

Prairie Spirit School Division No. 206

## **Annual Report 2018/19**



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## School Division Contact Information



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An electronic version of this report is available at [www.spiritsd.ca](http://www.spiritsd.ca).



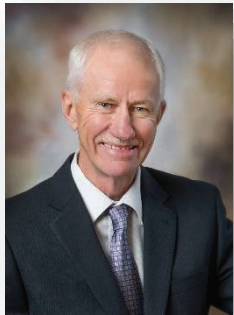
## Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.  
Minister of Education

Dear Minister Wyant:

The Board of Education of Prairie Spirit School Division No. 206 is pleased to provide you and the residents of the school division with the 2018/19 annual report.

This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Sam Dyck', written over a light blue circular stamp.

Sam Dyck, Chair  
Prairie Spirit Board of Education



## Introduction

This annual report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. This report provides a snapshot of Prairie Spirit School Division, its governance structures, students, staff, programs and facilities.

In addition to detailing the school division's goals, activities and performance, this report outlines how Prairie Spirit School Division is deploying the Education Sector Strategic Plan in relation to its strategic plan.

The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

## Governance

### The Board of Education

Prairie Spirit School Division is governed by the Board of Education, which is comprised of trustees from 9 subdivisions. The Education Act, 1995 gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” The trustees represent voters and ratepayers across the school division.

The Board meets regularly to oversee and govern the work of the school division. In addition, the Board actively advocates to local and provincial levels of government on behalf of the school division.










The Board of Education was elected in October 2016 for a four-year term, ending in October 2020. The remuneration paid to all Board members in 2018/19 is provided in Appendix A.

The following list includes the Prairie Spirit Board Trustees as of August 31, 2019:

Subdivision	Trustee
Subdivision 1	Pam Wieler
Subdivision 2	Trina Miller
Subdivision 3	Ken Crush
Subdivision 4	George Janzen
Subdivision 6	Bernard Howe
Subdivision 7	Dawne Badrock
Subdivision 9	Bonnie Hope
Subdivision 10	Sam Dyck
Subdivision 11	Kimberly Greyeyes

*Note: Following Trustee resignations, Subdivisions 5 and 8 were both temporarily dissolved by Board motion and Minister's Order until provincial Board elections in 2020.*

## Prairie Spirit Board of Education

	<b>Subdivision 1</b> <b>Pam Wieler</b> Blaine Lake Laird Leask Waldheim Green Leaf, Riverbend + Leask Colonies		<b>Subdivision 2</b> <b>Trina Miller</b> Duck Lake Hague Rosthern		<b>Subdivision 3</b> <b>Ken Crush</b> Borden Langham <i>Interim:</i> Eagle Creek + Sunnydale Colonies  <b>Board Vice-Chair</b>
	<b>Subdivision 4</b> <b>George Janzen</b> Dalmeny Hepburn Osler <i>Interim:</i> Asquith, Aberdeen + Riverview Colony		<b>Subdivision 6</b> <b>Bernie Howe</b> Delisle Pike Lake Vanscoy Willow Park Colony <i>Interim:</i> Perdue		<b>Subdivision 7</b> <b>Dawne Badrock</b> Clavet Dundurn Hanley South Corman Park Hillcrest + Lost River Colonies <i>Interim:</i> Allan + Colonsay
	<b>Subdivision 9</b> <b>Bonnie Hope</b> Martensville		<b>Subdivision 10</b> <b>Sam Dyck</b> Warman  <b>Board Chair</b>		<b>Subdivision 11</b> <b>Kimberly Greyeyes</b> Muskeg Lake Cree Nation

## School Community Councils

The purpose of the School Community Council is to:

- support student learning success and well-being
- encourage parent and community involvement and engagement in the school

The Board of Education has established a School Community Council (SCC) for each of the non-Hutterian schools in Prairie Spirit School Division. The one Associate school in the school division is not required to form an SCC.

Prairie Spirit provides equal funding of \$2,000 to each SCC in the Division. SCCs use this funding in a variety of ways, for example: supporting meeting expenses, sponsoring a survey of school parents to gain insight into school-level activities, supporting guest speakers at school-level events for parents, etc.

*The Education Regulations, 2015* require each school division to undertake orientation, training, development and networking opportunities for their SCC members.

During 2019/19, Prairie Spirit offered the following opportunities to School Community Councils:

### *Division-wide:*

- SCC Fall Orientation, with special guest speakers Corey O'Soup and Dr. Debbie Pushor.
- SCC Spring Assembly held at Division Office, focusing on a mental health literacy presentation.

*School level:*

- Planning regular SCC meetings
- Sharing of school goals
- Partnering on literacy projects
- Hosting parent evenings

Challenges for School Community Councils include:

- engaging community and parents
- recruiting/expanding representation on SCC
- recruiting more male SCC members
- engaging middle years/high school parents



# School Division Profile

## About Us

Prairie Spirit School Division is the learning-focused rural and urban school division surrounding the City of Saskatoon.

Prairie Spirit covers a wide geographic area: north to Leask, south to Hanley, east to Colonsay and west to Perdue. The school division includes nine Hutterite and three First Nations communities. The Division covers over 15,800 square kilometres, roughly half the size of Vancouver Island.

In 2018/19, Prairie Spirit's 11,000 students were served by a team of over 1,200 dedicated professionals and support staff.

Prairie Spirit School Division is currently divided into nine subdivisions for Board of Education representation.

## Division Philosophical Foundation

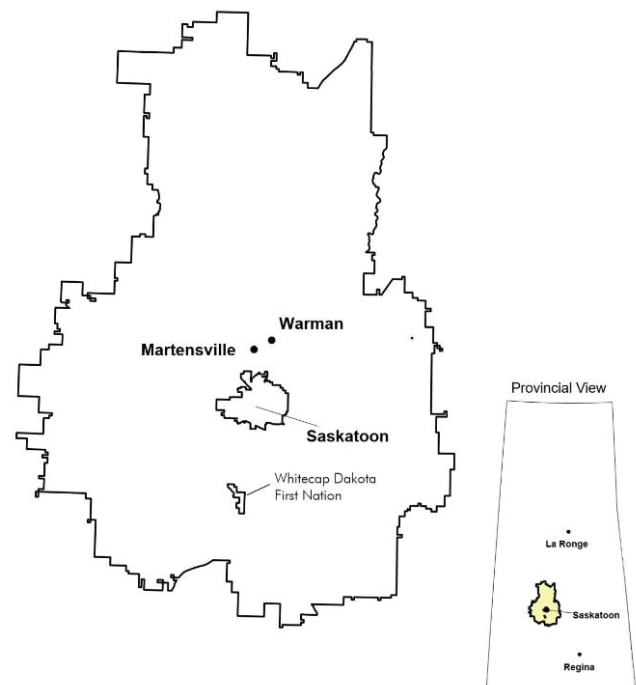
### ***Prairie Spirit Learners:***

- Feel accepted, confident and safe to engage in learning where individual diversity, ability, interests, backgrounds, cultures and life experiences are welcomed and valued.
- Are active and contributing participants in the classroom, school and community, where engagement and a sense of belonging are both nurtured and promoted.
- Possess intercultural understanding, empathy and mutual respect with and for Indigenous Peoples of Canada (*Calls to Action 63.3*).
- Achieve learning goals, regardless of gender, culture and ancestry.

Our mission and vision statements support and reflect Prairie Spirit's purpose and beliefs about learning. The mission statement captures the spirit of innovation, creativity and a global society.

**Vision:** Learners for Life

**Mission:** Learning without limits in  
a world of possibilities





## **Community Partnerships**

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. All Prairie Spirit schools have programs and initiatives in place to encourage community and parent involvement. These programs vary from school to school and are unique to each community.

Prairie Spirit places a high priority on developing relationships that are built on genuine understandings and shared knowledge that demonstrate mutual respect. This includes a commitment to strong partnerships among and between educators, parents, students, communities and human service providers. These partnerships help to support students in achieving the knowledge, skills and attitudes necessary for success in school and in life.

### **Community Threat Assessment and Support Protocol (CTASP)**

Prairie Spirit joined the Community Threat Assessment and Support Protocol (CTASP) in November 2013, as part of a group of community organizations, including education, human services and police services. Each of the community organizations that signed the protocol has committed to ensuring their leaders are fully trained in violence threat risk assessment. All administrators in Prairie Spirit School Division are being trained in assessing violence threat risks in their schools. Since all community partners receive the same training, they benefit from a shared understanding and common language in assessing possible violence.

### **Habitat for Humanity**

High school students in Langham worked on a construction project in partnership with Habitat for Humanity during 2018/19. In addition to the valuable work experience they are gaining, students will also earn high school credits (Construction 10/20/30 and Career and Work Experience 20/30), as well as apprenticeship hours for future journeyperson work.

### **Joint use agreements**

Prairie Spirit has formal joint use agreements with local cities, towns and villages to ensure school facilities are available to the community after school hours.

In the City of Warman, the regional library is housed in Warman Community Middle School. In this unique partnership, the City of Warman, the Wheatland Library Board and Prairie Spirit School Division partnered together to provide a library that is available to the community and to the school.

### **Ministry of Social Services**

Prairie Spirit has an established partnership with the provincial Ministry of Social Services in the area of supports to in-care students. The Division continues to follow the protocol that was developed with the Ministry to ensure the work between the Ministry and the Division is efficient and effective. This protocol has been adopted provincially.

### **Prairie Spirit Schools Foundation**

With its mandate to support innovation in public education by funding a range of experiences that help students realize their potential, the Prairie Spirit Schools Foundation provides donation and investment opportunities for projects and partnerships which will enrich learning opportunities for students in Prairie Spirit School Division.

### **Saskatoon Industry-Education Council (SIEC)**

The Saskatoon Industry-Education Council (SIEC) is a partnership between three local school divisions (Prairie Spirit, Saskatoon Public, Greater Saskatoon Catholic) and the regional business/industry sector. A board of directors representing industry, education and business organizations governs the SIEC. The partnership's vision is to create a community of shared responsibility preparing youth for quality careers. The SIEC offers projects such as Career Spotlight days as well as boot camps on topics such as automotive, commercial cooking and construction.

### **Early Childhood Intervention Program (ECIP)**

The Early Childhood Intervention Program (ECIP) has representation from four school divisions, including Prairie Spirit, along with representation from the Saskatoon Health Region. ECIP meets several times throughout the year to plan effective student supports for preschool children.

### **Cognitive Disability Strategy (CDS)**

The Cognitive Disability Strategy (CDS) is an interministerial group that allocates funding for student supports that may extend outside the school day, e.g., respite care. This group has representation from health, justice, social services and education, including Prairie Spirit.

### **University of Saskatchewan**

Prairie Spirit works with the College of Education, University of Saskatchewan, in various established ways, including student internships, the teacher candidate process and a variety of research projects.

### **Better Learning = Better Health (Teen Mental Health Literacy Project)**

Prairie Spirit is in a partnership with the Saskatchewan Health Authority, Saskatoon Public Schools, Greater Saskatoon Catholic Schools and Horizon School Division to develop teen mental health resources and supports. The health region participation includes Mental Health and Addiction Services, Population and Public Health, Primary Health Care and Chronic Disease Management and Health Promotion.

The primary purpose of this partnership is to support an intentional relationship between school divisions and the regional health authority, to identify common priorities, and to maximize mutually beneficial opportunities to work together to ensure children reach their full potential as learners and are able to live in and contribute to healthy communities.

### **Prairie Rivers Reconciliation Committee (PRRC)**

Prairie Spirit is a member of this new partnership committee which was formed in response to the reconciliation movement in Saskatchewan. PRRC is a partnership of diverse peoples, organizations and communities from different cultures committed to creating inclusivity by building strong relationships through education and by relearning our shared historical truth. Prairie Spirit has committed to providing ongoing representation on this Committee.

### **Saskatchewan Health Authority partnership**

Prairie Spirit started a pilot support partnership with Saskatchewan Health Authority which provides a provisional youth psychologist to work in the school division. With flexibility to meet students and their families either in their home community or in Saskatoon, this increases access to mental health programming.

## Program Overview

Prairie Spirit School Division believes every student is capable of learning and achieving to a high standard when the appropriate supports are in place. As a school division, Prairie Spirit values learning together to develop the whole person and inspire lifelong learning.

Prairie Spirit students are diverse in terms of needs and abilities. They vary in age, personal circumstances, learning styles, interests and individual strengths and needs. In order to provide the best educational opportunities possible for all students, Prairie Spirit School Division offers a wide range of programs in the 47 schools in the Division.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, the adaptive dimension and First Nations and Métis perspectives and ways of knowing.

Prairie Spirit is committed to ensuring that all learners achieve to their fullest potential. The goal of Prairie Spirit's Student Success model is to meet the needs of all students—as much as possible—in the classroom.

In addition, schools in Prairie Spirit offer specialized programming that responds to the needs of students, including, for example:

- English as Additional Language (EAL) programming
- Practical skills training in collaboration with curricular requirements
- Credit retrieval strategies to support students to complete high school



# Strategic Direction and Reporting

## The Education Sector Strategic Plan

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

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

## Enduring Strategies

The Enduring Strategies in the ESSP are:

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

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [\*Inspiring Success: First 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 Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success*:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

**Provincial goal/Prairie Spirit goal:** By 2020, 80% of students will be reading at grade level or above by the end of grade 3.

#### Prairie Spirit Readers:

- Read for pleasure, learning and growth.
- Cultivate a lifelong love of reading.
- Read like a writer and write for a reader.

**Provincial goal/Prairie Spirit goal:** 80% of students will be writing at grade level or above in grade 4, 7 and 9 by 2020.

#### Prairie Spirit Writers:

- Read like a writer and write for a reader.
- Believe in their ability to communicate and contribute.
- Write with confidence, demonstrating independence and interdependence.

**Provincial goal/Prairie Spirit goal:** By 2020, 80% of students will be achieving at grade level or above in mathematics as determined by the provincial number strand rubric at the end of grade 2, 5 and 8.

#### Prairie Spirit Mathematicians:

- Are accurate, efficient and flexible when working with numbers.
- Deal confidently and competently with everyday and new situations that demand the use of mathematical concepts.



**School division actions taken during the 2018/19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome**

**Strategies:**

***Reading***

- Prairie Spirit School Division has been using levelled reading assessments to track student reading achievement for students in Grades 1 - 3 for the past several years. In 2018/19, the Division moved to one assessment, Fountas and Pinnell, for greater consistency.
- Prairie Spirit follows recommendations from the Ministry regarding the identification of students eligible for assessment and encourages a team approach when a school is in doubt about whether to include a student.
- Prairie Spirit provided Professional Development opportunities for teachers to strengthen understanding about students based on the assessment, conducting miscue analysis, and using this information to identify student needs.
- Professional Development was also offered throughout the 2018/19 school year on conferring to help teachers better understand their students as readers and to set goals for students based on their needs.
- Literacy Professional Development included connection between reading and writing.
- The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices.
- Reading data was collected by the school division in June.

***Writing***

- Professional Development in teaching reading and writing was offered to Grade 1 - 12 teachers.
- The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices.
- Writing data was collected in June.

