and Métis student readiness increased at exit from 56% to 62%, a 6 percentage point improvement from the 2021-22 school year.

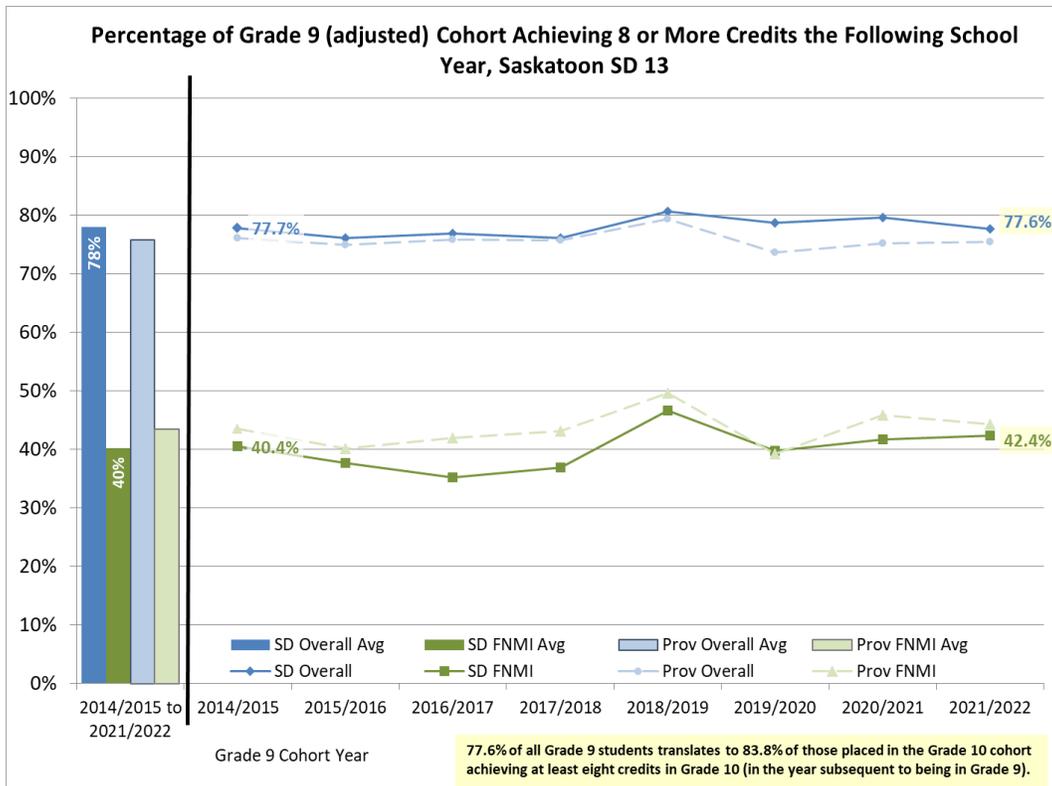
Professional learning opportunities are provided to support prekindergarten and kindergarten teachers to meet the needs of all students and increase school readiness. This community focuses on building understanding around anti-racist, anti-oppressive practices, developing early literacy and early numeracy skills, and enhancing assessment practices.

Although the Saskatoon Public Schools' EYE data shows growth for First Nation, Inuit and Métis students in the school division, targeted goals continue to be developed to address the overall disparity when compared to all kindergarten students. In collaboration with the Saskatoon Public Schools Foundation, Saskatoon Public Schools examined several data sets to determine programming for the 2023-24 school year. Based on this work, 31 full-day kindergarten programs have been implemented in 25 schools throughout the city.

Grade 9 to 10 Transition

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

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



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

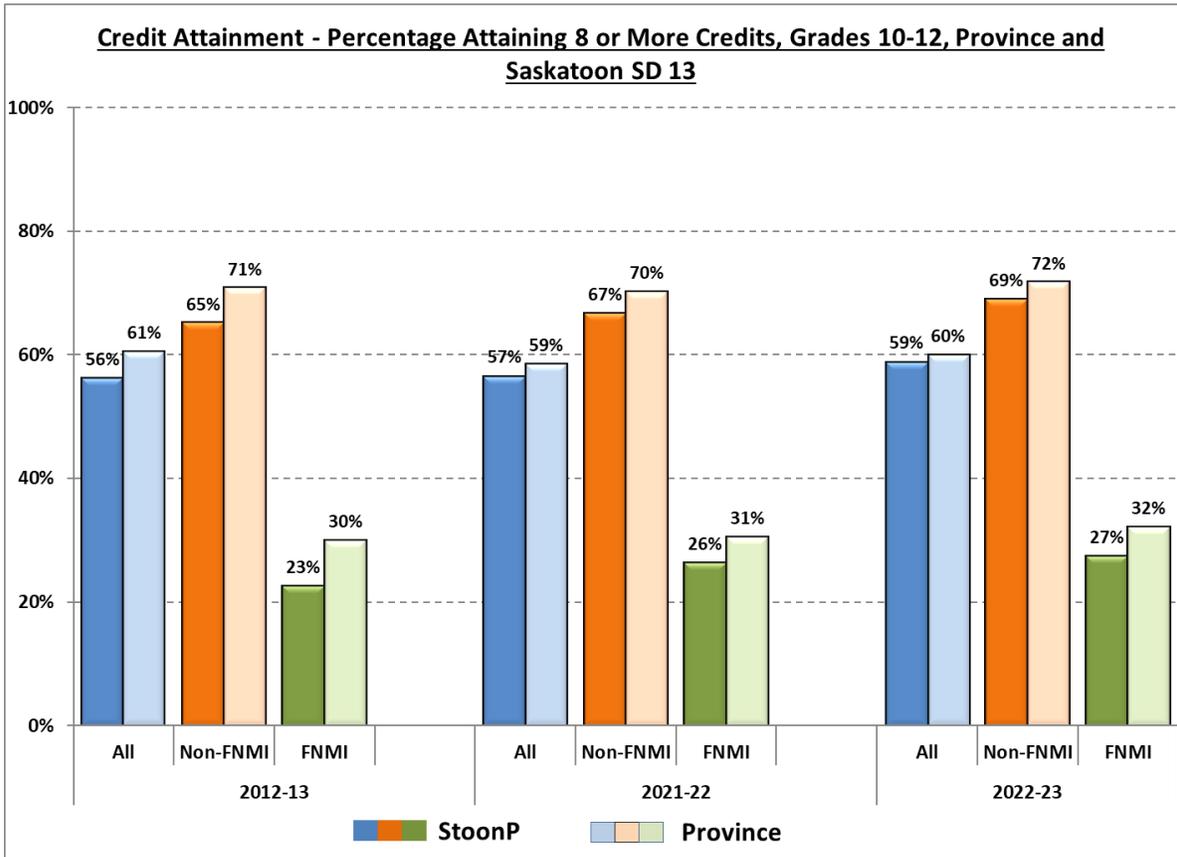
Analysis of Results – Grade 9 to 10 Transition

Saskatoon Public Schools’ percentage of students achieving eight or more credits as they transition into and through Grade 10 continues to be slightly above the eight-year provincial average. The overall percentage for Saskatoon Public Schools’ students decreased to 77.6%. The percentage of First Nation, Inuit and Métis students who achieved eight or more credits as they transition into and through Grade 10 increased to 42.4% and remains higher than the eight-year Saskatoon Public Schools’ average (40%). This number continues to be below the provincial result for this subpopulation of student’s overtime, however the gap is closing. Saskatoon Public Schools’ collegiates continue to gain a better understanding of the barriers that students experience when entering Grade 10 and collaborate with all stakeholders in the development of opportunities for student engagement and success.

Credit Attainment

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

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



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

Analysis of Results – Credit Attainment

Credit attainment results for Saskatoon Public Schools overall increased from 57% to 59%. Non-First Nation Inuit, and Métis credit attainment increased 2 percentage points from the previous year (67% to 69%). First Nation, Inuit, and Métis students also increased from 26% to 27%, however continues to be behind five percentage points behind provincial data (27% compared to 32%). Credit attainment continues to be an area of focus for all students and is tracked and monitored at the collegiate level. Students who are at risk of not earning a credit and need additional supports are identified early and strategies are put in place to promote success.

