



**Saskatoon Public Schools**  
Inspiring Learning

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

**(SASKATOON PUBLIC SCHOOLS)**

**2020-21 ANNUAL REPORT**



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## School Division Contact Information



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## Letter of Transmittal



Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Saskatoon Public School Division #13 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Saskatoon Public School Division's goals, activities, and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in cursive script that reads "Colleen MacPherson". The signature is written in dark ink and is positioned below the text "Respectfully submitted,".

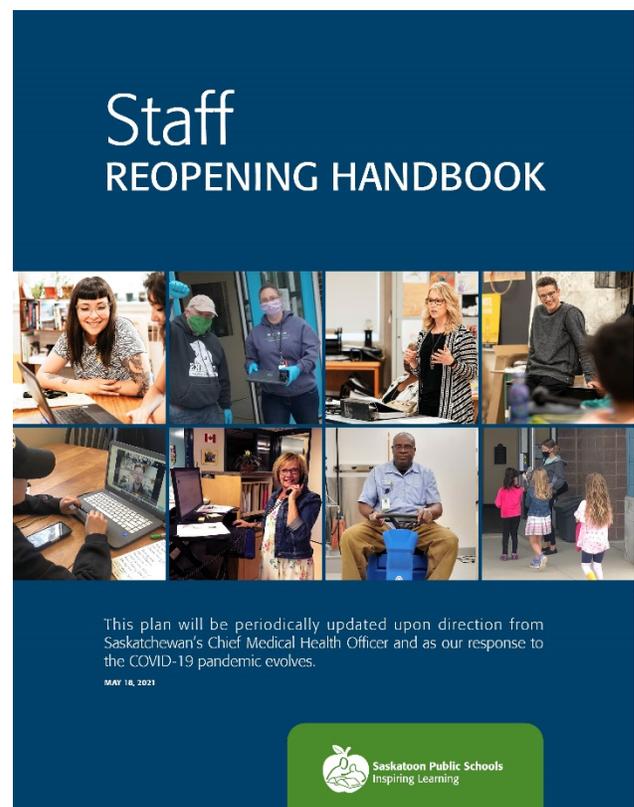
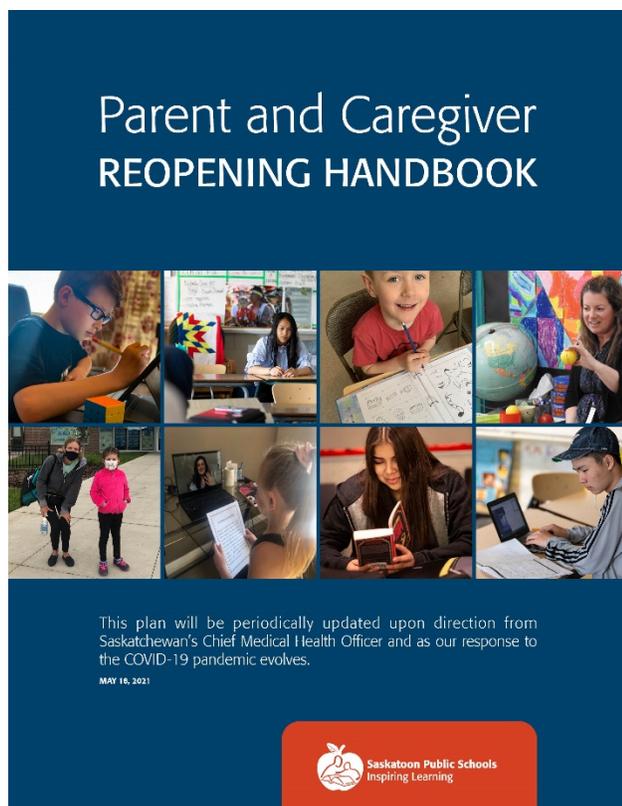
Colleen MacPherson, Board Chairperson

## Introduction

This report provides information about Saskatoon Public School Division in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year Included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an Increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2020-21, supported by contingency funding.



## Governance

### The Board of Education

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

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

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2021 were:

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

## School Community Councils

Fifty-seven of the 61 Saskatoon Public Schools established School Community Councils (SCCs) in 2020-21. 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 2020-21, Saskatoon Public Schools conducted two city wide virtual SCC assembly meetings for these purposes.

The regulations also require SCCs to work with school staff to develop an annual school project plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2020-21, all division SCCs participated in the review of these plans.

The Board of Education provided funding of \$1,992 to each SCC with an overall allocation of \$113,544 for the 2020-21 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.

SCCs 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. However, due to meetings being held virtually in 2020-21 there has been an increase in attendance.

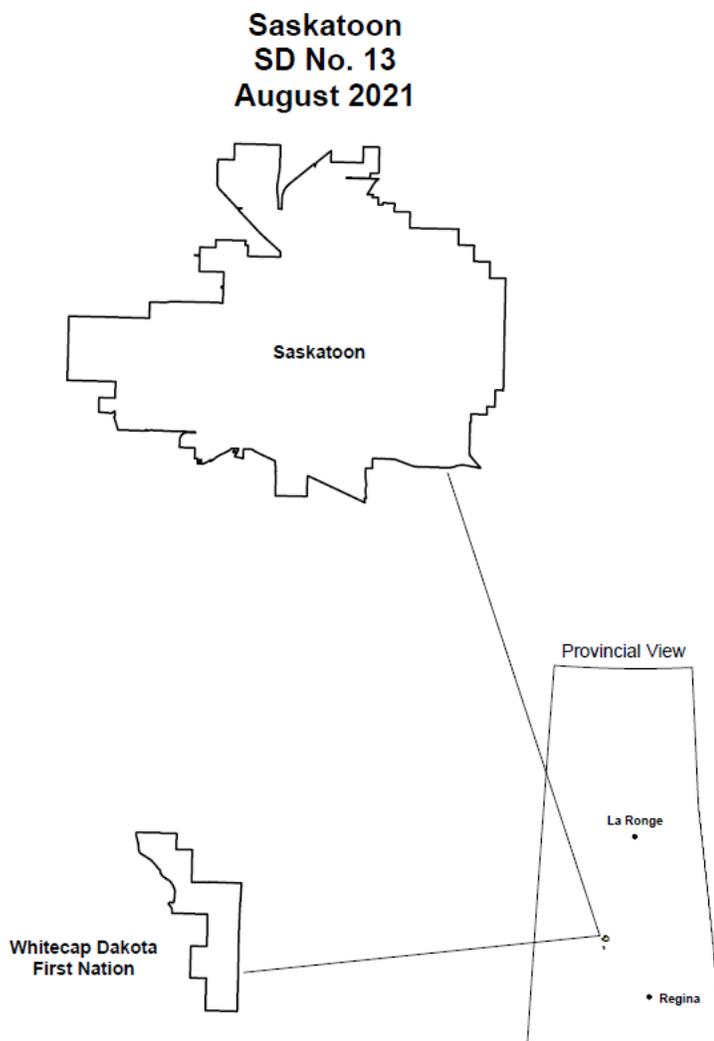
# School Division Profile

## About Us

Saskatoon Public School Division No. 13 is located in Saskatoon and includes Whitecap Dakota First Nation. It is the largest school division in the province, educating over 26,000 students in 48 elementary schools, 10 collegiates, one associate school, one alliance school, one grades 1 to 12 school, and a variety of off site educational programs.

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

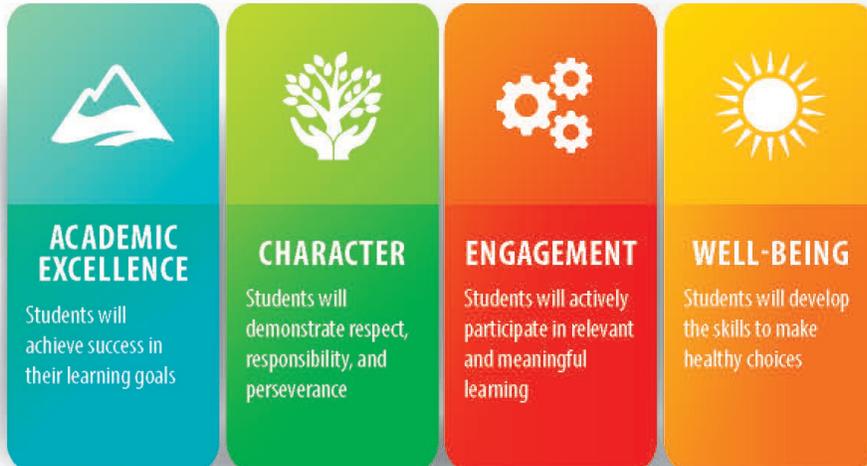
School Community Councils work closely with the school administrative team to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students.



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

## OUR VISION

Every Student is  
Known • Valued • Believed In



## OUR COMMITMENT

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



Saskatoon Public Schools  
Inspiring Learning

# Saskatoon Public Schools

## STRATEGIC PLAN

2019-2024

### FULFILLING OUR COMMITMENT

#### RELATIONSHIPS

##### We will

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

#### EQUITY

##### We will

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

#### ACCOUNTABILITY

##### We will

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



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## Community Partnerships

Saskatoon Public Schools has established a range of formal and informal community partnerships in support of our division's strategic plan. Partnerships strengthen our student learning outcomes, equity initiatives, and help to ensure that students' school experiences are positive and successful. While pandemic protocols and restrictions hampered many of our in-person events and activities, our partnerships found new ways to support our students, families, and the greater community. Several of these partnerships are highlighted below.

- A long-standing formal partnership with Whitecap Dakota First Nation to ensure smooth transitions for students as they move from Charles Red Hawk School to schools within the division. Charles Red Hawk School is an alliance school within Saskatoon Public Schools.
- A formal partnership agreement was signed on June 27, 2019 with the Saskatoon Tribal Council (STC) with the goal of enhancing opportunities and achievement for Indigenous students. In response to diminished services and access to food during the pandemic, STC and SPS staff worked together from May to July 2020 to prepare and deliver food hampers to 500 Saskatoon families per day.
- An agreement with the Central Urban Métis Federation Incorporated (CUMFI) which has resulted in the creation of a Métis Think Tank session as well as a cost-shared Michif language teacher to support all schools in their journey toward cultural competence. In addition, CUMFI's Métis Days of Learning in early September 2020 was attended virtually by over 2400 Saskatoon Public Schools students and staff.
- A partnership with the Saskatoon Tribal Council in the implementation of the Pathways to Education program (Pathways). This partnership supports Indigenous students' access to both tutoring and cultural opportunities. The goal of the program is to provide a successful transition into post-secondary education, training, and employment through a comprehensive plan to offer academic, social, and financial support to youth. Currently, 10 elementary schools, and nine high schools are involved in the implementation of Pathways. Pathways tutoring was put on pause during the 2020-21 school year.
- The wâhkôhtowin professional development model is a partnership with the Indigenous Teacher Education Program (ITEP) at the University of Saskatchewan and Saskatoon Public Schools. Working together, ITEP pre-service teachers are provided the opportunity to learn and work with teachers trained in the provincial Following Their Voices (FTV) professional development model. The reciprocal learning between ITEP students and Saskatoon Public Schools teachers has enhanced our cultural competence as an organization. While the enrolment of ITEP students was lower than expected the wâhkôhtowin professional development model continued throughout the 2020-21 school year.
- A memorandum of understanding with Gabriel Dumont Local 11 was signed on June 19, 2020. Both Saskatoon Public Schools and Local 11 are committed to working together to develop a mutually beneficial relationship that supports the Michif/Métis peoples of Saskatoon, as well as to ensure the Michif/Métis communities have a collaborative voice in strategies and initiatives within Saskatoon Public Schools.

- Several schools in our division use an integrated services model in which they partner with social service agencies to ensure that students’ physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life. For example, in Princess Alexandra and Pleasant Hill schools, a partnership between the division and the Saskatoon Health Region has formed a School Wellness Team. This team, comprised of a nurse practitioner, an occupational therapist, a mental health counselor, and a speech and language pathologist, comes into the schools to provide families with services on a regular basis. While access to schools for visitors was limited, health related practitioners continued to visit our schools in the 2020-21 school year.
- The Restorative Action Program (RAP) began as a partnership between The Rotary Club of Saskatoon and Mount Royal Collegiate in 2003. Since then the program has expanded, now providing services to Mount Royal, Bedford Road, Walter Murray, and Tommy Douglas collegiates. RAP is a community driven initiative providing conflict resolution training and services, leadership development, and life skills to youth in Saskatoon through the services of a RAP worker in each participating school. Funding for the program comes from a wide variety of community sponsors, including all five of the city’s Rotary Clubs, the Government of Saskatchewan, the City of Saskatoon, and the public and separate school divisions. RAP aims to transform the cycle of bullying, conflict, and crime that sometimes affects youth, into opportunities for personal growth, learning, and change so young people can find a path to academic success and personal growth.
- Since the late 1990s, the charitable organization Care and Share has supported community school. Through Care and Share, students receive access to new school supplies, holiday lunches, bike safety training, babysitting courses, yoga, bowling, soccer, and enhanced literacy programs. While in-person programming was put on pause during the pandemic, supplies continued to flow from Care & Share to schools throughout the past year.
- The Nutrien Kamskénow Program is offered by the College of Arts and Science at the University of Saskatchewan in partnership with Saskatoon Public Schools. Kamskénow has grown considerably since it began in 2009 as a pilot program in one classroom at Pleasant Hill School. As Kamskénow instructors were not able to join the classroom in 2020-21, they instead created 350 science learning kits that were gifted to students in many of our core community schools. Students were able to take the kits home and follow along on a virtual



## Program Overview

The students in Saskatoon Public Schools vary in personal circumstances, learning styles, interests, individual strengths, and needs. In order to provide the best education possible for all our students, the division offers a wide range of programs in its 61 schools. Central to the programming in every school is the provincially mandated core curricula, broad areas of learning, and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction; First Nation and Métis content, perspectives, and ways of knowing; and the [adaptive dimension](#).

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

- Prekindergarten (offered in 16 schools)
- Music/band programming
- Alternative programming for vulnerable students
- Special Education programming
- K-12 Online Learning Centre operating out of City Park School
- International Baccalaureate program (in two collegiates)
- Advanced Placement courses (in four collegiates)
- Saskatoon Public Schools Academically Gifted Education (SAGE) (grades 5-8 congregated gifted education program is offered in three elementary schools and in three collegiates)
- Secondary locally developed courses approved by the Ministry and taken for credit
  - For example: Religions of the World, Indigenous Culture, Active Living and Fitness, Debate, and Mental Health and Addictions
- Language Programs
  - Core French instruction and French Immersion
  - Cree, Dakota, and Métis and Michif language and culture
  - English as an Additional Language programming (EAL)
  - German, Japanese, Mandarin, and Spanish language programming
- Saskatoon Public Schools has also developed several innovative and unique programming opportunities for students. A few of these innovative programs are highlighted below:
  - Media School (grade 11 program) in which students spend a semester obtaining high school credits in an integrated learning environment by studying all aspects of media production.
  - Montessori programming for students grades 1-8.
  - The Intergenerational learning program (iGen) for grade 6 students is located at the Sherbrooke Centre and allows students opportunities to learn with the support and guidance of both their classroom teacher and the seniors at the centre.
  - The Flexible Learning Educational Program (FLEX) is designed for students in grades 6-12 who wish to combine their education with pursuits that are often found outside of school such as fine arts or athletics.
  - Integrated outdoor education programs for grade 8 students such as EcoQuest, Let's Lead - Nīkānētān, and Science Trek.
  - Creative Action is a grade 8 program offered at North Park Wilson School. The program is centered in the power of learning through artistic endeavours. Music,

dance, drama, and visual art are utilized to ignite student passions and become engaged citizens.