***Math***

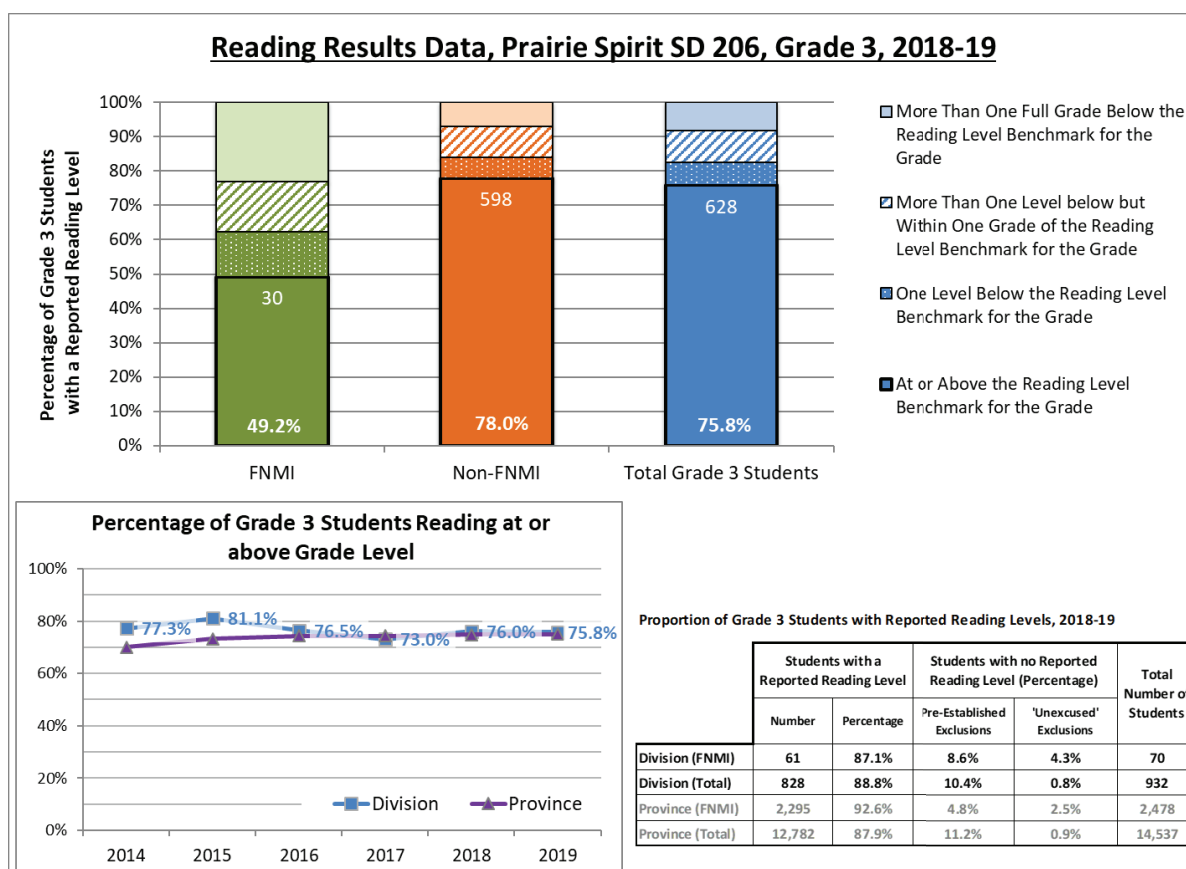
- A working committee of Prairie Spirit math teachers planned Professional Development opportunities, including developing a Division math resource to support math teachers.
- Professional Development was offered during 2018/19 school year to support teachers in this new math assessment.
- Professional Development was offered for Grade 1 - 12 teachers to help students become accurate, efficient and flexible when working with numbers. These learning opportunities were designed to help teachers as they support students to deal with every day and new situations that demand the use of mathematical concepts.
- The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices.

## Measures for Reading, Writing and Math at Grade Level

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

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

The following bar graph displays the percentage of Grade 3 students (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 over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



**Notes:** Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations).

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. 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, 2019

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

Prairie Spirit classrooms have a strong focus on literacy and reading. Prairie Spirit wants students to read for pleasure, learning and growth and to cultivate a lifelong love of reading.

Prairie Spirit's results for Grade 3 reading were at 76% for 2019, unchanged from last year and at the same level as the provincial results. Prairie Spirit's results achieved the provincial goal of 75% by June 2019.

For Prairie Spirit's FNMI students, 49.2% of Grade 3 students were reading at grade level in 2018/19, which is a decline from the previous year.

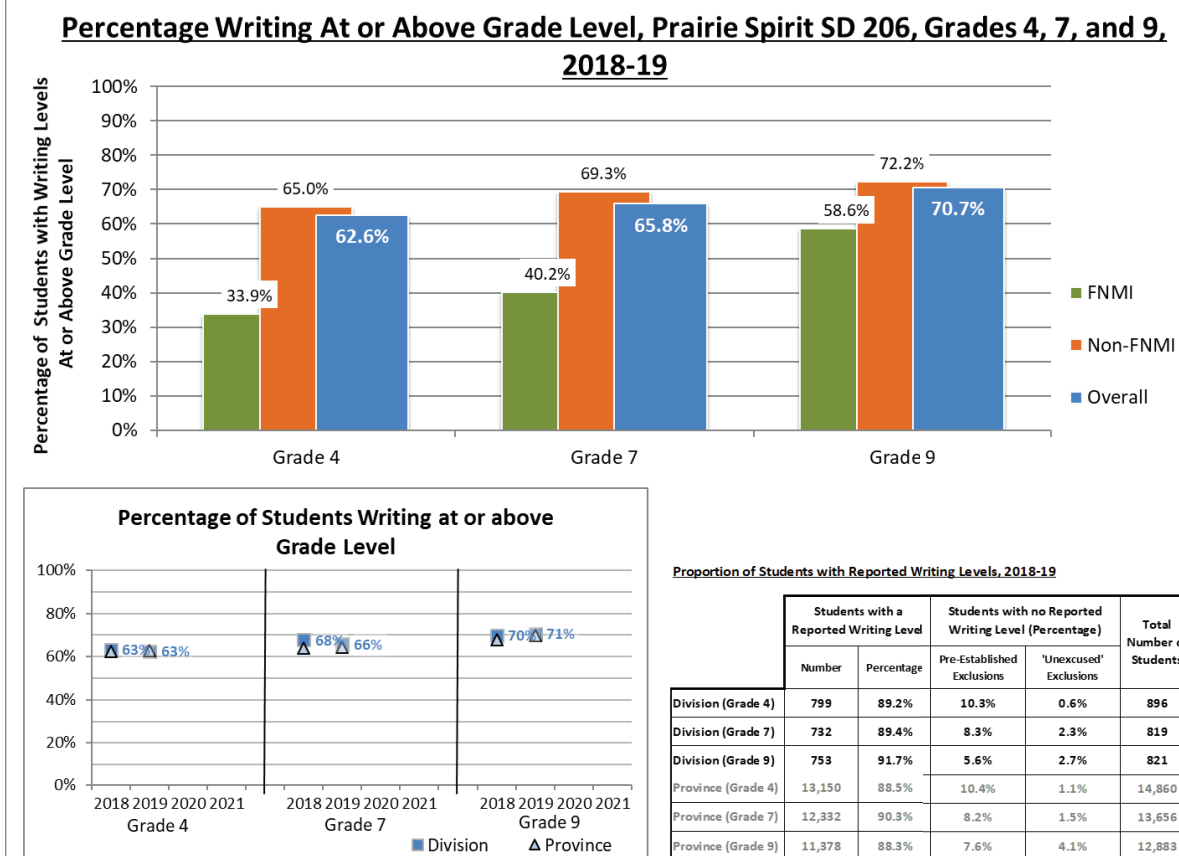


## Proportion of Students Writing at or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric.

ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

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



**Notes:** Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations).

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. 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, 2019*

### Analysis of Results – Proportion of Students Writing at or Above Grade Level

Strong writing skills are very important in Prairie Spirit. Prairie Spirit wants students to read like a writer and write for a reader and believe in their ability to communicate and contribute. The Division's goal is that students are able to write with confidence, demonstrating independence and interdependence.

Prairie Spirit's writing results at each grade level reported were at or above the provincial results. The Division's results for 2018/19 were not significantly changed from the previous year.

- Grade 4 results were similar to the provincial results at 63%.
- Grade 7 results were at 66%, slightly above the provincial results at 64%.
- At 70%, Grade 9 results were similar to the provincial results.



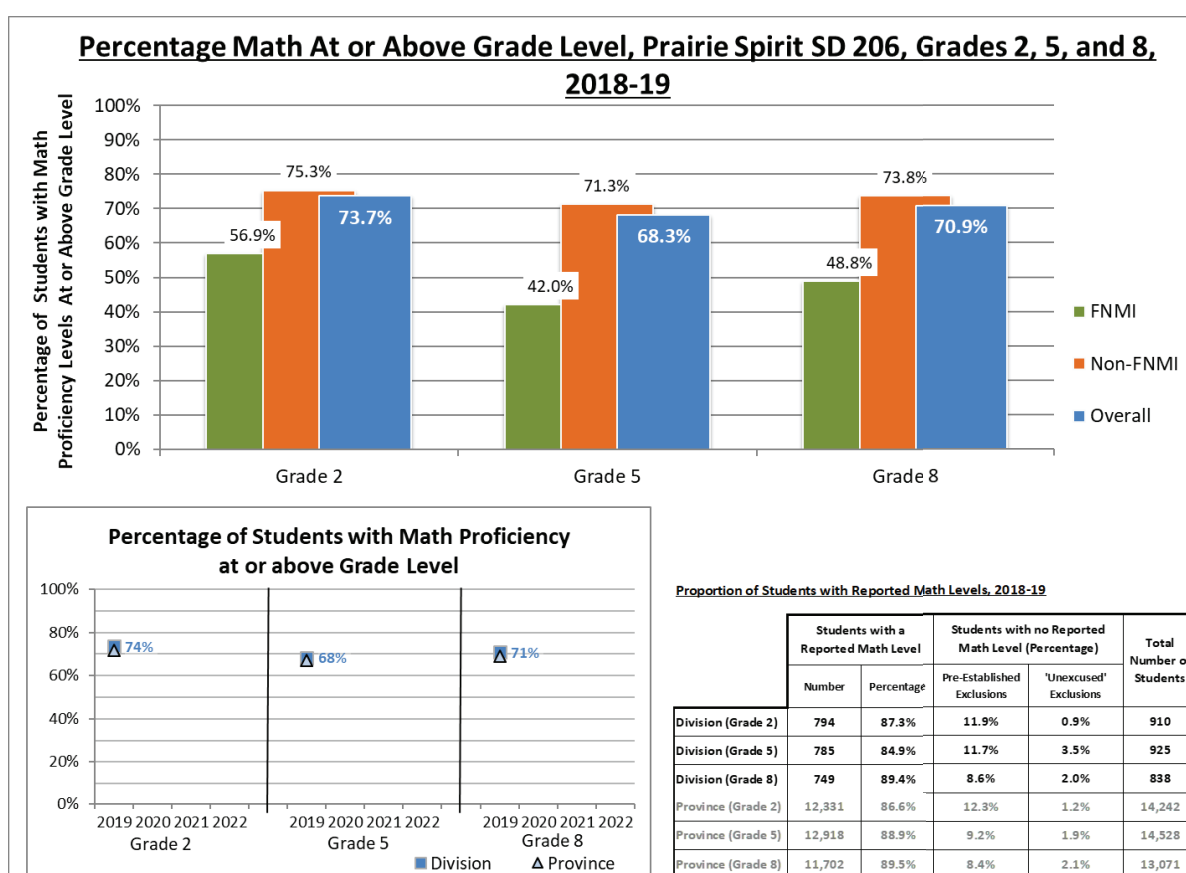


## Proportion of Students at or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019.

Students who develop an understanding of the number strand outcome become flexible and confident with numbers and can transfer those abilities to more abstract problems.

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



**Notes:** Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations).

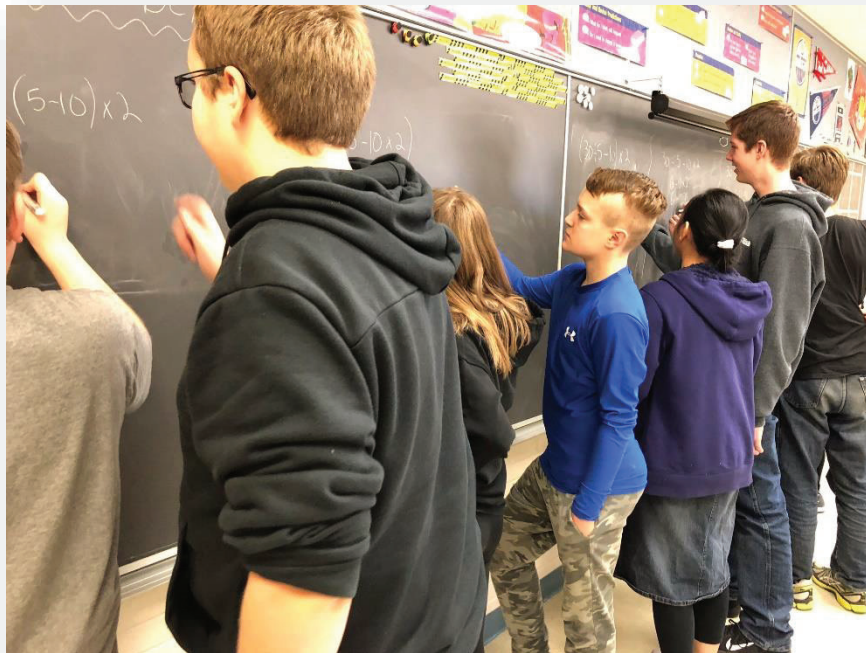
Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students 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, 2019

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

Prairie Spirit's results at Grade 2, Grade 5 and Grade 8 are consistent with provincial results and are slightly below the provincial goal of 75% achievement in math by 2019.

- Grade 2 results of 74% exceeded the provincial results at 72%.
- Grade 5 results were at 68%, which is slightly above the provincial results of 67%.
- Grade 8 results were at 71%, while provincial results were at 69%.



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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

### ESSP Priority:

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

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

#### Prairie Spirit Learners

- Feel accepted, confident and safe to engage in learning where individual diversity, ability, interests, backgrounds, cultures and life experiences are welcomed and valued.
- Are active and contributing participants in the classroom, school and community, where engagement and a sense of belonging are both nurtured and promoted.
- Possess intercultural understanding, empathy and mutual respect with and for Indigenous Peoples of Canada (*Calls to Action 63.3*).
- Achieve learning goals, regardless of gender, culture and ancestry.

#### High School Completion and Transition to Career

- **Provincial goal/Prairie Spirit goal for three-year graduation rate:** By 2020, the three-year graduation rate will be 65% for First Nations and Métis students.
- **Provincial goal/Prairie Spirit goal for extended graduation rate:** By 2020, 75% of First Nations and Métis students will graduate within five years of entering grade 10.

