

Prairie Spirit School Division No. 206

Annual Report 2021/22



Table of Contents

School Division Contact Information	1
Letter of Transmittal	2
Introduction	3
Governance	4
School Division Profile.....	7
Strategic Direction and Reporting	11
Demographics	34
Infrastructure and Transportation.....	37
Financial Overview	40
Appendix A – Payee List.....	42
Appendix B – Management Report and Audited Financial Statements	45

School Division Contact Information

Prairie Spirit School Division No. 206

Box 809, 121 Collins Street, Warman, SK S0K 4S0

Phone: 306-683-2800

Fax: 306-934-8221

Website: www.spiritsd.ca

Email: contact@spiritsd.ca

An electronic version of this report is available at www.spiritsd.ca.



Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

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 2021-22 annual report. This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

Bernie Howe

Bernie Howe, Chair

Introduction

This report provides information about Prairie Spirit School Division in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2021-22 which was supported by contingency funding.

Governance

The Board of Education

Prairie Spirit School Division (Prairie Spirit) is governed by the Board of Education, which is comprised of Trustees from 11 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 November 2020 for a four-year term, ending in November 2024. The remuneration paid to all Board members in 2021/22 is provided in Appendix A.

The following list includes the Prairie Spirit Board Trustees as of August 31, 2022:

Subdivision	Trustee
Subdivision 1	Pam Wieler
Subdivision 2	Kate Kading
Subdivision 3	Ken Crush
Subdivision 4	Christa-Ann Willems
Subdivision 5	Angela Bothner
Subdivision 6	Bernie Howe
Subdivision 7	Dawne Badrock
Subdivision 8	Grace Wudrick
Subdivision 9	Bonnie Hope
Subdivision 10	Adin Dereniwski
Subdivision 11	Kimberly Greyeyes

Prairie Spirit Board of Education

	Subdivision 1 Pam Wieler Blaine Lake Laird Leask Waldheim Green Leaf, Riverbend + Leask Colonies		Subdivision 2 Kate Kading <i>Board Vice-Chair</i> Duck Lake Hague Rosthern		Subdivision 3 Ken Crush Borden Langham
	Subdivision 4 Christa-Ann Willems Dalmeny Hepburn Osler		Subdivision 5 Angela Bothner Perdue Lord Asquith Eagle Creek Colony Sunnydale Colony		Subdivision 6 Bernie Howe <i>Board Chair</i> Delisle Pike Lake Vanscoy Willow Park Colony
	Subdivision 7 Dawne Badrock Clavet Dundurn Hanley South Corman Park Hillcrest Colony		Subdivision 8 Grace Wudrick Aberdeen Allan Colonsay Lost River Colony Riverview Colony		Subdivision 9 Bonnie Hope City of Martensville
	Subdivision 10 Adin Dereniwski City of Warman		Subdivision 11 Kimberly Greyeyes Muskeg Lake Cree Nation	 PRAIRIE SPIRIT SCHOOL DIVISION	

School Community Councils

The purpose of the School Community Council is to:

- support student learning, growth 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, including 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, 2019 require each school division to undertake orientation, training, development and networking opportunities for their SCC members.

During 2021/22, Prairie Spirit offered the following opportunities to SCCs:

Division-wide:

- Offering SCC Fall Orientation and Spring Assembly
- Working with specific SCCs to understand the role of the SCC
- Consulting with specific SCCs to address a variety of local issues
- Supporting SCC elections

School level:

- Planning regular SCC meetings
- Sharing of school goals
- Partnering on learning 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

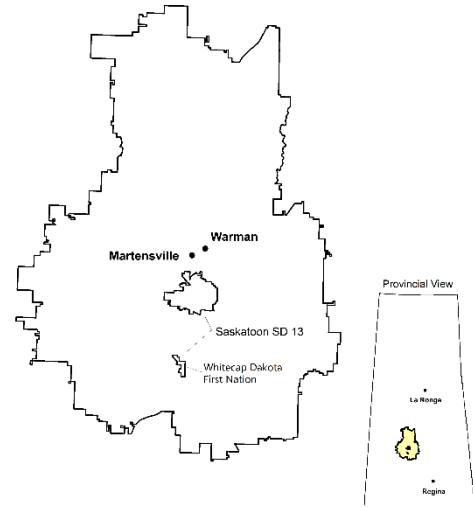
School Division in Context

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

In 2021/22, Prairie Spirit's 11,500 students were served by a team of over 1,300 dedicated professionals and support staff.

Prairie Spirit School Division has 11 subdivisions for Board of Education representation.

Prairie Spirit
SD No. 206
August 2021



Division Philosophical Foundation

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

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 School Division 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 services 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 School Division 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.

Joint use agreements

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

For example, 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 School Division has an established partnership with the provincial Ministry of Social Services in the area of support 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 Saskatchewan Health Authority. 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 the health, justice, social services and education sectors, including Prairie Spirit School Division.

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 School Division 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 authority 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 School Division is a member of the Prairie Rivers Reconciliation Committee which was formed in 2018 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 School Division is in a 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.

Métis Nation Saskatchewan

Prairie Spirit School Division has a partnership with Métis Nation Saskatchewan to implement the Michif Early Learning Pilot Project (MELPP) at Stobart Community School. This partnership began in the 2021/22 school year.



Strategic Direction and Reporting

Education Sector - Strategic Planning

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement.

School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

School Division Programs and Strategic Activity

School division actions taken during the 2021-22 school year in support of the Reading priority:

Reading levels and results have been impacted by pandemic-related disruptions for some students, particularly in the early years (Kindergarten to Grade 3). Reading levels for some students have not progressed over the past two years due to pandemic-related disruptions in learning.

In response, Prairie Spirit School Division provided strong professional development in reading for all early years teachers and developed a *Literacy Instruction Framework* as a support for teachers in their work with students.

As part of this work, teachers placed a priority on promoting engagement and belonging while cultivating a love of reading.

Actions taken related to reading assessment, support and intervention:

- Supports were provided directly to teachers and schools for programing, planning and instruction with the assignment of division Strategic Plan/PEP Facilitators for Early Learning and Literacy in Early, Middle and High School.
- Shared June 2019 and 2021 reading data with schools to help identify students who were below reading level.
- Shared the provincial education plan (PEP) and high level provincial messaging related to building language and reading skills in the context of the COVID-19 pandemic and the importance of meeting students at their individual skill levels with a focused effort on helping students achieve grade-level reading results.
- Provided teachers the professional flexibility to alter academic schedules at the classroom level in the primary grades for an increased emphasis on literacy.
- Shared the Prairie Spirit *Reading Intervention Plan* template with supports and time provided to schools to help build intervention plans for individual students.
- Created an online portal to house documents that include research-based literacy skills with a focus on literacy behaviours to support teachers in taking students from where they are at and moving them as far along as possible (e.g., Fountas & Pinnell Benchmark Assessment System, SaskReads).
- Provided professional learning in the following areas to build capacity in teachers to plan, program and provide reading supports and interventions to students reading below grade level:
 - Reading assessments
 - Fountas & Pinnell's Benchmark Assessment System Grades 1 - 8

- Phonemic Awareness and Phonics assessments using suggested surveys, screeners, scope and sequence and resources from Heggerty, Kilpatrick, etc.
- Prairie Spirit's *Literacy Instruction Framework* (2021) which includes the five pillars – Phonemic Awareness, Phonics, Vocabulary, Reading Comprehension and Fluency.
- Curricular-based and Lifelong Love of Reading in Prairie Spirit
 - PreK - Grade 3
 - Talk for Writing: Going Deeper with Reading, Writing, Listening & Speaking
 - How to Plan Differentiated Reading Instruction
 - Phonemic Awareness
 - Expanding Expression Tool to Enhance Writing Across Areas
 - Book Study "10 Success Factors for Literacy Intervention"
 - Teacher Talk Training – Encouraging Language Development in Early Childhood Settings
 - Learning Outdoors in Early Years
 - Grades 4 - 8
 - Creating a Reading Culture
 - Developing Confident Writers
 - Book Clubs in Middle Years English Language Arts (ELA)
 - Subject-based Literacy
 - Explaining Literacy through a Critical Lens
 - New to ELA Grades 4 - 8
 - All grades
 - Exploring Indigenous Stories and Storytellers
 - Cree Language Instruction – TRC Calls to Action
 - Creating and Using Story Sacks

Strategies aligned with Inspiring Success

- Strategic Facilitators delivering professional development to school staff in English Language Arts which incorporated Indigenous Perspectives, Partnerships and Outcomes.
- Implementing the Michif Early Learning Pilot Project (MELPP) with Métis Nation Saskatchewan.
- Implementing the Cree Language program at Stobart Community School, Duck Lake.
- Strategic Facilitators supporting schools with assessing library resources.

- Strategic Facilitators providing professional development that supported teachers with identifying and assessing inclusive texts/literature selections.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

The Learning Response priority takes into account the various ways that students experienced (and are experiencing) the COVID-19 pandemic. Some students and their families experienced significant interruptions, stresses, and strains over the course of this phase of the pandemic and may need supports to access and meaningfully re-engage in Kindergarten – Grade 12 learning.

During 2021/22, Prairie Spirit School Division focused on family engagement and support. The work in this area supported diverse learners to access, re-engage and thrive in Prairie Spirit schools. Prairie Spirit's Strategic Facilitators were essential to this work. Professional development opportunities were designed to support and align with the interim provincial education plan priorities.

Teachers were encouraged to use impactful instructional strategies, with the goal of supporting successful transitions for Prairie Spirit students.

These strategies included:

- Promoting SaskMath through a mandatory division-sponsored professional development event for all math teachers.
- Increasing staff professional knowledge of trauma-informed classrooms and schools to contribute to student success.
- Supporting teachers in pedagogies that build literacy through subject area disciplines, including high-impact strategies identified by the research of John Hattie.
- Increasing professional development opportunities related to intensive language instruction and cross-curricular planning.
- Supporting students with strength-based and focused intervention and instruction in reading and writing.
- Offering a number of virtual parent engagement sessions to support families during the challenges times and transitions of the pandemic, on topics including:
 - Early Literacy
 - Mental Wellness at Home
 - Supporting Success
 - Anxiety
 - Challenging Behaviours
- Supporting school-based administrators regarding credit option considerations.

- Creating a position that works specifically in the area of transitions for high school students. This position supported careers fairs, post-secondary transitions and graduation planning.
- Monitoring of graduation rates and relevant data for all students.

Strategies aligned with Inspiring Success

- Strategic Facilitators delivering professional development to school staff for Math, ELA, Music and Arts Education and integrating Indigenous Perspectives, Partnerships and Outcomes.
- Pursuing partnerships with provincial and federal agencies (i.e., Jordan's Principle and First Nations neighbours) to provide support for interventions for First Nations students.
- Continuing Invitational Shared Services (ISSI) agreements with Beardy's and Okemasis Cree Nation and Muskeg Lake Cree Nation.
- Implementing the Michif Early Learning Pilot Project (MELPP) with Métis Nation Saskatchewan.
- Implementing the Cree Language program at Stobart Community School, Duck Lake.
- Implementing the new Assessment Practices Administrative Procedure 414, which supports culturally appropriate and authentic assessment.
- Supporting Stobart Community School's Land-Based Learning programming by starting with a community engagement event in 2021/22.
- Supporting regular visits and relationship building between Stobart Community School, Rosthern Community School and Beardy's and Okemasis Cree Nation to provide post-secondary support and training.
- Working together with Blaine Lake Composite School, Leask Community School and Muskeg Lake Cree Nation to share Graduation Coach work, land-based learning and curriculum development.