- Collegiate academies such as soccer, dance, science and technology, softball.
- The Brightwater program, an out of school education project, focuses on environmental awareness and the role that people play in their local, regional, and global environments.
- Royal West Campus is a centre of excellence for adult learners.
- Nutana Collegiate offers an Integrated School Linked Services program that involves several human service agencies working within the school alongside its teaching staff.
- Nutana Industry Career Education program integrates classroom learning with trades and tourism, culminating in the creation and sale of a tiny home. This has grown into a research partnership entitled “One House Many Nations” with the University of Saskatchewan.
- The Saskatoon Trades and Skills Centre, housed at Mount Royal Collegiate, is comprised of partners from industry, Saskatoon Public Schools, Gabriel Dumont Technical Institute, the Apprenticeship Board, and the Saskatchewan Ministries of Education and Advanced Education. The initiative was established to address the skilled worker needs of Saskatoon and area employers and to prepare youth and young adults for employment and career opportunities.
- The Cameco Centre of Excellence at Bedford Road Collegiate is a grades 11 and 12 pre-engineering program introducing students to the four main branches of engineering.
- The Indigenous Ensemble is an extracurricular program created to provide students with opportunities to participate in their culture and language. Participating students in grades 11 and 12 also have the opportunity to earn a credit. The Ensemble allows students to build knowledge and skills in Saskatchewan First Nation and Métis traditional and contemporary music, song, dance, storytelling, and traditional arts.
- Tommy Douglas Collegiate offers a half-day, full-year learning experience called Off the Grid for grade 9 students who are interested in such topics as climate change, sustainable living, and social justice.
- Nutana Collegiate MAGPIE program, (Manifest Academic Growth and Promote Indigenous Excellence) utilizes Indigenous knowledge to support youth to become leaders of character, vision, and action. MAGPIE provides opportunities for grade 11 and 12 students to earn credits in history, art, language, and culture.

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

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

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

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

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.

### ESSP Improvement Targets:

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

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

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

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

- Grades 1-8 teachers administered a range of recommended formative assessments in addition to the required grade 3 provincial reading assessment.
- Data from these formative assessments were collected by classroom teachers to inform instruction and intervention planning. These assessments were examined at the school level to guide school-based professional learning.
- The 2020-21 formative assessments Included:
  - alphabet sound and letter recognition (English and French)
  - phonological awareness quick screeners (English and French)
  - words their way (English and French)
  - SPS mathematics quick screeners
- The phonological awareness quick screeners and words their way assessments were introduced in 2019-20, and in the 2020-21 school year the assessments became more deeply rooted in teacher practice.
- School-based data teams analyzed literacy assessments to inform classroom instruction and identify required literacy interventions.
- The literacy leadership team continued to explore research-based literacy practices and worked with an external advisor from the Reading League (a national non-profit led by educators and reading experts that promotes literacy education and reading instruction rooted in science).
- Teachers refined instructional strategies that prioritized student acquisition of foundational reading skills such as phonics, phonological awareness, and fluency.
- The literacy intervention Roadways to Reading continued to be utilized for students with significant reading delays.
- The mathematics leadership team was reconvened to explore promising instruction and assessment practices. Schools explored the Math Up resource and made recommendations about the fall implementation of the Sask Math resource.
- Saskatoon Public Schools teachers continued to utilize division developed math quick screeners to gauge insight into students' current levels of understanding

in mathematics and proficiency of essential outcomes for success in number, patterns and relations, and shape and space.

- Professional learning supports were implemented with a focus on aligning quality assessment practice to the implementation of Edsby for leaders & teachers.
- In 2020-21 the early learner tutor program, supported by the Saskatoon Public Schools Foundation, expanded services from 22 tutor programs at the start of the year to 43 tutor programs by year end.
- The tutor program provided reading instruction to 321 students in grades 1-4 in three intervention models: *one to one*, *online* and *embedded*. Literacy tutors, who are skillful superannuated teachers, delivered intensive literacy instruction across three 7-week sessions.
- In partnership with the Saskatoon Public Schools Foundation, summer reading camps were offered to 220 students in kindergarten and grade 1 who were identified as needing literacy and /or reengagement supports.
- Superintendents of Education worked closely with school administrative teams to ensure the implementation of effective instructional practices in reading, mathematics, and assessment. This continued to be done through formal school visits, professional development at leadership meetings, and direct coaching of administrators as instructional leaders.
- In 2020-21 asynchronous and synchronous professional learning opportunities were offered targeting literacy, assessment, and equity practices. The online learning management system CANVAS was introduced to facilitate access to quality professional learning.
- Resources and processes were developed to support continuity of learning in reading, writing, and math for teachers and leaders in the event of an interruption due to COVID-19.
- All these supports were instrumental in ensuring minimal learning interruptions during the transition and implementation of remote learning in 2020-21.

### Measures for Reading, Writing and Math At or Above Grade Level

In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

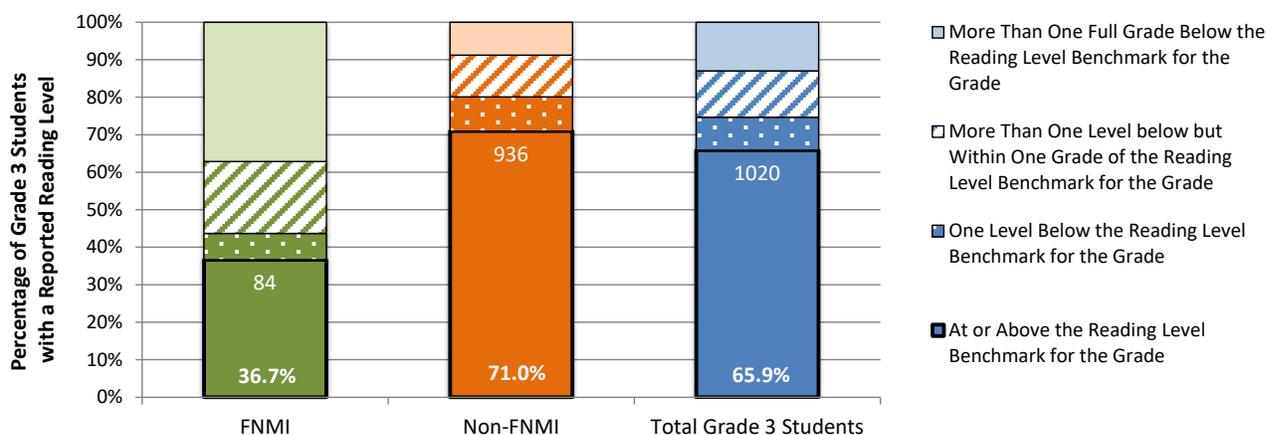
In 2020-21, provincial data collection of reading levels resumed. Although provincial data was not collected for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

### Proportion of Grade 3 Students Reading At or Above Grade Level

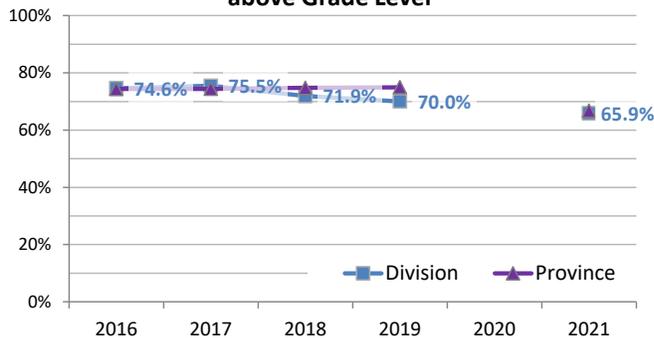
Grade 3 reading levels are considered a leading indicator of future student performance. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of grade 3 students in the province (currently about three-quarters) is reading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

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

### Reading Results Data, Saskatoon SD 13, Grade 3, 2020-21



### Percentage of Grade 3 Students Reading at or above Grade Level



### Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

	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)	229	87.1%	5.3%	7.6%	263
Division (Total)	1,548	80.5%	17.4%	2.1%	1,923
Province (FNMI)	1,910	80.1%	9.8%	10.1%	2,386
Province (Total)	11,869	82.2%	14.8%	3.0%	14,444

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

Source: Ministry of Education, 2021

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

The grade 3 reading data for Saskatoon Public Schools remained relatively consistent for the years preceding the pandemic. However, since 2019 there has been a 4% decline in the percentage of grade 3 students reading at or above grade level (65.9% in 2020-21). The complexity and diversity of Saskatoon Public Schools demographics is evident in two data sets that show marked differences between division and provincial measures: First Nation Inuit and Métis students with a reported reading level and students with pre-

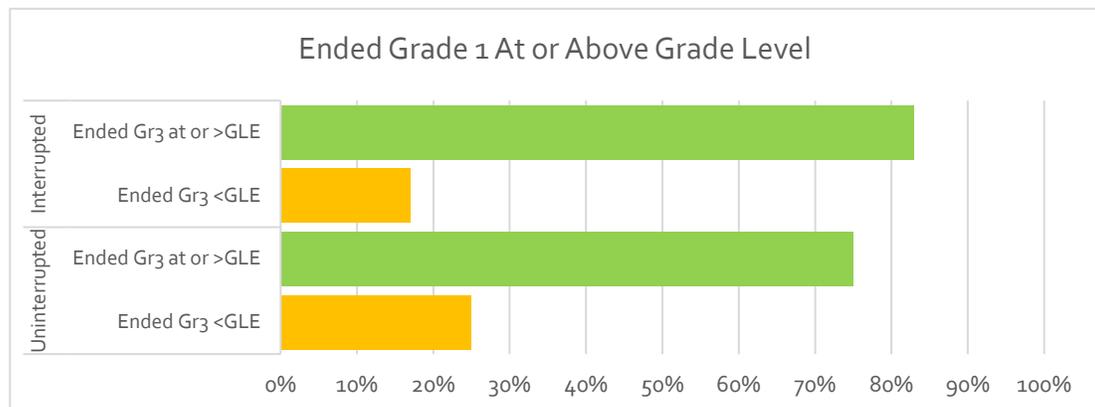
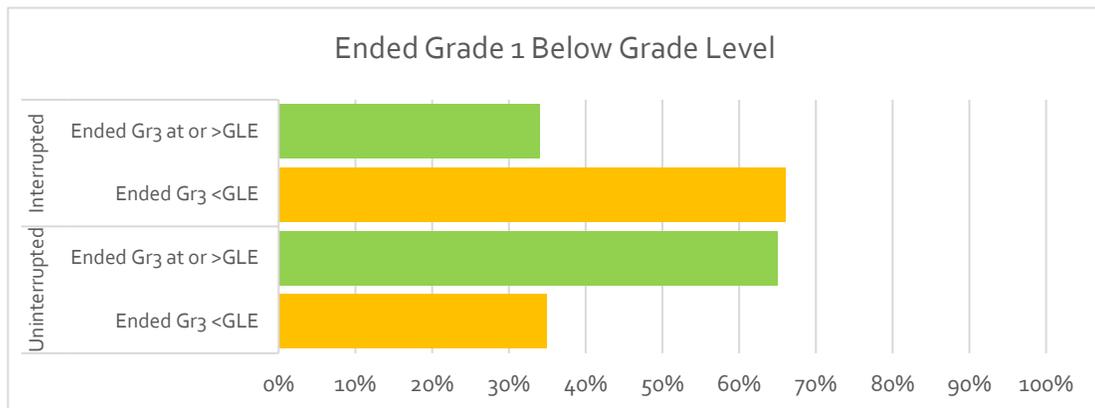
established exclusions. In Saskatoon Public Schools 87.1% of all First Nation Inuit and Métis grade 3 students have a reported reading level compared to the 82.2% provincial equivalent.

The 2020-21 reading data affirms the division’s strategic commitment to a focus on Indigenous student success. Trends across the early grades indicate that exposure to quality literacy learning environments have a lasting impact on foundational reading skills beyond grade 1. Additionally, the reading data affirms the division’s commitment to strengthening early learning programming such as the Saskatoon Public Schools Foundation’s full day prekindergarten and kindergarten and highlights the importance of oral language development among early learners and second language learners.

The following charts illustrate literacy trends from the Saskatoon Public Schools 2018-19 and 2020-21 reading data. The data below compares current grade 6 students who experienced uninterrupted grade 1-3 schooling (Uninterrupted) and current grade 4 students who experienced interruptions in their grades 2 and 3 school years because of the COVID-19 pandemic (Interrupted).

The first chart illustrates that a greater proportion of those who experienced interruptions achieved grade level and above in reading (85% compared to 75%). The second chart identifies two significant trends.

- 1) Many students who were not reading at grade level by the end of Grade 1 with uninterrupted learning were able to be reading at grade level by the end of Grade 3 (about 65%).
- 2) Most students who were not reading at grade level by the end of Grade 1, and experienced interruptions due to the pandemic, were still not reading at grade level by the end of Grade 3 (about 67%).



The results of the 2020-21 Saskatoon Public Schools Foundation tutor program demonstrate the positive impact of the program on student learning. As measured by the Fountas and Pinnell reading benchmark, 61% of students enrolled in the 1:1 and online tutor programming achieved at or above grade level in reading by the end of their session. Schools involved in the embedded tutor model reported an increase in foundational reading skills as measured by the phonological quick screener (PAQs), words their way (WTW) and Fountas & Pinnell reading benchmark.

Saskatoon Public Schools has a proud tradition of leading learning and in ensuring all students are known, valued and believed in. We acknowledge the impact and disruption of the COVID-19 pandemic on student learning however Saskatoon Public Schools is well positioned in research, practice and programming to strategically move forward in addressing our current literacy achievement. As is evident by the 2020-21 student achievement data, a continued focus on improving literacy rates will be important focus to offset the impact of the pandemic. A comprehensive prekindergarten to grade 8 literacy plan will target instructional leadership, developing professional educators, continued focus on effective evidence-based instruction and interventions and will ensure that assessments continue to guide instructional decision-making.

Key future initiatives include:

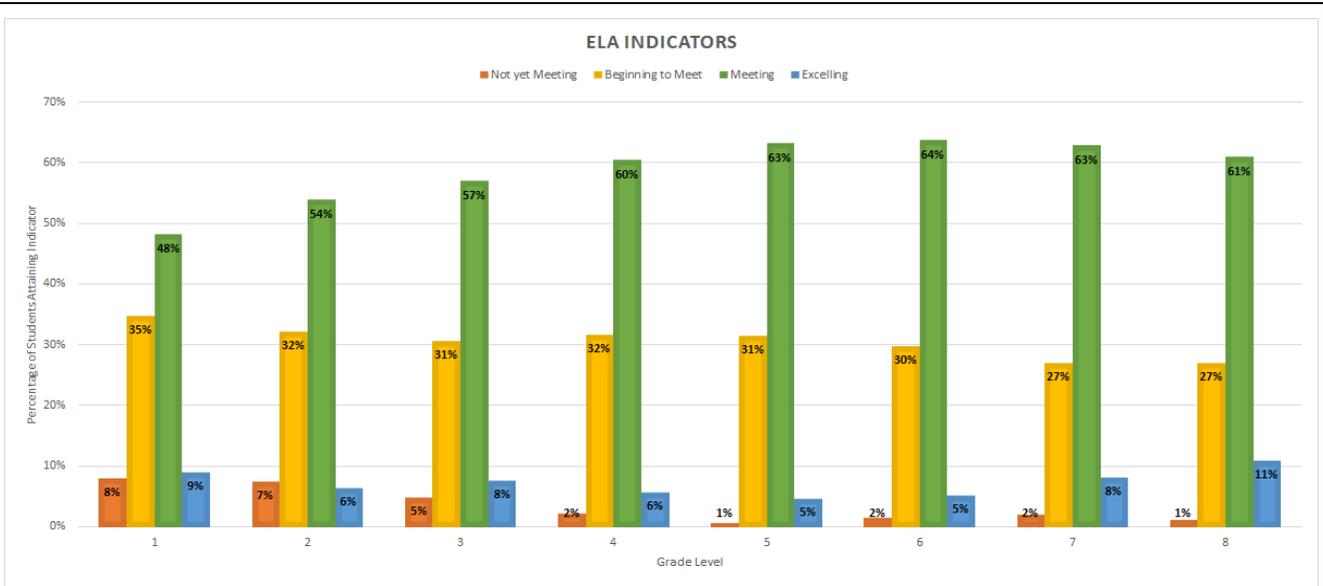
- strengthening literacy instructional and assessment practice in oral language, reading and writing through purposeful collaborative professional learning for teachers and leaders;
- implementation and evaluation of the grades 1-2 embedded learning intervention led by the learning support teachers;
- expansion of the early learning tutor program; and
- strengthening our math assessment practices.

### Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and, demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

In Saskatoon Public School elementary progress reports, teachers use evidence (conversations, observations, and products of learning) to gauge student performance relative to curricular outcomes and assign an indicator: not yet meeting, beginning to meet, meeting or excelling. The data below summarizes the indicators for all grades 1-8 English language arts (ELA) including a comprehensive indicator for reading, writing, listening, representing, and speaking strands. The data indicates a trend towards increased performance across the grade levels.



At the school level, teachers continued to use the provincially incorporated rubrics as formative tools to guide instruction and monitor growth. In 2020-21 division supported professional learning was offered to reinforce the importance of the reading and writing connection in the primary grades. A virtual book club and an online asynchronous course were offered to primary teachers and leaders.

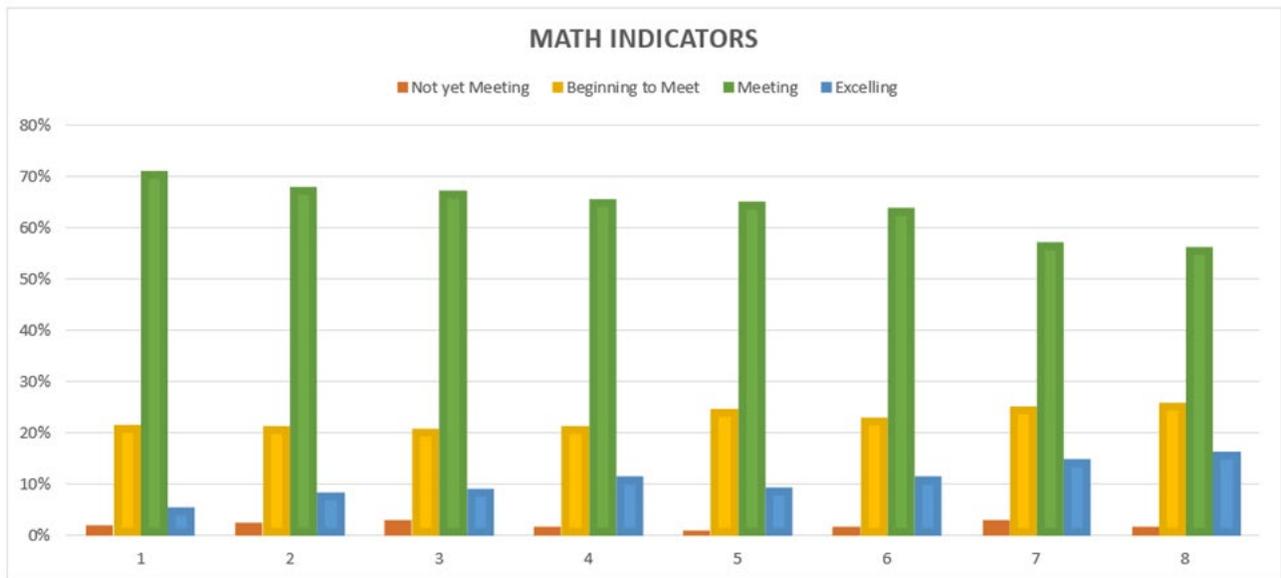
A key future initiative will be the development of a comprehensive prekindergarten to grade 8 literacy plan for 2021-22 which will strengthen instructional and assessment practices in oral language, reading, and writing through purposeful collaborative professional learning for teachers and leaders.

### Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing, and Math at Grade Level Outcome. Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

In Saskatoon Public School elementary progress reports, teachers use evidence (conversations, observations, and products of learning) to gauge student performance relative to curricular outcomes and assign an indicator: not yet meeting, beginning to meet, meeting or excelling. The data below summarizes the indicators for all grades 1-8 mathematics. A notable trend from this data is teachers on average report higher levels of performance in mathematics than in English language arts.



At the school level, Saskatoon Public Schools teachers continued to utilize math quick screeners developed by the division to gauge insight into students' current levels of understanding in mathematics and proficiency of essential outcomes for success in number, patterns and relations, and shape and space. In 2020-21 the mathematics leadership team was reconvened to explore promising instruction and assessment practices. A small group of pilot schools explored the Math Up resource with their staffs and participated in professional learning with author Doug Duff. In addition, the committee made recommendations about the fall implementation of the Sask Math resource. A key future initiative will be the strengthening our math assessment practices.

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

### ESSP Outcome:

By June 30, 2021, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

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

The provincial Education Sector Strategic Plan prioritizes improvement in achievement and graduation rates for First Nation and Métis students. Embedded in these broad goals are relationships, intellectual engagement, attendance, and smooth transitions. Saskatoon Public Schools responds to this provincial outcome in focusing on the Truth and Reconciliation Commissions Calls to Action, and by ensuring that our leaders and classroom teachers are supported in building their cultural competencies, relationships, and pedagogy aligned with the Inspiring Success which guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

### **Saskatoon Public Schools aims to strengthen our teachers and leaders' cultural competencies in the following ways:**

- Lead kindergarten to grade 12 school transition practices for First Nation, Inuit, and Métis students to achieve subject/grade and level/credit attainment with input from First Nation, Inuit, and Métis educational partners.
- Lead responsive/formative assessment (cultural and discursive) instructional strategies in k-8: Science (e.g., Nutrien Kamskénow), and 9-12: Social Science and Science courses.
- Participate in and support the provincial Leading to Learn initiative to foster a disposition of cultural understanding within Saskatoon Public Schools leaders.
- Develop effective responses (that resulted in credits and engagement) for students whose needs are not met with current instruction. (Indigenous Student Advocate, Indigenous Ensemble 30, Tiered Interventions, Following Their Voices, Outcome Based Assessment (OBA)).
- Build cultural competencies in leaders through regular Social Justice Disposition Committee meetings as well as an Indigenous Employee Network to support Indigenous leaders.
- Build cultural competencies through targeted professional development for school leaders (Anti-Racist & Anti-Oppressive Education).

	<ul style="list-style-type: none"> <li>• Examine beliefs about equity in education in division leadership through professional development facilitated by First Nation, Inuit, and Métis Education Unit.</li> <li>• Participate in environmental equity scans of assigned space in Saskatoon Public Schools to look for areas of improvement to support Increased engagement by First Nation, Inuit and Métis students, staff, and community.</li> <li>• Continue to establish and support partnerships with several First Nation and Métis and non-First Nation and Métis organizations for the purpose of supporting students' learning</li> <li>• Facilitate learning for First Nation, Inuit, and Métis leaders in Saskatoon Public Schools with the creation of an Indigenous Leaders Network.</li> <li>• The <i>Following Their Voices</i> initiative which focuses on enhancing relationships and enhancing learning environments was introduced to two schools in 2020-21: Princess Alexandra Community School and Pleasant Hill Community School.</li> </ul>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p><b>Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nation and Métis peoples at the provincial and local level.</b></p> <ul style="list-style-type: none"> <li>• Partnered with Métis Nation – Saskatchewan (MN-S) on facilitation, construction, and delivery of year two of the Early Learning Michif Pilot Project working to build Michif language ability in students and families with expansion one class at a time. <ul style="list-style-type: none"> <li>○ Program offered full day prekindergarten and kindergarten at Westmount Community School</li> <li>○ Shared cost of teacher between MN-S and SPS</li> <li>○ Provided transportation for families outside catchment area</li> <li>○ Language instruction supported by Elders and Knowledge Keepers from the community</li> </ul> </li> <li>• Year two of our Memorandum of Understanding with Gabriel Dumont Local 11 was focused on collaboration in developing and delivering ongoing Professional Development for all SPS employee groups that will build understanding of Michif and Métis histories, experiences, and contributions.</li> <li>• Saskatoon Public Schools continued to enhance our partnership agreement with Saskatoon Tribal Council entitled, <i>Reconciliation in Education</i>. This partnership is focused on projects and initiatives that will support student transition to and from their home communities to Saskatoon Public Schools. Greater communication, family support, and teacher awareness allows students to feel welcomed in all school environments.</li> <li>• Continued to expand our partnership with the University of Saskatchewan's Indigenous Teacher Education Program (ITEP) to implement a teacher-training framework at Mount Royal and Bedford Road collegiates that best supports teacher readiness. The reciprocal relationship with ITEP enhances student engagement as they interact with numerous Indigenous teacher candidates who become role models and inspiration to attend post-secondary.</li> <li>• Reaffirmed our Memorandum of Understandings with CUMFI to provide over 2400 students the opportunity to experience Métis language and culture at Métis Days. This joint initiative involved over 20 schools and required all teachers to virtually attend a half-day professional learning session to best</li> </ul>

prepare their students for the event. The pre-learning was evident in student participation and engagement. Program was delivered virtually to respect pandemic protocols and videos are now archived on First Nation, Inuit, and Métis Department HUB.

- Invitational Shared Services Initiative goals (in partnership with Whitecap Dakota First Nation):
  - Baseline data was collected and is used to measure growth in areas of transitions from Charles Red Hawk Elementary School to Saskatoon Public Schools, academic achievement, and differentiation.
  - Working toward students achieving at or above grade level in reading and mathematics.
  - Working toward inclusion of Dakota language and culture at Charles Red Hawk Elementary School and preparing for language instruction at Chief Whitecap Elementary School.
  - The following positions were created in pursuit of our goals:
    - A full-time literacy support person at Chief Whitecap School.
    - A half-time speech and language pathologist at Charles Red Hawk Elementary School.
    - A coordinator for Dakota language and culture located at Whitecap Dakota First Nation (Charles Red Hawk Elementary School).

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

- Saskatoon Public Schools – First Nation, Inuit and Métis Education Unit supported educators with a CANVAS module outlining culturally responsive assessment. Assessment from a Lakota, Nakoda, Métis and Michif worldview was shared to support educators with growing understanding.
- Collegiates continued to utilize outcome-based transition documents to support students moving from school to school. This supports students in not repeating outcomes in which they have shown proficiency.

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

- *Spirit of Indigenous Youth* at Centennial Collegiate helped foster understanding between Indigenous and non-Indigenous youth. Students met regularly to discuss topics of interest as well as school culture and climate.
- Elders and Saskatoon Public Schools Traditional Knowledge Keepers shared their stories with students in classes virtually to respect pandemic protocols.
- Maintenance of Indigenous Student Leadership Councils in Saskatoon Public Schools' collegiates continued to grow. Indigenous Student Advocates and in-school Elders and Traditional Knowledge Keepers are the driving force behind these councils to ensure Indigenous voice is represented at all decision-making forums.
- MAGPIE provided students the opportunity to earn a 30-level credits while learning about Indigenous culture. The 19 students enrolled in the program in 2020-21 earned a total of 27 credits.

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

- Saskatoon Public Schools continued to support a Métis Language and Culture teacher position shared by Saskatoon Public Schools and our community partner Central Urban Métis Federation Incorporated (CUMFI). This position allowed for the enhancement and support of the Michif language and cultural teachings.
- The Cree Language and Culture program continues to see growth and interest. Students from prekindergarten to grade eight receive additional support from community Elders, Traditional Knowledge Keepers, the U of S Indigenous Teachers Education Program (ITEP) and various other Indigenous organizations,

**Equitable opportunities and outcomes for First Nation and Métis learners.**

- Inspiring Success goal 3 continued support of the Indigenous Student advocate positions that provide opportunities for students and families to be active participants in their school communities.
- First Nation and Métis Traditional Knowledge Keepers supported schools virtually and, in some cases, outdoors at the Brightwater Eco-Science and Indigenous Learning Centre. Ways of knowing, being and doing were shared with students and staff to learn from and with Métis and First Nation people to strengthen the school division.

**Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation**

**Average Final Marks**

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

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

**Average Final Marks in Selected Secondary-Level Courses, 2020-21**

Subject	All Students		Non-FNMI		FNMI	
	StoonP	Province	StoonP	Province	StoonP	Province
English Language Arts A 10 (Eng & Fr equiv)	74.1	75.5	78.0	78.7	57.8	62.6
English Language Arts B 10 (Eng & Fr equiv)	71.9	74.9	75.4	78.1	56.1	62.2
Science 10 (Eng & Fr equiv)	72.4	74.6	75.7	77.8	55.7	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	66.3	74.5	70.1	78.5	58.9	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.6	76.0	78.3	78.1	62.9	63.8
English Language Arts 20 (Eng & Fr equiv)	75.7	76.6	78.7	78.9	59.1	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	63.1	69.4	66.1	72.8	58.7	62.3
Math: Foundations 20 (Eng & Fr equiv)	75.9	76.6	77.7	78.3	61.4	66.0

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

Source: Ministry of Education, 2021

### Analysis of Results – Average Final Marks

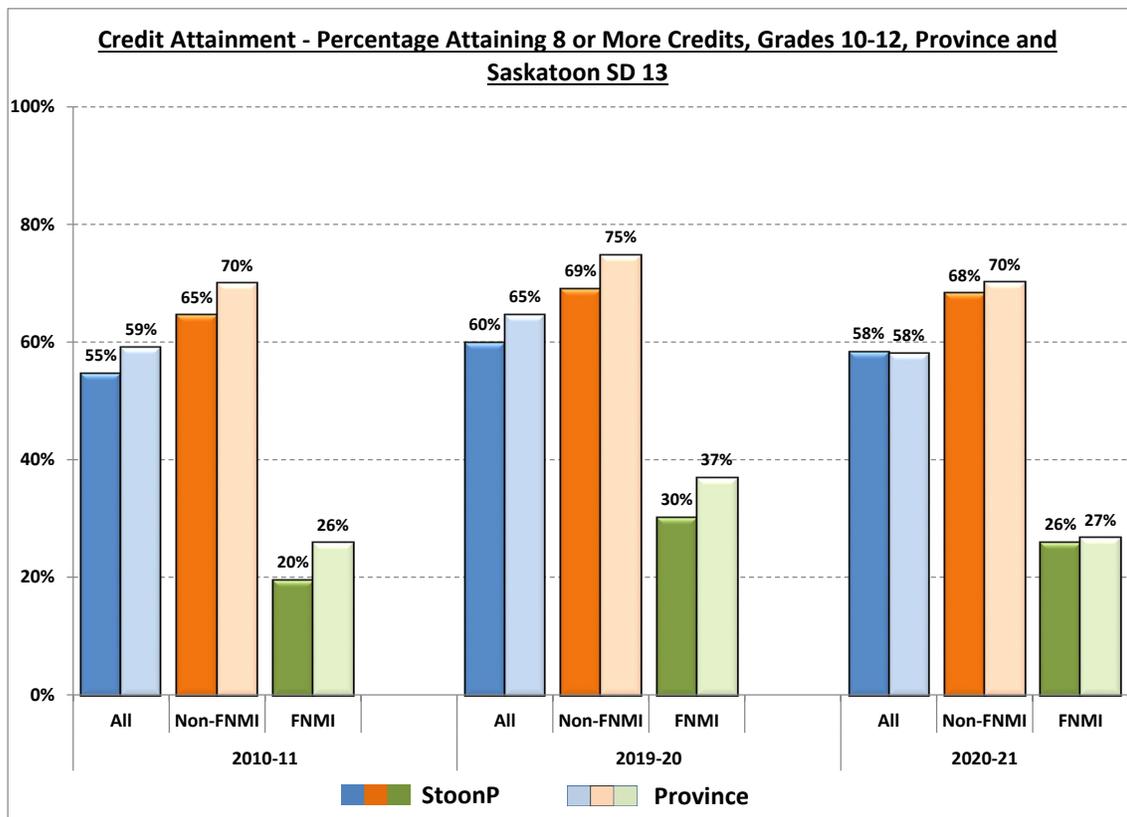
The average final marks from 2020-21 shows a consistent upward trend for First Nation, Inuit, and Métis students in five of the 8 subject areas compared to previous years. This comparison is made to pre-pandemic results because it is understood that average final marks for 2019-20 may have been affected by the provincial policy decision response in March 2020 to provide passing grade options to students enrolled in spring semester classes.

Saskatoon Public Schools continue to provide support for students targeted at outcome completion and curricular efficiency in working towards achieving average final marks comparable to provincial averages for all student groups.