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

**Strategies:**

- Prairie Spirit engaged with the Ministry of Education for the *Following Their Voices* (FTV) initiative. Stobart Community School in Duck Lake was a Phase 2 FTV school for the 2018/19 school year.
- *Following Their Voices* is designed to engage and support students through improved relationships with their teachers that will result in increased First Nations and Métis achievement and higher rates of Grade 12 graduation.
- *Following Their Voices* uses a model with in-school facilitators working with teachers in classrooms to:
  - support the development of positive relationships with First Nations and Métis students;
  - to set goals to support teacher growth; and
  - to develop structures to support First Nations and Métis student achievement.
- In June 2019, Blaine Lake Composite School completed the final phase of the FTV cycle. Blaine Lake Composite School describes this program as: “Education that promotes accelerated learning for First Nations and Métis students, where learning is joyful, culture is affirmed and students are given real choice for their future.”
- FTV has a focus on responsive instruction and less teacher talk. Although FTV is designed for First Nations and Métis students, all students are positively impacted. *Following Their Voices* reflects Prairie Spirit’s learning philosophy and, as a result, we are building capacity across the Division to ensure the work of this initiative is sustainable for years to come.
- In 2018/19, Prairie Spirit School Division continued to participate in two Invitational Shared Services Grants. The shared grant with Muskeg Lake Cree Nation supported the position of a part-time Transitions Worker in Leask and Blaine Lake Schools. This position supports students to build resilience and capacity to for academic success. Additionally, this grant supports cultural programing and the ongoing development of Land-Based Learning opportunities.
- The shared grant with Beardsy’s and Okemasis provides Graduation Coaches in both Stobart Community School (PSSD) and Constable Robin Cameron Education Complex on the Beardsy’s and Okemasis Cree Nation. The teachers in these roles support students with credit tracking, career and post-secondary planning that includes touring a variety of post-secondary sites and institutions with a special emphasis on supports and opportunities for First Nations and Métis students.
- Teachers from Prairie Spirit and both First Nations collaborate to share instructional practices and monitor student achievement results. As part of this partnership work, goals have been established for on-reserve students in the areas of literacy, numeracy and graduation rates. The funding provided by the grants was used for instructional supplies, salaries and professional development costs.
- In 2018/19, Professional Development was offered to Prairie Spirit schools who wanted to pursue and learn about indigenizing curriculum, reconciliation and/or topics related to Indigenous ways of knowing.

- In 2018/19, funding from the First Nations and Métis Education Achievement Grant was used to support the creation of a full-time First Nations and Métis Learning Facilitator. In addition to providing system leadership to improve outcomes for First Nations and Métis students, the role supported all Prairie Spirit schools and teachers to utilize appropriate resources, incorporate meaningful and relevant content and ways of knowing that support both indigenous and non-indigenous students.

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

### Average Final Marks

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

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

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

Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie Spirit	Province	Prairie Spirit	Province	Prairie Spirit
English Language Arts A 10 (Eng & Fr equiv)	73.9	77.6	77.0	79.0	62.0	67.3
English Language Arts B 10 (Eng & Fr equiv)	73.2	76.6	76.5	77.9	60.8	65.6
Science 10 (Eng & Fr equiv)	72.6	74.6	76.0	75.9	59.8	64.0
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	76.6	77.2	78.2	60.7	65.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	73.7	75.6	74.7	61.1	63.0
English Language Arts 20 (Eng & Fr equiv)	75.6	77.3	77.7	78.4	65.2	67.7
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	67.1	70.2	68.6	63.1	60.0
Math: Foundations 20 (Eng & Fr equiv)	74.7	77.3	76.3	78.2	65.3	65.5

*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, 2019



### Analysis of Results – Average Final Marks

In 2018/19, the average final marks for “All Students” in Prairie Spirit were higher than the provincial average in all subject areas, with the exception of Math: Workplace and Apprenticeship 20. The overall Prairie Spirit final marks average was 2% higher than the provincial average.

The average final marks for FNMI students in Prairie Spirit were higher than the provincial FNMI average marks in all subject areas except for Math: Workplace and Apprenticeship 20. The overall Prairie Spirit FNMI average was over 2% higher than the provincial average.

In Prairie Spirit schools, students are encouraged to enroll in core classes like Math: Workplace and Apprenticeship 20, instead of moving into modified courses. Students may take a longer period of time to complete the course, if necessary. These credits work towards graduation requirements and also meet the requirements of post-secondary institutions.

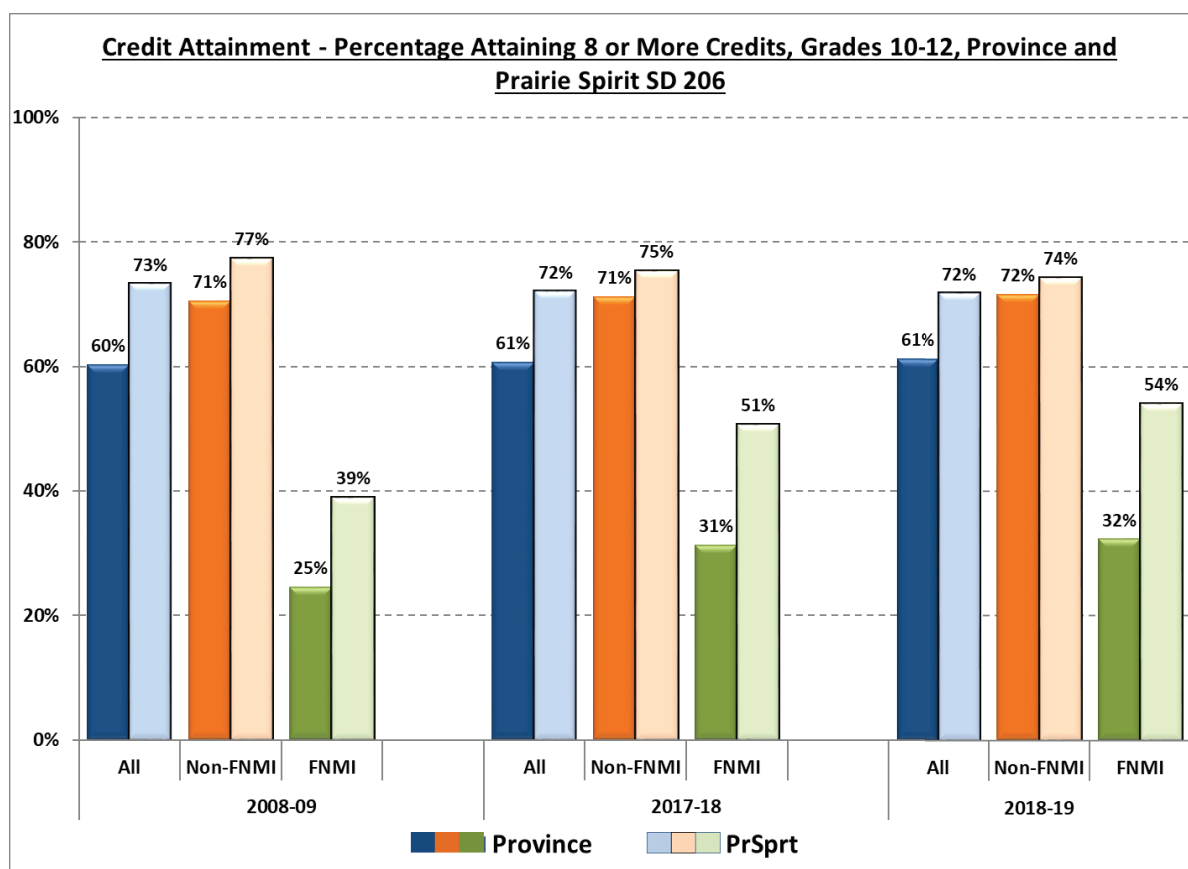
Prairie Spirit School Division is proud to celebrate the academic achievement of its students. These positive results reflect the strong instruction and assessment by Prairie Spirit teachers.



## Credit Attainment

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

The following graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-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, 2019*

### Analysis of Results – Credit Attainment

For each of the years displayed, Prairie Spirit's results for credit attainment exceed the provincial average in every category. For 2018/19, 72% of Prairie Spirit secondary students achieved eight or more credits compared to 61% provincially. These results remain unchanged from 2017/18.

In the FNMI category, results for Prairie Spirit increased by 3% (to 54%, up from 51%) over the previous year and are 22% higher than the provincial results of 32%.



## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School Division goals aligned with the Graduation Rates outcome</b></p>	<p><b>Prairie Spirit Graduates</b></p> <ul style="list-style-type: none"> <li>• Have real choice after high school because they can collaborate, communicate, be creative, solve problems and engage as contributing citizens.</li> <li>• Are confident to make choices for their future based on the broad areas of knowledge and learning skills they have acquired.</li> </ul> <p><b>High School Completion and Transition to Career</b></p> <ul style="list-style-type: none"> <li>• <b>Provincial goal/Prairie Spirit goal for three-year graduation rate:</b> By 2020, the three-year graduation rate will be 85%.</li> <li>• <b>Provincial goal/Prairie Spirit goal for extended graduation rate:</b> By 2020, 90% of students will graduate within five years of entering grade 10.</li> </ul>
<p><b>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>• Prairie Spirit had representation on the SaskGraduates committee, with Division personnel in attendance at the provincial Graduation Symposium.</li> <li>• Prairie Spirit developed online classes for English as an Additional Language (EAL) students.</li> <li>• Prairie Spirit focused on offering credit recovery, building student-teacher relationships and providing a strong learning environment, which impact attendance and improve graduation rates. Administrators were asked to try a variety of approaches at the school level, with Division leadership offering support for innovative approaches.</li> <li>• Transition workers/grad coaches supported students in Leask, Blaine Lake, Stobart and Beatty's and Okemasis First Nation.</li> <li>• Prairie Spirit continued to support schools in offering a variety of pathways to graduation (e.g., combined credits, dual credits).</li> <li>• Prairie Spirit connected students to possible careers by offering authentic work experiences through a strong Career and Work Exploration program, the Da Vinci Project and the Saskatoon Industry-Education Council.</li> <li>• Prairie Spirit expanded program offerings in music and band to build student engagement.</li> <li>• Teachers and administrators continued to be focused on the learning culture of the classroom based on our foundational pedagogical beliefs as outlined in the Division's <i>My Prairie Spirit Classroom</i> document.</li> <li>• Prairie Spirit developed a Classroom Environment document to guide teachers when creating safe and inviting learning environments for students.</li> </ul>



- Prairie Spirit has a strong and productive partnership with Saskatoon Industry-Education Council (SIEC) which gives students exposure to a variety of career options to consider.
- Prairie Spirit offers alternate pathways to graduation through the Spirit eLearning online school (distance education) and the Division's Free Spirit Outreach program.

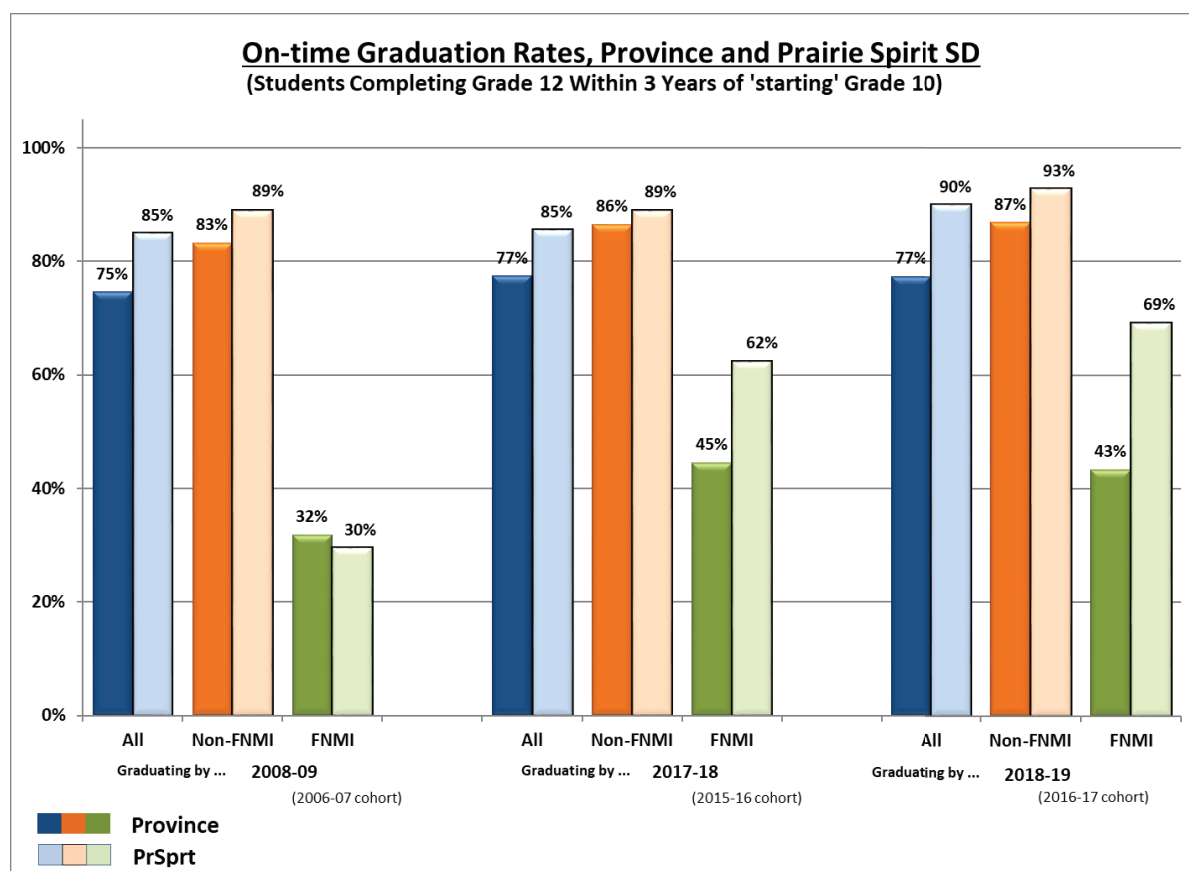


## Measures for Graduation Rates

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

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

The following graph displays the percentage of students (all students, non-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:** On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr).

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, 2019



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

Prairie Spirit wants graduating students to have real choice after high school because they can collaborate, communicate, create, solve problems and engage as contributing citizens. Prairie Spirit supports the development of students in becoming confident to make choices for their future based on the broad areas of knowledge and skills they have acquired.

The provincial goal for the overall on-time graduation rate is 85% by 2020. Prairie Spirit's on-time graduation rate was 90% in 2018/19, 13% above provincial results of 77%.