Learning from Home Alternatives

- The COVID-19 pandemic presented an opportunity to explore and expand opportunities for student learning outside of school classrooms. In Prairie Spirit, the creation and development of the Learning@Home program was a response to the pandemic conditions and a new way to support student learning for those families who chose to have their children learn from home (Kindergarten - Grade 7). This is a unique and innovative approach to provide structure around learning at home.
- Learning@Home recognizes and support parental choice in how their child's education is delivered. This programming is also supportive of students who cannot attend school in person due to medical and mental health issues.
- With Learning@Home, a dedicated Prairie Spirit teacher plans and assesses student learning for students at home, with parents providing learner supervision. This program

follows the Saskatchewan curriculum and is responsive to the individual needs of each student.

- Students connect twice a month with the teacher for guidance, but their work is self-paced and managed by individual family schedules. Although this program does not require technology, it may be helpful to have some access to the internet.
- Learning@Home is part of Prairie Spirit's newly expanded online school called **Spirit eLearning School - Virtual Classroom**. Spirit eLearning School is another option available to families who choose to have their children learn from home. Spirit eLearning School - Virtual Classroom offers high quality, supportive online education for students in Grade 1 to Grade 12.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

Prairie Spirit School Division is committed to providing an inclusive, welcoming, caring, respectful and safe community that promotes the well-being of all. We recognize that it is the shared responsibility of all staff and students to foster an environment that promotes the dignity and rights of each and every person.

The vision statement of Prairie Spirit School Division's Mental Health and Well-Being plan is:

Students and adults in Prairie Spirit School Division are immersed in a caring, healthy and safe culture that strengthens their mental health and well-being through shared understandings, language, practices and a continuum of supports.

Prairie Spirit's work in mental health and well-being is connected to the interim PEP, with the following aspirational goals:

- Students are welcomed and included and feel a sense of belonging and caring at school.
- Students learn skills that help them to identify emotions and cope with stress.
- Students learn about mental health and know when and how to ask for help.
- Students receive timely and responsive evidence-based prevention and early intervention strategies.
- Students and families know where to turn for more intensive support when needed.
- Each school system will develop a plan to address the added pressures on mental health and well-being.

The Division's work in this area has had the following approach:

1. mental health promotion and prevention
2. early identification and intervention
3. treatment

4. professional development

The following actions were taken during the 2021/22 school year:

- Prairie Spirit's Mental Health and Well-Being team provided leadership for a number of strategies in place throughout the schools in the division to support students and staff during the 2021/22 school year.
- This work focused on learning, practices and strategies to support mental health and well-being among staff and students, acknowledging that COVID-19 has ongoing negative impacts on the mental health and well-being of students and staff.
- Each Prairie Spirit school identified staff members who are part of the school's Mental Health Literacy Team. These teams functioned to build capacity in supporting the promotion of mental health and the prevention of mental illness, through initiatives within the school community.
- New team members received virtual training "Bringing Mental Health to Schools". Team members benefitted from Mental Health First Aid training, funded by the Ministry of Education.
- School counsellors continued to be the Mental Health Advocates for each school. They bring a mental health perspective when addressing student needs and/or behaviour. They model positive mental health practices and act as a consultant for staff wellness. They play a critical role in school-based Mental Health Literacy Teams.
- In 2021/22, Prairie Spirit created a student survey to gather student voice called "Your Voice Matters." This initiative gathered student voice from students in Grade 6 - 12 through regular surveys and focus groups.

Your Voice Matters:

- provides schools with responses from their students and comparison data for all schools in Prairie Spirit
- provides direction for schools in planning to support mental health, wellness and student engagement at the school
- supports mental health and wellness through student engagement
- provides valuable baseline information for provincial education plan work

- The following supports were added at the outset of the COVID-19 pandemic and continue to provide supports to students and families:

Flex Outreach Counsellor

- This virtual position responds to calls and emails from parents and students across the Division for counselling resources and general inquiries, with the goal of re-connecting students to the school-based counsellor.
- This position virtually supports students who are having difficulty staying connected and engaged with their school community and who are unable to receive support from their school-based counsellor. This role works with students and families, as well as school teams, to promote student mental health and reduce barriers to attendance and engagement by providing virtual counselling support, resources, appropriate referrals to community agencies and transition support.

Mental Health and Well-being Strategic Facilitator

- This position works with the Strategic Facilitator Team to support and implement Prairie Spirit's strategic plan and the interim PEP. This role provides support to schools in the areas of strategic mental health planning at the school level, building staff capacity through professional development, supporting mental health literacy teachers in each school, and providing cross-curricular approaches to building resiliency.

Capacity Building for Complex Needs Team

- Capacity Building for Complex Needs is a multi-disciplinary team approach to supporting students and school teams in addressing emotional and behavioural challenges. Students accessing the program have not been successful in regular classroom settings and have complex needs that interfere with their ability to learn effectively.
- The students require intensive emotional and behavioural regulation strategies and support to facilitate their success socially, emotionally, and academically. This team provides short to medium-term support with the goal of building capacity in the school team to successfully support students with complex needs. The team can also work with schools to build resiliency skills in a classroom setting.

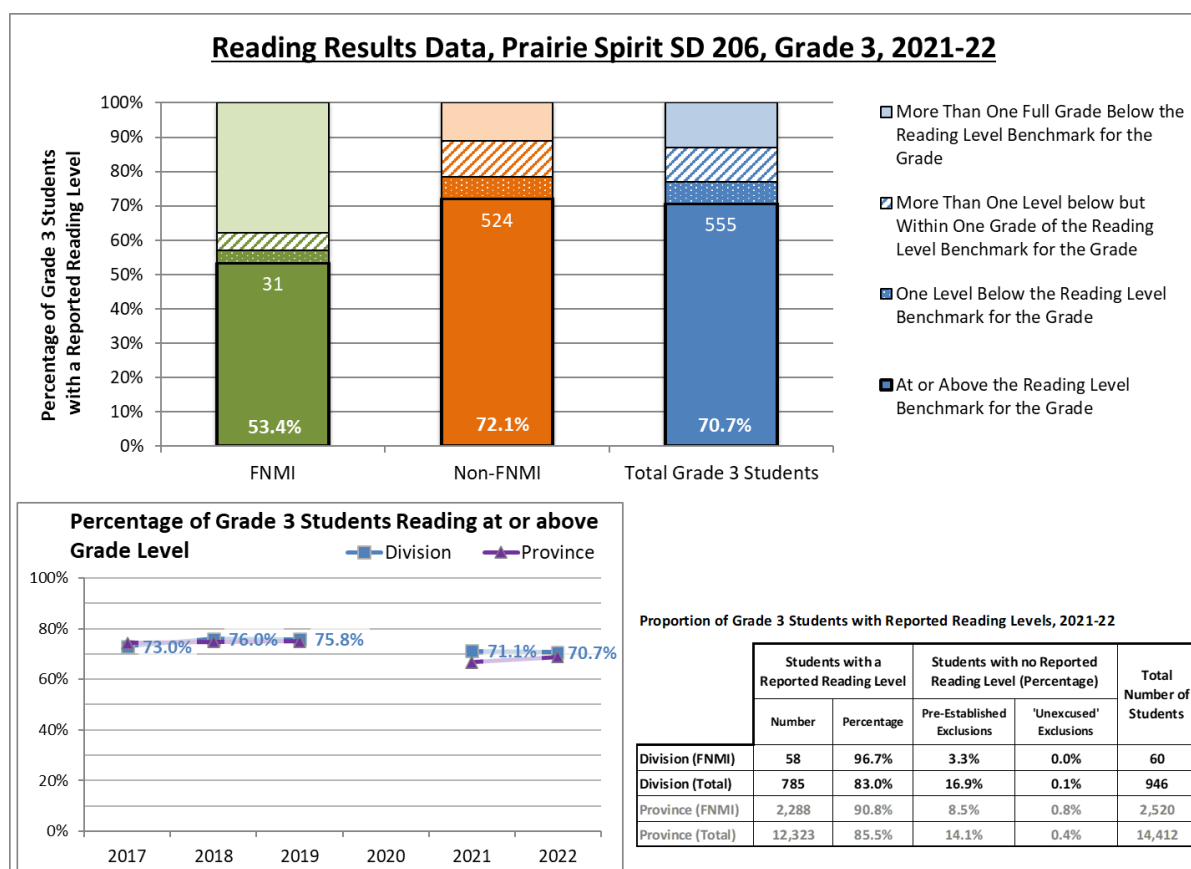
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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



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, 2022

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 70.7% for 2021/22, which is lower than previous years but slightly higher than the provincial results (68.9%).

For Prairie Spirit's FNMI students, 53.4% of Grade 3 students were reading at grade level in 2021/22, which is a decrease from the last reported results but takes into consideration almost all the FNMI students (96.7% with a reported reading level).

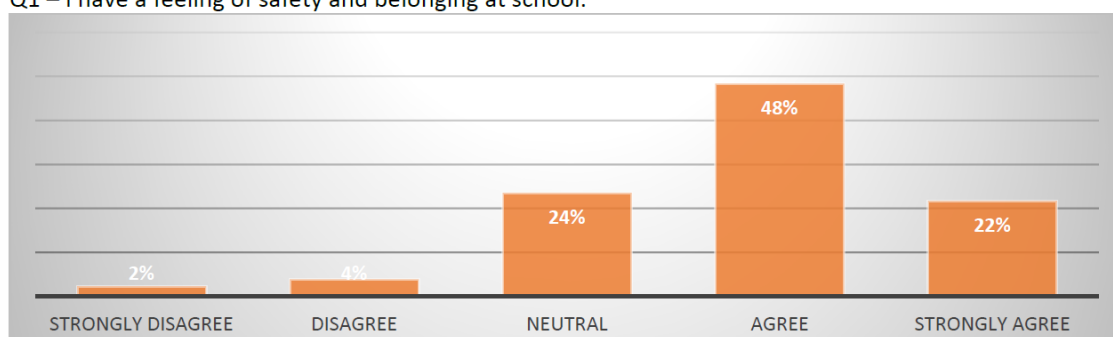
Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

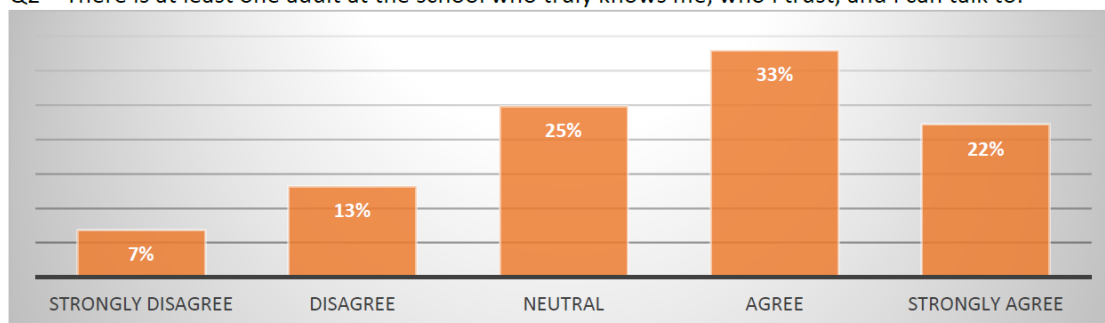
The following bar graph displays show the responses of students in Grades 6 to 12 to questions from Prairie Spirit's 2021/22 "Your Voice Matters" survey about their school experiences and mental health.