### Credit Attainment

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

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Credit Attainment

Credit attainment results for SPS overall have improved relative to 2018-19 pre-pandemic results (58% up from 55%), and results from 10 years ago (55%). Increases in credit attainment results in 2019-20 resulted in part from the policy decision response in March 2020 to provide passing grade options to students enrolled in spring semester classes. This Increase now has SPS on par with provincial credit attainment results overall (55%) where there has been a significant decrease relative to pre-pandemic levels (61% in 2018-19). Similar patterns are evident in results for both subpopulations reported above, relative to the 2018-19 pre-pandemic results reported last year. Non-First Nation, Inuit, and Métis students experienced a 3% increase in 2018-19 and have reduced the gap to provincial data to only 2% (68% compared to 70%). First Nation, Inuit, and Métis students experienced a 1% increase from 2018-19 and are only 1% point behind provincial data (26% compared to 27%).

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.

### Graduation Rates

#### ESSP Outcome:

By June 30, 2021, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

#### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

School division goals aligned with the Graduation Rates outcome

By June 2021

- On time (three-year) graduation rate will be 70%.
- Extended time (within five years) graduation rate will be 85%.

School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome

The COVID-19 pandemic conditions that had been in effect since March 2020 prompted several changes within Saskatoon Public Schools collegiates that guided our actions in the achievement of graduation rates.

**Creation of a Quint Schedule for the Entire Year**

To support the health and safety of students and staff members, SPS collegiates adopted a “quint” system in which students took two classes per day for five terms while maintaining the option to achieve 10 credits during the year. This schedule allowed for students to maintain their credit attainment plans to meet graduation requirements.

**Focused on Meeting our Learners Where They Are At**

School closures that occurred on March 20, 2020, and the transition to remote supplemental learning, had a number of impacts on student learning that continue to be monitored. To mitigate this learning interruption, meeting learners where they are at was the focus of the professional development leading up to the 2020-21 school year.

- Resources and support materials were developed to look at prioritizing outcomes, identifying essential indicators, and determining necessary pre-requisite skills needed for future courses.
- Teachers were also asked to anticipate potential areas where learning gaps may be as we welcomed our students back into our classrooms.

**Focused on Continuity of Learning**

Resources and processes were developed to support teachers and leaders to maintain continuity of learning in the event of additional interruption due to COVID-19.

- All teachers created digital classrooms to engage students and families and to prepare for the contingency of remote learning. Various central office departments provided support to schools and teachers transitioning to remote learning.
- The staff development team pivoted to support this new delivery method and produced multiple materials to support teachers in transitioning to remote learning environments and schedules.
- Blended learning environments and curriculum efficiency became key areas of professional development.

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

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

**Graduation Plan for all students:**

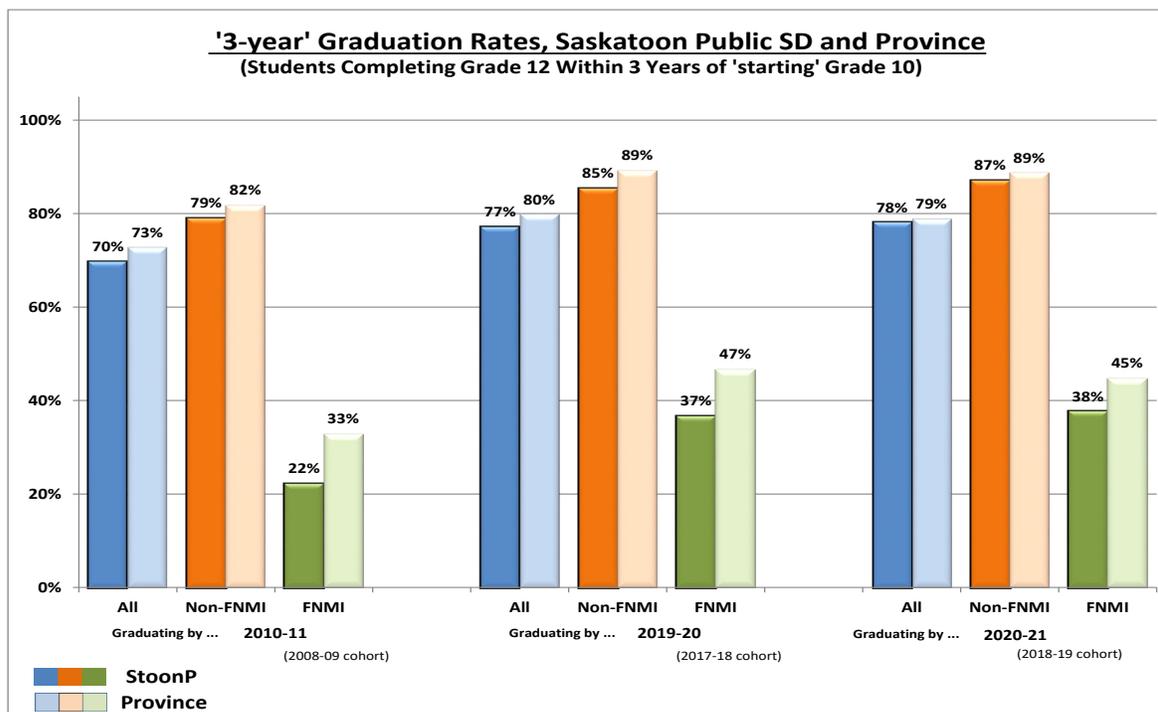
Continued to integrate graduation/post-graduation plans into grades 9-12.

## Measures for Graduation Rates

### Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Three-Year Graduation Rates

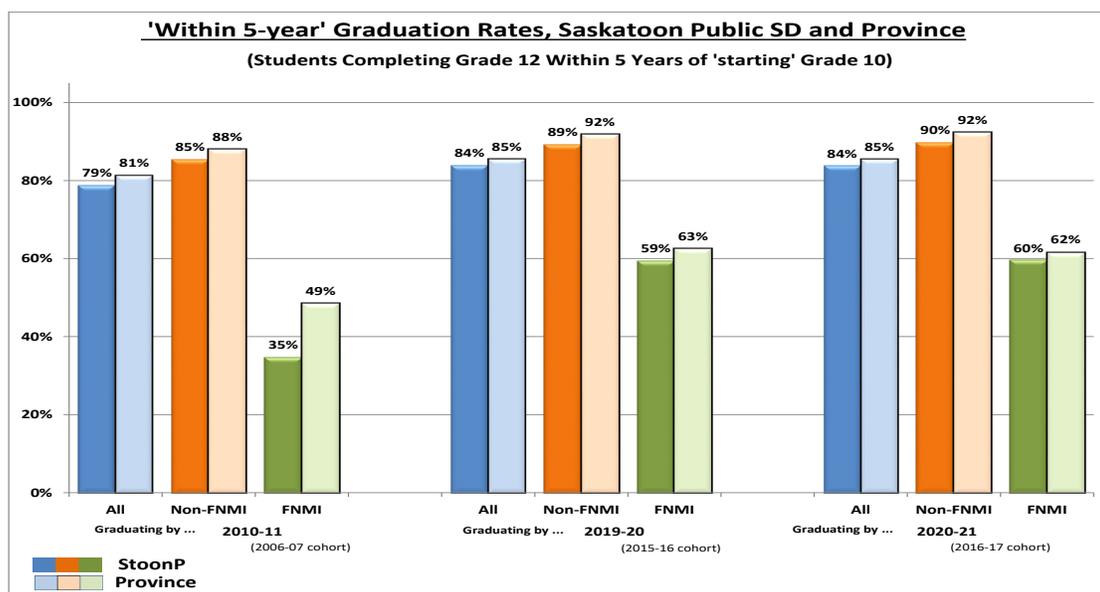
The overall graduation rate increased from 77% last year to 78% for 2020-21, again surpassing the SPS goal of 70%. The First Nation, Inuit, and Métis graduation rate increased slightly from 37% to 38%, while the non-First Nation, Inuit, and Métis graduation rate increased by 2% (85% up to 87%). The graduation rates for Saskatoon Public Schools continue to be slightly lower than the overall provincial rates (79% in 2020-21) and the gap in graduation rates between First Nation, Inuit, and Métis and non-First Nation, Inuit, and Métis is a continued area of focus. However, Saskatoon Public Schools experienced increases in all three areas while the provincial

data indicates similar or slight declines from the previous year. Data continues to be analyzed and interventions described above for their impact in order to better identify where additional supports and resources could be allocated to provide learners engaging opportunities to attain credits. It should be noted that the school system responded to many challenges due to the pandemic conditions within the 2020-21 school year.

### Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2021

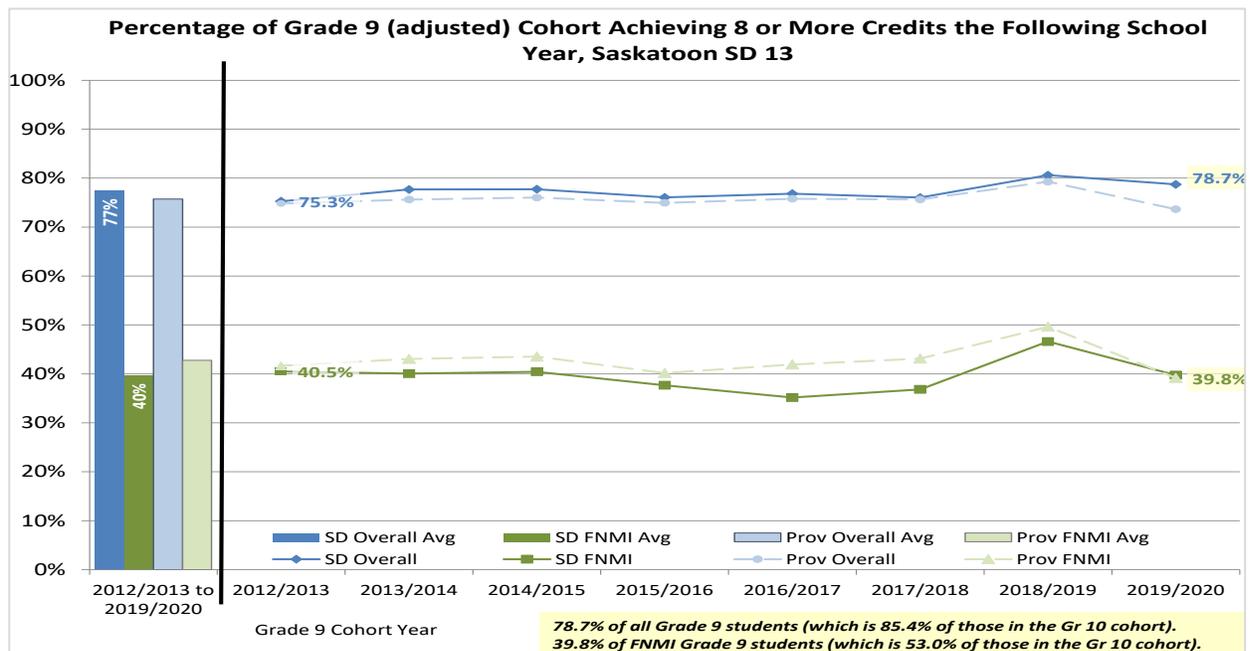
## Analysis of Results – Graduation Rates ‘within five-years’

For the 2020-21 school year, the overall extended-time graduation rate for SPS (84%) remained slightly below the SPS goal of 85%. This remains 1% below the provincial average that also remained at 85% again in 2020-21. The extended graduation rates increased by 1% (89% to 90%) for Non-First Nation, Inuit, and Métis students as did the extended time graduation rates for First Nation, Inuit, and Métis students (59% to 60%). While this increase can be viewed as a success given that these are the highest rates yet recorded for the school division, the effectiveness of continued supports for First Nation, Inuit, and Métis students who need additional time to graduate is continually being analyzed and monitored. Identified effective practices will be shared in order to continue increased success in this area.

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2021

## Analysis of Results – Grade 9 to 10 Transition

Saskatoon Public Schools' percentage of students achieving 8 or more credits as they transition into and through grade 10 continues to be slightly above the 8-year provincial average (77% compared to 76%). However, the overall percentage for Saskatoon Public Schools students decreased in 2020-21 (80.6% to 78.7%) compared to the previous year, but continued to be higher than percentages reported prior the COVID-19 pandemic. The percentage of First Nation, Inuit, and Métis students who achieved 8 or more credits as they transition into and through grade 10 decreased, from 46.6% last year to 39.8% in 2019-20, but remains at the 8-year SPS average (40%). This number continues to be below the provincial result for this subpopulation of student's overtime, however the difference has decreased. 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.

## Early Years

### ESSP Outcome:

By June 30, 2021, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### ESSP Improvement Targets:

- By June 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

### School division goals aligned with the Early Years outcome

- To provide prekindergarten teachers with professional learning to support student's holistic development, specific to the physical, social-emotional, and intellectual domains.
- To provide school-based administrators with professional development in early learning experiences and ministry resources and supports.
- To provide resources that were aligned to ensure that students identified as needing interventions are being supported and strengthen the collective ability to define, implement, and track student progress in interventions.

### School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

#### **Prekindergarten**

- Prekindergarten educators and Educational Assistant (EA) staff received professional development in the following areas: Celebrating Success and Exposing Biases, Self-Regulation and Oral Language Development, Literacy and Numeracy, and Responding to EYE.
- In response to low utilization rates in prekindergarten, prekindergarten sections were reallocated to provide ten full-day programs.
- With the support of additional funds from the Saskatoon Public Schools Foundation, five half-day prekindergarten programs were offered as full-day programs.
- The Early Learning Intensive Support (ELIS) program was implemented in thirteen schools in eighteen programs. There were three 3-year-olds and twenty-seven 4-year-olds in the program. A speech and language pathologist worked bi-weekly to support these children, teachers, EAs, and families.
- Prekindergarten teachers, administrators, EAs, speech and language pathologists, and other support staff came together to analyze EYE-DA data with a specific focus on responding to the data by co-creating a short-term target, implementation, and an analysis plan.
- In response to the prekindergarten annual report data, the early learning consultant, speech and language pathologist, and special education branch coordinator, offered sessions to support educators in developing understanding and skills to help students and families experiencing emotional and behavioural difficulties.
- To support the Early Years outcome, kindergarten teachers participated in networking opportunities and literacy book clubs. Sharing information and resources through CANVAS courses, MS Teams site and the SPS Early Learning portal.

#### **Kindergarten**

- In response to low utilization rates (due to COVID-19) in prekindergarten, five kindergarten sections were extended from half to full-day kindergarten programs.

- Due to additional funds from the Saskatoon Public Schools Foundation, five half-day kindergarten programs were offered as full-day programs.
- Kindergarten educators, speech and language pathologists, and other support staff (resource teachers, administrators) came together to analyze EYE data with a specific focus on responding to the data by co-creating a short-term target, implementation and analysis plan.
- In response to the EYE data, the professional learning goal focused on developing culturally competent teaching practices and how these can be embedded throughout programs daily. The early years coordinator and consultants worked collaboratively to support teachers on this learning path by providing specific and targeted exemplars to implement into their classrooms.
- To support the Early Years outcome, kindergarten teachers participated in networking opportunities and literacy book clubs. Sharing information and resources through CANVAS courses, TEAMS site and the SPS Early Learning portal.

### **Prekindergarten and Kindergarten**

The support from the Saskatoon Public Schools Foundation offered opportunities for 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. SPS 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.