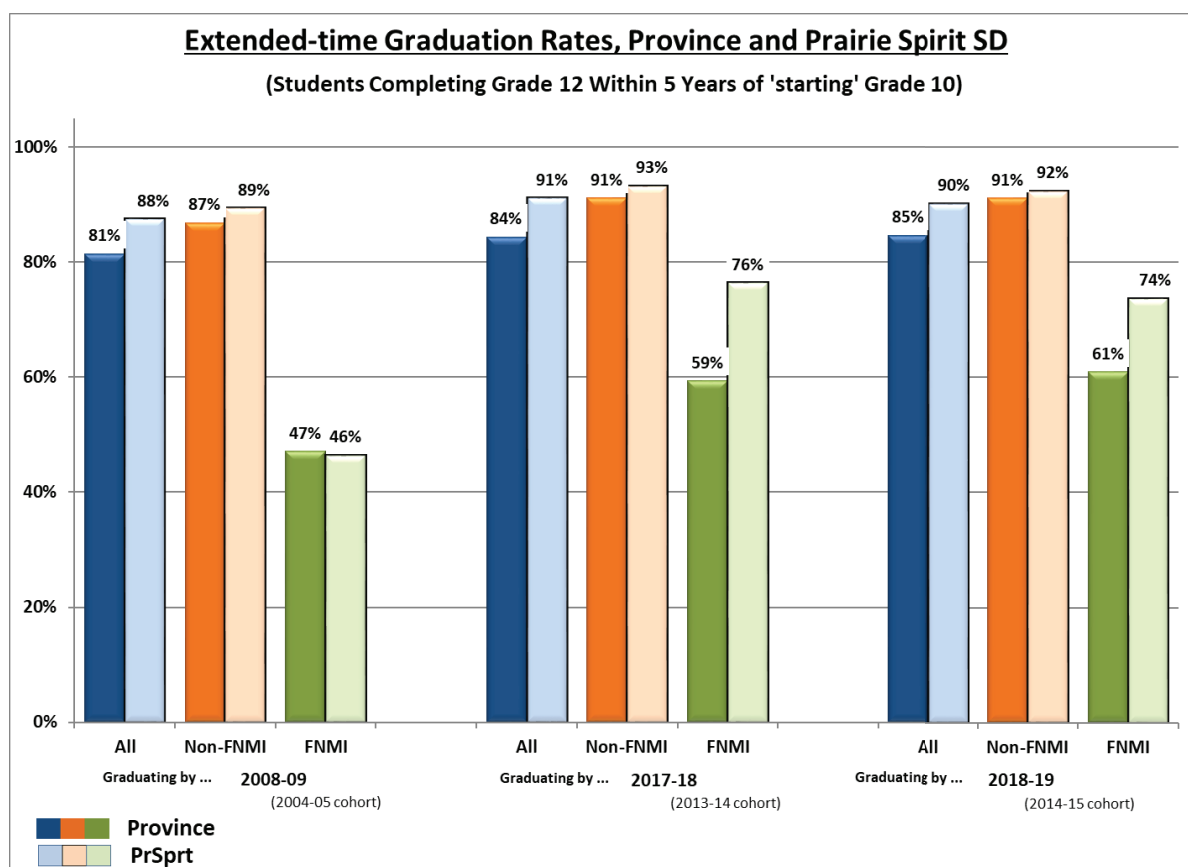
The provincial goal for the on-time graduation rate for FNMI students is 65% by 2020. For Prairie Spirit's FNMI students, the on-time graduation rate in 2018/19 was 69%, an increase of 7% over the previous year and 26% above the provincial results for 2018/19 (43%).



## Grade 12 Graduation Rate: Extended-time (within 5 years)

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



*Notes:* Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). 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, 2019

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

The provincial goal for the extended-time graduation rate is 90% by 2020. Prairie Spirit's extended-time graduation rate was 90% for 2018/19 (compared to 85% provincially).

The provincial goal for extended-time graduation for FNMI students is 75% by 2020. In 2018/19, Prairie Spirit's FNMI students graduated after five years at a rate of 74% (compared to 61% provincially).

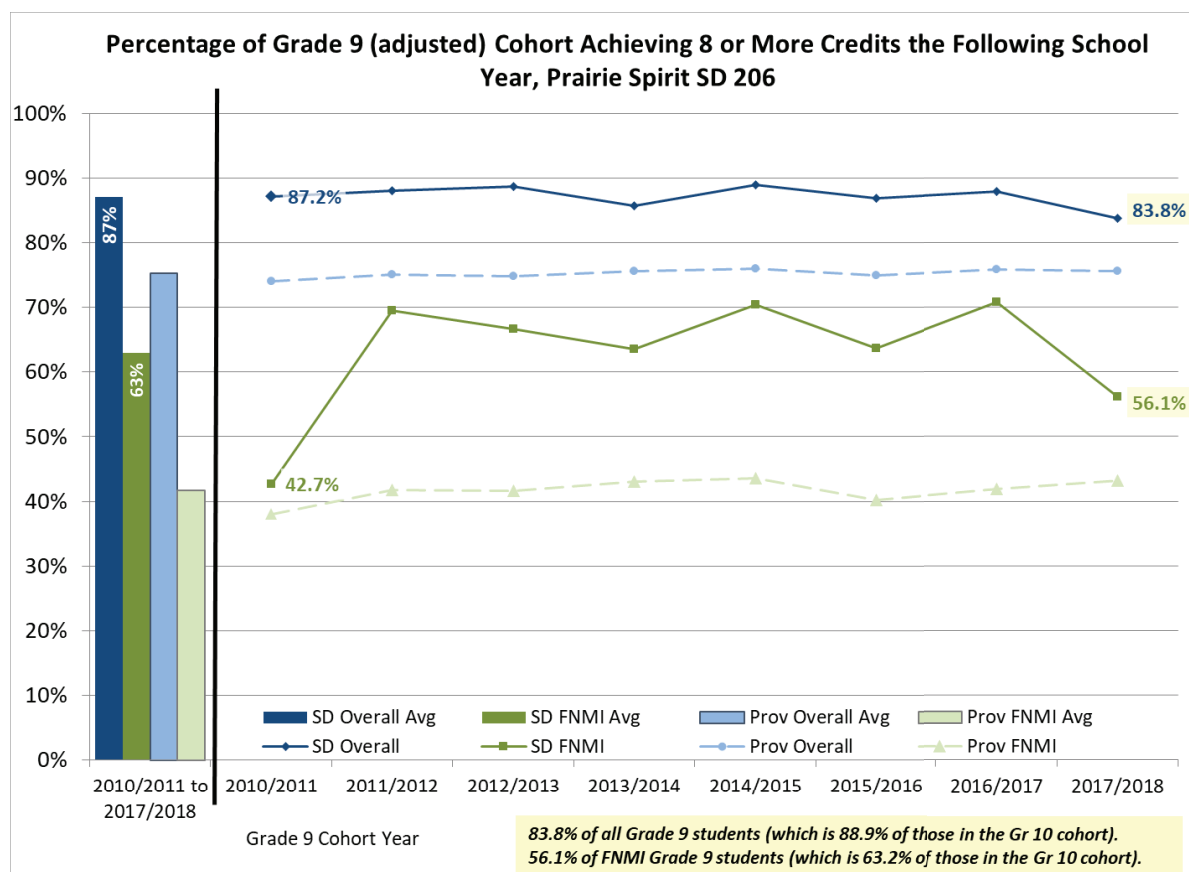
Although Prairie Spirit's extended-time graduation rates have fallen slightly over the previous year, the on-time graduation rates are increasing, which is very positive.



## Grade 9 to 10 Transition

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

The following chart displays the percentage of Grade 9 students (all students and the 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, 2019

### Analysis of Results – Grade 9 to 10 Transition

Overall, 83.8% of all Prairie Spirit students—and 56.1% of FNMI students—enrolled in Grade 10 for the first time in 2018/19 achieved eight or more credits. Prairie Spirit results in both areas declined when compared to the previous year.

For the category “All Students”, Prairie Spirit exceeded the provincial results of 75.6% by approximately 8%.

For the FNMI category, Prairie Spirit students exceeded the provincial results of 43.1% by approximately 12%.

In terms of the eight-year average (displayed on the left-hand side of the graphic on the previous page), Prairie Spirit significantly exceeded provincial results in the overall category (87% compared to 75%) and in the FNMI category (63% compared to 42%).

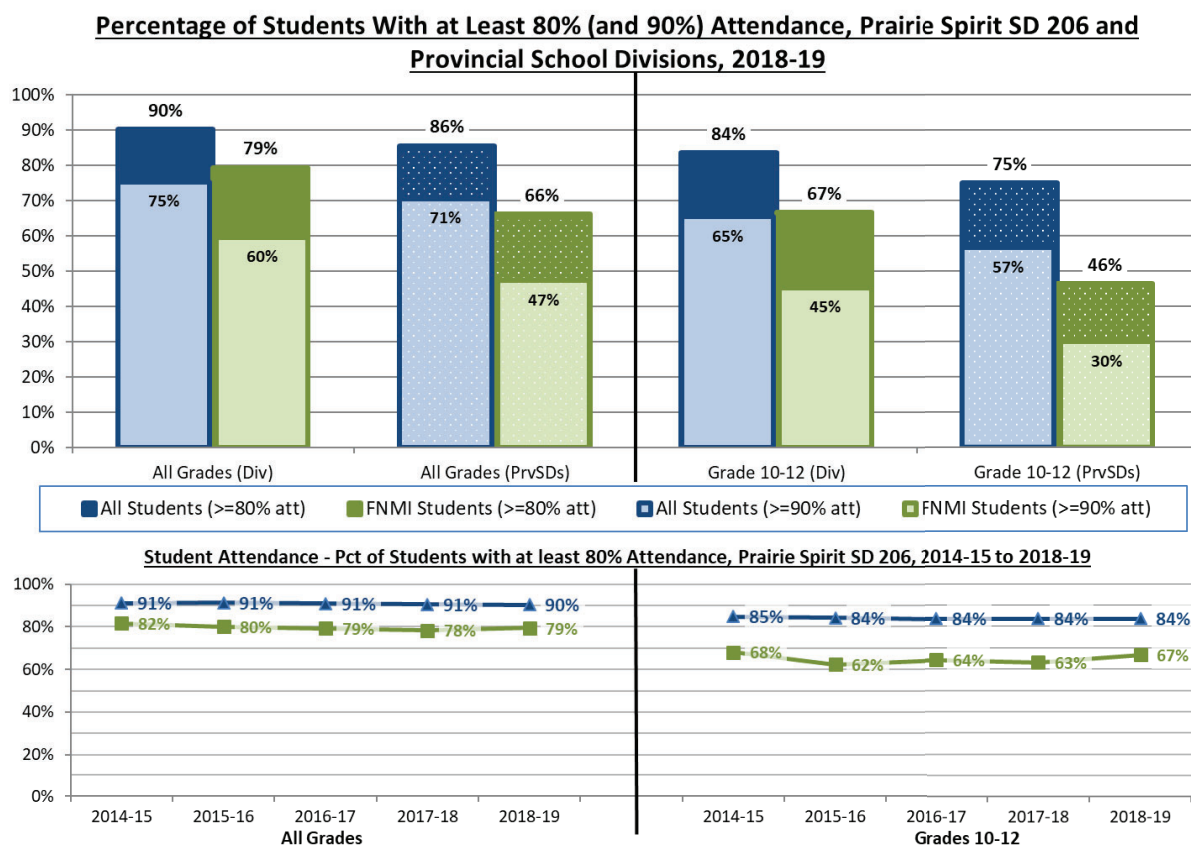




## Attendance

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

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



**Notes:** Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance.

Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. 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, 2019



### Analysis of Results – Attendance

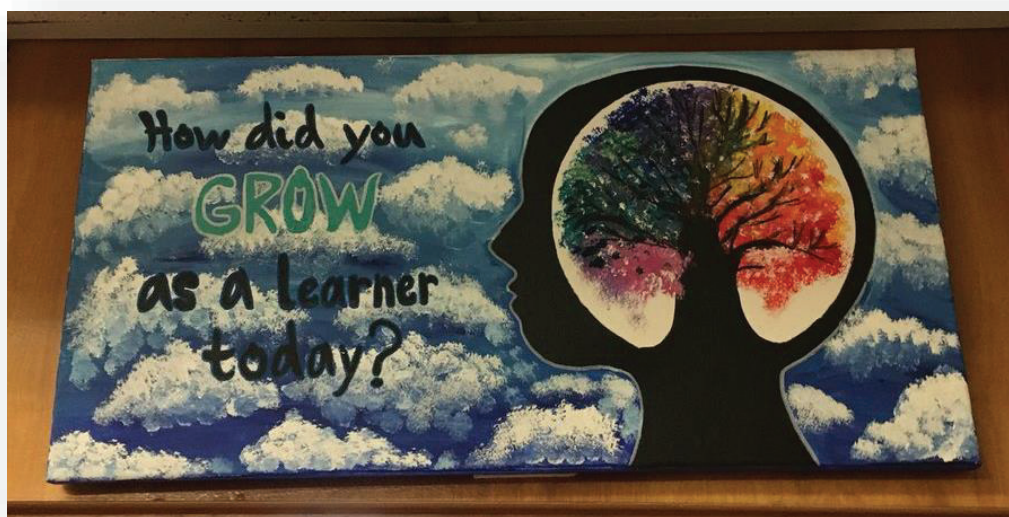
Prairie Spirit understands that student attendance is an important part of academic achievement. Prairie Spirit's results have been consistent each year since 2014/15.

The percentage of "All Students" with at least 80% attendance in Prairie Spirit has been at approximately 90% for the past four years. For FNMI students in Prairie Spirit, the results have been as high as 82% and were at 79% for 2018/19.

In 2018/19, the percentage of "All Students" with at least 90% attendance was 75%; 60% of FNMI students in Prairie Spirit had 90% attendance.

When examining attendance patterns for senior students (grades 10 - 12), 84% of all Prairie Spirit high school students attended at least 80% of the time; 65% attended at least 90% of the time. For senior high FNMI students, 67% attended at least 80% of the time; 45% attended at least 90% of the time.

Prairie Spirit's results exceeded the provincial results in all categories in 2018/19.



## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

**Provincial goal/Prairie Spirit goal:** By 2020, 90% of students will exit Kindergarten ready to learn in the primary grades.

### School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

#### Strategies:

- During 2018/19, Prairie Spirit allocated 0.7 FTE to early learning consultants to assist with Pre-Kindergarten and Kindergarten programming.
- Prairie Spirit had a coordinated plan to ensure the Early Years Evaluation-Teacher Assessment (EYE-TA) was used with all eligible Kindergarten students.
- Learning Support Services staff (Speech Language Pathologists, Occupational Therapists, Educational Psychologists, etc.) provided strong support to classroom teachers.
- Speech Language Pathologists conducted hearing screenings for Kindergarten students.
- Professional development opportunities were offered for Pre-Kindergarten and Kindergarten teachers regarding play and exploration, documentation and supporting language development.
- Prairie Spirit schools conduct home visits for all Kindergarten students prior to the start of the school year, to build relationships with families and encourage parent engagement.

## Measures for Early Years

### Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry.