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

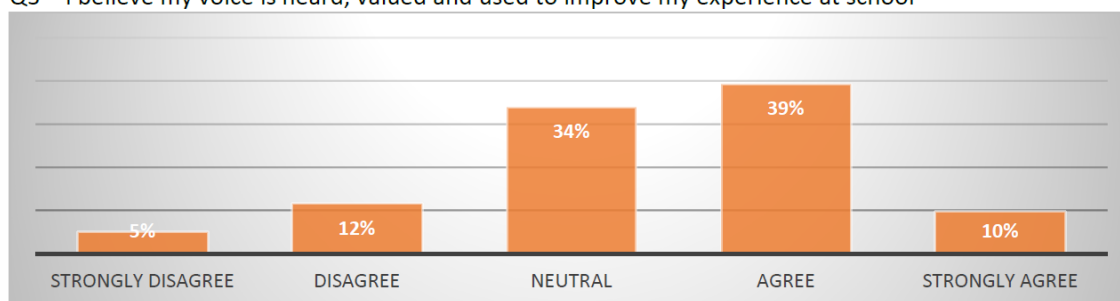
Q1 – I have a feeling of safety and belonging at school.



Q2 – There is at least one adult at the school who truly knows me, who I trust, and I can talk to.

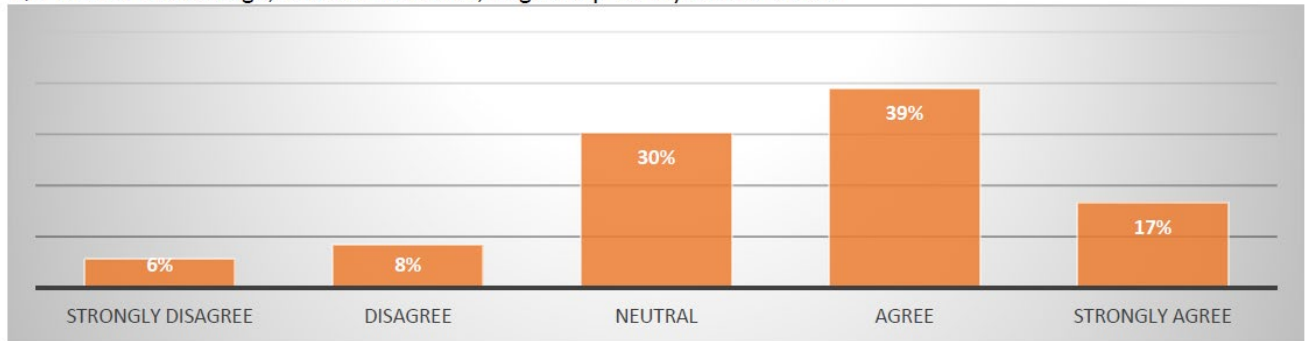


Q3 – I believe my voice is heard, valued and used to improve my experience at school

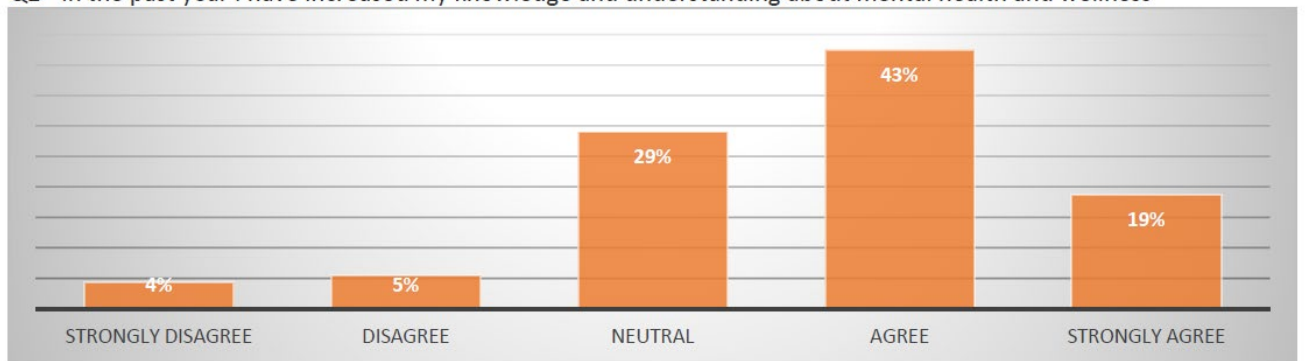


Source: Your Voice Matters survey results, Prairie Spirit School Division, September 2021

Q1 - I know where to go, and who to talk to, to get help for my mental health



Q2 - In the past year I have increased my knowledge and understanding about mental health and wellness



Source: Your Voice Matters survey results, Prairie Spirit School Division, December 2021

Analysis of Results – Mental Health and Well-Being Measure

Prairie Spirit School Division is proud of the “Your Voice Matters” initiative which was launched in the 2021/22 school year to gather student voice from students in Grade 6 - 12 through regular surveys and focus groups. The indicators included in this report are based on “Your Voice Matters” surveys from 2021/22.

Your Voice Matters:

- provides schools with responses from their students and comparison data for all schools in Prairie Spirit
- provides direction for schools in planning to support mental health, wellness and student engagement at the school
- supports mental health and wellness through student engagement
- provides valuable baseline information for provincial education plan planning

Seventy percent of students agreed or strongly agreed with the statement that they have a feeling of safety at school. Over 50% of students feel there is at least one adult at the school who truly knows them and who they can talk to. Just under 50% of students feel their voice is heard, valued and used to improve the experience at school.

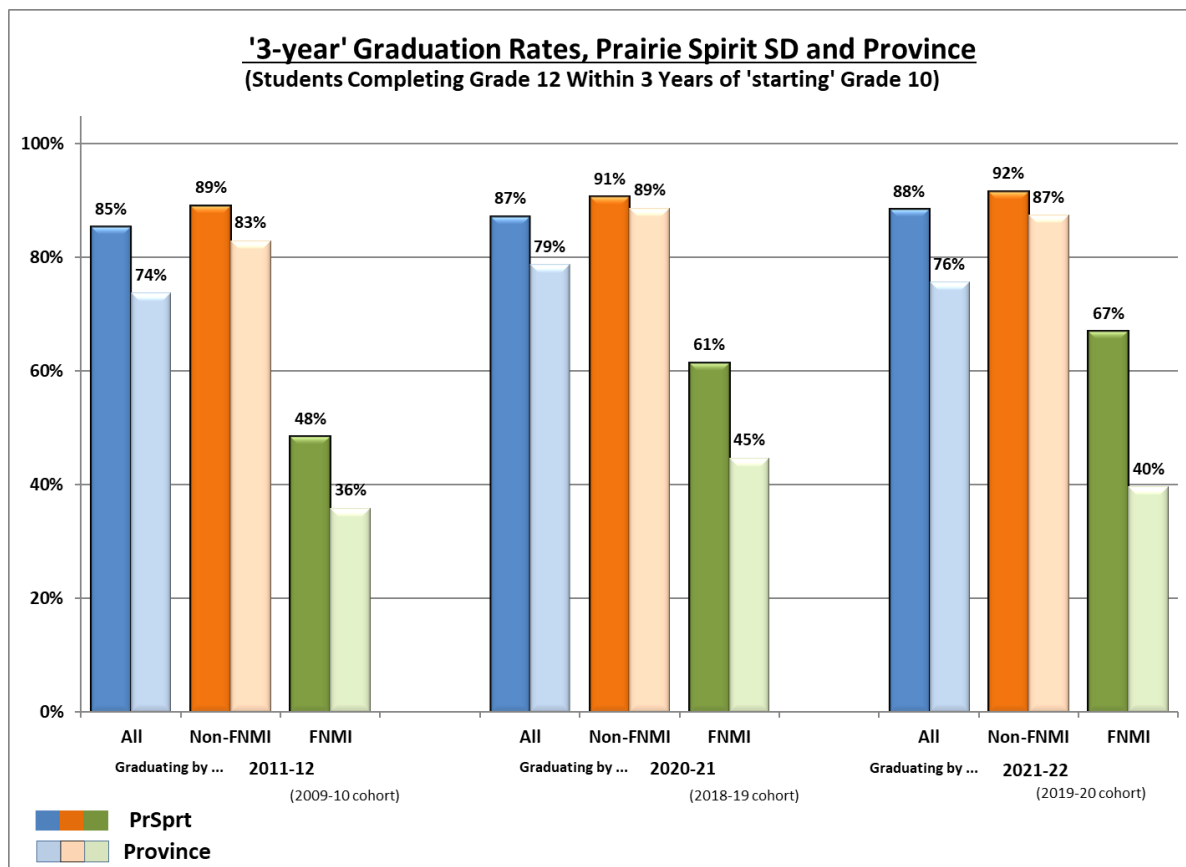
The indicators regarding mental health show evidence that 56% of students know where to go to find assistance with mental health issues. Over 60% of students say they have a growing understanding of mental health and wellness.



Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2022

Analysis of Results – Three-Year Graduation Rates

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

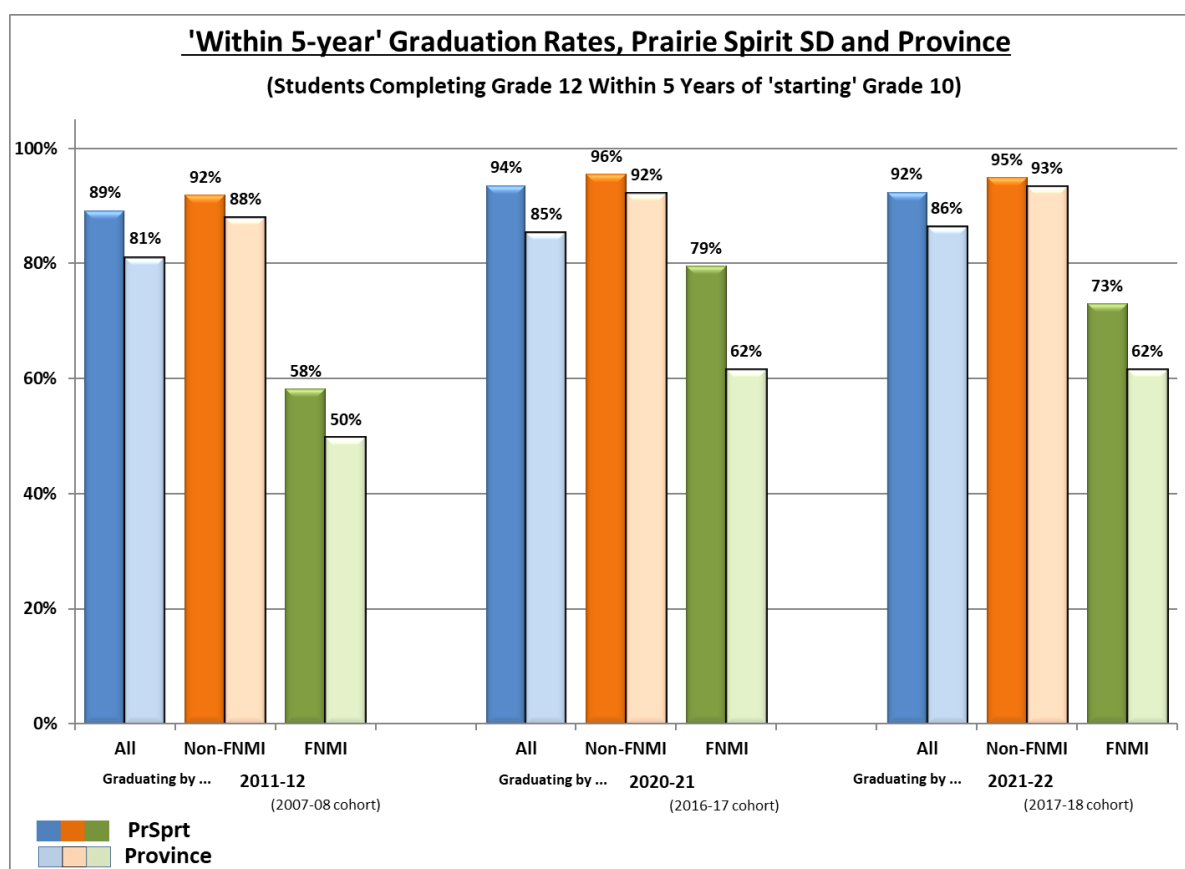
development of students in becoming confident to make choices for their future based on the broad areas of knowledge and skills they have acquired.