Demographics

Students

In 2022-23, 27,133 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This was an increase from the previous year. Immigration was a significant driver of enrolment growth. Demand for unique programs and the revitalization of international program within Saskatoon Public Schools also contributed to increased enrolment in 2022-23. Saskatoon Public Schools anticipates that enrolment will continue to grow in future years.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	1,844	1,919	1,822	1,835	1,932
1	1,939	1,933	1,954	1,971	2,049
2	1,850	1,954	1,897	1,910	2,056
3	1,912	1,892	1,933	1,879	2,010
4	1,842	1,939	1,838	1,943	1,946
5	1,835	1,909	1,878	1,865	2,015
6	1,827	1,886	1,863	1,851	1,898
7	1,746	1,849	1,835	1,831	1,948
8	1,659	1,772	1,831	1,822	1,939
9	1,879	1,740	1,819	1,954	2,001
10	1,894	1,964	1,766	1,926	1,999
11	1,803	1,867	1,878	1,822	1,992
12	3,071	3,112	2,899	3,062	2,750
Total	25,101	25,736	25,213	25,671	26,535

PreK	558	544	336	477	598
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	1,147	1,195	1,047	1,082	1,099
	4 to 6	973	1,030	995	939	920
	7 to 9	1,060	1,041	994	1,021	1,040
	10 to 12	1,514	1,628	1,546	1,690	1,597
	Total	4,694	4,894	4,582	4,732	4,656
English as an Additional Language	1 to 3	852	838	857	488	605
	4 to 6	773	745	706	606	763
	7 to 9	605	621	569	440	456
	10 to 12	606	598	602	580	674
	Total	2,836	2,802	2,734	2,114	2,498
French Immersion	K to 3	1,223	1,240	1,247	1,185	1,209
	4 to 6	695	728	696	709	692
	7 to 9	448	500	553	539	545
	10 to 12	298	326	323	338	397
	Total	2,664	2,794	2,819	2,771	2,843
Cree/Dene Immersion	K to 3	152	167	107	154	166
	4 to 6	87	93	79	105	113
	7 to 9	28	34	35	58	63
	10 to 12	-	-	-	-	-
	Total	267	294	221	317	342

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.

- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	1416.2
Principals, vice principals	121.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	834.77
Administrative and financial staff – e.g., chief financial officers, accountants, information technology people, supervisors, managers, administrative assistants, clerks	48.3
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	198.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	0.0
League of Educational Administrators, Directors, and Superintendents (LEADS) – e.g., director of education, superintendents	9.0
Total Full-Time Equivalent (FTE) Staff	2628.07

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, 2023

Senior Management Team

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

Education Council – Superintendent of Education

- Nicola Bishop-Yong
- Jennifer Haywood
- Paul Janzen
- Mitch Kachur
- Colleen Norris
- Trish Reeve

Business Council

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

Administrative Council Members



S. Skjerven
Director



B. Hills
Deputy Director



C. Scrimshaw
Deputy Director



N. Bishop-Yong
Superintendent of Education



J. Haywood
Superintendent of Education



P. Janzen
Superintendent of Education



M. Kachur
Superintendent of Education



C. Norris
Superintendent of Education



T. Reeve
Superintendent of Education



D. Burke
Chief Financial Officer



J. Dunk
Chief Technology



S. Laba
Superintendent of Facilities



R. LaPlante
H.R. Superintendent

Infrastructure and Transportation

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

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



Infrastructure Projects

From Capital Projects

Infrastructure Projects 2022-23 Expenditures Over \$200,000			
School	Project	Details	2022-23 Cost
Centennial	Relocatables	Construction of relocatable classrooms	\$341,141
City Centre	School	Demolition and moving costs	338,966
Evan Hardy	Upgrades	Changeroom and washroom upgrade	1,032,261
Greystone Heights	Upgrades	Windows phase 2 and personal care washroom	222,441
Greystone Heights	Upgrades	Windows phase 3	692,500
Mount Royal	Roofing	Replacing sections of roof	732,442
Willowgrove	Relocatables	Construction of relocatable classrooms	660,291
Total			\$4,020,042

From PMR Projects

Infrastructure Projects 2021-22 Over \$200,000			
School	Project	Details	2021-22 Cost
Alvin Buckwold	Windows	Window replacement phase 2	\$208,898
Bedford Road	Various	Various upgrades	463,211
Central Office	Elevator	Elevator replacement	252,656
Dundonald	Roofing	Replacing sections of roof	456,930
Holliston	Boiler replacement	Boiler replacement	208,343
Montgomery	Roofing	Replacing sections of roof	558,380
Various	LED lighting	LED lighting	1,110,028
Various	Security	Unified security platform and fire alarm upgrade	348,733
Total			\$3,607,179

Transportation

During the 2022-23 school year, Saskatoon Public Schools contracted transportation with two bus companies, a taxi company and two wheelchair service providers to provide transportation for students.

Higher division enrolment resulted in increased numbers of students transported for the 2022-23 school year. The greater student numbers combined with challenges in driver retention/recruitment resulted in full buses within the new Saskatoon neighbourhoods, and longer wait times before taxi and wheelchair arrangements started.

The number of students with intensive needs who required transportation continued to grow during the 2022-23 school year. The complexity of student transportation needs resulted in additional challenges.

Transportation costs continued to increase, due to inflation, and the growth in student numbers which required additional bus and taxi resources.

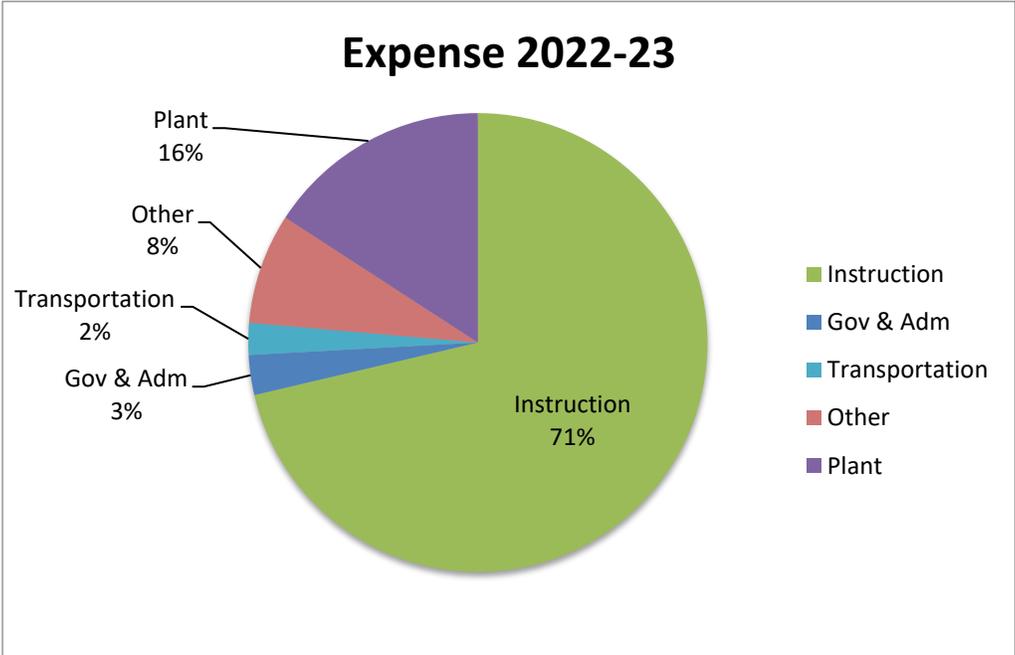
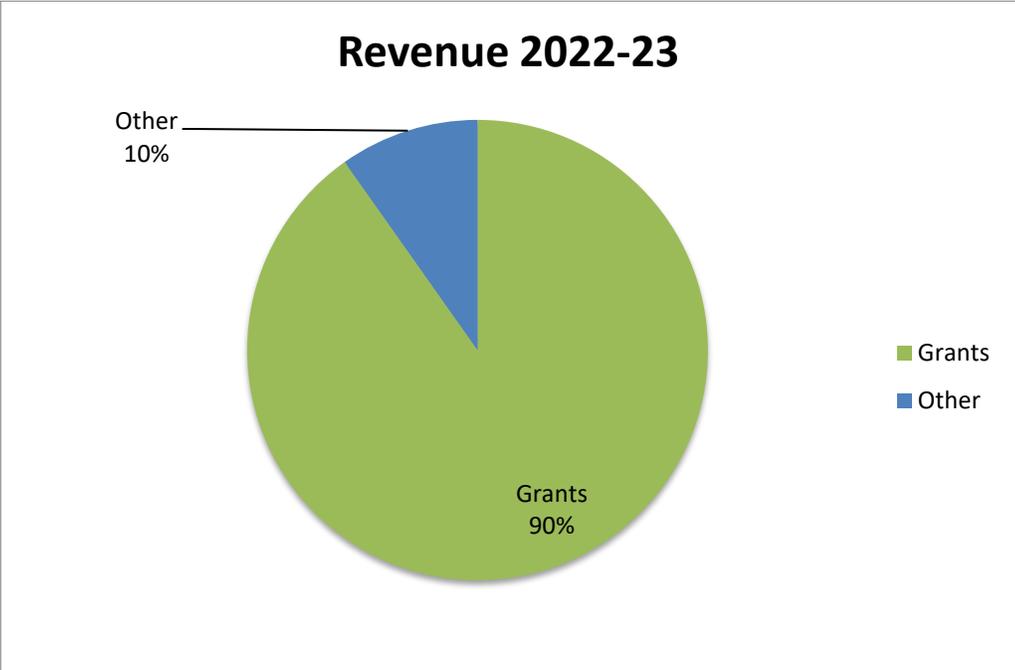
To address budget pressures, the school division increased the number of routes that doubled between schools, which resulted in required changes in elementary school class start and dismissal times. The change reduced the availability of charter services for out of school opportunities, both curricular and extra-curricular.