In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

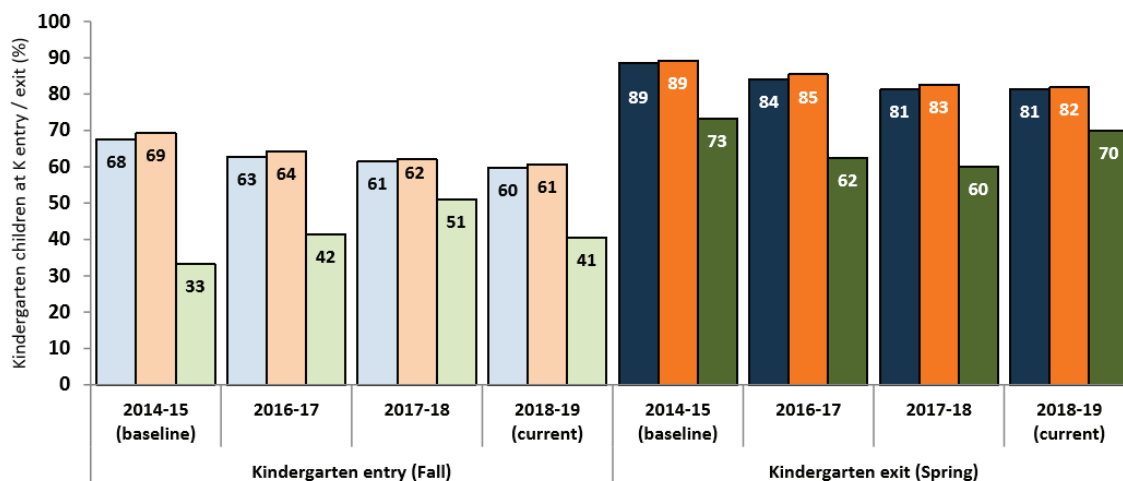
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

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

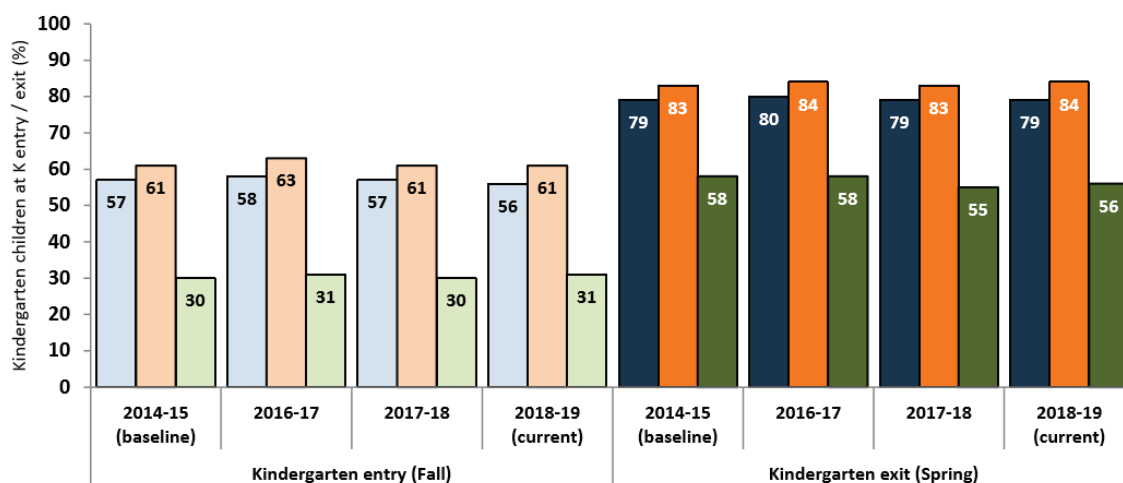


**Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years**

**Prairie Spirit SD 206**



**Saskatchewan (all divisions)**



**Chart Legend:**

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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*Notes:* Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year.

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

School division EYE-TA displays show results for self-declared First 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, 2019*

### Analysis of Results – Early Years Evaluation

Prairie Spirit has a strong focus on early learning to ensure students have the best possible start in their education.

The provincial 2020 goal is 90% of students exiting Kindergarten ready for learning. In 2018/19, Prairie Spirit's overall result in this area remained consistent with the previous year. At 81%, the school division's result exceeds the provincial results.

By spring 2019, Prairie Spirit Kindergarten students showed an improvement of 20% from Kindergarten entry in fall 2018. Kindergarten is a half-time program and an improvement of 20% reflects the commitment of our teachers and administrators to our youngest learners in the school division.

For both Kindergarten entry and exit, Prairie Spirit's results are at or above provincial results. For the "All Students" category, Prairie Spirit's exit result for 2018/19 was at 81%, compared to the provincial result at 79%. For FNMI students, Prairie Spirit's exit result for 2018/19 was at 70%, while the provincial result for FNMI students was 56%.





# Demographics

## Students

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	882	927	880	917	886
1	897	917	969	899	938
2	900	911	933	931	919
3	810	947	924	901	927
4	813	819	965	899	910
5	844	857	826	935	916
6	802	865	863	825	930
7	781	810	861	863	820
8	762	777	812	870	850
9	776	754	766	781	830
10	739	762	715	740	767
11	715	695	715	694	710
12	674	718	711	764	720
<b>Total</b>	<b>10,395</b>	<b>10,759</b>	<b>10,940</b>	<b>11,019</b>	<b>11,123</b>

<b>PreK</b>	212	199	205	195	198
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Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Self-Identified FNMI</b>	<b>K to 3</b>	247	248	251	229	239
	<b>4 to 6</b>	243	254	284	256	259
	<b>7 to 9</b>	256	248	257	286	290
	<b>10 to 12</b>	247	272	265	292	274
	<b>Total</b>	<b>993</b>	<b>1,022</b>	<b>1,057</b>	<b>1,063</b>	<b>1,062</b>
<b>French Immersion</b>	<b>K to 3</b>	-	-	-	-	46
	<b>4 to 6</b>	-	-	-	-	-
	<b>7 to 9</b>	-	-	-	-	-
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	193	175	181	162	167
	<b>4 to 6</b>	188	201	211	202	197
	<b>7 to 9</b>	163	167	182	189	186
	<b>10 to 12</b>	90	94	101	114	133
	<b>Total</b>	<b>634</b>	<b>637</b>	<b>675</b>	<b>667</b>	<b>683</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 home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018



## Staff

Job Category	FTEs
Classroom teachers	599.12
Principals, vice-principals	43.65
Other educational staff positions that support educational programming: e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	347.63
Administrative staff: e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	23.31
Plant operations and maintenance: e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	89.10
Transportation: e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	151
League of Educational Administrators, Directors and Superintendents (LEADS): e.g., Director of Education and Superintendents	8.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1261.81</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: Prairie Spirit's Human Resources Department, 2019*

## Senior Management Team

Role	Team Member
Director of Education	Lori Jeschke
Deputy Director	Noel Roche
Deputy Director, People and Finance, Chief Financial Officer	Bob Bayles
Learning Superintendents	Dave Carter
	Fay Cassidy
	Brad Nichol
	Clint Reddekopp
	Jon Yellowlees
	Tracey Young

The Assistant to the Director (Nadine Meister) and the Communication Manager (Brenda Erickson) also report directly to the Director of Education.

# Infrastructure and Transportation

## School List

School	Location	Grades
Aberdeen Composite School	Aberdeen	K - 12
Allan Composite School	Allan	Pre-K - 12
Blaine Lake Composite School	Blaine Lake	K - 12
Borden School	Borden	K - 12
Clavet Composite School	Clavet	Pre-K - 12
Colonsay School	Colonsay	K - 12
Dalmeny High School	Dalmeny	7 - 12
Delisle Composite School	Delisle	7 - 12
Delisle Elementary School	Delisle	K - 6
Dundurn School	Dundurn	Pre-K - 6
Eagle Creek Hutterite Colony	by Asquith	K - 9
Green Leaf Colony	by Marcelin	K - 10
Hague Elementary School	Hague	Pre-K - 6
Hague High School	Hague	7 - 12
Hanley School	Hanley	K - 12
Hepburn School	Hepburn	K - 12
Hilcrest Hutterite School	by Dundurn	K - 9
Laird School	Laird	K - 8
Lake Vista Public School	Martensville	Pre-K - 8
Langham Elementary School	Langham	K - 5
Leask Colony	by Leask	K - 10
Leask Community School	Leask	Pre-K - 12
Lord Asquith School	Asquith	Pre-K - 12
Lost River Hutterite School	by Allan	K - 10

School	Location	Grades
Martensville High School	Martensville	9 - 12
Osler School	Osler	K - 9
Perdue School	Perdue	K - 12
Pike Lake School	Pike Lake	K - 4
Prairie View School	Dalmeny	K - 6
Riverbend Colony	by Waldheim	K - 12
Riverview Hutterite School	by Rosthern	K - 8
Rosthern Elementary School	Rosthern	Pre-K - 5
Rosthern High School	Rosthern	6 - 12
South Corman Park School	Corman Park	K - 6
Stobart Community School	Duck Lake	Pre-K - 12
Sunnydale Hutterite Colony	by Asquith	K - 9
École Traditions Elementary School	Warman	K - 5
Valley Christian Academy	Osler	K - 12
Valley Manor Elementary School	Martensville	K - 8
Vanscoy School	Vanscoy	K - 8
Venture Heights Elementary	Martensville	K - 8
Waldheim School	Waldheim	K - 12
Walter W. Brown School	Langham	6 - 12
Warman Community Middle School	Warman	6 - 8
Warman Elementary School	Warman	Pre-K - 5
Warman High School	Warman	9 - 12
Willow Park Hutterite Colony	by Delisle	K - 10

## Infrastructure Projects

School	Funding Source	Area	Project	Project Stage (as of Aug. 31)	2018/19 Cost
Rosthern School (New School)	Capital	Construction Phase	Construction of New School	Ongoing	\$11,037,468
Dundurn	Relocatable Program	Relocatable	Move Relocatable from Warman High To Dundurn	Ongoing	\$251,847
Waldheim	Relocatable Program	Relocatable	Move Relocatable from Valley Manor to Waldheim	Ongoing	\$391,943
Hague High	PMR*	High School Classrooms, Offices and Corridor	Structural Repairs	Ongoing	\$401,092
Valley Manor	PMR	Roof	Roof Replacement	Complete	\$100,522
Valley Manor	PMR	Roof	Roof Replacement	Ongoing	\$547,827
Venture Heights	PMR	Roof	Roof Replacement	Complete	\$315,983
Venture Heights	PMR	Roof	Roof Replacement	Ongoing	\$483,113
Colonsay	PMR	Gymnasium and Stage/Washrooms	Restoration	Ongoing	\$431,337
Leask	PMR	Gymnasium	Roof Replacement	Ongoing	\$252,751
Lord Asquith	PMR	HVAC	Replacement of HVAC	Ongoing	\$3,934
Hague Elementary	PMR	Structural	Structural Repairs to Support Roof	Ongoing	\$141,370

\*PMR = Preventative Maintenance and Renewal

## Transportation

Every school day, Prairie Spirit bus drivers safely transport almost 5,300 students to school and back home again. In Prairie Spirit, 141 route buses travel over 20,000 kilometres every day.

Prairie Spirit provides excellent bus service with safe equipment at a reduced cost to our ratepayers. Prairie Spirit has its own bus shop facility on the east side of Saskatoon. This facility is a modern five bay shop with all the appropriate equipment needed to properly maintain and service a fleet of over 180 buses.

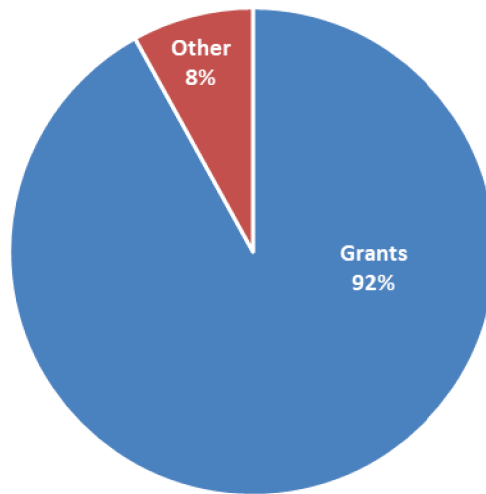
The school division has highly qualified technicians who are experts in school bus maintenance. Operating its own fleet of buses and using its own drivers has helped Prairie Spirit lower costs for charters and field trips, a very important consideration for managing limited school-based budgets.

Prairie Spirit partners with Greater Saskatoon Catholic Schools (GSCS) to provide busing to all students in Martensville and Warman who attend GSCS or Prairie Spirit schools.

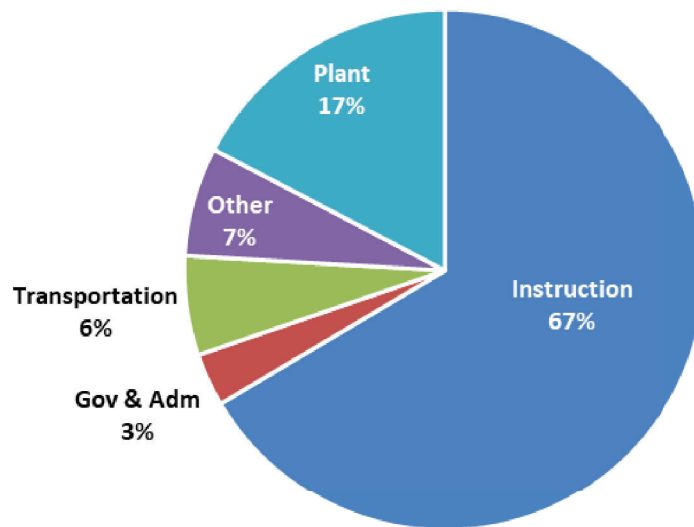
## Financial Overview

### Summary of Revenue and Expenses

#### Revenue 2018-19



#### Expenses 2018-19



## Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	-	5,347	13,873,071	5,347	100%	1
Grants	116,909,086	120,716,111	91,970,184	3,807,025	3%	
Tuition and Related Fees	2,598,684	2,221,727	2,554,369	(376,957)	-15%	2
School Generated Funds	2,992,000	2,850,088	3,036,928	(141,912)	-5%	
Complementary Services	844,770	844,865	829,548	95	0%	
External Services	3,181,500	3,237,355	3,252,671	55,855	2%	
Other	467,600	1,406,918	664,914	939,318	201%	3
<b>Total Revenues</b>	<b>126,993,640</b>	<b>131,282,411</b>	<b>116,181,685</b>	<b>4,288,771</b>	<b>3%</b>	
<b>EXPENSES</b>						
Governance	518,300	455,502	411,200	(62,798)	-12%	4
Administration	3,619,425	3,589,084	3,549,453	(30,341)	-1%	
Instruction	81,291,600	82,071,092	79,867,219	779,492	1%	
Plant	20,764,395	21,403,233	20,620,507	638,838	3%	
Transportation	7,908,414	7,600,468	7,747,879	(307,946)	-4%	
Tuition and Related Fees	512,600	727,360	801,173	214,760	42%	5
School Generated Funds	2,992,000	2,659,854	2,762,410	(332,146)	-11%	6
Complementary Services	841,100	795,849	864,123	(45,251)	-5%	7
External Services	3,239,500	3,261,046	3,334,528	21,546	1%	
Other Expenses	914,560	889,403	3,107,715	(25,157)	-3%	
<b>Total Expenses</b>	<b>122,601,894</b>	<b>123,452,891</b>	<b>123,066,207</b>	<b>850,997</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>4,391,746</b>	<b>7,829,520</b>	<b>(6,884,522)</b>			