Prairie Spirit's on-time graduation rate was 88% in 2021/22, 12% above provincial results of 76%. For Prairie Spirit's FNMI students, the on-time graduation rate in 2021/22 was 67%, an increase of 6% over the previous year. The FNMI results are 27% above the provincial results for 2021/22 (40%).

Grade 12 Graduation Rate: Within Five Years

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

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



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

Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

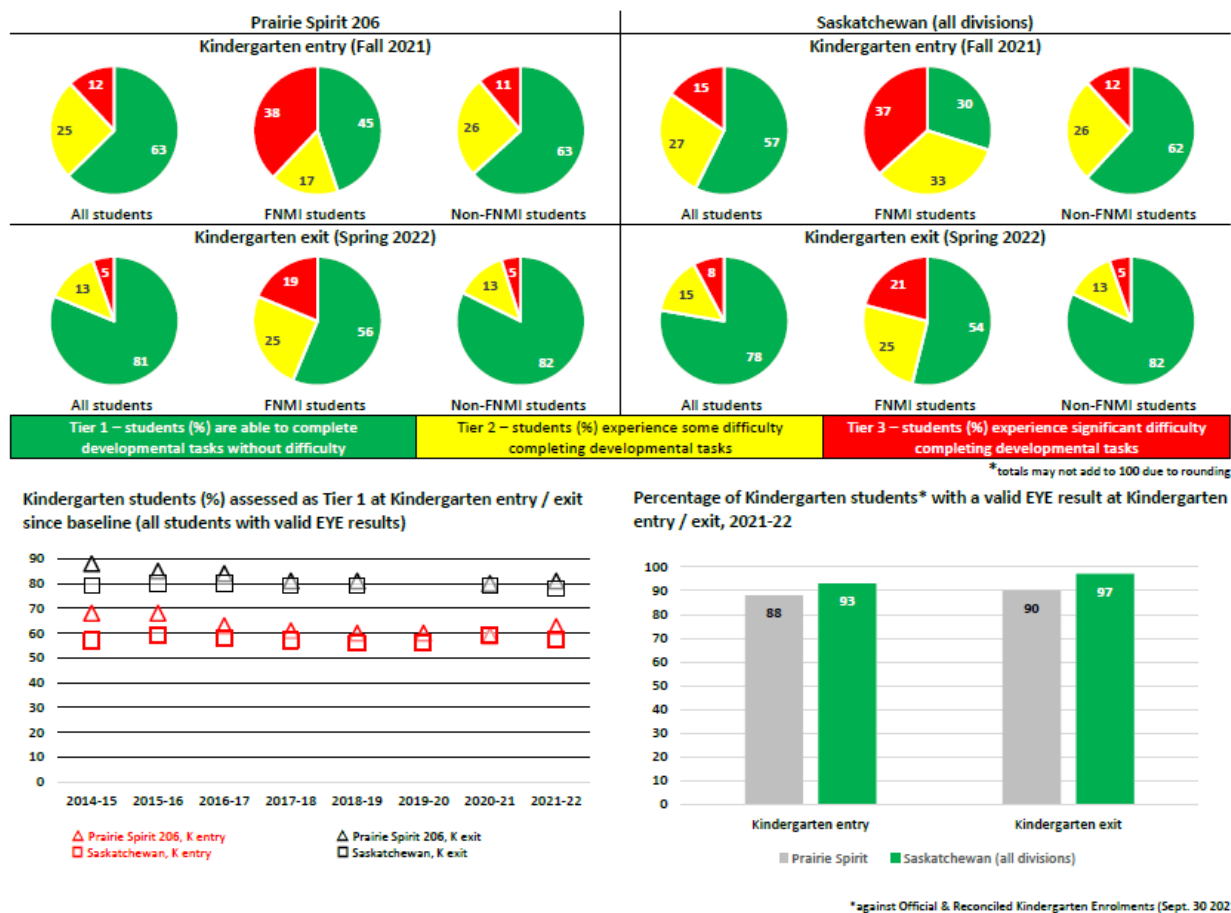
Prairie Spirit's extended-time graduation rate was 92% for 2021/22 (compared to 86% provincially), down slightly from the previous year. Prairie Spirit's FNMI students graduated after five years at a rate of 73% (compared to 62% provincially). This represents a decrease of 6% for Prairie Spirit's FNMI students from the previous year, but still well ahead of the results from a decade earlier (58%).

Ongoing Measures of Progress

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

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation
<p>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.</p> <p>The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).</p> <p>As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.</p>



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 1 RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations (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, 2022

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.

By spring 2022, Prairie Spirit Kindergarten students showed an improvement of 18% from Kindergarten entry in fall 2021. At 81%, the school division's result exceeds the provincial results of 78% for Kindergarten exit.

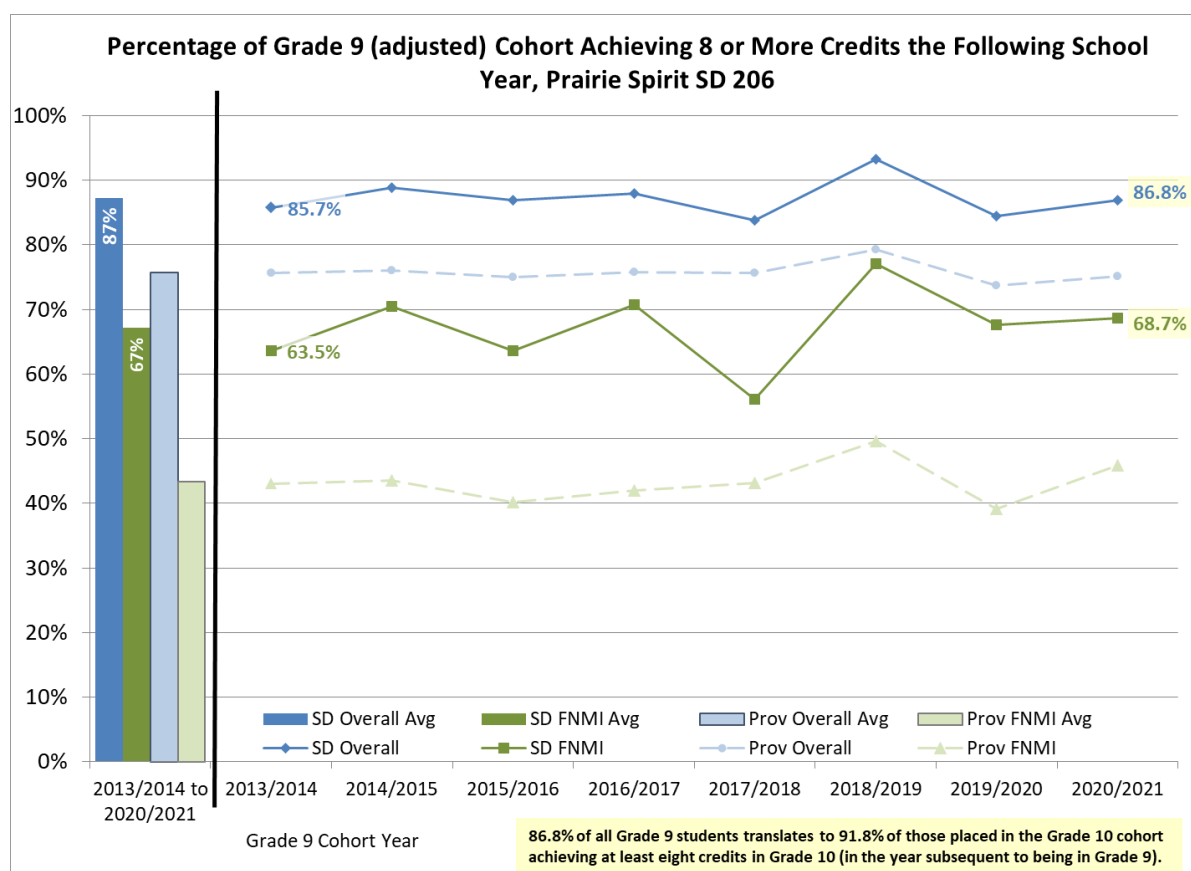
Kindergarten is a half-time program and an improvement of almost 20% reflects the commitment of the teachers and administrators to the youngest learners in the school division.

For both Kindergarten entry and exit, Prairie Spirit's results have been consistently at or above provincial results over the eight-year period. For FNMI students, Prairie Spirit's exit result for 2021/22 was at 56%, while the provincial result for FNMI students remained relatively the same compared to previous years at 54%.

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Grade 9 to 10 Transition

Overall, 86.8% of all Prairie Spirit students—and 68.7% of FNMI students—enrolled in Grade 10 for the first time in 2021/22 achieved eight or more credits.

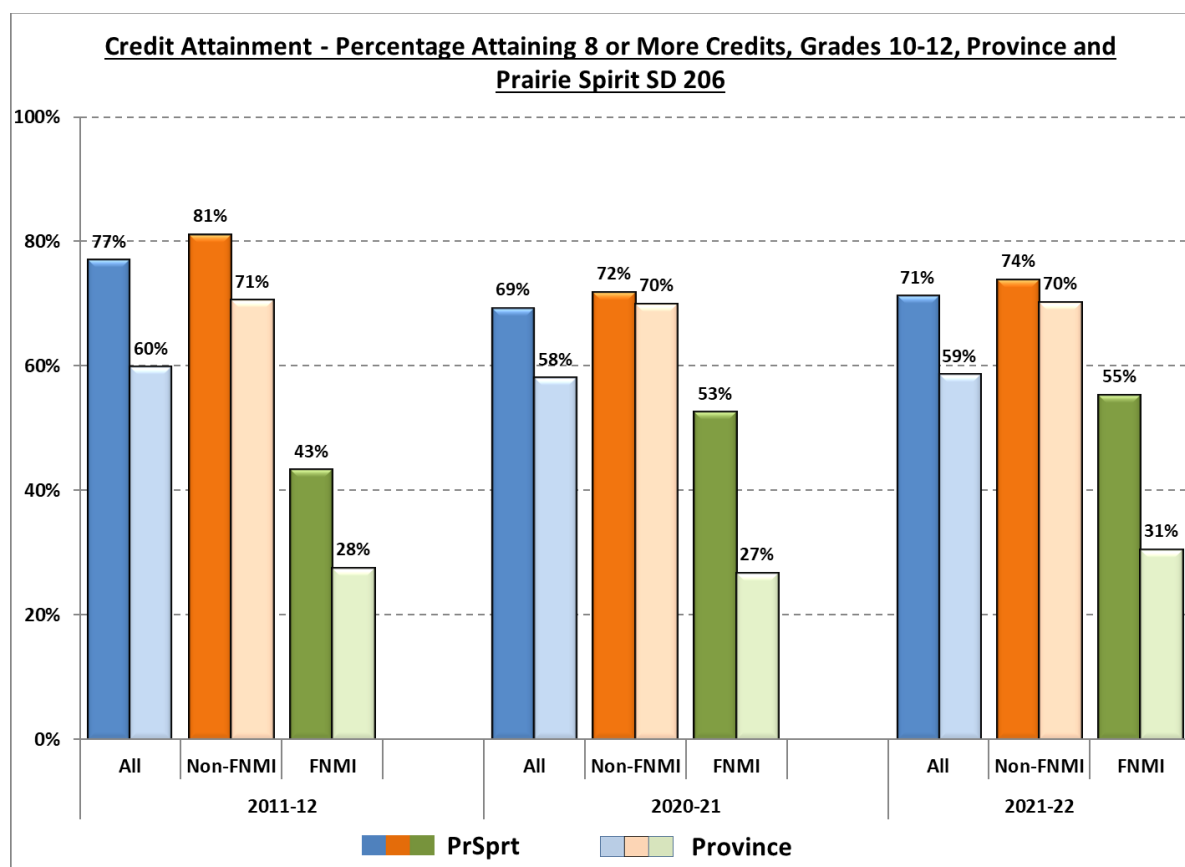
For the category “All Students”, Prairie Spirit exceeded the provincial results by 10%. For the FNMI category, Prairie Spirit students exceeded the provincial results of by over 20%.