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



Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Grants	271,296,809	273,792,667	255,321,134	2,495,858	1%	
Tuition and Related Fees	1,829,400	2,071,212	1,415,251	241,812	13%	1
School Generated Funds	4,155,000	5,154,308	3,038,090	999,308	24%	2
Complementary Services	4,725,966	4,952,838	4,596,437	226,872	5%	
External Services	9,164,197	11,088,899	12,059,116	1,924,702	21%	3
Other	2,140,506	6,429,074	1,438,708	4,288,568	200%	4
Total Revenues	293,311,878	303,488,998	277,868,736	10,177,120	3%	
EXPENSES						
Governance	666,663	636,588	650,495	(30,075)	-5%	
Administration	6,718,300	8,118,483	5,467,568	1,400,183	21%	5
Instruction	217,204,618	222,445,170	202,904,935	5,240,552	2%	
Plant	47,274,764	49,384,046	43,982,383	2,109,282	4%	
Transportation	7,160,795	7,007,037	6,080,288	(153,758)	-2%	
Tuition and Related Fees	647,891	1,266,012	673,050	618,121	95%	6
School Generated Funds	4,271,406	5,217,742	3,338,354	946,336	22%	7
Complementary Services	4,674,537	4,640,686	4,058,480	(33,851)	-1%	
External Services	9,767,286	11,973,215	8,700,997	2,205,929	23%	8
Other Expenses	243,119	1,206,417	530,245	963,298	396%	9
Total Expenses	298,629,379	311,895,396	276,386,795	13,266,017	4%	
Operating (Deficit) Surplus for the Year	(5,317,501)	(8,406,398)	1,481,941			

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

Note	Explanation
1	Tuition fees revenues are higher than budget due to increased student enrolments for the alliance school partnership.
2	School generated revenues are higher than budget due to increased student activities and grants at the school level. This is also consistent with an increase in school generated expenses.
3	External services revenues are higher than budget primarily due to additional revenues related to the administration of the Following Their Voices program.
4	Other revenues are higher than budget due to a gain on disposal of tangible capital assets related to the sale of the Pleasant Hill school building and the disposal of the Asset Retirement Obligation (ARO) for Pleasant Hill and Princess Alexandra schools. Other revenues are also recorded for relocation fees related to the sale of the Pleasant Hill school building. As well, investment income revenues are significantly higher than budget due to higher interest rates.
5	Administration expenses are higher than budget primarily due to pension expense related to the actuarial valuation adjustment for year end.
6	Tuition and related fees expenses are higher than budget due to additional tuition expense from a higher number of Saskatoon Public School Division students attending a partner regional college.
7	School generated expenses are higher than budget due to increased student activities and grants and the school level. This is also consistent with an increase in school generated revenues.
8	External services expenses are higher than budget primarily due to additional expenses related to the administration of the Following Their Voices program.
9	Other expenses are higher than budget due to accretion expense related to the asset retirement obligation.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Pidwerbeski, Michael	\$34,035	-	-	\$1,185	-	\$193	\$35,413
Linklater, Vernon	32,835	-	-	244	-	159	33,238
Banks, Donna	32,857	-	-	1,085	854	346	35,142
Stranden, Kim	35,999	-	-	-	-	189	36,188
MacPherson, Colleen*	42,863	-	-	1,849	-	412	45,124
Brannen, Kathleen	34,035	-	-	-	-	40	34,075
Tait, Ross	34,224	-	-	-	-	159	34,383
Zwarych, Suzanne	35,014	-	-	429	-	98	35,541
Bellamy, Charmaine	34,035	-	-	145	-	386	34,566
Arneson, Angela	34,035	-	-	333	-	90	34,458

*Board Chair

Personal Services

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

Transfers

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

Name	Amount
LIVING SKY SCHOOL DIVISION #20	\$108,498
NORTHWEST SCHOOL DIVISION #203	299,300
PRAIRIE SPIRIT SCHOOL DIVISION	59,796
SASKATCHEWAN RIVERS SCHOOL DIVISION	224,044

Name	Amount
SASKATOON MISBAH SCHOOL	289,543
SASKATOON SECONDARY SCHOOLS ATHLETIC DIRECTORATE	120,451
ST. PAUL'S R.C.S.S.D.#20	318,435

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
ACARA GLASS & ALUMINUM LTD	\$83,126
AL ANDERSON'S SOURCE FOR SPORT	217,907
ALLMAR INC.	54,429
AMAZON MARKETPLACE	302,712
AMAZON.CA	219,513
AODBT ARCHITECTS LTD	250,946
AON CANADA INC.	1,143,466
APPLE CANADA INC	92,422
AQUIFER DISTRIBUTION LTD	74,659
BARAGAR ENTERPRISES LTD	55,722
BAYSHORE HEALTHCARE LTD	185,666
BCL CONSULTING GROUP INC	216,617
BERSCH CONSULTING LTD	50,547
BOLDT MASONRY LTD	50,314
BRUNNER'S CONSTRUCTION (2011)	86,608
BUNZL CLEANING & HYGIENE	230,665
C & F INSTALLATIONS CO (1984)	59,589
CAMP KADESH	80,739
CARMONT CONSTRUCTION LTD	1,737,278
CENTAUR PRODUCTS INC	69,040
CENTURY ROOFING & SHEET METAL	160,663
CHARLIE'S CHARTERS LTD	65,026

Name	Amount
CHARTER TELECOM INC	926,670
CHEP GOOD FOOD INC	231,927
CITY OF SASKATOON	4,161,201
CLARK ROOFING (1964) LTD	693,004
CLEVR	51,595
COMPUGEN INC	89,812
CON-TECH GENERAL CONTRACTORS LTD	518,334
CONCEPT3 BUSINESS INTERIORS	153,692
COREFOUR INC.	230,564
COSTCO WHOLESALE (CANADA)	138,039
CP DISTRIBUTORS LTD	142,317
CUSTOM SNOW REMOVAL	62,580
CYPRESS SALES PARTNERSHIP	95,721
D2 CONSTRUCTION LTD	263,680
DELL CANADA INC	388,704
DGL CONTRACTING LTD.	317,935
DOLLARAMA	75,497
EMCO CORPORATION	53,422
FEDERATED CO-OPERATIVES LTD	150,837
FIRSTCANADA ULC	2,956,701
FLYNN CANADA LTD	851,578
FOLLETT SCHOOL SOLUTIONS, INC	63,967
FRIESENS CORPORATION	69,988
GFL ENVIRONMENTAL SERVICES INC	79,000

Name	Amount
GORDIE HOWE SPORTS COMPLEX	59,099
HDH ARCHITECTS	69,336
HERTZ NORTHERN BUS	3,921,443
HOME DEPOT	61,796
HORIZON COMPUTER SOLUTIONS INC	249,519
IB GLOBAL CENTER	75,039
ICON MECHANICAL CORP	101,427
IMPERIAL PARKING CANADA CORP	262,260
INDIGO ONLINE	55,057
INLAND AUDIO VISUAL LTD (WPG)	129,119
INTRADO CANADA, INC.	101,580
JOHNSON CONTROLS LTD	206,212
KEV SOFTWARE INC	141,078
KIM CONSTRUCTORS LTD	111,594
KINDRACHUK AGREY ARCHITECTS LTD	220,233
LAMBERT DISTRIBUTING INC	50,425
LOBLAW COMPANIES LIMITED	69,273
LONG & MCQUADE LTD	62,201
LORAAS DISPOSAL SERVICES LTD	147,482
M3 CONTRACTING LTD	136,089
MAUREEN TAYLOR	60,766
MCNALLY ROBINSON BOOKSELLERS I	126,491
MERLIN MOTORS INC	82,292
MOTION LP- SASKATOON FAITHFULL	187,343
MOTION SPECIALTIES SASKATOON	96,565
NESTOR'S BAKERY LTD	55,227