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

Note	Explanation
1	Received Treaty Land Entitlement payment not expected.
2	Fewer students actually attended PSSD than included in original estimates.
3	Insurance premiums for flood and fire damages; higher interest earned, refund of insurance premiums.
4	Two less board members for most of the year and reduced number of meetings.
5	Had more students attend non-PSSD schools than estimated.
6	Schools did not spend as much as in previous years. Remaining amounts are carried forward for future use.
7	Budget for staff using averages, actual staff component was less; programming expenses less and carried forward to next year.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		PD		Other	Total
		In-Province	Out-of-Province	In-Province	Out-of-Province		
Badrock, Dawne	\$8,525	\$2,217	-	\$1,052	-	\$2,366	\$14,160
Crush, Ken (Board Vice-Chair)	15,964	2,291	-	1,552	-	1,671	21,477
Dyck, Sam (Board Chair)	20,488	609	-	1,832	-	1,136	24,066
Greyeyes, Kimberly	7,590	2,065	-	2,819	-	1,750	14,224
Hetterly, Garth*	2,145	575	-	669	-	678	4,068
Hope, Bonnie	12,650	498	-	1,367	-	1,233	15,748
Howe, Bernie	14,102	4,935	-	867	-	1,550	21,454
Janzen, George	14,826	4,379	-	2,471	-	1,654	23,330
Miller, Trina	13,530	2,992	-	2,197	-	1,894	20,613
Wieler, Pam	19,470	6,812	-	2,260	-	2,218	30,760
<b>Total</b>	<b>\$129,289</b>	<b>\$27,374</b>	<b>-</b>	<b>\$17,086</b>	<b>-</b>	<b>\$16,151</b>	<b>\$189,900</b>

\*Resigned January 7, 2019



## **AVAILABLE UPON REQUEST**

### *Transfers*

Prairie Spirit Schools Foundation	\$73,400
Beardy's & Okemasis First Nation	\$711,248

### *Supplier Payments*

1 Stop Playgrounds Ltd.	\$97,493
Advanced Electronic Solutions Ltd.	561,228
Aim Electric	78,236
Al Anderson Source For Sports	85,946
Alert Driver Training	122,483
Allmar Inc.	57,843
Apple Canada Inc. C3120	127,368
Aquatemp Radiant Heating	955,393
Blinds Unlimited	50,345
Bridge City Electric Inc.	62,318
Caliber Sport Systems	62,537
Choice Electrical Supply Ltd.	70,353
City Of Warman	114,621
Clark Roofing (1964) Ltd.	974,490
Colliers Project Leaders Inc	119,944
Con-Tech General Contractors	1,378,863
Cummins Canada Ulc	55,809
Custom Truck Sales	127,497
Dell Canada Inc.	556,303
Detail Plus Construction	76,840
Domo Gasoline Corporation Ltd.	137,332
Earthworks Equipment	59,129
Eileen'S Driving School	197,589
Evolution Audio Visual Ltd.	64,313
Federated Co-Operatives Ltd	952,689
Fehr's Painting Ltd.	56,557
Flynn Canada Inc.	954,122
Follett School Solutions, Inc.	59,371
Fundscrip/Fundstream	473,525
Graham Construction & Engineering Lp	10,323,188
Grant Elke	65,982
Group2 Architecture Interior Design Ltd	307,408
Hbi Office Plus Inc.	55,234
Henry Downing Architects	96,375
Horizon Computer Solutions	80,297
Janet Wagner	85,050
Kindrachuk Agrey Architects Ltd	72,624

Legacy Bus Sales Ltd.	1,471,874
Loraas Disposal Services Ltd	133,904
Marsh Canada Limited	560,967
Mcnally Robinson	79,354
Neimar's Custom Work	177,021
Northend Warehousing Ltd.	299,364
Pcm Canada - Acrodex	74,405
Powerschool Canada Ulc	74,367
Powerschool Group Llc	139,073
Prairie Mobile Communications	92,176
Pratts Food Service	114,658
Precision Driving School	102,460
Quality Tire Service Ltd.	145,810
R & D Drywall Inc.	120,359
Sask Tel Cmr	152,279
Saskatoon Fire & Flood	280,387
Saskatoon Health Region	128,000
Saskatoon Insurance Agencies	154,171
Saskenergy	522,509
Saskpower	1,509,638
Scholastic Book Fairs	79,187
Shell Canada Products	90,136
Sportfactor Inc.	57,183
Sun West School Division	104,500
Suncorp Valuations Ltd.	58,539
Supreme Office Products	369,139
Swish-Kemsol Products	273,955
Table Mountain Regional Park	60,500
Thorpe Industries	202,997
Toshiba Business Solutions	346,155
Trade West Equipment Ltd.	103,828
Truckline Parts & Service	63,523
Tyler Technologies Inc	87,796
Veritiv Canada, Inc.	\$219,136

### *Other Expenditures*

CUPE 4254	\$169,760
Municipal Empl. Pension Plan	3,343,329
PSTA Membership Fees	117,186
Receiver General of Canada	22,542,387
Sask School Boards Association	1,562,917
Sask Teachers' Superannuation	127,341
Sask Workers' Compensation Bd	215,498
Saskatchewan Teachers' Federation	\$7,805,715

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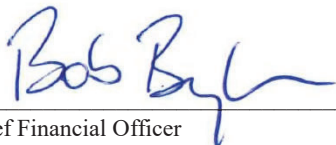
## Consolidated Audited Financial Statements

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Of the Prairie Spirit School Division No. 206

School Division No. 2060500

For the Period Ending: August 31, 2019



Chief Financial Officer



Auditor

Note - Copy to be sent to Ministry of Education, Regina

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### **Management's Responsibility for the Consolidated Financial Statements**

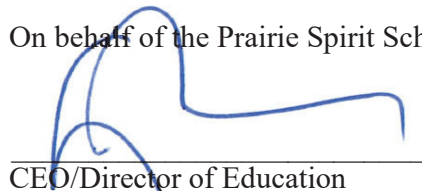
The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of consolidated financial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

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

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

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

On behalf of the Prairie Spirit School Division No. 206:

  
\_\_\_\_\_  
CEO/Director of Education  
\_\_\_\_\_  
Board Chair  
\_\_\_\_\_  
Chief Financial Officer

November 25, 2019

## Independent Auditor's Report

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To the Trustees of the Board of Education of Prairie Spirit School Division No. 206:

### Opinion

We have audited the consolidated financial statements of Prairie Spirit School Division No. 206 (the "School Division"), which comprise the consolidated statement of financial position as at August 31, 2019, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in net debt, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the School Division as at August 31, 2019, and the results of its consolidated operations, its consolidated remeasurement gains and losses, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Matter

The consolidated financial statements of the School Division for the year ended August 31, 2018 were reported on by another firm of Chartered Professional Accountants, who expressed an unqualified opinion in their Auditor's Report dated November 30, 2018.

### Responsibilities of Management and the Trustees of the Board of Education for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, 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 consolidated financial statements, management is responsible for assessing the School 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 School Division or to cease operations, or has no realistic alternative but to do so.

The Trustees of the Board of Education are responsible for overseeing the School Division's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 generally accepted auditing standards 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 consolidated financial statements.

## Independent Auditor's Report

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

- Identify and assess the risks of material misstatement of the consolidated 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 School 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 School 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 consolidated 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 School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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 School Division to express an opinion on the consolidated 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 the Trustees of the Board of Education 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.

Saskatoon, Saskatchewan

November 25, 2019

*MNP LLP*

Chartered Professional Accountants



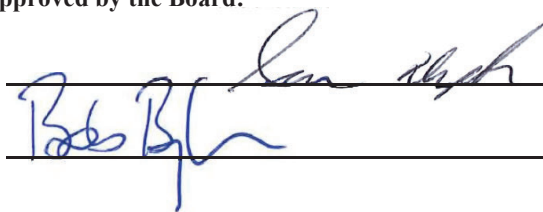
**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2019**

	2019	2018
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	18,985,712	18,270,987
Accounts Receivable (Note 7)	5,036,428	4,475,730
Portfolio Investments (Note 3)	29,834	31,153
<b>Total Financial Assets</b>	<b>24,051,974</b>	<b>22,777,870</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	6,515,879	3,875,779
Long-Term Debt and Associated Derivatives (Note 9)	23,492,677	24,256,423
Liability for Employee Future Benefits (Note 5)	1,650,700	1,545,500
Deferred Revenue (Note 10)	318,951	313,951
<b>Total Liabilities</b>	<b>31,978,207</b>	<b>29,991,653</b>
<b>Net Debt</b>	<b>(7,926,233)</b>	<b>(7,213,783)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	203,400,532	195,820,083
Inventory of Supplies for Consumption	629,409	710,235
Prepaid Expenses	573,049	428,280
<b>Total Non-Financial Assets</b>	<b>204,602,990</b>	<b>196,958,598</b>
<b>Accumulated Surplus (Note 13)</b>	<b>196,676,757</b>	<b>189,744,815</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	197,976,779	190,147,259
Accumulated Remeasurement Losses	(1,300,022)	(402,444)
<b>Total Accumulated Surplus (Note 13)</b>	<b>196,676,757</b>	<b>189,744,815</b>

Contractual Rights (Note 15)  
Contingent Liabilities (Note 16)  
Contractual Obligations and Commitments (Note 17)  
Subsequent Events (Note 19)

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

**Approved by the Board:**



Chairperson

Chief Financial Officer

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$ (Note 14)	\$	\$
<b>REVENUES</b>			
Property Taxes and Other Related	-	5,347	13,873,071
Grants	116,909,086	120,716,111	91,970,184
Tuition and Related Fees	2,598,684	2,221,727	2,554,369
School Generated Funds	2,992,000	2,850,088	3,036,928
Complementary Services (Note 11)	844,770	844,865	829,548
External Services (Note 12)	3,181,500	3,237,355	3,252,671
Other	467,600	1,406,918	664,914
<b>Total Revenues (Schedule A)</b>	<b>126,993,640</b>	<b>131,282,411</b>	<b>116,181,685</b>
<b>EXPENSES</b>			
Governance	518,300	455,502	411,200
Administration	3,619,425	3,589,084	3,549,453
Instruction	81,291,600	82,071,092	79,867,219
Plant	20,764,395	21,403,233	20,620,507
Transportation	7,908,414	7,600,468	7,747,879
Tuition and Related Fees	512,600	727,360	801,173
School Generated Funds	2,992,000	2,659,854	2,762,410
Complementary Services (Note 11)	841,100	795,849	864,123
External Services (Note 12)	3,239,500	3,261,046	3,334,528
Other	914,560	889,403	3,107,715
<b>Total Expenses (Schedule B)</b>	<b>122,601,894</b>	<b>123,452,891</b>	<b>123,066,207</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>4,391,746</b>	<b>7,829,520</b>	<b>(6,884,522)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>190,147,259</b>	<b>190,147,259</b>	<b>197,031,781</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>194,539,005</b>	<b>197,976,779</b>	<b>190,147,259</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Remeasurement Gains and Losses**  
**as at August 31, 2019**

	2019	2018
	\$	\$
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	<b>(402,444)</b>	<b>(976,461)</b>
Unrealized gains (losses) attributable to:		
Derivatives	(897,578)	574,017
<b>Net remeasurement gains and (losses) for the year</b>	<b>(897,578)</b>	<b>574,017</b>
<b>Accumulated Remeasurement Losses, End of Year</b>	<b>(1,300,022)</b>	<b>(402,444)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Changes in Net Debt**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	\$ (Note 14)	\$	\$
<b>Net Debt, Beginning of Year</b>	<b>(7,213,783)</b>	<b>(7,213,783)</b>	<b>(3,879,235)</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	4,391,746	7,829,520	(6,884,522)
Acquisition of Tangible Capital Assets (Schedule C)	(12,133,000)	(15,716,828)	(6,013,415)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	43,115	566,589
Net Gain on Disposal of Capital Assets (Schedule C)	-	(24,891)	(12,963)
Amortization of Tangible Capital Assets (Schedule C)	7,803,740	8,118,155	8,461,966
Net Acquisition of Inventory of Supplies	-	80,826	(18,763)
Net Change in Other Non-Financial Assets	-	(144,769)	(7,457)
	<b>62,486</b>	<b>185,128</b>	<b>(3,908,565)</b>
Net Remeasurement Gains (Losses)	-	(897,578)	574,017
<b>Change in Net Debt</b>	<b>62,486</b>	<b>(712,450)</b>	<b>(3,334,548)</b>
<b>Net Debt, End of Year</b>	<b>(7,151,297)</b>	<b>(7,926,233)</b>	<b>(7,213,783)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Cash Flows**  
**for the year ended August 31, 2019**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	7,829,520	(6,884,522)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	8,093,264	8,449,003
Net Change in Non-Cash Operating Activities (Schedule E)	2,125,659	23,445,340
<b>Cash Provided by Operating Activities</b>	<b>18,048,443</b>	<b>25,009,821</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(15,716,828)	(6,013,415)
Proceeds on Disposal of Tangible Capital Assets	43,115	566,589
<b>Cash Used by Capital Activities</b>	<b>(15,673,713)</b>	<b>(5,446,826)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(24,859)
Proceeds on Disposal of Portfolio Investments	1,319	935
<b>Cash Provided (Used) by Investing Activities</b>	<b>1,319</b>	<b>(23,924)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,661,324)	(2,122,588)
<b>Cash Used by Financing Activities</b>	<b>(1,661,324)</b>	<b>(2,122,588)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>714,725</b>	<b>17,416,483</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>18,270,987</b>	<b>854,504</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>18,985,712</b>	<b>18,270,987</b>

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

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

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**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 Prairie Spirit School Division No. 206” and operates as “the Prairie Spirit School Division No. 206”. 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 registered charity 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.

These consolidated financial statements contain the following controlled entities:

- Prairie Spirit Schools Foundation corporation (the “Foundation”) is incorporated under the *Non-Profit Corporation 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 is a registered charity.



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**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 \$1,650,700 (2018 - \$1,545,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related amortization of \$8,118,154 (2018 - \$8,461,966) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- valuation allowance of \$0 (2018 - \$0) for other receivables however actual collectability may differ from the amount invoiced.

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 and associated derivatives.

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

**i) Fair Value**

Fair value measurement applies to financial derivatives held by the school division. 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.

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Fair value is determined by inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices); When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the consolidated statement of operations and accumulated surplus from operations.

**ii) Cost or Amortized Cost**

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

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

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

**e) Financial Assets**

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

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with 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 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.

Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

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**Portfolio Investments** consist of guaranteed investment certificates (GICs) held for scholarship purposes. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 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.