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 and in the FNMI category.

Credit Attainment

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

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



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

Source: Ministry of Education, 2022

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 2021/22, 71% of Prairie Spirit secondary students achieved eight or more credits compared to 59% provincially. These results represent an increase from the previous year.

In the FNMI category, results for Prairie Spirit students increased by 2% over the previous year to 55% and are 24% higher than the provincial results of 31% and well ahead of the results from a decade earlier (43%).

Demographics

Students

Prairie Spirit School Division's student enrolment levels remained relatively steady during 2021/22 with an increase in the number of families choosing a home-based education program. In 2021/22, the Division continued to support and expand its online school to include Kindergarten through Grade 12. Approximately 200 students were enrolled in the online school during the 2021/22 school year.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	917	886	919	856	929
1	899	938	914	915	903
2	931	919	938	919	937
3	901	927	924	922	942
4	899	910	929	920	934
5	935	916	913	925	938
6	825	930	919	925	946
7	863	820	930	919	942
8	870	850	821	921	922
9	781	830	824	784	877
10	740	767	811	785	759
11	694	710	724	778	745
12	764	720	746	751	812
Total	11,019	11,123	11,312	11,320	11,586

PreK	195	198	200	183	193
-------------	------------	------------	------------	------------	------------

Notes:

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

Source: Ministry of Education, 2021

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	229	239	234	212	188
	4 to 6	256	259	238	248	240
	7 to 9	286	290	312	308	320
	10 to 12	292	274	271	295	322
	Total	1,063	1,062	1,055	1,063	1,070
English as an Additional Language	1 to 3	162	167	162	169	164
	4 to 6	202	197	176	216	181
	7 to 9	189	186	190	213	187
	10 to 12	114	133	146	177	166
	Total	667	683	674	775	698
French Immersion	K to 3	-	46	79	91	129
	4 to 6	-	-	-	-	<10
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	-	46	79	91	137

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	597.17
Principals, vice-principals	44.52
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	354.46
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	17.75
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	98.74
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	157.85
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	8.00
Total Full-Time Equivalent (FTE) Staff	1278.49

Source: Prairie Spirit Human Resources Department, 2022

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.

Senior Management Team

Role	Team Member
Director of Education	Darryl Bazylak
Deputy Director of Education	Tracey Young
Deputy Director, Division Services	Bob Bayles
Learning Superintendents	Dean Broughton
	Dave Carter
	Fay Cassidy
	Peggy Mattila-Bains
	Brad Nichol
	Jon Yellowlees

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

Infrastructure and Transportation

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 Composite School	Hanley	K - 12
Hepburn School	Hepburn	K - 12
Hillcrest 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

School	Location	Grades
Lost River Hutterite School	by Allan	K - 10
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 Elementary School	Dalmeny	K - 6
Riverbend Colony	by Waldheim	K - 12
Riverview Hutterite School	by Rosthern	K - 8
Rosthern Community School	Rosthern	Pre-K - 12
South Corman Park School	Corman Park	K - 7
Spirit eLearning	Online school	1 - 12
Stobart Community School	Duck Lake	Pre-K - 12
Sunnydale Hutterite Colony	by Asquith	K - 9
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
École Warman Elementary School	Warman	Pre-K - 5
Warman High School	Warman	9 - 12
Willow Park Hutterite Colony	by Delisle	K - 10

Infrastructure Projects

School	Project	Details	2021/22 Cost
Blaine Lake Composite School	Construction of new school	Construction of new school	\$2,736,114
Clavet Composite School	Major renovation	Mechanical upgrade and renovation	\$6,011,591
Hague Elementary School	Structural upgrades	Structural upgrades	\$242,831
Hepburn School	HVAC upgrades	Mechanical upgrades	\$1,041,525
Walter W. Brown School	HVAC upgrades	Mechanical upgrades	\$2,590,544
Allan Composite School	Structural upgrades	Structural repair	\$1,524,696
Leask Community School	Revitalization	Major renovation	\$214,126
Dundurn School	Roof replacement	Roof replacement	\$289,813
Total			\$14,651,240

Transportation

Every school day, Prairie Spirit School Division bus drivers safely transport almost 5,900 students to school and back home again. In Prairie Spirit, 145 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.

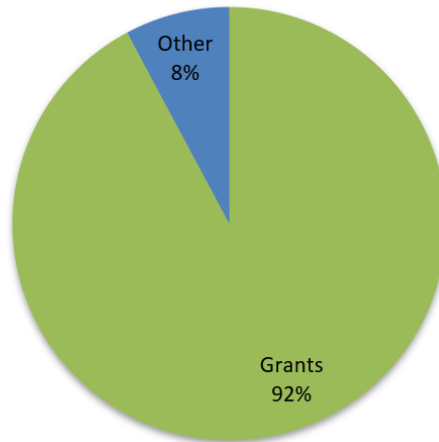
The school division has highly qualified technicians who are experts in school bus maintenance. Operating its own fleet of buses and using its own drivers has helped Prairie Spirit lower costs for charters and field trips, a very important consideration for managing limited school-based budgets.

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.

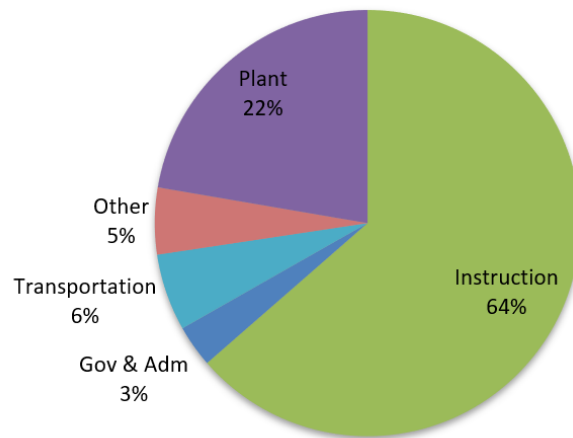
Financial Overview

Summary of Revenue and Expenses

Revenue 2021-22



Expense 2021-22



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES			Restated			
Grants	121,112,506	114,847,253	126,744,911	(6,265,253)	-5%	1
Tuition and Related Fees	2,197,540	2,831,517	2,899,948	633,977	29%	2
School Generated Funds	1,834,000	2,078,379	940,863	244,379	13%	3
Complementary Services	882,078	887,918	857,674	5,840	1%	
External Services	3,056,941	3,249,079	3,204,948	192,138	6%	4
Other	608,400	679,069	697,541	70,669	12%	5
Total Revenues	129,691,465	124,573,215	135,345,885	(5,118,250)	-4%	
EXPENSES						
Governance	556,130	485,441	481,252	(70,689)	-13%	6
Administration	3,804,905	3,953,274	3,922,175	148,369	4%	
Instruction	86,874,964	88,652,953	87,215,532	1,777,989	2%	
Plant	22,764,693	31,097,842	24,124,332	8,333,149	37%	7
Transportation	8,201,264	8,146,427	7,375,819	(54,837)	-1%	
Tuition and Related Fees	478,800	495,897	501,946	17,097	4%	
School Generated Funds	1,834,000	1,989,816	889,340	155,816	8%	8
Complementary Services	893,280	868,304	819,841	(24,976)	-3%	
External Services	3,083,999	3,121,384	3,265,393	37,385	1%	
Other Expenses	700,300	579,416	801,492	(120,884)	-17%	9
Total Expenses	129,192,335	139,390,754	129,397,122	10,198,419	8%	
Surplus (Deficit) for the Year	499,130	(14,817,539)	5,948,763			

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

Note	Explanation
1	Under budget due to capital grants not received for Blaine Lake project.
2	Over budget due to increased enrolment of federally funded students and additional transportation fees.
3	Over budget due to increased fundraising during the year.
4	Over budget due to increased grant funding.
5	Over budget due to higher gains on disposal of buses, sales revenue and investment revenue than anticipated.
6	Under budget due to pandemic restrictions during the year.
7	Over budget due to completion of stimulus funded projects during the year.
8	Over budget due to an increase in school activities during the year.
9	Under budget due to increased recovery of accounts receivable previously expensed as uncollectible

Appendix A – Payee List

Board Remuneration

		Travel		Professional Development			
Name	Remuneration	In-Province	Out-of-Province	In-Province	Out-of-Province	Other	Total
Badrock, Dawne	10,255	1,201	-	1,699		5,226	18,381
Bothner, Angela	7,065	1,178	-	1,474	-	2,911	12,628
Crush, Ken	11,025	710	-	2,152	-	2,432	16,319
Dereniwki, Adin	11,740	11	-	2,910	-	5,124	19,785
Greyeyes, Kimberly	7,780	417	-	20	-	3,032	11,249
Hope, Bonnie (Board Vice Chair Sept-Nov)	13,940	131	-	2,197	-	4,052	20,320
Howe, Bernie (Board Chair)	19,792	1,770	-	2,144	-	5,999	29,705
Kading, Katherine (Board Vice Chair Nov-Aug)	10,393	1,401	-	2,266	-	5,379	19,439
Willems, Christa-Ann	8,660	533	-	562	-	3,788	13,543
Wieler, Pam	16,690	4,274	-	2,015	-	5,900	28,879
Wudrick, Grace	8,165	1,911	-	1,532	-	2,941	14,549

Personal Services

Information for individuals who received payments for salaries, wages, honoraria, etc., which total \$50,000 or more is available upon request by emailing: contact@spiritsd.ca.

Supplier Payments

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

Name	Amount
1080 Architecture, Planning & Interiors	933,404
Acklands Grainger Inc.	79,227
Advanced Electronic Solutions Ltd.	64,428
Alert Driver Training	130,923
Andrew Agencies Ltd (SK)	153,397
Aon Reed Stenhouse Inc	1,181,880
Apollo Management Solutions	112,028
Apple Canada Inc. C3120	154,219
Aquatemp Radiant Heating	352,761
Beardy's & Okemasis First Nation	463,164
Brp Mobile Services Inc.	50,529
Capital Ford Lincoln Inc	52,835
City Of Warman	121,830
Clark Roofing (1964) Ltd.	357,154
Compugen Inc	91,577
Covertite Eastern Ltd	127,269
Cummins Canada Ulc	60,857
Custom Roofing Inc	112,419
Dell Canada Inc.	728,142
Deloitte & Touche LLP	76,650
Dunmac General Contractors	1,022,092
Eileen's Driving School	192,578
Evolution Audio Visual Ltd.	54,525
Federated Co-Operatives Ltd	1,376,251
Flynn Canada Inc.	255,738
Fundscrip/Fundstream	109,545
Graham Construction & Engineering LP	973,646
Hipperson Construction	4,730,518
Horizon Computer Solutions	55,875
Imperial Dade Canada Inc	194,785
Inland Kenworth Partnership	138,847