Name	Amount
NEXGEN MECHANICAL	52,848
NORTH AMERICAN CENTER FOR THREAT	56,546
NORTHERN STRANDS CO LTD	55,744
PACE SOLUTIONS CORP.	75,804
PC EXPRESS DELIVERY	127,754
PEAK MECHANICAL LTD	172,098
PERFECTION PLUMBING AND DRAIN CLEANING	83,760
PINNACLE DISTRIBUTION INC	311,433
POWERLAND COMPUTERS	138,833
POWERSCHOOL CANADA ULC (SRB)	367,810
PRINCE ALBERT NORTHERN BUS	144,953
PRODUCTION LIGHTING LTD	52,452
QUOREX CONSTRUCTION LTD	279,407
RADIANCE ENERGY CORPORATION	1,089,400
RANCH EHRLO SOCIETY	105,080
REAL CANADIAN WHOLESALE CLUB	158,930
REAL CANADIAN SUPERSTORE #1	58,721
REGINA ELEVATOR CO LTD	225,094
RELY-EX CONTRACTING	213,745
RIIDE HOLDINGS INC	561,719
RSOLUTIONS CORPORATION	142,346
SASKATCHEWAN POLYTECHNIC	863,884
SASKATCHEWAN POWER CORP	1,303,152
SASKATCHEWAN PROFESSIONAL	196,387

Name	Amount
TEACHERS REGULATORY BOARD	
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	205,109
SASKATOON DOWNTOWN YOUTH CENTRE	60,107
SASKATOON FIRE & FLOOD	1,807,755
SASKATOON SOCCER CENTRE INC	156,849
SASKATOON TRUCK CENTRE	74,370
SASKENERGY	2,054,983
SASKTEL	301,514
SASKWEST MECHANICAL LTD	383,649
SCHOLANTIS LEARNING SYSTEMS IN	55,519
SEPW ARCHITECTURE INC	101,081
SHADOW INTEGRATED SYSTEMS LTD	457,594
SHAW BUSINESS	64,602
SILVERADO DEMOLITION OPERATION	330,113
SPICERS	65,227
ST JOHN'S MUSIC	96,970
SUPPORT WAREHOUSE LTD	108,740
SUPREME OFFICE SUPPLIES AND FURNITURE	668,050

Name	Amount
SYSCO	91,423
T LITZEN SPORTS LTD	66,545
THE READING LEAGUE	103,919
THERAPLAY PEDIATRIC OCCUPATION	343,548
THORPE INDUSTRIES LTD	690,467
TM DESIGNS	133,317
TORONTO DOMINION BANK	199,327
TRADE WEST EQUIPMENT LTD	562,912
TREATY SIX EDUCATION COUNCIL	156,730
VCM CONSTRUCTION LTD	551,501
VERSO LEARNING PTY LTD	346,000
VIPOND FIRE PROTECTION	128,398
WAL-MART SUPERCENTER	94,615
WALLACE KLYPAK ARCHITECTS LTD	456,597
WARMAN CONSTRUCTION LTD	79,144
WELLS INTERIORS INC	219,675
WESTERN CAMPUS RESOURCES INC	90,771
WILD ROSE SPORTS FLOORING LTD	61,459
XEROX CANADA LTD	605,726
ZU.COM COMMUNICATIONS INC.	1,242,135

Other Expenditures

Listed are payees who received a total of \$50,000 or more and are not included in the above categories.

Name	Amount
CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL 8443	\$707,095
CIBC MELLON	7,473,933
CO-OPERATORS	3,250,610
COOPERATORS LIFE	135,999
MINISTER OF FINANCE	81,218
MINISTER OF REVENUE	124,516
RECEIVER GENERAL FOR CANADA	62,266,317

Name	Amount
SASKATCHEWAN TEACHERS' FEDERATION	19,507,877
SASKATOON TEACHERS' ASSOCIATION	155,708
TEACHERS SUPERANNUATION COMMISSION	285,268
WORKERS' COMPENSATION BOARD	1,074,566

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, 2023

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 consolidated 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 consolidated 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 Auditors' 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


CEO/Director of Education


Chief Financial Officer

December 11, 2023

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, 2023, 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, 2023, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Deloitte LLP

Chartered Professional Accountants
December 11, 2023
Saskatoon, Saskatchewan

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**
Consolidated Statement of Financial Position
as at August 31, 2023

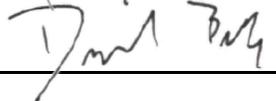
	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	20,949,856	31,663,241
Accounts Receivable (Note 7)	6,053,868	5,743,502
Portfolio Investments (Note 3)	40,800,160	27,396,220
Pension Asset (Note 6)	-	10,048,000
Total Financial Assets	67,803,884	74,850,963
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	27,516,133	26,940,675
Long-Term Debt (Note 9)	6,194,419	8,043,626
Liability for Employee Future Benefits (Note 5)	7,255,700	7,141,300
Deferred Revenue (Note 10)	9,779,178	10,077,809
Total Liabilities	50,745,430	52,203,410
Net Financial Assets	17,058,454	22,647,553
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	261,590,217	264,087,509
Prepaid Expenses	1,819,453	1,404,326
Total Non-Financial Assets	263,409,670	265,491,835
Accumulated Surplus (Note 13)	280,468,124	288,139,388
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	280,620,191	289,026,589
Accumulated Remeasurement Losses	(152,067)	(887,201)
Total Accumulated Surplus (Note 13)	280,468,124	288,139,388

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

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

Approved by the Board:





Chairperson

Chief Financial Officer

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
REVENUES	(Note 14)		
Grants	271,296,809	273,792,667	255,321,134
Tuition and Related Fees	1,829,400	2,071,212	1,415,251
School Generated Funds	4,155,000	5,154,308	3,038,090
Complementary Services (Note 11)	4,725,966	4,952,838	4,596,437
External Services (Note 12)	9,164,197	11,088,899	12,059,116
Other	2,140,506	6,429,074	1,438,708
Total Revenues (Schedule A)	293,311,878	303,488,998	277,868,736
EXPENSES			
Governance	666,663	636,588	650,495
Administration	6,718,300	8,118,483	5,467,568
Instruction	217,204,618	222,445,170	202,904,935
Plant Operation & Maintenance	47,274,764	49,384,046	43,982,383
Student Transportation	7,160,795	7,007,037	6,080,288
Tuition and Related Fees	647,891	1,266,012	673,050
School Generated Funds	4,271,406	5,217,742	3,338,354
Complementary Services (Note 11)	4,674,537	4,640,686	4,058,480
External Services (Note 12)	9,767,286	11,973,215	8,700,997
Other	243,119	1,206,417	530,245
Total Expenses (Schedule B)	298,629,379	311,895,396	276,386,795
Operating (Deficit) Surplus for the Year	(5,317,501)	(8,406,398)	1,481,941
Accumulated Surplus from Operations, Beginning of Year	289,026,589	289,026,589	287,544,648
Accumulated Surplus from Operations, End of Year	283,709,088	280,620,191	289,026,589

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

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**
Consolidated Statement of Remeasurement Gains and Losses
as at August 31, 2023

	2023	2022
	\$	\$
Accumulated Remeasurement (Losses) Gains, Beginning of Year	(887,201)	263,460
Unrealized gains (losses) attributable to:		
Portfolio investments	106,221	(887,201)
Amounts reclassified to the statement of operations:		
Portfolio investments	628,913	(263,460)
Net remeasurement gains (losses) for the year	735,134	(1,150,661)
Accumulated Remeasurement Losses, End of Year	(152,067)	(887,201)

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

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

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

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 14)		
Net Financial Assets, Beginning of Year	22,647,553	22,647,553	9,787,633
Changes During the Year			
Operating (Deficit) Surplus, for the Year	(5,317,501)	(8,406,398)	1,481,941
Acquisition of Tangible Capital Assets (Schedule C)	(12,513,000)	(12,782,991)	(5,096,376)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	1,670,000	-
Net Gain on Disposal of Capital Assets (Schedule C)	-	(1,654,442)	-
Amortization of Tangible Capital Assets (Schedule C)	15,560,000	15,264,725	17,696,794
Net Change in Other Non-Financial Assets	-	(415,127)	(71,778)
	(2,270,501)	(6,324,233)	14,010,581
Net remeasurement Gains (Losses)	-	735,134	(1,150,661)
Change in Net Financial Assets	(2,270,501)	(5,589,099)	12,859,920
Net Financial Assets, End of Year	20,377,052	17,058,454	22,647,553

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

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

**Consolidated Statement of Cash Flows
for the year ended August 31, 2023**

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(8,406,398)	1,481,941
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	8,453,543	16,407,532
Net Change in Non-Cash Operating Activities (Schedule E)	9,235,414	(12,076,712)
Cash Provided by Operating Activities	9,282,559	5,812,761
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets*	(6,550,896)	(3,858,753)
Proceeds on Disposal of Tangible Capital Assets	1,670,000	-
Cash Used in Capital Activities	(4,880,896)	(3,858,753)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(37,941,831)	(24,058,940)
Proceeds on Disposal of Portfolio Investments	24,675,990	16,344,862
Cash Used in Investing Activities	(13,265,841)	(7,714,078)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,849,207)	(1,994,308)
Cash Used in Financing Activities	(1,849,207)	(1,994,308)
DECREASE IN CASH AND CASH EQUIVALENTS	(10,713,385)	(7,754,378)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	31,663,241	39,417,619
CASH AND CASH EQUIVALENTS, END OF YEAR	20,949,856	31,663,241