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

## **Measures for Early Years**

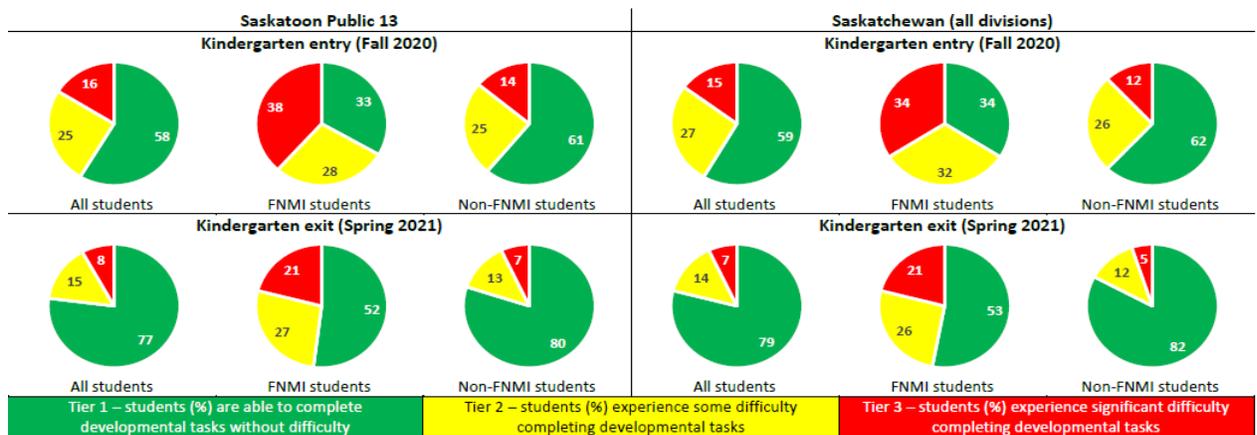
### **Early Years Evaluation**

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning, 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 were also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

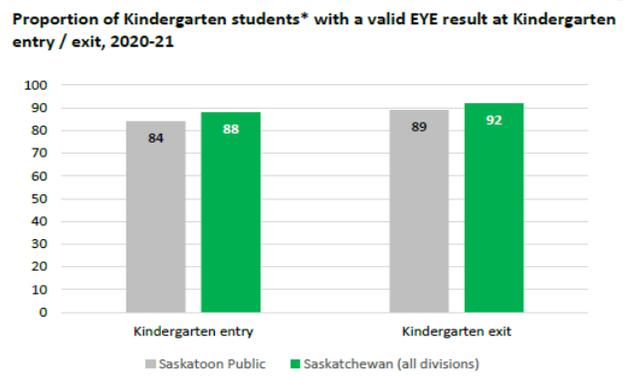
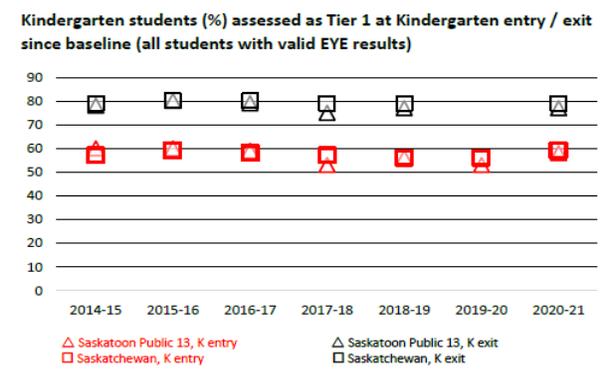
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in grade 3. Longitudinal analyses in the province show children who begin kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their kindergarten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

The following charts display the percentage of students (all, non-FNMI, and FNMI) who were assessed as Tier 1 at kindergarten entry and after the kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

Also Included is a display for the school division showing kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected kindergarten enrolments and difficulties in appropriately assessing the enrolled kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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  
\*totals may not add to 100 due to rounding



\*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from kindergarten to grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in kindergarten, and who may need

closer monitoring or further assessment during the year. Children who have difficulty with important skills at kindergarten entry are also re-assessed before the end of the kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by grade 3 - an important predictor of school success, including grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2021

### **Analysis of Results – Early Years Evaluation**

In the fall of 2020-21, Saskatoon Public School student readiness for school was 58%, slightly lower than the provincial results of 59%. The 2020-21 results showed an increase of 5% from the fall of 2019-20. In that school year 53% of our students completed developmental tasks without difficulty.

In the fall of 2020-21, Saskatoon Public School First Nation and Métis student readiness for school was 33%, slightly lower than the provincial results of 34%. The 2020-21 results showed an increase of 8% from the fall of 2019-20. In that school year 25% of our First Nation and Métis students completed developmental tasks without difficulty.

In the spring of 2020-21, Saskatoon Public School student readiness for school increased to 77%, 2% lower than the 79% provincial equivalent. First Nation and Métis student readiness increased to 52%, 1% lower than the provincial equivalent. This shows growth for First Nation and Métis students in the school division, but their progress remains a concern, and targeted goals will be developed to help address this disparity.

Access to full-day prekindergarten and kindergarten for First Nation and Métis students and non-First Nation and Métis students provides more opportunities and time to develop their social-emotional, physical, spiritual, and intellectual well-being.



# Demographics

## Students

In 2020-21, 25,549 students were enrolled with Saskatoon Public Schools (including prekindergarten students). This was down from the previous year. At the onset of the COVID-19 pandemic, the demand for grades k-12 online options increased dramatically, Saskatoon Public Schools responded by registering 2,244 full-time grades k-8 students in online learning and expanded the grades 9-12 online options registering 895 part-time and full-time students. It is anticipated that our overall student population will return to pre-pandemic levels and annual increases in the future.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	1,770	1,898	1,844	1,919	1,822
1	1,906	1,855	1,939	1,933	1,954
2	1,837	1,901	1,850	1,954	1,897
3	1,788	1,849	1,912	1,892	1,933
4	1,759	1,803	1,842	1,939	1,838
5	1,690	1,805	1,835	1,909	1,878
6	1,614	1,703	1,827	1,886	1,863
7	1,691	1,634	1,746	1,849	1,835
8	1,644	1,713	1,659	1,772	1,831
9	1,750	1,781	1,879	1,740	1,819
10	1,916	1,873	1,894	1,964	1,766
11	1,906	1,904	1,803	1,867	1,878
12	2,979	3,085	3,071	3,112	2,899
<b>Total</b>	<b>24,250</b>	<b>24,804</b>	<b>25,101</b>	<b>25,736</b>	<b>25,213</b>
<b>PreK</b>	<b>618</b>	<b>550</b>	<b>558</b>	<b>544</b>	<b>336</b>

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	1,102	1,183	1,147	1,195	1,047
	4 to 6	898	896	973	1,030	995
	7 to 9	958	1,023	1,060	1,041	994
	10 to 12	1,477	1,581	1,514	1,628	1,546
	<b>Total</b>	<b>4,435</b>	<b>4,683</b>	<b>4,694</b>	<b>4,894</b>	<b>4,582</b>
English as an Additional Language	1 to 3	764	746	852	838	857
	4 to 6	730	762	773	745	706
	7 to 9	570	549	605	621	569
	10 to 12	650	626	606	598	602
	<b>Total</b>	<b>2,714</b>	<b>2,683</b>	<b>2,836</b>	<b>2,802</b>	<b>2,734</b>
French Immersion	K to 3	1,138	1,163	1,223	1,240	1,247
	4 to 6	553	654	695	728	696
	7 to 9	401	393	448	500	553
	10 to 12	290	316	298	326	323
	<b>Total</b>	<b>2,382</b>	<b>2,526</b>	<b>2,664</b>	<b>2,794</b>	<b>2,819</b>
Cree/Dene Immersion	K to 3	156	157	152	167	107
	4 to 6	82	74	87	93	79
	7 to 9	15	23	28	34	35
	10 to 12	-	-	-	-	-
	<b>Total</b>	<b>253</b>	<b>254</b>	<b>267</b>	<b>294</b>	<b>221</b>

### Notes:

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

Source: Ministry of Education, 2020

## Staff

Job Category	FTEs
Classroom teachers	1437.9
Principals, vice-principals	125.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	649.7
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	175.1
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	206.5
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	12.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>2606.2</b>

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, 2021

## 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. Seven superintendents of education are responsible for teaching, learning, and curriculum. Each superintendent of education is responsible for eight or nine assigned schools from the various neighbourhoods in Saskatoon:

### Education Council – Superintendents of Education

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

### Business Council

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

## Administrative Council Members



S. Skjerven  
Director



B. Hills  
Deputy Director



C. Scrimshaw  
Deputy Director



N. Bishop-Yong  
Superintendent of Education



P. Janzen  
Superintendent of Education



M. Kachur  
Superintendent of Education



D. Newton  
Superintendent of Education



C. Norris  
Superintendent of Education



K. Okanee  
Superintendent of Education



T. Reeve  
Superintendent of Education



D. Burke  
Chief Financial Officer



J. Dunk  
Chief Technology



S. Laba  
Superintendent of Facilities



R. LaPlante  
H.R. Superintendent

## Infrastructure and Transportation

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

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



## Infrastructure Projects

### From Capital Projects

Infrastructure Projects 2020-21 Expenditures Over \$200,000			
School	Project	Details	2020-21 Cost
Aden Bowman	Upgrades	Various Upgrades – washroom, changeroom, home economic lab, front façade, curtain wall replacement	1,300,024
Evan Hardy	Roofing	Replacing sections of roof	363,935
Walter Murray	Upgrades	Phase II Upgrades – washroom, changeroom, partial electrical replacement	562,081
Walter Murray	Upgrades	Various Upgrades – main office, partial electrical replacement, front door replacement, home economic lab	788,140
Portables	Portables	Construction of portable classrooms; Alvin Buckwold, Willowgrove, Centennial	1,205,006
Portables	P3 Portables	Ernest Linder Portable Confirmation	1,052,628
Vehicles	Various	Trucks, Earthwork Equipment	213,069
<b>Total</b>			<b>\$5,484,883</b>

### From PMR Projects

Infrastructure Projects 2020-21 Over \$200,000			
School	Project	Details	2020-21 Cost
Dr John G Egnatoff	Roofing	Replacing Sections of roof	403,439
Lester B Pearson	Roofing	Replacing Sections of roof	264,448
Greystone Heights	Windows	Window Replacement	328,262
John Dolan	Boiler Replacement	Boiler Replacement	228,996
Prince Philip	Boiler Replacement	Boiler Replacement	248,814
Wildwood	Upgrades	Various Upgrades	359,153
Evan Hardy	Boiler Replacement	Boiler Replacement	261,640
<b>Total</b>			<b>\$2,094,752</b>

## Transportation

Transportation for students resumed at the start of the 2020-21 school year as in-person classes restarted, following the March to June 2020 period of online learning due to COVID-19. COVID-19 procedures were implemented to address student safety during transportation.

Saskatoon Public Schools transported more than 4,700 students during the 2020-21 school year. There were fewer students transported than in the pre-COVID-19 period of the prior school year, as families chose alternatives to in-person learning.

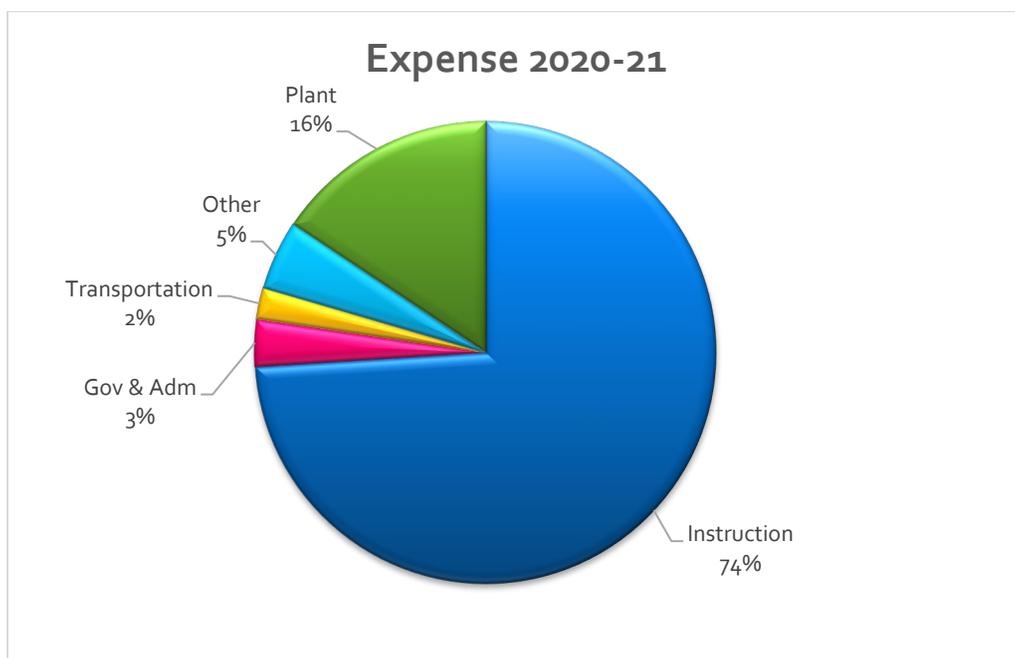
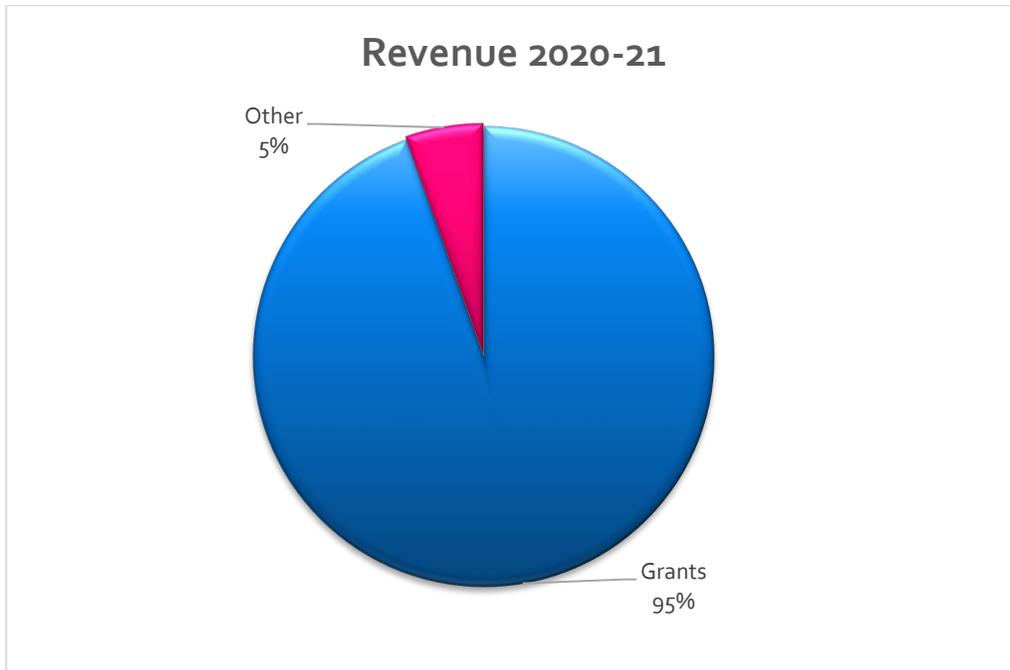
During the 2020-21 school year, Saskatoon Public Schools contracted with five companies to transport students: three bus companies; one wheelchair service provider, and one taxi company.