**Inventory of Supplies for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

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

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**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 derivatives. The school division values its derivatives in accordance with its policy for financial instruments, as described in Note 2(d).

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

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

The school division's employees participate in one of the following multi-employer defined benefit plans:

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

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- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

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

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

**iii) Fees and Services**

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

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**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

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

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2019	2018
<b>Portfolio investments in the cost or amortized cost category:</b>	<u><b>Cost</b></u>	<u><b>Cost</b></u>
GIC w/RBC, monthly interest at 1.65% per annum, maturing Dec 5/19	\$ 29,834	\$ 31,153
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 29,834</b>	<b>\$ 31,153</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 143,541	\$ 311,961	\$ -	\$ -	\$ 455,502	\$ 411,200
Administration	2,913,218	556,378	-	119,488	3,589,084	3,549,453
Instruction	74,454,716	5,885,873	-	1,730,503	82,071,092	79,867,219
Plant	5,441,178	10,593,169	-	5,368,886	21,403,233	20,620,507
Transportation	3,858,980	2,893,011	-	848,477	7,600,468	7,747,879
Tuition and Related Fees	-	727,360	-	-	727,360	801,173
School Generated Funds	-	2,659,854	-	-	2,659,854	2,762,410
Complementary Services	732,992	62,857	-	-	795,849	864,123
External Services	2,590,039	620,207	-	50,800	3,261,046	3,334,528
Other	-	53,893	835,510	-	889,403	3,107,715
<b>TOTAL</b>	<b>\$90,134,664</b>	<b>\$24,364,563</b>	<b>\$ 835,510</b>	<b>\$ 8,118,154</b>	<b>\$123,452,891</b>	<b>\$123,066,207</b>

**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 and



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vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	<b>2019</b>	<b>2018</b>
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	14	14

<b>Liability for Employee Future Benefits</b>	<b>2019</b>	<b>2018</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,640,900</b>	<b>\$ 1,691,400</b>
Current period service cost	146,000	139,300
Interest cost	51,900	48,400
Benefit payments	(113,300)	(65,300)
Actuarial (gains) losses	248,700	(204,800)
Plan amendments	-	31,900
<b>Accrued Benefit Obligation - end of year</b>	<b>1,974,200</b>	<b>1,640,900</b>
Unamortized Net Actuarial Losses	(323,500)	(95,400)
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,650,700</b>	<b>\$ 1,545,500</b>

<b>Employee Future Benefits Expense</b>	<b>2019</b>	<b>2018</b>
Current period service cost	\$ 146,000	\$ 139,300
Amortization of net actuarial loss	20,600	35,200
Plan amendments	-	31,900
<b>Benefit cost</b>	<b>166,600</b>	<b>206,400</b>
Interest cost	51,900	48,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 218,500</b>	<b>\$ 254,800</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

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

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

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,016	4	1,020	1,045
Member contribution rate (percentage of salary)	11.30-13.50%	6.05-7.85%	6.05-13.50%	6.05-13.50%
Member contributions for the year	\$ 6,255,608	\$ 11,064	\$ 6,266,672	\$ 7,299,184

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these consolidated financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

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Details of the MEPP are as follows:

	<b>2019</b>	<b>2018</b>
Number of active School Division members	718	740
Member contribution rate (percentage of salary)	9.00%	8.15%
School Division contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 1,743,120	\$ 1,513,990
School Division contributions for the year	\$ 1,743,120	\$ 1,513,900
Actuarial extrapolation date	31-Dec-18	31-Dec-17
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (Deficit) (in thousands)	\$ 463,236	\$ 454,177

## 7. ACCOUNTS RECEIVABLE

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

	<b>2019</b>			<b>2018</b>		
	Total	Valuation	Net of	Total	Valuation	Net of
	Receivable	Allowance	Allowance	Receivable	Allowance	Allowance
Provincial Grants Receivable	\$ 2,345,526	-	\$ 2,345,526	\$ 1,918,104	-	\$ 1,918,104
GST Receivable	590,272	-	590,272	783,265	-	783,265
Other Receivables	2,100,630	-	2,100,630	1,774,361	-	1,774,361
<b>Total Accounts Receivable</b>	<b>\$ 5,036,428</b>	<b>\$ -</b>	<b>\$ 5,036,428</b>	<b>\$ 4,475,730</b>	<b>\$ -</b>	<b>\$ 4,475,730</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2019</b>	<b>2018</b>
Accrued Salaries and Benefits	\$ 1,348,228	\$ 1,626,972
Supplier Payments	1,478,995	1,421,172
Other Accrued Liabilities	3,688,656	827,635
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 6,515,879</b>	<b>\$ 3,875,779</b>

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**9. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES**

Details of long-term debt and associated derivatives are as follows:

	2019	2018
<b>Capital Loans:</b>		
Stobart loan-RBC,monthly P&I interest at 2.97%, expires May 9/33	\$ 5,515,000	\$ 5,824,000
Warman Middle loan-RBC,monthly P&I interest at 2.97%, expires May 9/33	7,641,000	8,069,000
Martensville High loan-RBC,monthly P&I interest at 3.79%, expires Feb/35	7,947,790	8,317,651
Communications-RBC,monthly P&I interest at 2.93%, expires July/26	1,011,139	1,141,036
	<b>22,114,929</b>	<b>23,351,687</b>
<b>Derivatives consist of long-term financial instruments created by:</b>		
Interest rate swap agreement -2.97%, expires May 9/33	544,981	168,708
Interest rate swap agreement -2.97%, expires May 9/33	755,041	233,736
	<b>1,300,022</b>	<b>402,444</b>
<b>Capital Leases:</b>		
Bus Lease-RBC,monthly P&I interest at 2.47%, expires Oct 20/19	30,676	398,782
Bus Lease-RBC,monthly P&I interest at 2.47%, expires July 5/20	47,050	103,510
	<b>77,726</b>	<b>502,292</b>
<b>Total Long-Term Debt</b>	<b>\$ 23,492,677</b>	<b>\$ 24,256,423</b>

<b>Future principal repayments over the next 5 years are estimated as follows:</b>			
	Capital Loans	Capital Leases	Total
2020	\$ 1,281,068	\$ 77,726	\$ 1,358,794
2021	1,326,861	-	1,326,861
2022	1,372,343	-	1,372,343
2023	1,422,540	-	1,422,540
2024	1,471,478	-	1,471,478
Thereafter	15,240,639	-	15,240,639
<b>Total</b>	<b>\$ 22,114,929</b>	<b>\$ 77,726</b>	<b>\$ 22,192,655</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	Capital Loans	Capital Leases	2019	2018
Principal	\$ 1,236,758	\$ 424,566	\$ 1,661,324	\$ 2,122,588
Interest	803,243	32,267	835,510	891,894
<b>Total</b>	<b>\$ 2,040,001</b>	<b>\$ 456,833</b>	<b>\$ 2,496,834</b>	<b>\$ 3,014,482</b>

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## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
<b>Capital projects:</b>				
Federal capital tuition	\$ 313,951	\$ -	\$ -	\$ 313,951
<b>Total capital projects deferred revenue</b>	<b>313,951</b>	<b>-</b>	<b>-</b>	<b>313,951</b>
<b>Non-Capital deferred revenue:</b>				
Donation from Con-Tech General Contractors Ltd.	-	5,000	-	5,000
<b>Total non-capital deferred revenue</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>
<b>Total Deferred Revenue</b>	<b>\$ 313,951</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 318,951</b>

## 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 operated by the school division in relation to Pre-Kindergarten programs:

Summary of Complementary Services Revenues and Expenses	2019	2018
<b>Revenues:</b>		
Operating Grants	\$ 844,865	\$ 829,548
<b>Total Revenues</b>	<b>844,865</b>	<b>829,548</b>
<b>Expenses:</b>		
Salaries & Benefits	732,992	817,461
Instructional Aids	42,277	46,662
Contracted Transportation & Allowances	20,580	-
<b>Total Expenses</b>	<b>795,849</b>	<b>864,123</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 49,016</b>	<b>\$ (34,575)</b>

## 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.

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Invitational Shared Services Initiative</b>	<b>Associate Schools*</b>	<b>Prairie Spirit Schools Foundation</b>	<b>2019</b>	<b>2018</b>
<b>Revenues:</b>					
Operating Grants	\$ 300,000	\$ 2,854,030	\$ -	\$3,154,030	\$3,184,560
Fees and Other Revenues	-	-	83,325	83,325	68,111
<b>Total Revenues</b>	<b>300,000</b>	<b>2,854,030</b>	<b>83,325</b>	<b>3,237,355</b>	<b>3,252,671</b>
<b>Expenses:</b>					
Grant Transfers	80,457	-	-	80,457	-
Other Fees	-	5,600	-	5,600	5,600
Salaries & Benefits	176,004	2,414,035	-	2,590,039	2,568,631
Instructional Aids	-	89,069	-	89,069	99,815
Supplies and Services	-	156,889	65,763	222,652	271,890
Non-Capital Equipment	-	56,187	-	56,187	66,962
Building Operating Expenses	-	6,000	-	6,000	4,900
Communications	-	8,300	569	8,869	14,221
Travel	470	14,200	-	14,670	16,300
Professional Development	5,278	20,649	-	25,927	14,977
Student Related Expenses	15,576	11,564	77,583	104,723	211,547
Contracted Transportation & Allowances	4,351	1,702	-	6,053	3,185
Amortization of Tangible Capital Assets	-	50,800	-	50,800	56,500
<b>Total Expenses</b>	<b>282,136</b>	<b>2,834,995</b>	<b>143,915</b>	<b>3,261,046</b>	<b>3,334,528</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 17,864</b>	<b>\$ 19,035</b>	<b>\$ (60,590)</b>	<b>\$ (23,691)</b>	<b>\$ (81,857)</b>

<b>Summary of Associate School Revenues and Expenses, Details for Valley Christian Academy</b>	<b>2019</b>	<b>2018</b>
<b>Revenues:</b>		
Operating Grants	\$2,854,030	\$2,884,560
<b>Total Revenues</b>	<b>2,854,030</b>	<b>2,884,560</b>
<b>Expenses:</b>		
Other Fees	5,600	5,600
Salaries & Benefits	2,414,035	2,416,623
Instructional Aids	89,069	99,815
Supplies and Services	156,889	151,676
Non-Capital Equipment	56,187	66,962
Building Operating Expenses	6,000	4,900
Communications	8,300	13,300
Travel	14,200	16,300
Professional Development	20,649	14,977
Student Related Expenses	11,564	13,488
Contracted Transportation & Allowances	1,702	3,185
Amortization of Tangible Capital Assets	50,800	56,500
<b>Total Expenses</b>	<b>2,834,995</b>	<b>2,863,326</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 19,035</b>	<b>\$ 21,234</b>



**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
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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 internally restricted amounts, or 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 designated assets.

Details of accumulated surplus are as follows:

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	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 195,820,083	\$ 15,716,827	\$ 8,136,378	\$ 203,400,532
Less: Debt owing on Tangible Capital Assets	(23,853,979)	-	1,661,324	(22,192,655)
	<b>171,966,104</b>	<b>15,716,827</b>	<b>9,797,702</b>	<b>181,207,877</b>
<b>PMR maintenance project allocations (1)</b>	<b>3,115,218</b>	<b>2,713,927</b>	<b>3,012,169</b>	<b>2,816,976</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
School bus replacement	1,725,493	-	1,157,193	568,300
Learning technology initiatives	1,188,273	-	424,347	763,926
Vehicle replacement	104,714	-	-	104,714
Completion of Martensville High School Project	100,000	-	-	100,000
Outstanding capital projects	765,146	301,363	443,736	622,773
Facility Related Projects	-	1,033,673	-	1,033,673
School Lab Upgrade Projects	2,417,270	463,132	905,922	1,974,480
	<b>6,300,896</b>	<b>1,798,168</b>	<b>2,931,198</b>	<b>5,167,866</b>
<b>Other:</b>				
School generated funds	1,582,910	-	152,748	1,430,162
School budget carryovers	987,725	12,941	-	1,000,666
School community councils	60,305	78,002	-	138,307
Central Valley Athletic Committee	5,439	8,015	-	13,454
Invitational Shared Services Initiative	55,402	33,393	-	88,795
Prairie Spirit Schools Foundation Corporation	43,805	16,727	-	60,532
ESSP programming and development	3,256,440	-	19,888	3,236,552
JUSP operational costs	150,000	-	150,000	-
EAL	61,848	-	21,374	40,474
FNME	33,361	-	29,348	4,013
Jordan's Principle	-	6,060	-	6,060
Resonate	-	4,417	-	4,417
Staff development	355,569	-	183,168	172,401
Insurance	-	100,850	-	100,850
Election	-	14,000	-	14,000
Sask Health Partnerships & Mental Health Initiative	-	58,740	-	58,740
	<b>6,592,804</b>	<b>333,145</b>	<b>556,526</b>	<b>6,369,423</b>
<b>Unrestricted Surplus</b>	<b>2,172,237</b>	<b>242,400</b>	<b>-</b>	<b>2,414,637</b>
<b>Total Accumulated Surplus from Operations</b>	<b>190,147,259</b>	<b>20,804,467</b>	<b>16,297,595</b>	<b>197,976,779</b>
<b>Accumulated Remeasurement (Loss)</b>	<b>(402,444)</b>	<b>-</b>	<b>897,578</b>	<b>(1,300,022)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 189,744,815</b>	<b>\$ 20,804,467</b>	<b>\$ 17,195,173</b>	<b>\$ 196,676,757</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.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
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#### **14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 18, 2018 and the Minister of Education on August 22, 2018.

#### **15. CONTRACTUAL RIGHTS**

A significant contractual right of the school division exists for the Ministry of Education contribution for the new school in Rosthern in the amount of \$10,555,000.

#### **16. 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.

#### **17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- project management services contract for the design and construction of a new school in Rosthern in the amount of \$95,000 in the next year.
- construction contract for the new school in Rosthern in the amount of \$12,025,000 in the next year.
- general contractors for roofing projects at Valley Manor and Venture Heights Schools in the amount of \$239,415

Operating and capital lease obligations of the school division are as follows:

	Operating Leases		Capital Leases	
	Copier Leases	Total Operating	Buses	Total Capital
<b>Future minimum lease payments:</b>				
2020	\$ 5,995	\$ 5,995	\$ 78,726	\$ 78,726
<b>Total future minimum lease payments</b>	5,995	5,995	78,726	78,726
<b>Interest and executory costs</b>	-	-	(1,000)	(1,000)
<b>Total Lease Obligations</b>	\$ 5,995	\$ 5,995	\$ 77,726	\$ 77,726

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
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## **18. COMPARATIVE INFORMATION**

Certain comparative figures have been reclassified to conform to the current year's presentation. Significant reclassifications are as follows:

- Previously Invitational Shared Services Initiative (ISSI), and First Nation Métis Education (FNME) programs were included as Complementary Services revenues and expenses. Due to changes in the recognition of the funding for FNME to be included in the regular operating grant these expenses are now included in the Instructional Category. The Division has provided grants directly to the First Nation involved in the ISSI programs and all revenues and expenses have been reclassified to External Services in accordance with the Ministry's chart of account guidelines.
- As of September 1, 2018, the manner of funding the operations of Valley Christian Academy (VCA) has changed from inclusion as a regular Prairie Spirit School Division school in the various funding components to being recognized and funded as an associate school. The grant revenue and expenses have now been recorded as part of External Services.