* This amount does not include in-kind grants for Joint-Use Schools Project of \$6,232,095 (2022-\$1,237,623)

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

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	249,309,434	251,964,236	241,488,407
Operating Grant/PMR	6,965,133	6,275,213	6,965,133
Other Ministry Grants	2,392,242	3,784,210	2,002,519
Total Ministry Grants	258,666,809	262,023,659	250,456,059
Federal Grants	3,630,000	4,536,913	2,643,788
Total Operating Grants	262,296,809	266,560,572	253,099,847
Capital Grants			
Ministry of Education Capital Grants	9,000,000	7,232,095	2,221,287
Total Capital Grants	9,000,000	7,232,095	2,221,287
Total Grants	271,296,809	273,792,667	255,321,134

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	1,184,950	1,426,258	1,184,950
Individuals and Other	644,450	644,954	230,301
Total Tuition Fees	1,829,400	2,071,212	1,415,251
Total Operating Tuition and Related Fees	1,829,400	2,071,212	1,415,251
Total Tuition and Related Fees Revenue	1,829,400	2,071,212	1,415,251
School Generated Funds Revenue			
Curricular			
Student Fees	-	1,231,008	302,595
Total Curricular Fees	-	1,231,008	302,595
Non-Curricular Fees			
Commercial Sales - GST	-	51,053	48,265
Fundraising	-	-	1,020
Grants and Partnerships	-	692,331	437,034
Students Fees	-	338,353	225,528
Other	4,155,000	2,841,563	2,023,648
Total Non-Curricular Fees	4,155,000	3,923,300	2,735,495
Total School Generated Funds Revenue	4,155,000	5,154,308	3,038,090
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,723,088	2,791,464	2,757,463
Other Ministry Grants	1,633,878	1,939,222	1,745,997
Federal Grants	-	117,885	-
Other Grants	367,000	95,880	11,120
Total Operating Grants	4,723,966	4,944,451	4,514,580
Fees and Other Revenue			
Tuition and Related Fees	-	-	21,820
Other Revenue	2,000	8,387	60,037
Total Fees and Other Revenue	2,000	8,387	81,857
Total Complementary Services Revenue	4,725,966	4,952,838	4,596,437

**THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN**
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,695,297	1,732,006	1,743,937
Other Ministry Grants	120,000	2,760,000	2,309,000
Other Provincial Grants	-	299,817	819,736
Other Grants	6,226,994	878,545	879,817
Total Operating Grants	8,042,291	5,670,368	5,752,490
Capital Grants			
Other Capital Grants	-	99,719	535,281
Total Capital Grants	-	99,719	535,281
Fees and Other Revenue			
Tuition and Related Fees	921,906	970,626	969,964
Other Revenue	200,000	4,348,186	4,801,381
Total Fees and Other Revenue	1,121,906	5,318,812	5,771,345
Total External Services Revenue	9,164,197	11,088,899	12,059,116
Other Revenue			
Miscellaneous Revenue*	600,706	872,564	104,767
Sales & Rentals	1,239,800	1,887,848	1,021,111
Investments	300,000	1,575,987	312,830
Gain on Disposal of Capital Assets	-	2,092,675	-
Total Other Revenue	2,140,506	6,429,074	1,438,708
TOTAL REVENUE FOR THE YEAR	293,311,878	303,488,998	277,868,736
Miscellaneous Revenue*	2023 Budget	2023 Actual	2022 Actual
Lunch hour supervision	500,000	696,736	-
Arts Education	20,706	30,736	34,334
Other	80,000	145,092	70,433
	600,706	872,564	104,767

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	362,834	356,275	346,249
Professional Development - Board Members	20,800	1,853	9,394
Grants to School Community Councils	-	-	(2,600)
Other Governance Expenses	283,029	278,460	297,452
Total Governance Expense	666,663	636,588	650,495
Administration Expense			
Salaries	4,892,791	5,007,666	4,794,404
Benefits	955,287	2,377,646	(505,052)
Supplies & Services	287,334	186,564	225,051
Non-Capital Furniture & Equipment	47,097	26,507	29,334
Building Operating Expenses	202,790	248,354	641,159
Communications	59,475	45,018	39,163
Travel	10,000	7,800	7,346
Professional Development	83,526	38,430	55,665
Amortization of Tangible Capital Assets	180,000	180,498	180,498
Total Administration Expense	6,718,300	8,118,483	5,467,568
Instruction Expense			
Instructional (Teacher Contract) Salaries	147,752,926	148,799,695	145,643,398
Instructional (Teacher Contract) Benefits	9,491,640	10,342,180	7,295,773
Program Support (Non-Teacher Contract) Salaries	40,181,791	39,467,804	36,291,850
Program Support (Non-Teacher Contract) Benefits	6,061,605	10,326,869	335,624
Instructional Aids	2,831,738	3,132,861	3,515,907
Supplies & Services	4,873,485	4,238,170	4,400,052
Non-Capital Furniture & Equipment	502,534	952,445	274,859
Communications	460,788	553,749	525,442
Travel	247,893	174,615	143,636
Professional Development	664,428	532,713	432,602
Student Related Expense	955,790	871,181	789,737
Amortization of Tangible Capital Assets	3,180,000	3,052,888	3,256,055
Total Instruction Expense	217,204,618	222,445,170	202,904,935

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	11,650,230	11,076,898	11,467,731
Benefits	3,278,214	5,810,829	620,384
Supplies & Services	-	-	8,262
Non-Capital Furniture & Equipment	125,208	164,987	132,931
Building Operating Expenses	19,725,944	20,049,760	17,278,084
Communications	36,840	38,401	37,112
Travel	192,941	183,332	156,293
Professional Development	65,387	34,399	27,244
Amortization of Tangible Capital Assets	12,200,000	11,978,419	14,210,635
Amortization of Tangible Capital Assets ARO	-	47,021	43,707
Total Plant Operation & Maintenance Expense	47,274,764	49,384,046	43,982,383
Student Transportation Expense			
Supplies & Services	-	-	201
Contracted Transportation	7,160,795	7,007,037	6,080,087
Total Student Transportation Expense	7,160,795	7,007,037	6,080,288
Tuition and Related Fees Expense			
Tuition Fees	297,891	938,067	310,197
Other Fees	350,000	327,945	362,853
Total Tuition and Related Fees Expense	647,891	1,266,012	673,050
School Generated Funds Expense			
Academic Supplies & Services	-	1,419,520	836,109
Cost of Sales	-	48,952	38,019
School Fund Expenses	4,271,406	3,749,270	2,464,226
Total School Generated Funds Expense	4,271,406	5,217,742	3,338,354

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	2,520,500	2,411,960	1,857,110
Program Support (Non-Teacher Contract) Salaries & Benefits	1,035,204	1,760,442	1,579,939
Instructional Aids	101,915	363,806	446,113
Supplies & Services	908,678	33,889	1,510
Travel	-	-	49,923
Professional Development (Non-Salary Costs)	11,640	4,415	478
Student Related Expenses	-	-	4,464
Contracted Transportation & Allowances	96,600	66,174	118,943
Total Complementary Services Expense	4,674,537	4,640,686	4,058,480
External Service Expense			
Grant Transfers	-	1,416,933	90,662
Other Fees	697,024	485,936	603,840
Administration Salaries & Benefits	220,320	327,298	315,373
Instructional (Teacher Contract) Salaries & Benefits	1,862,452	2,277,809	2,170,275
Program Support (Non-Teacher Contract) Salaries & Benefits	1,326,012	1,277,696	945,327
Instructional Aids	5,248,540	3,882,648	3,894,166
Supplies & Services	296,514	2,206,801	515,414
Non-Capital Furniture & Equipment	90,020	2,448	72,883
Building Operating Expenses	21,478	20,897	21,310
Communications	-	65,354	61,198
Professional Development (Non-Salary Costs)	4,926	3,426	-
Student Related Expenses	-	70	4,650
Amortization of Tangible Capital Assets	-	5,899	5,899
Total External Services Expense	9,767,286	11,973,215	8,700,997

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	27,500	75,053	26,076
Interest on Capital Loans	215,619	214,811	259,935
Total Interest and Bank Charges	<u>243,119</u>	<u>289,864</u>	<u>286,011</u>
Accretion	-	916,553	244,234
Total Other Expense	243,119	1,206,417	530,245
TOTAL EXPENSES FOR THE YEAR	298,629,379	311,895,396	276,386,795