## Financial Overview

In 2020-21, contingency funding of \$ 10,887,704 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation				-		
Grants	247,045,654	261,887,793	241,041,803	14,842,139	6%	1
Tuition and Related Fees	1,579,032	1,590,046	1,674,712	11,014	1%	
School Generated Funds	4,955,000	1,351,849	3,132,927	(3,603,151)	-73%	2
Complementary Services	5,712,548	5,738,714	6,283,392	26,166	0%	
External Services	4,405,906	5,319,694	7,301,376	913,788	21%	3
Other	1,570,506	1,061,683	1,265,250	(508,823)	-32%	4
<b>Total Revenues</b>	<b>265,268,646</b>	<b>276,949,779</b>	<b>260,699,460</b>	<b>11,681,133</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	1,025,340	928,084	597,667	(97,256)	-9%	5
Administration	6,425,808	8,257,414	6,176,877	1,831,606	29%	6
Instruction	205,404,149	207,526,713	191,681,893	2,122,564	1%	
Plant	42,355,234	43,850,910	38,321,070	1,495,676	4%	
Transportation	6,818,567	6,157,492	5,586,917	(661,075)	-10%	7
Tuition and Related Fees	391,982	450,584	424,751	58,602	15%	8
School Generated Funds	4,955,000	1,455,518	2,244,288	(3,499,482)	-71%	9
Complementary Services	5,776,453	6,210,619	5,563,603	434,166	8%	10
External Services	4,791,185	5,222,821	7,521,054	431,636	9%	11
Other Expenses	337,634	341,560	349,039	3,926	1%	
<b>Total Expenses</b>	<b>278,281,352</b>	<b>280,401,715</b>	<b>258,467,159</b>	<b>2,120,363</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(13,012,706)</b>	<b>(3,451,936)</b>	<b>2,232,301</b>			

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

Note	Explanation
1	More than budget due to \$10.9M pandemic funding and \$1.3M in operating grants. As well, \$2.6M more in capital grant funding, preventative maintenance and renewal funding, Climate Action Incentive Funding, and in-kind grants.
2	Less than budget of \$3.6M due to limited fundraising opportunities because of pandemic restrictions. This decrease corresponds with decrease in school generated funds expenses
3	The majority of increase from budget is due to \$1.2M Saskatoon Public Schools Foundation revenue, offset by decreases of \$100K in adult education revenue and summer school revenue and \$200K less in cafeteria revenue
4	Less than budget due to record low interest and pandemic restrictions resulting in limited rental income.
5	Under budget due to the reallocation of School Community Council expenses to School Generated Expenses.
6	Over budget due to unbudgeted pandemic expenses which were covered by additional grant funding; Pension expense was over budget due to the reversal of the Pension Asset.
7	Less than budget due to lower than expected transportation requirements related to the pandemic.
8	Over budget due to the larger number of students accessing home based education during the pandemic.
9	Less than budget of \$3.5M due to limited fundraising opportunities because of pandemic restrictions. This decrease corresponds with school generated funds revenues.
10	Over budget as these expenses were closely aligned with additional grant revenue received as well as some alternate program expenditures that were incurred from prior years funding.
11	Over budget as Saskatoon Public Schools Foundation expenses totaled \$2.2M more than budget from additional grant transfers.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Arneson, Angela	33,254	-	-	-	-	1,511	34,765
Banks, Donna	33,637	-	-	586	-	1,737	35,960
Bellamy, Charmaine	33,019	-	-	-	-	1,665	34,684
Brannen, Kathleen	33,970	-	-	273	-	1,017	35,260
Linklater, Vernon	31,805	-	-	-	-	1,364	33,169
MacPherson, Colleen*	41,567	-	-	-	-	1,472	43,039
Pidwerbeski, Michael	33,254	-	-	-	-	1,597	34,851
Stranden, Kim	32,954	-	-	-	-	1,696	34,650
Tait, Ross**	33,201	-	-	-	-	1,790	34,991
Zwarych, Suzanne	34,351	-	-	352	-	1,370	36,073

\*Board Chair

\*\*Vice Board Chair

### Personal Services

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

### Transfers

Name	Amount
Saskatoon Christian School	184,876
Saskatoon Misbah School	476,327

Name	Amount
St. Paul's Roman Catholic Separate School Division #20	118,734

### Supplier Payments

Name	Amount
3P Learning Canada Limited	65,111
3Twenty Solutions Incorporated	1,140,103
Advertising One	100,759
Agilewalls Incorporated	55,722
Al Anderson's Source for Sport	105,768
Alsask Fire Equipment	57,124
Amazon Marketplace	206,004
Amazon.ca	202,840

Name	Amount
AODBT Architects Limited	105,900
AON Canada Incorporated	910,532
Apple Canada Incorporated	94,630
Aquifer Distribution Limited	78,249
Baragar Enterprises Limited	55,913
Bayshore Healthcare Limited	124,770
BCL Consulting Group Incorporated	104,317

Name	Amount
Bersch Consulting Limited	55,424
Bonnie Read	152,577
BTY Consultancy Group Incorporated	85,604
Carmont Construction Limited	492,726
Centaur Products Incorporated	114,810
Cervus Equipment	99,335
Charter Telecom Incorporated	395,542
Chatterbox Therapy Solutions	70,676
CHEP Good Food Incorporated	87,915
City of Saskatoon	4,015,230
Cloverdale Paint Incorporated	251,511
Compsych Corporation	54,290
Connex Telecommunications Incorporated	99,345
Con-Tech General Contractors	325,405
Corefour Incorporated	238,428
CP Distributors Limited	91,788
Cypress Sales Partnership	80,641
D2 Construction Limited	57,497
Dell Canada Incorporated	422,471
Denson Commercial Food Equip	329,044
Dollarama	83,650
Dunmac General Contractors Limited	69,288
Earthworks Equipment Corporation	75,380
Edsembli Incorporated	71,928
EECOL Electric Corporation	50,804
Evolution Audio Visual Limited	161,775
Federated Co-Operatives Limited	100,626
FirstCanada ULC	3,417,401
Flynn Canada Limited	209,801
Follett School Solutions, Incorporated	61,736
Friesens Corporation	72,993
Golden Mobility & Rehab Limited	124,969
Haid Roofing Limited	389,357
Hansen Interiors Limited	93,393
HBI Office Plus Incorporated	140,835
Hertz Northern Bus	2,271,332

Name	Amount
IB Global Center	82,693
Ideasource Recognition & Rewards	50,335
Imperial Parking Canada Corporation	302,760
Inland Audio Visual Limited (Wpg)	63,797
Interwest Mechanical Limited	283,488
Intrado Canada, Incorporated - Education	101,580
ION United Incorporated	110,305
J & H Builders Warehouse	78,244
Johnson Controls Limited	100,726
Kev Software Incorporated	103,219
Key West Engineering Limited	58,432
Kindrachuk Agrey Architects Limited	436,134
Learning A-Z	51,423
Levitt Safety Limited	79,186
Loraas Disposal Services Limited	125,376
LP3 Transportation Solutions Limited	185,046
M.N.S Limited	79,981
Matrix Video Communications	56,363
McNally Robinson Booksellers	104,680
Miners Construction Co Limited	270,020
Motion Specialties Saskatoon	66,829
Neducation Management Incorporated	84,103
Pace Solutions Corporation	78,914
PC Hotline	65,736
Peak Mechanical Limited	558,591
Pinnacle Distribution Incorporated	454,309
Powerschool Canada ULC (SRB)	314,259
Quorex Construction Limited	1,865,024
Ranch Ehrlo Society	302,190
Real Canadian Wholesale Club	69,393
Resolutions Corporation	74,794
Riide Holdings Incorporated	531,464
Roof Management & Inspection	69,458

Name	Amount
Saskatoon Downtown Youth Centre	60,107
Saskatoon Fire & Flood	843,402
Saskatoon Soccer Centre Incorporated	114,816
Saskatoon Truck Centre	109,335
SaskEnergy	1,379,311
SaskPower	1,011,014
Sasktel	277,364
Scholantis Learning Systems	115,238
Schwinghammer Contract Management	75,031
SEPW Architecture Incorporated	161,043
Shaw Business	72,744
Spectrum Electric Incorporated	59,419
Speech Language Network Limited	110,973
Speech Therapy Saskatoon Incorporated	72,550

Name	Amount
Saskatchewan Professional Teachers Regulatory Board	223,685
Saskatchewan School Boards Association	203,644
St. John's Music	66,294
Supreme Office Products Limited	573,604
Swish Kemsol	55,720
Sysco	104,642
TC Media Livres Incorporated	168,329
Theraplay Pediatric Occupation	100,402
Thorpe Industries Limited	1,061,943
Toronto Dominion Bank	280,141
Trade West Equipment Limited	457,647
Wallace Klypak Architects Limited	58,427
Wal-Mart Supercenter	71,586
Wells Interiors Incorporated	317,998
Xerox Canada Limited	471,236

### Other Expenditures

Name	Amount
CIBC Mellon	7,435,299
Co-Operators	3,047,748
Minister of Finance	70,960
Minister of Revenue	56,431
Receiver General for Canada	57,894,110

Name	Amount
Saskatchewan Teachers' Federation	18,129,873
Saskatoon Teachers' Association	202,629
Teachers Superannuation Commission	309,848
Workers' Compensation Board	557,776

**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, 2021

## Management's Responsibility for the Consolidated Financial Statements

The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

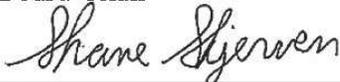
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is also responsible for the appointment of the school division's external auditors.

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

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



Board Chair



Director of Education



Chief Financial Officer

November 23, 2021

Date

## Independent Auditor's Report

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

### Opinion

We have audited the consolidated financial statements of the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan (the "Division"), which comprise the consolidated statement of financial position as at August 31, 2021, 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, 2021, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

### Basis for Opinion

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

### Other Information

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

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

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

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

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

*Deloitte LLP*

Chartered Professional Accountants  
November 23, 2021  
Saskatoon, Saskatchewan

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

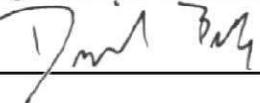
**Consolidated Statement of Financial Position  
as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	39,417,619	28,666,273
Accounts Receivable (Note 7)	3,653,238	3,026,025
Portfolio Investments (Note 3)	20,536,930	20,325,029
Pension Asset (Note 6)	-	3,973,000
<b>Total Financial Assets</b>	<b>63,607,787</b>	<b>55,990,327</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	10,830,428	11,518,424
Long-Term Debt (Note 9)	10,037,934	11,980,918
Liability for Employee Future Benefits (Note 5)	7,030,300	6,677,600
Deferred Revenue (Note 10)	10,801,928	5,566,910
<b>Total Liabilities</b>	<b>38,700,590</b>	<b>35,743,852</b>
<b>Net Financial Assets</b>	<b>24,907,197</b>	<b>20,246,475</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	276,169,371	284,531,473
Prepaid Expenses	1,332,548	880,326
<b>Total Non-Financial Assets</b>	<b>277,501,919</b>	<b>285,411,799</b>
<b>Accumulated Surplus</b> (Note 13)	<b>302,409,116</b>	<b>305,658,274</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	302,145,656	305,597,592
Accumulated Remeasurement Gains and Losses	263,460	60,682
<b>Total Accumulated Surplus</b> (Note 13)	<b>302,409,116</b>	<b>305,658,274</b>

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

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

**Approved by the Board:**

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

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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Grants	247,045,654	261,887,793	241,041,803
Tuition and Related Fees	1,579,032	1,590,046	1,674,712
School Generated Funds	4,955,000	1,351,849	3,132,927
Complementary Services (Note 11)	5,712,548	5,738,714	6,283,392
External Services (Note 12)	4,405,906	5,319,694	7,301,376
Other	1,570,506	1,061,683	1,265,250
<b>Total Revenues (Schedule A)</b>	<b>265,268,646</b>	<b>276,949,779</b>	<b>260,699,460</b>
<b>EXPENSES</b>			
Governance	1,025,340	928,084	597,667
Administration	6,425,808	8,257,414	6,176,877
Instruction	205,404,149	207,526,713	191,681,893
Plant	42,355,234	43,850,910	38,321,070
Transportation	6,818,567	6,157,492	5,586,917
Tuition and Related Fees	391,982	450,584	424,751
School Generated Funds	4,955,000	1,455,518	2,244,288
Complementary Services (Note 11)	5,776,453	6,210,619	5,563,603
External Services (Note 12)	4,791,185	5,222,821	7,521,054
Other	337,634	341,560	349,039
<b>Total Expenses (Schedule B)</b>	<b>278,281,352</b>	<b>280,401,715</b>	<b>258,467,159</b>
<b>Operating (Deficit) Surplus for the Year</b>	<b>(13,012,706)</b>	<b>(3,451,936)</b>	<b>2,232,301</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>305,597,592</b>	<b>305,597,592</b>	<b>303,365,291</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>292,584,886</b>	<b>302,145,656</b>	<b>305,597,592</b>

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

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

**Consolidated Statement of Remeasurement Gains and Losses  
as at August 31, 2021**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Accumulated Remeasurement Gains (Losses), Beginning of Year</b>	<b>60,682</b>	<b>(8,848)</b>
Unrealized gains attributable to:		
Portfolio investments	263,460	60,682
Amounts reclassified to the statement of operations:		
Portfolio investments	(60,682)	8,848
<b>Net remeasurement gains for the year</b>	<b>202,778</b>	<b>69,530</b>
<b>Accumulated Remeasurement Gains, End of Year</b>	<b>263,460</b>	<b>60,682</b>

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

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

**Consolidated Statement of Changes in Net Financial Assets  
for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>20,246,475</b>	<b>20,246,475</b>	<b>10,065,695</b>
<b>Changes During the Year</b>			
Operating (Deficit) Surplus for the Year	(13,012,706)	(3,451,936)	2,232,301
Acquisition of Tangible Capital Assets (Schedule C)	(3,670,000)	(7,154,429)	(6,375,657)
Amortization of Tangible Capital Assets (Schedule C)	13,460,000	15,516,531	14,252,722
Net Change in Other Non-Financial Assets	-	(452,222)	1,884
	<b>(3,222,706)</b>	<b>4,457,944</b>	<b>10,111,250</b>
Net Remeasurement Gains	-	202,778	69,530
<b>Change in Net Financial Assets</b>	<b>(3,222,706)</b>	<b>4,660,722</b>	<b>10,180,780</b>
<b>Net Financial Assets, End of Year</b>	<b>17,023,769</b>	<b>24,907,197</b>	<b>20,246,475</b>

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

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

**Consolidated Statement of Cash Flows  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) Surplus for the Year	(3,451,936)	2,232,301
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	14,463,903	13,796,432
Net Change in Non-Cash Operating Activities (Schedule E)	7,793,287	(2,178,147)
<b>Cash Provided by Operating Activities</b>	<b>18,805,254</b>	<b>13,850,586</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets*	(6,101,801)	(5,919,367)
<b>Cash Used by Capital Activities</b>	<b>(6,101,801)</b>	<b>(5,919,367)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(20,273,470)	(20,264,347)
Proceeds on Disposal of Portfolio Investments	20,264,347	15,075,216
<b>Cash Used by Investing Activities</b>	<b>(9,123)</b>	<b>(5,189,131)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	3,658,400
Repayment of Long-Term Debt	(1,942,984)	(1,362,483)
<b>Cash (Used) Provided by Financing Activities</b>	<b>(1,942,984)</b>	<b>2,295,917</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>10,751,346</b>	<b>5,038,005</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>28,666,273</b>	<b>23,628,268</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>39,417,619</b>	<b>28,666,273</b>

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

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

**Controlled Entities**

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

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

**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 \$7,030,300 (2020 - \$6,677,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$212,270,116 (2020 - \$197,295,946) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- the net pension asset of \$0 (2020 – 3,973,000) because actual experience may differ significantly from actuarial estimations.