## **19. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to purchase school buses at a total cost of \$1,465,033.

## **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 monitoring of overdue accounts and monthly reporting to the Board of Education any non-governmental receivable exceeding \$100,000.

The school division does have a significant exposure to the collection of outstanding tuition fees included in other receivables. One customer accounts for 67% (2018 - 60%) of other receivables. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2019**

The aging of grants and other accounts receivable as at August 31, 2019 was:

<b>August 31, 2019</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	\$ 2,345,526	\$ 2,345,526	\$ -	\$ -	\$ -
Other Receivables	2,100,630	749,872	65,591	66,561	1,218,606
<b>Net Receivables</b>	<b>\$ 4,446,156</b>	<b>\$3,095,398</b>	<b>\$ 65,591</b>	<b>\$ 66,561</b>	<b>\$ 1,218,606</b>

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

## **ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by ensuring budgets are followed and reviewed monthly and all capital purchases are funded on a cash basis.

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

<b>August 31, 2019</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 6,515,879	\$ 6,515,879	\$ -	\$ -	\$ -
Long-term debt	22,192,655	679,397	679,397	5,593,222	15,240,639
<b>Total</b>	<b>\$ 28,708,534</b>	<b>\$7,195,276</b>	<b>\$ 679,397</b>	<b>\$ 5,593,222</b>	<b>\$ 15,240,639</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 long-term debt.

The school division also has an authorized bank line of credit of \$9,500,000 (August 31, 2018 - \$21,000,000) with interest payable monthly at a rate of prime minus 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2019.

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The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the use of fixed rate terms and derivatives consisting of a long-term financial instrument created by interest rate swap agreements on variable interest debt.

**Foreign Currency Risk**

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



**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	-	-	13,689,349
<b>Total Property Tax Revenue</b>	-	-	<b>13,689,349</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	-	20,547
Provincial Government	-	-	53,619
Other	-	-	41,906
<b>Total Grants in Lieu of Taxes</b>	-	-	<b>116,072</b>
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Urban	-	5,347	7,901
House Trailer Fees	-	-	48,019
<b>Total Other Tax Revenues</b>	-	<b>5,347</b>	<b>55,920</b>
<b>Additions to Levy</b>			
Penalties	-	-	188,017
<b>Total Additions to Levy</b>	-	-	<b>188,017</b>
<b>Deletions from Levy</b>			
Cancellations	-	-	(165,491)
Other Deletions	-	-	(10,796)
<b>Total Deletions from Levy</b>	-	-	<b>(176,287)</b>
<b>Total Property Taxes and Other Related Revenue</b>	-	<b>5,347</b>	<b>13,873,071</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	103,030,488	103,676,984	88,267,457
Other Ministry Grants	557,982	650,741	16,967
<b>Total Ministry Grants</b>	<b>103,588,470</b>	<b>104,327,725</b>	<b>88,284,424</b>
Other Provincial Grants	87,862	32,647	-
Federal Grants	-	99,668	-
Grants from Others	-	432,725	441,145
<b>Total Operating Grants</b>	<b>103,676,332</b>	<b>104,892,765</b>	<b>88,725,569</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	12,812,754	15,823,346	3,244,615
Other Capital Grants	420,000	-	-
<b>Total Capital Grants</b>	<b>13,232,754</b>	<b>15,823,346</b>	<b>3,244,615</b>
<b>Total Grants</b>	<b>116,909,086</b>	<b>120,716,111</b>	<b>91,970,184</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	2,598,684	2,216,861	2,554,369
<b>Total Tuition Fees</b>	<b>2,598,684</b>	<b>2,216,861</b>	<b>2,554,369</b>
Transportation Fees	-	4,866	-
<b>Total Operating Tuition and Related Fees</b>	<b>2,598,684</b>	<b>2,221,727</b>	<b>2,554,369</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,598,684</b>	<b>2,221,727</b>	<b>2,554,369</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	400,000	317,604	399,167
<b>Total Curricular Fees</b>	<b>400,000</b>	<b>317,604</b>	<b>399,167</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	145,000	100,665	101,503
Commercial Sales - Non-GST	170,000	158,710	184,396
Fundraising	930,000	935,712	847,238
Grants and Partnerships	205,000	151,766	183,959
Students Fees	1,142,000	1,181,531	1,319,565
Other	-	4,100	1,100
<b>Total Non-Curricular Fees</b>	<b>2,592,000</b>	<b>2,532,484</b>	<b>2,637,761</b>
<b>Total School Generated Funds Revenue</b>	<b>2,992,000</b>	<b>2,850,088</b>	<b>3,036,928</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	844,770	844,865	829,548
<b>Total Operating Grants</b>	<b>844,770</b>	<b>844,865</b>	<b>829,548</b>
<b>Total Complementary Services Revenue</b>	<b>844,770</b>	<b>844,865</b>	<b>829,548</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,881,500	2,854,030	2,884,560
Other Ministry Grants	300,000	300,000	300,000
<b>Total Operating Grants</b>	<b>3,181,500</b>	<b>3,154,030</b>	<b>3,184,560</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	83,325	68,111
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>83,325</b>	<b>68,111</b>
<b>Total External Services Revenue</b>	<b>3,181,500</b>	<b>3,237,355</b>	<b>3,252,671</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	338,700	1,096,949	507,944
Sales & Rentals	43,900	42,339	1,323
Investments	80,000	242,739	95,350
Gain on Disposal of Capital Assets	5,000	24,891	60,297
<b>Total Other Revenue</b>	<b>467,600</b>	<b>1,406,918</b>	<b>664,914</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>126,993,640</b>	<b>131,282,411</b>	<b>116,181,685</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	229,500	172,814	154,215
Professional Development - Board Members	23,000	17,086	28,440
Grants to School Community Councils	74,000	65,461	76,882
Elections	14,000	-	-
Other Governance Expenses	177,800	200,141	151,663
<b>Total Governance Expense</b>	<b>518,300</b>	<b>455,502</b>	<b>411,200</b>
<b>Administration Expense</b>			
Salaries	2,614,200	2,593,574	2,637,616
Benefits	300,330	319,644	284,585
Supplies & Services	241,900	255,707	170,706
Non-Capital Furniture & Equipment	29,000	27,248	26,379
Building Operating Expenses	91,400	122,703	80,788
Communications	51,390	51,106	60,814
Travel	34,500	17,613	23,324
Professional Development	79,000	82,001	85,317
Amortization of Tangible Capital Assets	177,705	119,488	179,924
<b>Total Administration Expense</b>	<b>3,619,425</b>	<b>3,589,084</b>	<b>3,549,453</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	58,277,320	58,288,732	57,867,633
Instructional (Teacher Contract) Benefits	3,120,840	3,345,738	3,307,516
Program Support (Non-Teacher Contract) Salaries	10,733,730	10,655,732	9,963,307
Program Support (Non-Teacher Contract) Benefits	2,038,445	2,164,514	1,889,013
Instructional Aids	2,539,500	3,167,676	2,438,792
Supplies & Services	1,189,780	791,618	935,545
Non-Capital Furniture & Equipment	569,410	635,432	515,717
Communications	341,760	265,184	147,097
Travel	372,160	349,929	419,825
Professional Development	522,450	490,993	352,979
Student Related Expense	254,920	185,041	228,953
Amortization of Tangible Capital Assets	1,331,285	1,730,503	1,800,842
<b>Total Instruction Expense</b>	<b>81,291,600</b>	<b>82,071,092</b>	<b>79,867,219</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>2018 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,617,000	4,557,810	4,378,962
Benefits	846,085	883,368	787,956
Supplies & Services	63,750	42,073	39,920
Non-Capital Furniture & Equipment	101,000	137,061	76,821
Building Operating Expenses	9,604,500	10,266,348	9,756,902
Communications	8,800	9,896	7,684
Travel	141,200	121,802	86,786
Professional Development	29,150	15,989	10,750
Amortization of Tangible Capital Assets	5,352,910	5,368,886	5,474,726
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>20,764,395</b>	<b>21,403,233</b>	<b>20,620,507</b>
<b>Student Transportation Expense</b>			
Salaries	3,409,900	3,200,022	3,185,313
Benefits	689,874	658,958	604,552
Supplies & Services	1,305,800	1,410,994	1,233,505
Non-Capital Furniture & Equipment	998,600	836,831	1,015,119
Building Operating Expenses	36,800	50,982	46,217
Communications	90,100	84,142	186,016
Travel	62,500	49,094	36,266
Professional Development	37,700	15,019	14,073
Contracted Transportation	393,300	445,949	476,844
Amortization of Tangible Capital Assets	883,840	848,477	949,974
<b>Total Student Transportation Expense</b>	<b>7,908,414</b>	<b>7,600,468</b>	<b>7,747,879</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	512,600	727,360	801,173
<b>Total Tuition and Related Fees Expense</b>	<b>512,600</b>	<b>727,360</b>	<b>801,173</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	208,000	251,517	223,330
Cost of Sales	294,000	527,749	326,563
Non-Capital Furniture & Equipment	60,000	49,453	6,592
School Fund Expenses	2,430,000	1,831,135	2,205,925
<b>Total School Generated Funds Expense</b>	<b>2,992,000</b>	<b>2,659,854</b>	<b>2,762,410</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	556,900	541,250	574,941
Program Support (Non-Teacher Contract) Salaries & Benefits	204,200	191,742	242,520
Instructional Aids	65,000	42,277	3,667
Supplies & Services	-	-	42,995
Contracted Transportation & Allowances	15,000	20,580	-
<b>Total Complementary Services Expense</b>	<b>841,100</b>	<b>795,849</b>	<b>864,123</b>
<b>External Service Expense</b>			
Grant Transfers	161,600	80,457	-
Other Fees	-	5,600	5,600
Administration Salaries & Benefits	91,600	91,100	94,000
Instructional (Teacher Contract) Salaries & Benefits	1,942,080	2,055,834	1,993,334
Program Support (Non-Teacher Contract) Salaries & Benefits	433,320	253,827	293,710
Transportation Salaries & Benefits	175,700	189,278	187,587
Instructional Aids	83,600	89,069	99,815
Supplies & Services	83,500	222,652	271,890
Non-Capital Furniture & Equipment	131,200	56,187	66,962
Building Operating Expenses	-	6,000	4,900
Communications	5,500	8,869	14,221
Travel	3,500	14,670	16,300
Professional Development (Non-Salary Costs)	22,000	25,927	14,977
Student Related Expenses	31,500	104,723	211,547
Contracted Transportation & Allowances	16,400	6,053	3,185
Amortization of Tangible Capital Assets	58,000	50,800	56,500
<b>Total External Services Expense</b>	<b>3,239,500</b>	<b>3,261,046</b>	<b>3,334,528</b>



**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	60,000	53,893	58,822
Interest on Capital Loans	815,560	803,243	857,242
Interest on Other Long-Term Debt	39,000	32,267	34,652
<b>Total Interest and Bank Charges</b>	<b>914,560</b>	<b>889,403</b>	<b>950,716</b>
Transfer of Taxes Receivable	-	-	2,109,665
Loss on Disposal of Tangible Capital Assets	-	-	47,334
<b>Total Other Expense</b>	<b>914,560</b>	<b>889,403</b>	<b>3,107,715</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>122,601,894</b>	<b>123,452,891</b>	<b>123,066,207</b>

**Prairie Spirit School Division No. 206**  
**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2019**

	Land	Improvements	Buildings	Buildings	Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Equipment	Computer Software	Assets Under Construction	2019	2018
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	5,979,163	4,498,186	233,713,976	15,102,763	16,512,531	979,582	9,496,798	4,597,440	447,921	1,399,222	292,727,582	307,638,099	
Additions/Purchases	-	43,431	-	59,591	1,407,193	76,204	748,474	264,432	-	13,117,503	15,716,828	6,013,415	
Disposals	-	-	-	-	(525,913)	(60,560)	(500,490)	(804,284)	(447,921)	-	(2,339,168)	(20,923,932)	
Closing Balance as of August 31	5,979,163	4,541,617	233,713,976	15,162,354	17,393,811	995,226	9,744,782	4,057,588	-	14,516,725	306,105,242	292,727,582	
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	3,540,300	69,510,201	5,699,127	10,384,991	703,498	3,867,427	2,767,225	434,730	-	96,907,499	108,815,839	
Amortization of the Period	-	112,652	4,627,566	685,131	839,552	54,069	974,477	811,517	13,191	-	8,118,155	8,461,966	
Disposals	-	-	-	-	(525,913)	(42,336)	(500,490)	(804,284)	(447,921)	-	(2,320,944)	(20,370,306)	
Closing Balance as of August 31	N/A	3,652,952	74,137,767	6,384,258	10,698,630	715,231	4,341,414	2,774,458	-	N/A	102,704,710	96,907,499	
Net Book Value													
Opening Balance as of September 1	5,979,163	957,886	164,203,775	9,403,636	6,127,540	276,084	5,629,371	1,830,215	13,191	1,399,222	195,820,083	198,822,260	
Closing Balance as of August 31	5,979,163	888,665	159,576,209	8,778,096	6,695,181	279,995	5,403,368	1,283,130	-	14,516,725	203,400,532	195,820,083	
Change in Net Book Value	-	(69,221)	(4,627,566)	(625,540)	567,641	3,911	(226,003)	(547,085)	(13,191)	13,117,503	7,580,449	(3,002,177)	
Disposals													
Historical Cost	-	-	-	-	525,913	60,560	500,490	804,284	447,921	-	2,339,168	20,923,932	
Accumulated Amortization	-	-	-	-	525,913	42,336	500,490	804,284	447,921	-	2,320,944	20,370,306	
Net Cost	-	-	-	-	-	18,224	-	-	-	-	18,224	553,626	
Price of Sale	-	-	-	-	9,250	26,499	4,666	2,700	-	-	43,115	566,589	
Gain on Disposal	-	-	-	-	9,250	8,275	4,666	2,700	-	-	24,891	12,963	

*Sch C*

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$1,563,456 (2018 - \$1,846,450) in school buses. Amortization of \$282,994 (2018 - \$282,994) has been recorded on these assets.

**Prairie Spirit School Division No. 206**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	8,118,155	8,461,966
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(24,891)	(12,963)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>8,093,264</b>	<b>8,449,003</b>

**Prairie Spirit School Division No. 206**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2019**

	2019	2018
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	(560,698)	25,399,038
Increase (Decrease) in Accounts Payable and Accrued Liabilities	2,640,100	(2,125,552)
Increase in Liability for Employee Future Benefits	105,200	189,500
Increase in Deferred Revenue	5,000	8,574
Decrease (Increase) in Inventory of Supplies for Consumption	80,826	(18,763)
Increase in Prepaid Expenses	(144,769)	(7,457)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>2,125,659</b>	<b>23,445,340</b>