Name	Amount
Kindrachuk Agrey Architects Ltd	168,475
Legacy Buses	1,101,160
Loeffler, Myles	64,184
Loraas Disposal Services Ltd	143,291
McNally Robinson	120,209
Midgard Project Management	99,101
Nedco - Div. Of Rexel Canada	58,540
Neimar's Custom Work	295,200
New Way Yard Care	54,584
Nexgen Mechanical Inc	152,981
Northend Warehousing Ltd.	272,956
PCL Construction Management Inc	342,351
Powerschool Canada Ulc	194,222
Prairie Controls Ltd.	56,066
Prairie Mobile Communications	101,355
Precision Driving School	114,207
Quality Tire Service Ltd.	87,819
R & D Commercial Interiors	185,538
Riide &/Or United Cabs	73,033
Rmis Engineering Ltd.	147,857
Sask Professional Teachers' Regulatory Board	91,960
Sask Tel CMR	118,510
Saskatoon Fire & Flood	98,794
Saskatoon Health Region	94,000
Saskatoon Public School	50,843
Saskatoon Truck Centre	51,615
SaskEnergy	683,468
SaskPower	1,461,238
Security Building Supplies	50,512
Sportfactor Inc.	86,159
Stantec Architecture Ltd	100,329
Suncorp Valuations Ltd.	58,563
Supreme Office Products	348,770

Name	Amount
Swish-Kemsol Products	339,912
Titan Sport Systems	66,704
Toshiba Business Solutions	435,131
Trade West Equipment Ltd.	58,818
Trans Canada Contracting Ltd.	1,032,893

Name	Amount
Tyco Integrated Security	59,717
Tyler Technologies Inc.	58,790
VCM Construction Ltd.	1,362,675
Wallis Glazing Specialties	123,717
Wex Canada Ltd.	106,881

Other Expenditures

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

Name	Amount
CUPE 4254	198,171
Municipal Employees Pension Plan	3,762,479
Prairie Spirit Teachers' Association Membership Fees	115,879
Receiver General Of Canada	24,735,890
Saskatchewan School Boards Association	1,836,573
Saskatchewan Teachers' Superannuation	127,949
Saskatchewan Workers' Compensation Board	377,205
Saskatchewan Teachers' Federation	7,996,591

Appendix B – Management Report and Audited Financial Statements

Consolidated Audited Financial Statements

Of the Prairie Spirit School Division No. 206

School Division No. 2060500

For the Period Ending: August 31, 2022



Chief Financial Officer



Auditor

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



**PRAIRIE SPIRIT
SCHOOL DIVISION**

Box 809 • 121 Collins Street
Warman SK CAN • S0K 4S0
Phone: 306-683-2800
Fax: 306-934-8221
www.spiritsd.ca

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, 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:


Board Chair


CEO/Director of Education


Chief Financial Officer

November 28, 2022

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, 2022, and the consolidated statements of operations and accumulated surplus from operations, remeasurement of gains and losses, changes in net financial assets (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, 2022, and the results of its consolidated operations, its consolidated remeasurement gains and losses, its change in net financial assets 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.

Emphasis of Matter - Asset Retirement Obligations

During the year, the School Division elected to early adopt the new Public Sector Accounting standard for asset retirement obligations (PS 3280) via modified retrospective application. The adoption of this standard has resulted in a restatement of comparative figures as outlined in Note 2(j).

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 consolidated 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.

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 28, 2022

MNP LLP

Chartered Professional Accountants

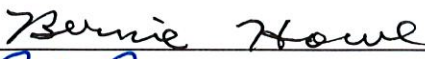
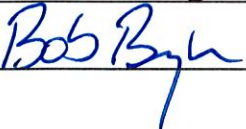
Prairie Spirit School Division No. 206
Consolidated Statement of Financial Position
as at August 31, 2022

	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2j)
Cash and Cash Equivalents	24,620,755	30,629,869
Accounts Receivable (Note 7)	10,713,611	13,566,499
Portfolio Investments (Note 3)	31,155	27,617
Total Financial Assets	35,365,521	44,223,985
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	10,473,384	7,167,613
Long-Term Debt (Note 9)	17,816,427	20,532,003
Liability for Employee Future Benefits (Note 5)	2,137,600	2,053,200
Deferred Revenue (Note 10)	35,208	7,277
Total Liabilities	30,462,619	29,760,093
Net Financial Assets	4,902,902	14,463,892
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	198,770,290	203,027,412
Inventory of Supplies Held for Consumption	729,215	632,490
Prepaid Expenses	821,057	573,976
Total Non-Financial Assets	200,320,562	204,233,878
Accumulated Surplus (Note 13)	205,223,464	218,697,770
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	204,905,234	219,722,773
Accumulated Remeasurement Gains (Losses)	318,230	(1,025,003)
Total Accumulated Surplus (Note 13)	205,223,464	218,697,770

Contractual Obligations (Note 15)

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, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$	\$ (Restated - Note 2j)
REVENUES			
Grants	121,112,506	114,847,253	126,744,911
Tuition and Related Fees	2,197,540	2,831,517	2,899,948
School Generated Funds	1,834,000	2,078,379	940,863
Complementary Services (Note 11)	882,078	887,918	857,674
External Services (Note 12)	3,056,941	3,249,079	3,204,948
Other	608,400	679,069	697,541
Total Revenues (Schedule A)	129,691,465	124,573,215	135,345,885
EXPENSES			
Governance	556,130	485,441	481,252
Administration	3,804,905	3,953,274	3,922,175
Instruction	86,874,964	88,652,953	87,215,532
Plant Operation & Maintenance	22,764,693	31,097,842	24,124,332
Student Transportation	8,201,264	8,146,427	7,375,819
Tuition and Related Fees	478,800	495,897	501,946
School Generated Funds	1,834,000	1,989,816	889,340
Complementary Services (Note 11)	893,280	868,304	819,841
External Services (Note 12)	3,083,999	3,121,384	3,265,393
Other	700,300	579,416	801,492
Total Expenses (Schedule B)	129,192,335	139,390,754	129,397,122
Operating (Deficit) Surplus for the Year	499,130	(14,817,539)	5,948,763
Accumulated Surplus from Operations, Beginning of Year	219,722,773	219,722,773	213,774,010
Accumulated Surplus from Operations, End of Year	220,221,903	204,905,234	219,722,773

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, 2022

	2022	2021
	\$	\$
Accumulated Remeasurement Losses, Beginning of Year	(1,025,003)	(1,617,962)
Unrealized gains attributable to:		
Derivatives	1,343,233	592,959
Net remeasurement gains for the year	1,343,233	592,959
Accumulated Remeasurement Gains (Losses), End of Year	318,230	(1,025,003)

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

Prairie Spirit School Division No. 206
Consolidated Statement of Changes in Net Financial Assets (Net Debt)
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 14)	\$ (Restated - Note 2j)	\$
Net Financial Assets, Beginning of Year	14,463,892	14,463,892	2,283,322
Changes During the Year			
Operating (Deficit) Surplus for the Year	499,130	(14,817,539)	5,948,763
Acquisition of Tangible Capital Assets (Schedule C)	(8,786,000)	(4,185,927)	(2,988,525)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	122,400	44,100
Net Gain on Disposal of Capital Assets (Schedule C)	-	(64,169)	(44,100)
Amortization of Tangible Capital Assets (Schedule C)	7,917,517	8,384,818	8,572,793
Net Acquisition of Inventory of Supplies	-	(96,725)	68,120
Net Change in Other Non-Financial Assets	-	(247,081)	(13,540)
	(369,353)	(10,904,223)	11,587,611
Net Remeasurement Gains	-	1,343,233	592,959
Change in Net Financial Assets	(369,353)	(9,560,990)	12,180,570
Net Financial Assets, End of Year	14,094,539	4,902,902	14,463,892

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, 2022

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated - Note 2j)
Operating (Deficit) Surplus for the Year	(14,817,539)	5,948,763
Add Non-Cash Items Included in Surplus (Schedule D)	8,320,649	8,528,693
Net Change in Non-Cash Operating Activities (Schedule E)	5,927,184	(3,075,646)
Cash (Used) Provided by Operating Activities	(569,706)	11,401,810
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(4,185,927)	(2,988,525)
Proceeds on Disposal of Tangible Capital Assets	122,400	44,100
Cash Used by Capital Activities	(4,063,527)	(2,944,425)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,000)	-
Proceeds on Disposal of Portfolio Investments	1,462	1,109
Cash (Used) Provided by Investing Activities	(3,538)	1,109
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,372,343)	(1,326,861)
Cash Used by Financing Activities	(1,372,343)	(1,326,861)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(6,009,114)	7,131,633
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	30,629,869	23,498,236
CASH AND CASH EQUIVALENTS, END OF YEAR	24,620,755	30,629,869

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

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	112,946,506	111,940,731	107,949,418
Other Ministry Grants	753,000	849,033	12,791,602
Total Ministry Grants	113,699,506	112,789,764	120,741,020
Other Provincial Grants	425,000	-	4,533,088
Federal Grants	-	31,590	-
Grants from Others	-	621,294	454,355
Total Operating Grants	114,124,506	113,442,648	125,728,463
Capital Grants			
Ministry of Education Capital Grants	6,988,000	1,404,605	1,016,448
Total Capital Grants	6,988,000	1,404,605	1,016,448
Total Grants	121,112,506	114,847,253	126,744,911

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
School Boards	-	500	-
Federal Government and First Nations	1,917,540	2,386,272	2,256,838
Individuals and Other	-	500	18,110
Total Tuition Fees	1,917,540	2,387,272	2,274,948
Transportation Fees	280,000	444,245	625,000
Total Operating Tuition and Related Fees	2,197,540	2,831,517	2,899,948
Total Tuition and Related Fees Revenue	2,197,540	2,831,517	2,899,948
School Generated Funds Revenue			
Curricular			
Student Fees	300,000	279,144	122,409
Total Curricular Fees	300,000	279,144	122,409
Non-Curricular Fees			
Commercial Sales - GST	75,000	53,395	54,970
Commercial Sales - Non-GST	125,000	58,992	16,009
Fundraising	400,000	605,125	255,475
Grants and Partnerships	184,000	307,433	239,820
Students Fees	750,000	773,226	248,418
Other	-	1,064	3,762
Total Non-Curricular Fees	1,534,000	1,799,235	818,454
Total School Generated Funds Revenue	1,834,000	2,078,379	940,863
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	882,078	887,918	857,674
Total Operating Grants	882,078	887,918	857,674
Total Complementary Services Revenue	882,078	887,918	857,674

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,963,241	2,994,919	2,895,984
Other Ministry Grants	-	247,661	-
Other Provincial Grants	-	-	300,000
Total Operating Grants	2,963,241	3,242,580	3,195,984
Fees and Other Revenue			
Other Revenue	93,700	6,499	8,964
Total Fees and Other Revenue	93,700	6,499	8,964
Total External Services Revenue	3,056,941	3,249,079	3,204,948
Other Revenue			
Miscellaneous Revenue	354,500	318,900	474,354
Sales & Rentals	43,900	70,187	43,000
Investments	200,000	225,813	136,087
Gain on Disposal of Capital Assets	10,000	64,169	44,100
Total Other Revenue	608,400	679,069	697,541
TOTAL REVENUE FOR THE YEAR	129,691,465	124,573,215	135,345,885