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

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

**d) Financial Instruments**

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

**i) Fair Value**

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

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

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

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

**ii) Cost or Amortized Cost**

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

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

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

**e) Financial Assets**

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

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

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

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

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

**f) Non-Financial Assets**

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

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

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

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

**g) Liabilities**

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

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

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

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

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

**THE BOARD OF EDUCATION OF THE SASKATOON  
SCHOOL DIVISION NO. 13 OF SASKATCHEWAN  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
As at August 31, 2021**

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**iv) Other (Non-Government Transfer) Contributions**

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

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**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2021		2020	
<b>Portfolio investments in the cost or amortized cost category:</b>	<u>Cost</u>		<u>Cost</u>	
Raymond James, GIC, Interest of 0.78%, due Feb. 2, 2022	\$	4,000,000	\$	-
Raymond James, GIC, Interest of 0.88%, due Apr. 4, 2022		6,000,000		-
Scotiabank, GIC, Interest of 0.96%, due Feb. 2, 2021		-		2,000,000
Scotiabank, GIC, Interest of 0.94%, due Mar. 3, 2021		-		3,000,000
Scotiabank, GIC, Interest of 0.92%, due Apr. 5, 2021		-		3,000,000
Canadian Western, Notice Deposit, Interest of Prime minus 1.20%		-		8,000,000
<b>Total portfolio investments reported at cost or amortized cost</b>		<b>10,000,000</b>		<b>16,000,000</b>
<b>Portfolio investments in the fair value category:</b>	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Equity investments in active market	10,273,470	10,536,930	4,264,347	4,325,029
<b>Total portfolio investments reported at fair value</b>	<b>10,273,470</b>	<b>10,536,930</b>	<b>4,264,347</b>	<b>4,325,029</b>
<b>Total portfolio investments</b>	<b>\$ 20,536,930</b>		<b>\$20,325,029</b>	

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

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 341,014	\$ 587,070	\$ -	\$ -	\$ 928,084	\$ 597,667
Administration	6,365,402	1,709,979	-	182,033	8,257,414	6,176,877
Instruction	194,722,232	9,628,182	-	3,176,299	207,526,713	191,681,893
Plant	15,414,677	16,289,831	-	12,146,402	43,850,910	38,321,070
Transportation	-	6,157,492	-	-	6,157,492	5,586,917
Tuition and Related Fees	-	450,584	-	-	450,584	424,751
School Generated Funds	-	1,455,518	-	-	1,455,518	2,244,288
Complementary Services	5,124,098	1,086,521	-	-	6,210,619	5,563,603
External Services	2,509,932	2,701,091	-	11,798	5,222,821	7,521,054
Other	-	25,751	315,809	-	341,560	349,039
<b>TOTAL</b>	<b>\$ 224,477,355</b>	<b>\$ 40,092,019</b>	<b>\$ 315,809</b>	<b>\$ 15,516,532</b>	<b>\$ 280,401,715</b>	<b>\$ 258,467,159</b>

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**5. EMPLOYEE FUTURE BENEFITS**

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

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 7,357,400</b>	<b>\$ 6,765,100</b>
Current period service cost	632,700	581,900
Interest cost	119,600	137,700
Benefit payments	(448,700)	(422,800)
Actuarial (gains) losses	(1,288,100)	295,500
Plan amendments	37,400	-
<b>Accrued Benefit Obligation - end of year</b>	<b>6,410,300</b>	<b>7,357,400</b>
Unamortized net actuarial gains (losses)	620,000	(679,800)
<b>Liability for Employee Future Benefits</b>	<b>\$ 7,030,300</b>	<b>\$ 6,677,600</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 632,700	\$ 581,900
Amortization of net actuarial loss	49,100	29,400
<b>Benefit cost</b>	<b>681,800</b>	<b>611,300</b>
Interest cost	119,600	137,700
<b>Total Employee Future Benefits Expense</b>	<b>\$ 801,400</b>	<b>\$ 749,000</b>

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**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

**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:

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	2,269	3	2,272	2,356
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	\$ 15,308,740	\$ 8,510	\$ 15,317,250	\$ 14,801,739

**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, 2020. The accrued benefit obligation reported in the tables below is based on the extrapolation of the 2020 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, 2020 actuarial valuation report for the plan, which is market value.

Details of the plan are as follows:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	1,051	1,006
Number of former members, superannuates and surviving spouses	628	566
Member contribution rate (percentage of salary)	8.10%	8.10%
School Division contribution rate (percentage of salary)	9.10%	9.10%
Member contributions	\$ 3,490,000	\$ 3,264,000
School Division contributions	\$ 3,917,000	\$ 3,655,000
Benefits paid	\$ (7,404,000)	\$ (7,398,000)
Actuarial extrapolation date	Aug 31/2021	Aug 31/2020
Long-term assumptions used:		
Salary escalation rate - Beginning of year	3.25%	3.25%
Salary escalation rate - End of year	3.25%	3.25%
Expected rate of return on plan assets - Beginning of year	6.35%	6.15%
Expected rate of return on plan assets - End of year	6.05%	6.35%
Discount rate - Beginning of year	6.05%	6.35%
Discount rate - End of year	5.85%	6.05%
Inflation rate - Beginning of year	2.25%	2.25%
Inflation rate - End of year	2.25%	2.25%
Expected average remaining service life (years)	12	12

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<b>Net Pension Asset</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 144,544,000</b>	<b>\$ 130,925,000</b>
Current period benefit cost	5,989,000	5,359,000
Interest cost	8,702,000	8,249,000
Benefit payments	(7,404,000)	(7,398,000)
Actuarial gains	738,000	7,409,000
<b>Accrued Benefit Obligation - end of year</b>	<b>152,569,000</b>	<b>144,544,000</b>
<b>Pension Plan Assets at market value - beginning of year</b>	<b>147,346,000</b>	<b>141,310,000</b>
Employer contributions	3,917,000	3,655,000
Employee contributions	3,490,000	3,264,000
Return on plan assets	8,915,000	8,958,000
Actuarial gains (losses)	11,232,000	(2,443,000)
Benefit payments	(7,404,000)	(7,398,000)
<b>Pension Plan Assets at market value - end of year (1)</b>	<b>167,496,000</b>	<b>147,346,000</b>
<b>Funded Status - Pension Plan Surplus</b>	<b>14,927,000</b>	<b>2,802,000</b>
Unamortized Net Actuarial (Gains) Losses	(7,238,000)	3,973,000
Valuation allowance adjustment	(7,689,000)	(2,802,000)
<b>Net Pension Asset</b>	<b>\$ -</b>	<b>\$ 3,973,000</b>

<b>(1) Pension plan assets consist of:</b>	<b>2021</b>	<b>2020</b>
Fixed income securities	20.9%	20.4%
Equity investments	55.3%	55.0%
Mortgage	9.0%	8.9%
Real estate	14.8%	15.7%
	<b>100.0%</b>	<b>100.0%</b>

<b>Pension Expense</b>	<b>2021</b>	<b>2020</b>
Current period benefit cost	\$ 5,989,000	\$ 5,359,000
Amortization of net actuarial loss (gain)	717,000	(102,000)
Employee contributions	(3,490,000)	(3,264,000)
<b>Pension Cost</b>	<b>3,216,000</b>	<b>1,993,000</b>
Interest cost on the average accrued benefit obligation	8,702,000	8,249,000
Expected return on average pension plan assets	(8,915,000)	(8,958,000)
<b>Net Interest Cost</b>	<b>(213,000)</b>	<b>(709,000)</b>
Valuation allowance adjustment	4,887,000	(1,602,000)
<b>Total Pension Expense</b>	<b>\$ 7,890,000</b>	<b>\$ (318,000)</b>

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**7. ACCOUNTS RECEIVABLE**

All accounts receivable presented on the consolidated statement of financial position are net of any valuation allowances for doubtful accounts. Valuation allowances for doubtful accounts were \$0 (2020 - \$0).

Details of accounts receivable balances are as follows:

	<b>2021</b>	<b>2020</b>
Provincial Grants Receivable - Capital	\$ 1,644,648	\$ 1,389,325
Treaty Land Entitlement Receivable	1,009,226	1,210,071
Other Receivables	999,364	426,629
<b>Total Accounts Receivable</b>	<b>\$ 3,653,238</b>	<b>\$ 3,026,025</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2021</b>	<b>2020</b>
Accrued Salaries and Benefits	\$ 4,981,574	\$ 5,616,757
Accounts Payable - Operating	5,595,920	5,755,504
Accounts Payable - Capital	249,815	142,159
Accrued Interest Payable	3,119	4,004
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 10,830,428</b>	<b>\$ 11,518,424</b>

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	<b>2021</b>	<b>2020</b>
Capital Loans:		
(a) Monthly payments of principal and interest combined of \$42,044, interest rate of 3.68%; due on the last day of each month through to May 30, 2033 (TD-Willowgrove Construction Loan)	\$ 4,808,527	\$ 5,129,667
(b) Monthly payments of principal and interest combined of \$24,354, interest rate of 2.47%; due on the last day of each month through to Apr. 30, 2025 (CPCI Repurpose Loan - BMO)	1,023,567	1,287,008
(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)	1,186,420	1,653,667
(d) Monthly payments of principal and interest combined of \$63,527, interest rate of 1.675%; due on the 7th day of each month from July 7, 2020 through to June 7, 2025 (Tech Loan-TD)	2,831,960	3,540,645
	<b>9,850,474</b>	<b>11,610,987</b>
Capital Lease:		
(a) Photocopier Lease - Monthly payments of principal and interest combined of \$18,851, interest rate of 2.7%; due at the end of the month from September 30, 2018 to August 31, 2022 (Xerox)	187,460	369,931
	<b>187,460</b>	<b>369,931</b>
<b>Total Long-Term Debt</b>	<b>\$ 10,037,934</b>	<b>\$ 11,980,918</b>

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<b>Future principal repayments over the next 5 years are estimated as follows:</b>					
	<b>Capital Loans</b>		<b>Capital Leases</b>		<b>Total</b>
2022	\$	1,806,848	\$	187,460	\$ 1,994,308
2023		1,849,206		-	1,849,206
2024		1,596,587		-	1,596,587
2025		1,198,222		-	1,198,222
2026		385,891		-	385,891
Thereafter		3,013,720		-	3,013,720
<b>Total</b>	<b>\$</b>	<b>9,850,474</b>	<b>\$</b>	<b>187,460</b>	<b>\$ 10,037,934</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>						
	<b>Capital Loans</b>		<b>Capital Leases</b>		<b>2021</b>	<b>2020</b>
Principal	\$	1,760,514	\$	182,470	\$ 1,942,984	\$ 1,362,483
Interest		308,068		7,741	315,809	313,862
<b>Total</b>	<b>\$</b>	<b>2,068,582</b>	<b>\$</b>	<b>190,211</b>	<b>\$ 2,258,793</b>	<b>\$ 1,676,345</b>

## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2020</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2021</b>
<b>Capital projects:</b>				
Non-Government deferred capital transfers	\$ -	\$ 40,000	\$ -	\$ 40,000
<b>Total capital projects deferred revenue</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>
<b>Non-Capital deferred revenue:</b>				
Multi-space agreement	891,902	-	45,351	846,551
Driver Education	18,986	947,794	933,306	33,474
Jordan's Principle	-	1,284,719	1,039,457	245,262
Foreign student tuition	43,750	63,750	82,500	25,000
Foundation deferred donations	4,612,272	6,846,638	1,847,269	9,611,641
<b>Total non-capital deferred revenue</b>	<b>5,566,910</b>	<b>9,142,901</b>	<b>3,947,883</b>	<b>10,761,928</b>
<b>Total Deferred Revenue</b>	<b>\$ 5,566,910</b>	<b>\$ 9,182,901</b>	<b>\$ 3,947,883</b>	<b>\$ 10,801,928</b>

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**11. COMPLEMENTARY SERVICES**

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

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

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K</b>	<b>Early Learning Intensive Support Pilot</b>	<b>Jordan's Principle</b>	<b>Students in Hospital</b>	<b>Other Programs</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>							
Operating Grants	\$ 2,660,920	\$ 475,000	\$ -	\$ 680,000	\$ 765,162	\$ 4,581,082	\$ 4,365,070
Fees and Other Revenues	-	-	1,039,457	-	118,175	1,157,632	1,918,322
<b>Total Revenues</b>	<b>2,660,920</b>	<b>475,000</b>	<b>1,039,457</b>	<b>680,000</b>	<b>883,337</b>	<b>5,738,714</b>	<b>6,283,392</b>
<b>Expenses:</b>							
Salaries & Benefits	2,412,565	502,742	1,341,926	567,088	299,777	5,124,098	4,900,222
Instructional Aids	46,691	2,271	-	-	571,093	620,055	302,952
Supplies and Services	-	-	337,024	-	13,645	350,669	245,252
Travel	-	-	-	-	8,999	8,999	-
Professional Development	234	-	-	-	-	234	5,173
Student Related Expenses	-	-	-	-	11,786	11,786	9,086
Contracted Transportation	-	-	-	82,546	12,232	94,778	100,918
<b>Total Expenses</b>	<b>2,459,490</b>	<b>505,013</b>	<b>1,678,950</b>	<b>649,634</b>	<b>917,532</b>	<b>6,210,619</b>	<b>5,563,603</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 201,430</b>	<b>\$ (30,013)</b>	<b>\$ (639,493)</b>	<b>\$ 30,366</b>	<b>\$ (34,195)</b>	<b>\$ (471,905)</b>	<b>\$ 719,789</b>

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**12. EXTERNAL SERVICES**

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

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

Summary of External Services Revenues and Expenses, by Program	Associate School (Misbah)	Cafeteria	Qualified Donee & Foundation	Whitecap	Other Programs	2021	2020
<b>Revenues:</b>							
Operating Grants	\$ 1,558,240	\$ -	\$ -	\$ 213,724	\$ 95,419	\$ 1,867,383	\$ 4,289,976
Fees and Other Revenues	-	76,195	2,471,192	707,164	197,760	3,452,311	3,011,400
<b>Total Revenues</b>	<b>1,558,240</b>	<b>76,195</b>	<b>2,471,192</b>	<b>920,888</b>	<b>293,179</b>	<b>5,319,694</b>	<b>7,301,376</b>
<b>Expenses:</b>							
Other Related Fees	612,404	-	-	40,839	-	653,243	1,253,932
Salaries & Benefits	945,836	226,168	96,415	862,064	379,449	2,509,932	4,348,702
Instructional Aids	-	-	1,481,874	59,201	221	1,541,296	831,264
Supplies and Services	-	85,467	296,033	-	3,308	384,808	820,852
Non-Capital Equipment	-	-	4,205	-	-	4,205	69,625
Communications	-	-	87,277	-	721	87,998	168,471
Amortization	-	-	11,798	-	-	11,798	-
Building Operating Expenses	-	-	-	-	21,791	21,791	20,264
Student Related Expenses	-	-	7,750	-	-	7,750	7,944
<b>Total Expenses</b>	<b>1,558,240</b>	<b>311,635</b>	<b>1,985,352</b>	<b>962,104</b>	<b>405,490</b>	<b>5,222,821</b>	<b>7,521,054</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ (235,440)</b>	<b>\$ 485,840</b>	<b>\$ (41,216)</b>	<b>\$ (112,311)</b>	<b>\$ 96,873</b>	<b>\$ (219,678)</b>

Summary of Associate School Revenues and Expenses, Details by School	Saskatoon Misbah School	2021	2020
<b>Revenues:</b>			
Operating Grants	\$ 1,558,240	\$ 1,558,240	\$ 4,043,152
<b>Total Revenues</b>	<b>1,558,240</b>	<b>1,558,240</b>	<b>4,043,152</b>
<b>Expenses:</b>			
Other Related Fees	612,404	612,404	1,197,313
Salaries & Benefits	945,836	945,836	2,831,686
Program Support Salaries & Benefits	-	-	14,153
<b>Total Expenses</b>	<b>1,558,240</b>	<b>1,558,240</b>	<b>4,043,152</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**13. ACCUMULATED SURPLUS**

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

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

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

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Details of accumulated surplus are as follows:

	August 31 2020	Additions during the year	Reductions during the year	August 31 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 284,531,473	\$ 7,154,429	\$ 15,516,531	276,169,371
Less: Debt owing on Tangible Capital Assets	(11,980,918)	-	(1,942,984)	(10,037,934)
	<b>272,550,555</b>	<b>7,154,429</b>	<b>13,573,547</b>	<b>266,131,437</b>
<b>PMR maintenance project allocations (1)</b>	<b>8,760,888</b>	<b>6,384,155</b>	<b>6,959,943</b>	<b>8,185,100</b>
<b>Education Emergency Pandemic Support program allocation (2)</b>	<b>-</b>	<b>10,887,703</b>	<b>5,467,703</b>	<b>5,420,000</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Designated for tangible capital asset expenditures	3,876,245	4,005,784	2,806,592	5,075,437
	<b>3,876,245</b>	<b>4,005,784</b>	<b>2,806,592</b>	<b>5,075,437</b>
<b>Other:</b>				
School generated funds	3,487,517	45,175	33,308	3,499,384
School budget carryovers	1,896,944	-	77,772	1,819,172
Curriculum renewal	100,000	-	-	100,000
Governance	43,000	-	-	43,000
Technology replacement	3,122,000	3,125,000	1,272,000	4,975,000
COVID-19	3,125,000	-	3,125,000	-
Facility repairs related to rentals	306,953	-	170,663	136,290
Facility operating	437,201	248,047	107,285	577,963
Security camera	50,000	-	-	50,000
Mount Royal facility partnership	169,486	-	-	169,486
Alternate funds	1,017,459	-	620,562	396,897
Whitecap Pre-K	18,357	-	9,415	8,942
Whitecap Literacy	32,269	-	32,269	-
Whitecap K-4 school	(21,287)	467	-	(20,820)
	<b>13,784,899</b>	<b>3,418,689</b>	<b>5,448,274</b>	<b>11,755,314</b>
<b>Public Charities:</b>				
Foundation	1,084,453	2,477,895	2,139,522	1,422,826
Qualified Donee	490,983	146,281	69,200	568,064
	<b>1,575,436</b>	<b>2,624,176</b>	<b>2,208,722</b>	<b>1,990,890</b>
<b>Unrestricted Surplus</b>	<b>5,049,569</b>	<b>11,682,969</b>	<b>13,145,061</b>	<b>3,587,477</b>
<b>Total Accumulated Surplus from Operations</b>	<b>305,597,592</b>	<b>35,270,202</b>	<b>44,142,139</b>	<b>302,145,656</b>
<b>Accumulated Remeasurement Gain (Loss)</b>	<b>60,682</b>	<b>(60,682)</b>	<b>(263,460)</b>	<b>263,460</b>
<b>Total Accumulated Surplus</b>	<b>\$ 305,658,274</b>	<b>\$ 35,209,520</b>	<b>\$ 43,878,679</b>	<b>\$ 302,409,116</b>

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

(2) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Public Charities:**

The Foundation carries on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the school division.