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

Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land		Buildings	Buildings	Other	Furniture and	Computer Hardware and	Computer	Assets	2023	2022	
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Audio Visual Equipment	Software			Under Construction
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	12,521,311	2,022,859	429,928,562	24,985,015	2,595,432	244,174	11,928,487	9,084,256	102,136	1,365,637	494,777,869	491,034,919
Additions/Purchases	-	127,023	-	72,412	-	120,537	259,557	1,700,194	-	10,503,268	12,782,991	5,096,376
Disposals	(15,558)	-	(3,336,116)	-	(80,015)	-	(203,973)	(1,451,779)	(37,451)	-	(5,124,892)	(1,353,426)
Transfers to (from)	-	-	2,957,845	-	-	-	-	-	-	(2,957,845)	-	-
Closing Balance as of August 31	12,505,753	2,149,882	429,550,291	25,057,427	2,515,417	364,711	11,984,071	9,332,671	64,685	8,911,060	502,435,968	494,777,869
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	579,925	206,529,354	8,581,847	2,120,583	102,814	6,501,165	6,211,173	63,499	-	230,690,360	214,346,992
Amortization of the Period	-	107,453	10,706,366	1,253,065	47,021	72,942	1,198,407	1,866,534	12,937	-	15,264,725	17,696,794
Disposals	-	-	(3,336,116)	-	(80,015)	-	(203,973)	(1,451,779)	(37,451)	-	(5,109,334)	(1,353,426)
Closing Balance as of August 31	N/A	687,378	213,899,604	9,834,912	2,087,589	175,756	7,495,599	6,625,928	38,985	N/A	240,845,751	230,690,360
Net Book Value												
Opening Balance as of September 1	12,521,311	1,442,934	223,399,208	16,403,168	474,849	141,360	5,427,322	2,873,083	38,637	1,365,637	264,087,509	276,687,927
Closing Balance as of August 31	12,505,753	1,462,504	215,650,687	15,222,515	427,828	188,955	4,488,472	2,706,743	25,700	8,911,060	261,590,217	264,087,509
Change in Net Book Value	(15,558)	19,570	(7,748,521)	(1,180,653)	(47,021)	47,595	(938,850)	(166,340)	(12,937)	7,545,423	(2,497,292)	(12,600,418)
Disposals												
Historical Cost	15,558	-	3,336,116	-	80,015	-	203,973	1,451,779	37,451	-	5,124,892	1,353,426
Accumulated Amortization	-	-	3,336,116	-	80,015	-	203,973	1,451,779	37,451	-	5,109,334	1,353,426
Net Cost	15,558	-	-	-	-	-	-	-	-	-	15,558	-
Price of Sale	15,558	-	1,654,442	-	-	-	-	-	-	-	1,670,000	-
Gain on Disposal	-	-	1,654,442	-	-	-	-	-	-	-	1,654,442	-

Schedule C

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$44,039,110 (2022-\$46,934,456)

THE BOARD OF EDUCATION OF THE SASKATOON
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN
Schedule D: Consolidated Non-Cash Items Included in Deficit / Surplus
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit / Surplus		
Amortization of Tangible Capital Assets (Schedule C)	15,264,725	17,696,794
Accretion of Asset Retirement Obligation	916,553	244,234
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Deficit / Surplus	(6,232,095)	(1,237,623)
Donation of investments	(31,878)	(32,413)
Realized gain on portfolio investments	628,913	(263,460)
Gain on Disposal of Asset Retirement Obligation	(438,233)	-
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(1,654,442)	-
Total Non-Cash Items Included in Deficit / Surplus	8,453,543	16,407,532

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

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
Increase in Accounts Receivable	(310,366)	(2,090,264)
Increase in Accounts Payable and Accrued Liabilities	97,138	746,449
Increase in Liability for Employee Future Benefits	114,400	111,000
Decrease in Deferred Revenue	(298,631)	(724,119)
Increase in Prepaid Expenses	(415,127)	(71,778)
Decrease (Increase) in Pension Asset	10,048,000	(10,048,000)
Total Net Change in Non-Cash Operating Activities	9,235,414	(12,076,712)

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

**Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2023**

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
External Sources				(Note 13)
Contractual Agreements				
Alternate funds	285,088	473,773	-	758,861
Total Contractual Agreements	285,088	473,773	-	758,861
Jointly Administered Funds				
School generated funds	3,317,257	52,971	214,434	3,155,794
Saskatoon Public Schools Foundation Corp.	1,789,096	-	213,578	1,575,518
Mount Royal facility partnership	169,486	-	-	169,486
Pension Asset	10,048,000	-	10,048,000	-
Qualified Donee	494,193	71,677	127,023	438,847
Whitecap Pre-K	19,880	14,108	-	33,988
Whitecap Literacy	(10,136)	84,812	-	74,676
Whitecap K-4 school	(16,653)	7,711	-	(8,942)
Total Jointly Administered Funds	15,811,123	231,279	10,603,035	5,439,367
Ministry of Education				
Designated for tangible capital asset expenditures	3,318,780	1,488,998	578,562	4,229,216
PMR maintenance project allocations	6,885,257	6,275,213	8,385,925	4,774,545
Following Their Voices	2,760,966	-	376,379	2,384,587
Total Ministry of Education	12,965,003	7,764,211	9,340,866	11,388,348
Total	29,061,214	8,469,263	19,943,901	17,586,576
Internal Sources				
Board governance				
Governance	43,000	-	-	43,000
Total Board governance	43,000	-	-	43,000
Curriculum and student learning				
Curriculum renewal	100,000	-	-	100,000
Learning supports	1,200,000	-	1,200,000	-
School budget carryovers	1,487,467	-	177,048	1,310,419
Total curriculum and student learning	2,787,467	-	1,377,048	1,410,419
Facilities				
Facility repairs related to rentals	151,290	15,000	64,166	102,124
Facility operating	589,558	3,665,964	210,518	4,045,004
Pleasant Hill relocation	-	636,000	-	636,000
Total facilities	740,848	4,316,964	274,684	4,783,128
Furniture and equipment				
Designated for tangible capital asset expenditures	2,122,911	2,209,238	2,281,473	2,050,676
Total furniture and equipment	2,122,911	2,209,238	2,281,473	2,050,676
Information technology				
Technology replacement	8,212,629	2,960,000	947,021	10,225,608
Security camera	50,000	-	-	50,000
Total information technology	8,262,629	2,960,000	947,021	10,275,608
Total	13,956,855	9,486,202	4,880,226	18,562,831
Total Designated Assets	43,018,069	17,955,465	24,824,127	36,149,407

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Saskatoon School Division No. 13 of Saskatchewan” and operates as “Saskatoon Public Schools”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a qualified donee for charity purposes under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

b) Reporting Entity and Consolidation

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

Controlled Entities

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

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

c) Measurement Uncertainty and the Use of Estimates

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of \$7,255,700 (2022 - \$7,141,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$240,845,751 (2022 - \$230,690,360) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- the net pension asset of \$nil (2022 - \$10,048,000) because actual experience may differ significantly from actuarial assumptions.
- estimated discounted asset retirement obligation of \$15,792,118 (2022 - \$15,363,798) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

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

i) Fair Value

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

**THE BOARD OF EDUCATION OF THE SASKATOON SCHOOL DIVISION NO. 13
OF SASKATCHEWAN
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023**

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

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

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

ii) Cost or Amortized Cost

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

e) Financial Assets

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

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

Accounts Receivable includes provincial grants receivable, treaty land entitlement receivable, and other receivables. Provincial grants receivable represents capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the

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amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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

f) Non-Financial Assets

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

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

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

The 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
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance

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premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, and software licensing.

g) Liabilities

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

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

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

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

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.

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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 revenue include the following:

i) Government Transfers (Grants)

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

ii) Fees and Services

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

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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.

j) Accounting Standards Not Yet in Effect

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

PS 3400 Revenue (effective September 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023		2022	
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>		<u>Cost</u>	
GIC, interest of 4.50%, matured Dec. 5, 2022	\$	-	\$	4,000,000
GIC, interest of 4.67%, matured Dec.15, 2022		-		14,000,000
GIC, interest of 4.85%, matured Mar. 4, 2023		-		2,000,000
GIC, interest of 5.88%, due Dec.13, 2023		20,000,000		-
GIC, interest of 5.85%, due Dec. 13, 2023		2,000,000		-
GIC, interest of 6.01%, due Feb. 7, 2024		6,000,000		-
GIC, interest of 6.08%, due Mar. 20, 2024		4,000,000		-
GIC, interest of 6.07%, due Mar. 20, 2024		3,000,000		-
Total portfolio investments reported at cost or amortized cost		\$ 35,000,000		\$ 20,000,000
Portfolio investments in the fair value category:	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Equity investments in active market	\$ 5,952,227	\$ 5,800,160	\$ 8,019,961	\$ 7,396,220
Total portfolio investments reported at fair value		\$ 5,800,160		\$ 7,396,220
Total portfolio investments		\$ 40,800,160		\$ 27,396,220