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Governance Expense	(Note 14)		(Restated - Note 2j)
Board Members Expense	234,600	185,826	178,751
Professional Development - Board Members	20,200	18,971	-
Elections	15,000	-	60,058
Other Governance Expenses	283,800	278,114	239,993
Amortization of Tangible Capital Assets	2,530	2,530	2,450
Total Governance Expense	556,130	485,441	481,252
Administration Expense			
Salaries	2,743,300	2,785,275	2,696,956
Benefits	350,993	373,176	359,535
Supplies & Services	295,383	359,924	481,525
Non-Capital Furniture & Equipment	26,000	25,654	15,120
Building Operating Expenses	96,900	118,616	136,487
Communications	55,020	64,897	64,316
Travel	33,500	13,436	4,429
Professional Development	84,560	83,317	38,990
Amortization of Tangible Capital Assets	119,249	128,979	124,817
Total Administration Expense	3,804,905	3,953,274	3,922,175
Instruction Expense			
Instructional (Teacher Contract) Salaries	61,861,773	62,139,772	61,732,357
Instructional (Teacher Contract) Benefits	3,684,060	3,937,119	3,739,640
Program Support (Non-Teacher Contract) Salaries	11,579,000	11,605,419	11,097,763
Program Support (Non-Teacher Contract) Benefits	2,624,243	2,559,848	2,425,176
Instructional Aids	3,188,509	3,783,189	3,597,421
Supplies & Services	1,027,064	915,682	845,207
Non-Capital Furniture & Equipment	561,148	1,422,520	1,380,658
Communications	337,199	284,360	324,738
Travel	393,660	330,993	264,610
Professional Development	539,876	245,856	230,502
Student Related Expense	270,430	160,934	76,952
Amortization of Tangible Capital Assets	808,002	1,267,261	1,500,508
Total Instruction Expense	86,874,964	88,652,953	87,215,532

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		(Restated - Note 2j)
Salaries	5,686,100	5,140,940	5,140,812
Benefits	1,005,011	1,082,154	1,058,384
Supplies & Services	29,850	79,235	192,675
Non-Capital Furniture & Equipment	46,000	94,464	71,147
Building Operating Expenses	9,972,124	18,589,738	11,608,341
Communications	15,115	16,628	15,013
Travel	142,500	249,539	152,588
Professional Development	27,150	7,565	6,315
Amortization of Tangible Capital Assets	5,840,843	5,795,053	5,836,531
Amortization of Tangible Capital Assets ARO	-	42,526	42,526
Total Plant Operation & Maintenance Expense	22,764,693	31,097,842	24,124,332
Student Transportation Expense			
Salaries	3,558,800	3,382,517	3,318,374
Benefits	859,763	802,892	777,134
Supplies & Services	1,407,220	1,688,708	1,312,833
Non-Capital Furniture & Equipment	860,500	688,347	707,134
Building Operating Expenses	44,700	49,742	42,581
Communications	88,620	95,786	93,859
Travel	50,600	39,773	37,915
Professional Development	22,168	8,667	1,330
Contracted Transportation	162,000	277,656	52,587
Amortization of Tangible Capital Assets	1,146,893	1,112,339	1,032,072
Total Student Transportation Expense	8,201,264	8,146,427	7,375,819
Tuition and Related Fees Expense			
Tuition Fees	478,800	495,897	501,946
Total Tuition and Related Fees Expense	478,800	495,897	501,946
School Generated Funds Expense			
Academic Supplies & Services	175,000	253,805	100,887
Cost of Sales	325,000	184,113	123,223
Non-Capital Furniture & Equipment	50,000	71,138	73,429
School Fund Expenses	1,284,000	1,480,760	591,801
Total School Generated Funds Expense	1,834,000	1,989,816	889,340

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		(Restated - Note 2j)
Instructional (Teacher Contract) Salaries & Benefits	598,180	595,987	561,448
Program Support (Non-Teacher Contract) Salaries & Benefits	215,100	215,100	217,000
Instructional Aids	65,000	47,734	37,215
Supplies & Services	-	76	21
Non-Capital Furniture & Equipment	-	-	1,187
Contracted Transportation & Allowances	15,000	9,407	2,970
Total Complementary Services Expense	893,280	868,304	819,841
External Service Expense			
Grant Transfers	-	-	80,900
Other Fees	-	13,913	13,903
Administration Salaries & Benefits	94,500	102,260	99,650
Instructional (Teacher Contract) Salaries & Benefits	2,022,700	2,175,218	2,197,165
Program Support (Non-Teacher Contract) Salaries & Benefits	436,400	295,194	255,466
Transportation Salaries & Benefits	171,750	167,117	175,023
Instructional Aids	105,516	117,971	100,232
Supplies & Services	116,085	121,749	226,942
Non-Capital Furniture & Equipment	70,214	32,736	30,237
Building Operating Expenses	2,400	5,370	5,780
Communications	15,449	11,116	10,120
Travel	15,000	12,374	9,990
Professional Development (Non-Salary Costs)	25,687	8,214	7,722
Student Related Expenses	8,298	22,022	18,374
Amortization of Tangible Capital Assets	-	36,130	33,889
Total External Services Expense	3,083,999	3,121,384	3,265,393

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Other Expense	(Note 14)		(Restated - Note 2j)
Interest and Bank Charges			
Current Interest and Bank Charges	34,100	45,550	26,497
Interest on Capital Loans	666,200	690,916	712,995
Total Interest and Bank Charges	700,300	736,466	739,492
Provision for Uncollectable Accounts	-	(157,050)	62,000
Total Other Expense	700,300	579,416	801,492
TOTAL EXPENSES FOR THE YEAR	129,192,335	139,390,754	129,397,122

Prairie Spirit School Division No. 206

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Assets		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>	(Restated - Note 2j)											
Opening Balance as of September 1	5,979,163	4,789,341	258,769,454	15,227,112	2,637,146	18,178,984	1,085,394	9,622,333	3,043,261	245,341	319,577,529	319,088,492
Additions/Purchases	-	27,815	-	-	-	1,007,262	95,605	142,608	176,523	2,736,114	4,185,927	2,988,525
Disposals	-	-	-	-	-	(913,074)	(74,768)	(454,033)	(1,181,028)	-	(2,622,903)	(2,499,488)
Closing Balance as of August 31	5,979,163	4,817,156	258,769,454	15,227,112	2,637,146	18,273,172	1,106,231	9,310,908	2,038,756	2,981,455	321,140,553	319,577,529
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	3,849,627	84,279,605	7,759,286	1,853,092	10,692,997	746,013	5,165,626	2,203,871	-	116,550,117	110,476,812
Amortization of the Period	-	98,932	5,049,527	677,517	42,526	1,123,550	56,694	928,251	407,821	-	8,384,818	8,572,793
Disposals	-	-	-	-	-	(854,843)	(74,768)	(454,033)	(1,181,028)	-	(2,564,672)	(2,499,488)
Closing Balance as of August 31	N/A	3,948,559	89,329,132	8,436,803	1,895,618	10,961,704	727,939	5,639,844	1,430,664	N/A	122,370,263	116,550,117
Net Book Value												
Opening Balance as of September 1	5,979,163	939,714	174,489,849	7,467,826	784,054	7,485,987	339,381	4,456,707	839,390	245,341	203,027,412	208,611,680
Closing Balance as of August 31	5,979,163	868,597	169,440,322	6,790,309	741,528	7,311,468	378,292	3,671,064	608,092	2,981,455	198,770,290	203,027,412
Change in Net Book Value	-	(71,117)	(5,049,527)	(677,517)	(42,526)	(174,519)	38,911	(785,643)	(231,298)	2,736,114	(4,257,122)	(5,584,268)
Disposals												
Historical Cost	-	-	-	-	-	913,074	74,768	454,033	1,181,028	-	2,622,903	2,499,488
Accumulated Amortization	-	-	-	-	-	854,843	74,768	454,033	1,181,028	-	2,564,672	2,499,488
Net Cost	-	-	-	-	-	58,231	-	-	-	-	58,231	-
Price of Sale	-	-	-	-	-	119,400	3,000	-	-	-	122,400	44,100
Gain on Disposal	-	-	-	-	-	61,169	3,000	-	-	-	64,169	44,100

Buildings with a net book value of \$7,400,797 (2021-\$7,870,316) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

Prairie Spirit School Division No. 206
Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2022

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus		(Restated - Note 2j)
Amortization of Tangible Capital Assets (Schedule C)	8,384,818	8,572,793
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(64,169)	(44,100)
Total Non-Cash Items Included in Surplus/Deficit	8,320,649	8,528,693

Prairie Spirit School Division No. 206
Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	2,852,888	(2,202,752)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	3,305,771	(688,432)
Increase in Liability for Employee Future Benefits	84,400	207,500
Increase (Decrease) in Deferred Revenue	27,931	(446,542)
Decrease (Increase) in Inventory of Supplies Held for Consumption	(96,725)	68,120
Increase in Prepaid Expenses	(247,081)	(13,540)
Total Net Change in Non-Cash Operating Activities	5,927,184	(3,075,646)

Prairie Spirit School Division No. 206
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 13)
External Sources				
Jointly Administered Funds				
School generated funds	1,883,009	73,118	-	1,956,127
Central Valley Athletic Committee	21,514	4,840	-	26,354
Valley Christian Academy	71,867	173,680	-	245,547
Prairie Spirit Schools Foundation Corporation	84,478	6,499	33,957	57,020
Jordan's Principle	1,903	-	1,903	-
Total Jointly Administered Funds	2,062,771	258,137	35,860	2,285,048
Ministry of Education				
Designated for tangible capital asset expenditures	13,577,029	-	10,493,678	3,083,351
PMR maintenance project allocations	7,318,150	2,965,504	2,605,087	7,678,567
Federal Capital Tuition	313,951	-	150,000	163,951
Education Emergency Pandemic Support program allocation	1,640,633	-	1,640,633	-
Invitational Shared Services Initiative (ISSI)	105,836	240,000	207,167	138,669
English as an Additional Language (EAL)	51,620	6,350	11,597	46,373
First Nation and Metis Education (FNME)	84,148	116,039	43,399	156,788
Early Learning Implementation Strategy (ELIS)	53,094	100,000	89,980	63,114
Metis Nation Program Grant (MNP)	-	200,000	103,910	96,090
French Language Recruitment	-	126,000	39,655	86,345
Total Ministry of Education	23,144,461	3,753,893	15,385,106	11,513,248
Total External Sources	25,207,232	4,012,030	15,420,966	13,798,296
Internal Sources				
Board governance				
Election	-	15,000	-	15,000
Board Strategic Initiatives	20,000	20,000	14,160	25,840
Total Board governance	20,000	35,000	14,160	40,840
Curriculum and student learning				
School Decentralized Budget Carryovers	1,573,482	-	596,802	976,680
School Community Councils	103,377	4,445	-	107,822
ESSP Programming and Development	2,345,367	-	320,292	2,025,075
Staff Wellness	32,593	-	26,400	6,193
Total curriculum and student learning	4,054,819	4,445	943,494	3,115,770
Facilities				
Martensville High School	47,356	-	47,356	-
Facility Related Projects	750,000	-	180,000	570,000
School Lab Upgrades	1,974,480	-	170,000	1,804,480
Insurance Stabilization	338,901	-	66,500	272,401
Blaine Lake School Project	-	1,000,000	-	1,000,000
Total facilities	3,110,737	1,000,000	463,856	3,646,881
Information technology				
Technology Projects	446,607	-	58,207	388,400
Total information technology	446,607	-	58,207	388,400

Prairie Spirit School Division No. 206
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 13)
Professional development				
Staff Development	182,390	-	44,021	138,369
Total professional development	182,390	-	44,021	138,369
Transportation				
Transportation - Bus Replacements	1,117,046	-	-	1,117,046
Transportation - System Optimization	375,000	-	74,168	300,832
Total transportation	1,492,046	-	74,168	1,417,878
Total Internal Sources	9,306,599	1,039,445	1,597,906	8,748,138
Total Designated Assets	34,513,831	5,051,475	17,018,872	22,546,434

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

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

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

a) Basis of Accounting

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

b) Reporting Entity and Consolidation

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

Controlled Entities

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

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

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.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

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 \$2,137,600 (2021 - \$2,053,200) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$558,392 (2021 - \$715,442) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$122,370,263 (2021 - \$116,550,117) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$2,637,146 (2021 - \$2,637,146) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 1-30 years.

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

Inventory of Supplies Held 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 software licenses.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

g) Liabilities

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

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

Asset Retirement Obligation (ARO) consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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).