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

**14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 16, 2020 and the Minister of Education on August 14, 2020.

**15. UNRECOGNIZED ASSETS**

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

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**16. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

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

	<b>Mount Royal Shared Cost Agreement</b>
2022	\$ 219,280
2023	219,280
2024	219,280
2025	219,280
2026	219,280
Thereafter	Indefinite
<b>Total Contractual Rights</b>	<b>\$ 1,096,400</b>

**17. CONTINGENT LIABILITIES**

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable 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 AND COMMITMENTS**

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

	Estimated completion date	Amount
Roofing - Aden Bowman	2022	\$ 210,970
Roofing - Evan Hardy	2022	463,930
Various Upgrades - Walter Murray	2022	225,611
City Centre School Project	2024	1,857,093
Roof Top Units	2022	214,163
Technology	2022	148,000
<b>Total</b>		<b>\$ 3,119,767</b>

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

	Buses	Taxis	Energy	Total
2022	\$ 5,655,400	\$ 795,503	\$ 983,394	\$ 7,434,297
2023	3,302,810	134,915	177,812	3,615,537
2024	3,401,894	134,915	-	3,536,809
2025	3,503,951	134,915	-	3,638,866
2026	3,609,070	134,915	-	3,743,985
<b>Total</b>	<b>\$ 19,473,125</b>	<b>\$ 1,335,163</b>	<b>\$ 1,161,206</b>	<b>\$ 21,969,494</b>

Capital lease obligations of the school division are as follows:

	Capital Leases	
	Copiers	Total Capital
<b>Future minimum lease payments:</b>		
2022	\$ 190,213	\$ 190,213
<b>Total future minimum lease payments</b>	190,213	190,213
<b>Less: Interest and executory costs</b>	(2,753)	(2,753)
<b>Total Lease Obligations</b>	<b>\$ 187,460</b>	<b>\$ 187,460</b>

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**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 and foreign exchange risk).

**i) Credit Risk**

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include implementation of credit limits and close monitoring of overdue accounts.

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2021 was:

	<b>31-Aug-21</b>				
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 1,644,648	\$ -	\$ -	\$ -	\$ 1,644,648
Treaty Land Entitlement Receivable	1,009,226	-	200,845	-	808,381
Other Receivables	696,404	541,819	28,623	8,542	117,420
<b>Total Receivables</b>	<b>\$ 3,350,278</b>	<b>\$ 541,819</b>	<b>\$ 229,468</b>	<b>\$ 8,542</b>	<b>\$ 2,570,449</b>

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

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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:

	31-Aug-21				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 10,830,428	\$ 10,711,169	\$ 34,500	\$ 74,691	\$ 10,068
Long-term debt	10,037,934	997,154	997,154	5,430,240	2,613,386
<b>Total</b>	<b>\$ 20,868,362</b>	<b>\$ 11,708,323</b>	<b>\$ 1,031,654</b>	<b>\$ 5,504,931</b>	<b>\$ 2,623,454</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$20,000,000 with interest payable monthly at a rate of prime minus 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2021.

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

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**Foreign Currency Risk**

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

**21. COVID-19 PANDEMIC**

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

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**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	236,476,069	237,832,880	229,517,293
Other Ministry Grants	7,487,228	8,426,229	9,234,896
<b>Total Ministry Grants</b>	<b>243,963,297</b>	<b>246,259,109</b>	<b>238,752,189</b>
Other Provincial Grants	-	10,887,703	-
Grants from Others	982,357	933,306	908,676
<b>Total Operating Grants</b>	<b>244,945,654</b>	<b>258,080,118</b>	<b>239,660,865</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	2,100,000	3,807,675	1,380,938
<b>Total Capital Grants</b>	<b>2,100,000</b>	<b>3,807,675</b>	<b>1,380,938</b>
<b>Total Grants</b>	<b>247,045,654</b>	<b>261,887,793</b>	<b>241,041,803</b>

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**Schedule A: Consolidated Supplementary Details of Revenues  
for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	1,311,532	1,319,978	1,311,530
Individuals and Other	267,500	270,068	363,182
<b>Total Tuition Fees</b>	<b>1,579,032</b>	<b>1,590,046</b>	<b>1,674,712</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,579,032</b>	<b>1,590,046</b>	<b>1,674,712</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	-	97,147	781,106
<b>Total Curricular Fees</b>	<b>-</b>	<b>97,147</b>	<b>781,106</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	-	8,903	8,526
Grants and Partnerships	-	347,282	144,122
Students Fees	-	154,742	269,914
Other	4,955,000	743,775	1,929,259
<b>Total Non-Curricular Fees</b>	<b>4,955,000</b>	<b>1,254,702</b>	<b>2,351,821</b>
<b>Total School Generated Funds Revenue</b>	<b>4,955,000</b>	<b>1,351,849</b>	<b>3,132,927</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,597,194	2,660,920	2,646,980
Other Ministry Grants	990,354	1,806,724	1,615,090
Other Grants	2,125,000	113,438	103,000
<b>Total Operating Grants</b>	<b>5,712,548</b>	<b>4,581,082</b>	<b>4,365,070</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	1,039,457	1,793,585
Other Revenue	-	118,175	124,737
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>1,157,632</b>	<b>1,918,322</b>
<b>Total Complementary Services Revenue</b>	<b>5,712,548</b>	<b>5,738,714</b>	<b>6,283,392</b>

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**Schedule A: Consolidated Supplementary Details of Revenues  
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	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,605,964	1,621,964	4,106,542
Other Ministry Grants	150,000	150,000	150,000
Other Provincial Grants	-	95,419	(334)
Other Grants	1,400,000	-	33,768
<b>Total Operating Grants</b>	<b>3,155,964</b>	<b>1,867,383</b>	<b>4,289,976</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	999,942	904,924	938,374
Other Revenue	250,000	2,547,387	2,073,026
<b>Total Fees and Other Revenue</b>	<b>1,249,942</b>	<b>3,452,311</b>	<b>3,011,400</b>
<b>Total External Services Revenue</b>	<b>4,405,906</b>	<b>5,319,694</b>	<b>7,301,376</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	50,706	293,710	41,239
Sales & Rentals	1,219,800	541,985	892,477
Investments	300,000	225,988	331,534
<b>Total Other Revenue</b>	<b>1,570,506</b>	<b>1,061,683</b>	<b>1,265,250</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>265,268,646</b>	<b>276,949,779</b>	<b>260,699,460</b>

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**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	352,324	356,231	339,164
Professional Development - Board Members	20,800	1,211	3,708
Grants to School Community Councils	115,536	-	114,956
Elections	275,000	354,796	-
Other Governance Expenses	261,680	215,846	139,839
<b>Total Governance Expense</b>	<b>1,025,340</b>	<b>928,084</b>	<b>597,667</b>
<b>Administration Expense</b>			
Salaries	4,828,355	4,886,840	4,727,841
Benefits	736,848	1,478,562	277,159
Supplies & Services	267,220	223,526	207,565
Non-Capital Furniture & Equipment	51,326	23,283	26,309
Building Operating Expenses	203,474	1,394,224	654,967
Communications	60,850	50,556	58,281
Travel	10,000	5,755	8,421
Professional Development	87,735	12,635	31,267
Amortization of Tangible Capital Assets	180,000	182,033	185,067
<b>Total Administration Expense</b>	<b>6,425,808</b>	<b>8,257,414</b>	<b>6,176,877</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	144,430,623	143,814,125	137,785,898
Instructional (Teacher Contract) Benefits	8,004,216	8,636,960	7,097,776
Program Support (Non-Teacher Contract) Salaries	34,917,954	34,789,156	31,786,367
Program Support (Non-Teacher Contract) Benefits	5,369,139	7,481,991	3,065,221
Instructional Aids	3,555,289	3,247,297	3,020,808
Supplies & Services	3,326,559	4,045,596	3,025,174
Non-Capital Furniture & Equipment	429,362	321,505	414,402
Communications	406,443	492,274	543,495
Travel	270,439	85,442	136,300
Professional Development	791,989	583,650	829,715
Student Related Expense	1,122,136	852,418	922,000
Amortization of Tangible Capital Assets	2,780,000	3,176,299	3,054,737
<b>Total Instruction Expense</b>	<b>205,404,149</b>	<b>207,526,713</b>	<b>191,681,893</b>

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**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	11,273,800	11,504,076	10,757,931
Benefits	2,617,302	3,910,601	1,753,192
Supplies & Services	-	25,127	25,498
Non-Capital Furniture & Equipment	147,208	175,650	65,294
Building Operating Expenses	17,544,167	15,880,635	14,449,366
Communications	34,429	35,609	36,508
Travel	172,941	134,580	136,724
Professional Development	65,387	38,230	83,639
Amortization of Tangible Capital Assets	10,500,000	12,146,402	11,012,918
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>42,355,234</b>	<b>43,850,910</b>	<b>38,321,070</b>
<b>Student Transportation Expense</b>			
Contracted Transportation	6,818,567	6,157,492	5,586,917
<b>Total Student Transportation Expense</b>	<b>6,818,567</b>	<b>6,157,492</b>	<b>5,586,917</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	91,982	9,502	144,551
Other Fees	300,000	441,082	280,200
<b>Total Tuition and Related Fees Expense</b>	<b>391,982</b>	<b>450,584</b>	<b>424,751</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	-	358,648	455,668
Cost of Sales	-	8,852	6,344
School Fund Expenses	4,955,000	1,088,018	1,782,276
<b>Total School Generated Funds Expense</b>	<b>4,955,000</b>	<b>1,455,518</b>	<b>2,244,288</b>

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**Schedule B: Consolidated Supplementary Details of Expenses  
for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	2,395,520	2,105,225	2,243,121
Program Support (Non-Teacher Contract) Salaries & Benefits	1,013,655	3,018,873	2,657,101
Instructional Aids	102,138	620,055	302,952
Supplies & Services	2,125,000	350,669	245,252
Travel	-	8,999	-
Professional Development (Non-Salary Costs)	11,640	234	5,173
Student Related Expenses	-	11,786	9,086
Contracted Transportation & Allowances	128,500	94,778	100,918
<b>Total Complementary Services Expense</b>	<b>5,776,453</b>	<b>6,210,619</b>	<b>5,563,603</b>
<b>External Service Expense</b>			
Other Fees	435,464	653,243	1,253,932
Administration Salaries & Benefits	156,000	298,478	249,881
Instructional (Teacher Contract) Salaries & Benefits	2,087,342	1,900,207	3,729,894
Program Support (Non-Teacher Contract) Salaries & Benefits	401,087	311,247	368,927
Instructional Aids	1,434,555	1,541,296	831,264
Supplies & Services	255,259	384,808	820,852
Non-Capital Furniture & Equipment	-	4,205	69,625
Building Operating Expenses	21,478	21,791	20,264
Communications	-	87,998	168,471
Student Related Expenses	-	7,750	7,944
Amortization of Tangible Capital Assets	-	11,798	-
<b>Total External Services Expense</b>	<b>4,791,185</b>	<b>5,222,821</b>	<b>7,521,054</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	27,500	25,751	35,177
Interest on Capital Loans	310,134	315,809	313,862
<b>Total Interest and Bank Charges</b>	<b>337,634</b>	<b>341,560</b>	<b>349,039</b>
<b>Total Other Expense</b>	<b>337,634</b>	<b>341,560</b>	<b>349,039</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>278,281,352</b>	<b>280,401,715</b>	<b>258,467,159</b>

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**Schedule C: Consolidated Supplementary Details of Capital Assets  
for the year ended August 31, 2021**

	Land	Improvements	Buildings	Buildings	Short-Term	Other	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	12,521,311	1,939,108	424,276,030	21,285,592	235,870	11,486,029	9,370,409	140,416	572,654	481,827,419	478,540,459	
Additions/Purchases	-	83,751	-	117,982	213,069	270,875	869,364	63,816	5,535,572	7,154,429	6,375,657	
Disposals	-	-	-	-	(25,032)	(34,147)	(424,255)	(58,927)	-	(542,361)	(3,088,697)	
Transfers to (from)	-	-	2,430,369	1,812,841	-	-	-	-	(4,243,210)	-	-	
<b>Closing Balance as of August 31</b>	<b>12,521,311</b>	<b>2,022,859</b>	<b>426,706,399</b>	<b>23,216,415</b>	<b>423,907</b>	<b>11,722,757</b>	<b>9,815,518</b>	<b>145,305</b>	<b>1,865,016</b>	<b>488,439,487</b>	<b>481,827,419</b>	
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	377,722	182,595,403	6,165,871	176,662	4,185,529	3,686,407	108,352	-	197,295,946	186,131,921	
Amortization	-	101,102	10,961,102	1,166,722	84,781	1,172,276	2,001,487	29,061	-	15,516,531	14,252,722	
Disposals	-	-	-	-	(25,032)	(34,147)	(424,255)	(58,927)	-	(542,361)	(3,088,697)	
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>478,824</b>	<b>193,556,505</b>	<b>7,332,593</b>	<b>236,411</b>	<b>5,323,658</b>	<b>5,263,639</b>	<b>78,486</b>	<b>N/A</b>	<b>212,270,116</b>	<b>197,295,946</b>	
<b>Net Book Value</b>												
Opening Balance as of September 1	12,521,311	1,561,386	241,680,627	15,119,721	59,208	7,300,500	5,684,002	32,064	572,654	284,531,473	292,408,538	
Closing Balance as of August 31	12,521,311	1,544,035	233,149,894	15,883,822	187,496	6,399,099	4,551,879	66,819	1,865,016	276,169,371	284,531,473	
<b>Change in Net Book Value</b>	<b>-</b>	<b>(17,351)</b>	<b>(8,530,733)</b>	<b>764,101</b>	<b>128,288</b>	<b>(901,401)</b>	<b>(1,132,123)</b>	<b>34,755</b>	<b>1,292,362</b>	<b>(8,362,102)</b>	<b>(7,877,065)</b>	
<b>Disposals</b>												
Historical Cost	-	-	-	-	25,032	34,147	424,255	58,927	-	542,361	3,088,697	
Accumulated Amortization	-	-	-	-	25,032	34,147	424,255	58,927	-	542,361	3,088,697	
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Book Value (NBV) of Assets Pledged as Security for Debt</b>												
-	-	-	-	-	-	-	-	-	-	-	-	

Closing costs of leased tangible capital assets of \$184,460 (2020 - \$369,930) representing \$184,460 (2020 - \$369,930) in Computer Hardware and Audio Visual Equipment. Accumulated amortization of \$532,977 (2020 - \$345,750) has been recorded on these assets.

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**Schedule D: Consolidated Non-Cash Items Included in Deficit  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	15,516,531	14,252,722
In-Kind Ministry of Education Capital Grants for Joint-Use Schools		
Project included in Surplus / Deficit	(1,052,628)	(456,290)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>14,463,903</b>	<b>13,796,432</b>

**Schedule E: Consolidated Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(627,213)	713,067
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(687,996)	1,516,032
Increase in Liability for Employee Future Benefits	352,700	326,200
Increase (Decrease) in Deferred Revenue	5,235,018	(762,330)
(Increase) Decrease in Prepaid Expenses	(452,222)	1,884
Decrease (Increase) in Pension Asset	3,973,000	(3,973,000)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>7,793,287</b>	<b>(2,178,147)</b>