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Accretion of ARO	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 349,934	\$ 286,654	\$ -	\$ -	\$ -	\$ 636,588	\$ 650,495
Administration	7,385,312	552,673	-	-	180,498	8,118,483	5,467,568
Instruction	208,936,548	10,455,734	-	-	3,052,888	222,445,170	202,904,935
Plant Operation & Maintenance	16,887,727	20,470,879	-	-	12,025,440	49,384,046	43,982,383
Student Transportation	-	7,007,037	-	-	-	7,007,037	6,080,288
Tuition and Related Fees	-	1,266,012	-	-	-	1,266,012	673,050
School Generated Funds	-	5,217,742	-	-	-	5,217,742	3,338,354
Complementary Services	4,172,402	468,284	-	-	-	4,640,686	4,058,480
External Services	3,882,803	8,084,513	-	-	5,899	11,973,215	8,700,997
Other	-	75,053	214,811	916,553	-	1,206,417	530,245
TOTAL	\$241,614,726	\$ 53,884,581	\$ 214,811	\$ 916,553	\$ 15,264,725	\$311,895,396	\$276,386,795

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5. EMPLOYEE FUTURE BENEFITS

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

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - 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	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 5,608,900	\$ 6,410,300
Current period service cost	479,600	580,400
Interest cost	234,000	132,100
Benefit payments	(505,700)	(570,900)
Actuarial gains	(173,400)	(943,000)
Accrued Benefit Obligation - end of year	5,643,400	5,608,900
Unamortized net actuarial gains	1,612,300	1,532,400
Liability for Employee Future Benefits	\$ 7,255,700	\$ 7,141,300

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 479,600	\$ 580,400
Amortization of net actuarial gains	(93,500)	(30,600)
Benefit cost	386,100	549,800
Interest cost	234,000	132,100
Total Employee Future Benefits Expense	\$ 620,100	\$ 681,900

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6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these consolidated financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these consolidated financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,401	2	2,403	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	\$ 15,970,430	\$ 3,119	\$ 15,973,549	\$ 15,416,310

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, 2022. The accrued benefits obligation reported in the tables below is based on the extrapolation of the 2022 valuation.

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The market value of pension plan assets reported in the tables is done in accordance with the methodology used for the December 31, 2022 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	2023	2022
Number of active School Division members	1,064	1,077
Number of former members, superannuates and surviving spouses	655	617
Member contribution rate (percentage of salary)	8.05%	8.10%
School Division contribution rate (percentage of salary)	9.12%	9.10%
Member contributions	\$ 3,499,000	\$ 3,530,000
School Division contributions	\$ 3,961,000	\$ 3,953,000
Benefits paid	\$ (8,583,000)	\$ (9,101,000)
Actuarial valuation date	31-Aug-23	31-Aug-22
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	5.85%	6.05%
Expected rate of return on plan assets-End of year	5.75%	5.85%
Discount rate-Beginning of year	5.75%	5.85%
Discount rate-End of year	6.60%	5.75%
Inflation rate-Beginning of year	2.25%	2.25%
Inflation rate-End of year	2.25%	2.25%
Expected average remaining service life (years)	12	12

Net Pension Liability / Asset	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 163,987,000	\$ 152,569,000
Current period benefit cost	6,517,000	6,232,000
Interest cost	9,370,000	8,841,000
Benefit payments	(8,583,000)	(9,101,000)
Actuarial (gains) / losses	(16,771,000)	5,446,000
Accrued Benefit Obligation - end of year	154,520,000	163,987,000
Pension Plan Assets at market value - beginning of year	157,946,000	167,496,000
Employer contributions	3,961,000	3,953,000
Employee contributions	3,499,000	3,530,000
Return on plan assets	9,050,000	9,751,000
Actuarial gains / (losses)	880,000	(17,683,000)
Benefit payments	(8,583,000)	(9,101,000)
Pension Plan Assets at market value - end of year (1)	166,753,000	157,946,000
Funded Status - Pension Plan Surplus / (Deficit)	12,233,000	(6,041,000)
Unamortized net actuarial (gains) / losses	(3,080,000)	16,089,000
Valuation allowance adjustment	(9,153,000)	-
Net Pension Asset	\$ -	\$ 10,048,000

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(1) Pension plan assets consist of:	2023	2022
Fixed income securities	20.4%	18.0%
Equity investments	53.5%	58.6%
Mortgage	8.8%	8.2%
Real Estate	17.3%	15.2%
	100.0%	100.0%

Pension Expense	2023	2022
Current period benefit cost	\$ 6,517,000	\$ 6,232,000
Amortization of net actuarial loss / (gain)	1,518,000	(198,000)
Employee contributions	(3,499,000)	(3,530,000)
Pension Cost	4,536,000	2,504,000
Interest cost on the average accrued benefit obligation	9,370,000	8,841,000
Expected return on average pension plan assets	(9,050,000)	(9,751,000)
Net Interest Income / (Cost)	320,000	(910,000)
Valuation allowance adjustment	9,153,000	(7,689,000)
Total Pension Expense/(Income)	\$ 14,009,000	\$ (6,095,000)

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 (2022 - \$0). Details of accounts receivable balances are as follows:

	2023	2022
Provincial Grants Receivable	\$ 3,444,648	\$ 2,144,648
Treaty Land Entitlement receivable	607,535	808,381
Other Receivables	2,001,685	2,790,473
Total Accounts Receivable	\$ 6,053,868	\$ 5,743,502

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8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 4,687,118	\$ 4,794,206
Supplier Payments - Operating	5,843,445	6,356,502
Supplier Payments - Capital	1,191,934	423,844
Liability for Asset Retirement Obligation	15,792,118	15,363,798
Accrued Interest Payable	1,518	2,325
Total Accounts Payable and Accrued Liabilities	\$ 27,516,133	\$ 26,940,675

The school division recognized an estimated liability for asset retirement obligation (ARO) of \$15,792,118 (2022 - \$15,363,798) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division's buildings that contain asbestos materials to determine amortization of the asset and when remediation costs may be incurred.

	2023	2022
Long-term assumptions used:		
Undiscount estimated cash flows	\$ 24,071,839	\$ 23,562,615
Discount rate at end of period	4.01%	4.01%
Inflation rate	2.25%	2.25%
Estimated timing of settlement (years)	2-48 years	3-49 years

Liability of Asset Retirement Obligations	2023	2022
Asset Retirement Obligations, beginning of year	\$ 15,363,798	\$ 15,119,564
Liabilities Settled	(488,233)	-
Accretion Expense	916,553	244,234
Asset Retirement Obligations, end of year	\$ 15,792,118	\$ 15,363,798

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2023	2022
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 May 30, 2033 (TD-Willowgrove Construction Loan)	\$ 4,129,738	\$ 4,475,367
(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 April 30, 2025 (CPCI repurpose Loan - BMO)	476,778	753,545
(c) Monthly payments of principal and interest combined of \$42,144, interest rate of 2.428%; due on the last day of each month through to January 28, 2024 (Tech Loan - TD)	209,662	703,597
(d) Monthly payments of principal and interest combined of \$63,527, interest rate of 1.675%; due on the 7th day of each month through to June 7, 2025 (Tech Loan - TD)	1,378,241	2,111,117
Total Long-Term Debt	\$ 6,194,419	\$ 8,043,626

Future principal repayments and interest payments over the next 5 years are estimated as follows:	
	Capital Loans
2024	\$ 1,770,029
2025	1,337,392
2026	504,529
2027	504,529
2028	504,529
Thereafter	2,399,734
Total	7,020,742
Less: Interest and executory cost	826,323
Total future principal repayments	\$ 6,194,419

Principal repayments and interest payments on the long-term debt are as follows:				
	Capital Loans		2023	2022
Principal	\$ 1,849,207	\$ 1,849,207	\$ 1,994,308	
Interest	214,811	214,811	259,935	
Total	\$ 2,064,018	\$ 2,064,018	\$ 2,254,243	

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10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Capital projects:				
Non-Government deferred capital transfers	\$ 40,000	\$ -	\$ 40,000	\$ -
Total capital projects deferred revenue	40,000	-	40,000	-
Non-Capital deferred revenue:				
Flex Education	4,500	-	4,500	-
Metis Nation - Sask	71,203	300,000	371,203	-
Breakfast Club of Canada	95,880	35,255	95,880	35,255
Foreign student tuition	392,100	1,325,843	584,534	1,133,409
Multi-space agreement	801,200	-	45,351	755,849
Jordan's principle	1,090,299	5,861,512	4,536,912	2,414,899
Foundation deferred donations	7,582,627	2,006,415	4,149,276	5,439,766
Total non-capital deferred revenue	10,037,809	9,529,025	9,787,656	9,779,178
Total Deferred Revenue	\$ 10,077,809	\$ 9,529,025	\$ 9,827,656	\$ 9,779,178