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.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

- 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 that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

j) Accounting Changes

Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's consolidated financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$ 202,243,358	\$ 784,054	\$ 203,027,412
Accounts Payable and Accrued Liabilities	4,530,467	2,637,146	7,167,613
Accumulated Surplus from operations	221,575,865	(1,853,092)	219,722,773
Amortization of Tangible Capital Assets	8,530,267	42,526	8,572,793

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs w/RBC, monthly interest at 0.95% per annum, maturing Dec 7/22	\$ 26,155	\$ 27,617
GICs w/RBC, monthly interest at 0.80% per annum, maturing Feb 10/23	5,000	-
Total portfolio investments	\$ 31,155	\$ 27,617

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual Restated Note 2j
Governance	\$ 111,150	\$ 371,761	\$ -	\$ 2,530	\$ 485,441	\$ 481,252
Administration	3,158,451	665,844	-	128,979	3,953,274	3,922,175
Instruction	80,242,158	7,143,534	-	1,267,261	88,652,953	87,215,532
Plant Operation & Maintenance	6,223,094	19,037,169	-	5,837,579	31,097,842	24,124,332
Student Transportation	4,185,409	2,848,679	-	1,112,339	8,146,427	7,375,819
Tuition and Related Fees	-	495,897	-	-	495,897	501,946
School Generated Funds	-	1,989,816	-	-	1,989,816	889,340
Complementary Services	811,087	57,217	-	-	868,304	819,841
External Services	2,739,789	345,465	-	36,130	3,121,384	3,265,393
Other	-	(111,500)	690,916	-	579,416	801,492
TOTAL	\$97,471,138	\$32,843,882	\$ 690,916	\$ 8,384,818	\$139,390,754	\$129,397,122

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 accumulating paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 1,782,500	\$ 2,240,300
Current period service cost	168,800	196,300
Interest cost	37,200	37,000
Benefit payments	(123,700)	(72,100)
Actuarial gains	(250,500)	(619,000)
Accrued Benefit Obligation - end of year	1,614,300	1,782,500
Unamortized net actuarial gains	523,300	270,700
Liability for Employee Future Benefits	\$ 2,137,600	\$ 2,053,200

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 168,800	\$ 196,300
Amortization of net actuarial loss	2,100	46,300
Benefit cost	170,900	242,600
Interest cost	37,200	37,000
Total Employee Future Benefits Expense	\$ 208,100	\$ 279,600

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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:

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,003	2	1,005	1,095
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-11.70%
Member contributions for the year	\$ 6,620,699	\$ 1,688	\$ 6,622,387	\$ 6,573,747

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.

Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	721	710
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,878,728	\$ 1,805,869
School Division contributions for the year	\$ 1,878,728	\$ 1,805,869
Actuarial extrapolation date	31-Dec-21	31-Dec-20
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

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:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 9,201,905	\$ -	\$ 9,201,905	\$ 12,351,905	\$ -	\$ 12,351,905
GST Receivable	587,010	-	587,010	322,060	-	322,060
PST Receivable	204,010	-	204,010	46,498	-	46,498
Other Receivables	1,279,078	558,392	720,686	1,561,478	715,442	846,036
Total Accounts Receivable	\$11,272,003	\$ 558,392	\$ 10,713,611	\$ 14,281,941	\$ 715,442	\$ 13,566,499

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
Accrued Salaries and Benefits	\$ 2,151,507	\$ 2,042,496
Supplier Payments	4,209,068	1,437,842
Liability for Asset Retirement Obligation	2,637,146	2,637,146
Other Accounts Payable	1,475,663	1,050,129
Total Accounts Payable and Accrued Liabilities	\$ 10,473,384	\$ 7,167,613

The school division recognized an estimated liability for asset retirement obligation (ARO) of \$2,637,146 (2021 - \$2,637,146) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2022	2021
Capital Loans:		
Stobart loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at Canadian Deposit Offering Rate (CDOR) plus acceptance fee of 0.30%, expires May 9/33	4,522,000	4,864,000
Warman Middle loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at CDOR plus acceptance fee of 0.30%, expires May 9/33	6,265,000	6,739,000
Martensville High loan - RBC, monthly P&I, interest at 3.79%, expires Feb/35	6,750,084	7,164,518
Communications loan - RBC, monthly P&I, interest at 2.93%, expires July/26	597,573	739,482
	18,134,657	19,507,000
Derivatives consist of long-term financial instruments created by:		
Interest rate swap agreement at 2.97%, expires May 9/33	(133,406)	595,312
Interest rate swap agreement at 2.97%, expires May 9/33	(184,824)	429,691
	(318,230)	1,025,003
Total Long-Term Debt	\$ 17,816,427	\$ 20,532,003

Future principal repayments over the next 5 years are estimated as follows:		
2023	\$	1,422,540
2024		1,471,478
2025		1,523,186
2026		1,565,218
2027		1,469,754
Thereafter		10,682,481
Total	\$	18,134,657

Principal and interest payments on the long-term debt are as follows:		
	2022	2021
Principal	\$ 1,372,343	\$ 1,326,861
Interest	690,916	712,995
Total	\$ 2,063,259	\$ 2,039,856

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Non-Capital deferred revenue:				
Donation from Con-Tech General Contractors Ltd.	\$ 5,000	\$ -	\$ -	\$ 5,000
Jordan's Principle Funding	2,277	59,521	31,590	30,208
Total Deferred Revenue	\$ 7,277	\$ 59,521	\$ 31,590	\$ 35,208

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses	2022	2021
Revenues:		
Operating Grants	\$ 887,918	\$ 857,674
Total Revenues	887,918	857,674
Expenses:		
Salaries & Benefits	811,087	778,448
Instructional Aids	47,734	37,215
Supplies and Services	76	21
Non-Capital Equipment	-	1,187
Contracted Transportation & Allowances	9,407	2,970
Total Expenses	868,304	819,841
Excess of Revenues over Expenses	\$ 19,614	\$ 37,833

12. EXTERNAL SERVICES

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Associate Schools*	Prairie Spirit Schools Foundation	2022	2021
Revenues:					
Operating Grants	\$ 240,000	\$3,002,580	\$ -	\$3,242,580	\$3,195,984
Fees and Other Revenues	-	-	6,499	6,499	8,964
Total Revenues	240,000	3,002,580	6,499	3,249,079	3,204,948
Expenses:					
Grant Transfers	-	-	-	-	80,900
Tuition & Other Related Fees	-	13,913	-	13,913	13,903
Salaries & Benefits	211,621	2,528,168	-	2,739,789	2,727,304
Instructional Aids	67	117,904	-	117,971	100,232
Supplies and Services	48	92,744	28,957	121,749	226,942
Non-Capital Equipment	-	32,736	-	32,736	30,237
Building Operating Expenses	-	5,370	-	5,370	5,780
Communications	-	11,116	-	11,116	10,120
Travel	14	12,360	-	12,374	9,990
Professional Development	-	8,214	-	8,214	7,722
Student Related Expenses	438	16,584	5,000	22,022	18,374
Amortization of Tangible Capital Assets	-	36,130	-	36,130	33,889
Total Expenses	212,188	2,875,239	33,957	3,121,384	3,265,393
Excess (Deficiency) of Revenues over Expenses	\$ 27,812	\$ 127,341	\$ (27,458)	\$ 127,695	\$ (60,445)

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

Summary of Associate School Revenues and Expenses, Details for Valley Christian Academy	2022	2021
Revenues:		
Operating Grants	\$ 3,002,580	\$ 2,895,984
Total Revenues	3,002,580	2,895,984
Expenses:		
Tuition & Other Related Fees	13,913	13,903
Salaries & Benefits	2,528,167	2,550,644
Instructional Aids	117,904	100,232
Supplies and Services	92,744	173,350
Non-Capital Equipment	32,737	30,237
Building Operating Expenses	5,370	5,780
Communications	11,116	10,120
Travel	12,360	9,990
Professional Development	8,214	7,722
Student Related Expenses	16,584	11,517
Amortization of Tangible Capital Assets	36,130	33,889
Total Expenses	2,875,239	2,947,384
Excess (Deficiency) of Revenues over Expenses	\$ 127,341	\$ (51,400)

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

13. ACCUMULATED SURPLUS

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

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

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

Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
(Restated - Note 2j)				
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 203,027,412	\$ 4,185,927	\$ 8,443,049	\$ 198,770,290
Less: Liability for Asset Retirement Obligation	(2,637,146)	-	-	(2,637,146)
Less: Debt owing on Tangible Capital Assets	(19,507,000)	-	(1,372,343)	(18,134,657)
	180,883,266	4,185,927	7,070,706	177,998,487
Designated Assets (Schedule F)	34,513,831	5,051,475	17,018,872	22,546,434
Unrestricted Surplus	4,325,676	34,637	-	4,360,313
Total Accumulated Surplus from Operations	219,722,773	9,272,039	24,089,578	204,905,234
Accumulated Remeasurement (Loss) Gain	(1,025,003)	1,343,233	-	318,230
Total Accumulated Surplus	\$ 218,697,770	\$ 10,615,272	\$ 24,089,578	\$ 205,223,464

14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 21, 2021 and the Minister of Education on August 27, 2021.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- consultant contract to 1080 Architecture Planning and Interiors for the upgrades at Clavet School in the amount of \$31,294. The expected completion is December 2022.
- consultant contract to 1080 Architecture Planning and Interiors for the Blaine Lake School in the amount of \$198,029. The expected completion is September 2023.
- construction contract to Hipperson construction for the upgrades at Clavet School in the amount of \$1,446,632. The expected completion is December 2022.
- consultant contract to Midgard Project Management Ltd. for \$78,990 for the Blaine Lake School. The expected completion date is September 2023.
- consultant contracts to 1080 Architecture Planning and Interiors for structural repairs at Allan School and mechanical upgrades at Walter W. Brown School totaling \$73,031. The expected completion of both projects is December 2022.
- consultant contract to Kindrachuk Agrey Architects Ltd. for \$500,780 for the Leask Community School project. The expected completion date is August 2024.
- construction contract to Trans Canada Contracting for \$483,297 for structural upgrades at Allan School. The expected completion date is December 2022.
- construction contract to VCM Construction for \$1,194,991 for the mechanical upgrades at Walter W. Brown School. The expected completion date is December 2022.
- construction contract to Graham Construction for \$10,300,640 for the Blaine Lake School project. The expected completion date is September 2023.
- agreement to Legacy Buses to purchase school buses in the 2022-2023 school year for a total cost of \$1,029,550
- supply contract to Hudson Energy Canada Corp. to purchase natural gas at a fixed price of \$0.1010/m³ expiring October 31, 2024.

16. 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. Two customers account for 90% (one customer

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

for 2021 – 96%) 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.

The aging of grants and other accounts receivable as at August 31, 2022, was:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 9,201,905	\$ -	\$ -	\$ -	\$ 9,201,905
Other Receivables	1,279,078	461,592	148,508	80,000	588,978
Gross Receivables	10,480,983	461,592	148,508	80,000	9,790,883
Allowance for Doubtful Accounts	(558,392)	-	-	-	(558,392)
Net Receivables	\$ 9,922,591	\$ 461,592	\$ 148,508	\$ 80,000	\$ 9,232,491

Receivable amounts related to GST and PST 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, quarterly financial reports include forecasting expected spending through to the end of the year 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:

August 31, 2022					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 10,473,384	\$ 7,836,238	\$ -	\$ -	\$ 2,637,146
Long-term debt	18,134,657	711,270	711,270	6,029,636	10,682,481
Total	\$ 28,608,041	\$ 8,547,508	\$ 711,270	\$ 6,029,636	\$ 13,319,627

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.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2022

The school division also has an authorized bank line of credit of \$9,500,000 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, 2022.

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 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.

17. COVID-19 PANDEMIC

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