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Learning Intensive Supports	Students in Hospital	Other Programs - Breakfast, Literacy, French	2023	2022
Revenues:						
Operating Grants	\$ 2,791,464	\$ 675,000	\$ 527,100	\$ 950,887	\$ 4,944,451	\$ 4,514,580
Fees and Other Revenues	-	-	-	8,387	8,387	81,857
Total Revenues	2,791,464	675,000	527,100	959,274	4,952,838	4,596,437
Expenses:						
Salaries & Benefits	2,536,533	590,910	516,619	528,340	4,172,402	3,437,049
Instructional Aids	39,187	-	3,077	321,542	363,806	446,113
Supplies and Services	-	-	-	33,889	33,889	1,510
Travel	-	-	-	-	-	49,923
Professional Development (Non-Salary Costs)	4,415	-	-	-	4,415	478
Student Related Expenses	-	-	-	-	-	4,464
Contracted Transportation & Allowances	-	-	12,187	53,987	66,174	118,943
Total Expenses	2,580,135	590,910	531,883	937,758	4,640,686	4,058,480
Excess (Deficiency) of Revenues over Expenses	\$ 211,329	\$ 84,090	\$ (4,783)	\$ 21,516	\$ 312,152	\$ 537,957

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12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Associate School (Misbah)	Cafeteria	Qualified Donee & Foundation	Whitecap	Following Their Voices	Driver Education	Other Programs (Summer School)	2023	2022
Revenues:									
Operating Grants	\$ 1,665,224	\$ -	\$ -	\$ 246,782	\$ 2,767,565	\$ 990,797	\$ -	\$ 5,670,368	\$ 5,752,490
Capital Grants	-	-	99,719	-	-	-	-	99,719	535,281
Fees and Other Revenues	-	172,154	4,176,032	795,557	-	-	175,069	5,318,812	5,771,345
Total Revenues	1,665,224	172,154	4,275,751	1,042,339	2,767,565	990,797	175,069	11,088,899	12,059,116
Expenses:									
Grant Transfers	-	-	-	-	1,416,933	-	-	1,416,933	90,662
Tuition & Other Related Fees	431,491	-	-	54,445	-	-	-	485,936	603,840
Salaries & Benefits	1,233,733	248,632	327,298	856,536	195,382	896,041	125,181	3,882,803	3,430,975
Instructional Aids	-	-	3,847,885	34,803	-	-	-	3,882,648	3,894,166
Supplies and Services	-	188,698	355,723	-	1,613,914	48,466	-	2,206,801	515,414
Non-Capital Equipment	-	-	(61,360)	-	-	64,008	-	2,448	72,883
Building Operating Expenses	-	-	-	-	-	-	20,897	20,897	21,310
Communications	-	-	65,354	-	-	-	-	65,354	61,198
Professional Development	-	-	-	-	1,908	1,518	-	3,426	-
Student Related Expenses	-	-	10,206	(10,136)	-	-	-	70	4,650
Amortization of Tangible Capital Assets	-	-	5,899	-	-	-	-	5,899	5,899
Total Expenses	1,665,224	437,330	4,550,705	935,708	3,228,137	1,010,033	146,078	11,973,215	8,700,997
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ (265,176)	\$ (274,954)	\$ 106,631	\$ (460,572)	\$ (19,236)	\$ 28,991	\$ (884,316)	\$ 3,358,119

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

Summary of Associate School Revenues and Expenses, Details by School	Associate School (Misbah)	2023	2022
Revenues:			
Operating Grants	\$ 1,665,224	\$ 1,665,224	\$ 1,677,910
Total Revenues	1,665,224	1,665,224	1,677,910
Expenses:			
Tuition & Other Related Fees	431,491	431,491	546,159
Salaries & Benefits	1,233,733	1,233,733	1,131,751
Total Expenses	1,665,224	1,665,224	1,677,910
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -

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13. ACCUMULATED SURPLUS

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

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

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

Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 264,087,509	\$ 12,782,991	\$ 15,280,283	\$ 261,590,217
Less: Liability for Asset Retirement Obligation	(15,363,798)	(916,553)	(488,233)	(15,792,118)
Less: Debt owing on Tangible Capital Assets	(8,043,626)	-	(1,849,207)	(6,194,419)
	240,680,085	11,866,438	12,942,843	239,603,680
Designated Assets (Schedule F)	43,018,069	17,955,465	24,824,127	36,149,407
Unrestricted Surplus	5,328,435	18,705,775	19,167,106	4,867,104
Total Accumulated Surplus from Operations	289,026,589	48,527,678	56,934,076	280,620,191
Accumulated Remeasurement Loss	(887,201)	735,134	-	(152,067)
Total Accumulated Surplus	\$ 288,139,388	\$ 49,262,812	\$ 56,934,076	\$ 280,468,124

14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on September 13, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

15. UNRECOGNIZED ASSETS

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

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16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

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

	Mount Royal Shared Cost Agreement
2024	\$ 219,280
2025	219,280
2026	219,280
2027	219,280
2028	219,280
Thereafter	Indefinite

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.

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18. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

	Estimated completion date	Amount
Roofing - River Heights	2024	\$ 120,448
Roofing - Aden Bowman	2024	185,413
Roofing - Hugh Cairns	2024	111,465
Washrooms - Centennial	2024	1,685,787
Various Improvements - Bedford Road	2024	160,299
Various Improvements - Greystone Heights	2024	174,589
LED upgrades	2024	191,613
Fire Alarm Systems	2024	412,257
City Centre School Projects	2025	1,763,312
Bleachers - Marion Graham	2024	228,112
Relocatables - Willowgrove	2024	1,656,791
Relocatables - Centennial	2024	1,685,787
Technology - Wireless replacement	2024	1,588,589
Total Facility and Technology Contractual Obligations		\$ 9,964,462

The school division entered into a capital lease agreement for photocopiers in the school division beginning September 1, 2023 with Konica Minolta. The term of the lease is five years beginning September 1, 2023 to August 31, 2028. The lease has monthly payments of principal and interest combined of \$19,552 and bears interest at a rate of 3.61%.

	Capital Leases
	Total Copier Leases
Future minimum lease payments:	
2024	\$ 234,625
2025	234,624
2026	234,624
2027	234,624
2028	234,624
Total Lease Obligations	\$ 1,173,121

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

	Bussing	Taxis	Energy	Warehouse	Parking	Total
2023-24	\$ 6,964,000	\$ 733,530	\$ 2,191,695	\$ 80,000	\$ 259,918	\$10,229,143
2024-25	7,101,191	714,091	520,236	80,000	260,489	8,676,007
2025-26	7,314,227	238,016	-	80,000	260,489	7,892,732
2026-27	4,718,046	-	-	80,000	267,110	5,065,156
2027-28	4,859,587	-	-	60,000	267,712	5,187,299
Thereafter	5,005,374	-	-	-	22,309	5,027,683
Total Service Commitments	\$ 35,962,425	\$ 1,685,637	\$ 2,711,931	\$ 380,000	\$ 1,338,027	\$42,078,020

The school division has contractual obligations for website development in the amount of \$321,293.

19. COMPARATIVE INFORMATION

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

20. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk, foreign exchange risk and other price 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 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, 2023, was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 3,444,648	\$ -	\$ -	\$ -	\$ 3,444,648
Other Receivables	2,056,336	539,836	64,689	1,040,433	411,378
Net Receivables	\$ 5,500,984	\$ 539,836	\$ 64,689	\$ 1,040,433	\$ 3,856,026

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

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ii) Liquidity Risk

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

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

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 27,516,133	\$ 11,614,656	\$ 24,500	\$ 2,827,200	\$ 13,049,777
Long-term debt	6,194,419	798,299	798,299	2,399,501	2,198,320
Total	\$ 33,710,552	\$ 12,412,955	\$ 822,799	\$ 5,226,701	\$ 15,248,097

iii) Market Risk

The school division is exposed to market risks with respect to interest rates, foreign currency exchange rates, and other price risk as follows:

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime minus 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2023.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Investing in GICs and term deposits for short terms at fixed interest rates
- Managing cash flows to minimize utilization of its bank line of credit
- 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,

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the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.

Other Price Risk

The school division's other price risk exposure relates to portfolio investments, specifically equity investments in active markets that are measured at fair value. The school division minimizes other price risk through use of an investment policy that is intended to balance the portfolio and use of a professional investment advisor. There have been no changes in the exposure of the school division to other price risk or how the school division manages its exposure to other price risk since the previous period. If there were to be a 10% increase or decrease in the market value of the portfolio investments that are measured at fair value, the accumulated remeasurement losses as of August 31, 2023 would increase or decrease correspondingly by \$580,016 (August 31, 2022 - \$739,622). The sensitivity is lower as at August 31, 2023 than at August 31, 2022 because of a decrease in the amount of portfolio investments in active markets measured at fair value.