

Prairie Spirit School Division No. 206

Annual Report 2019/20



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School Division Contact Information

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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Prairie Spirit School Division No. 206 is pleased to provide you and the residents of the school division with the 2019/20 annual report. This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

Bernie Howe

Bernie Howe, Chair

Introduction

This annual report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. This report provides a snapshot of Prairie Spirit School Division, its governance structures, students, staff, programs and facilities.

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

Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic.

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

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

Governance

The Board of Education

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

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









The Board of Education was elected in October 2016 for a four-year term, ending in November 2020. The remuneration paid to all Board members in 2019/20 is provided in Appendix A.

The following list includes the Prairie Spirit Board Trustees as of August 31, 2020:

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

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

Prairie Spirit Board of Education

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

School Community Councils

The purpose of the School Community Council is to:

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

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

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

The Education Regulations, 2019 require each school division to undertake orientation, training, development and networking opportunities for their SCC members.

During 2019/20, Prairie Spirit offered the following opportunities to School Community Councils:

Division-wide:

- SCC Fall Orientation – Growing Together Conference with Dr. Jody Carrington

School level:

- Planning regular SCC meetings
- Sharing of school goals

- Partnering on literacy projects
- Hosting parent evenings

Challenges for School Community Councils include:

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

School Division Profile

About Us

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

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

In 2019/20, Prairie Spirit's 11,000 students were served by a team of over 1,200 dedicated professionals and support staff.

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

Division Philosophical Foundation

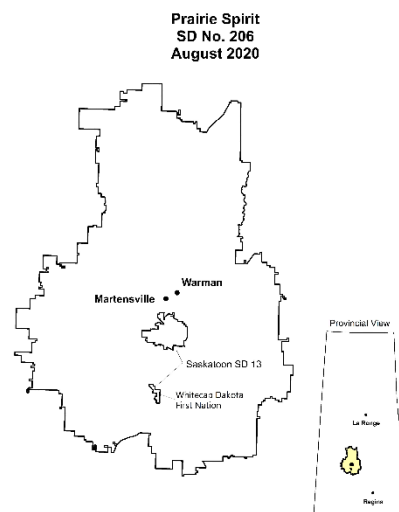
Prairie Spirit Learners:

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

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

Vision: Learners for Life

Mission: Learning without limits in
a world of possibilities



Community Partnerships

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

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

Community Threat Assessment and Support Protocol (CTASP)

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

Habitat for Humanity

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

Joint use agreements

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

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

Prairie Spirit Schools Foundation

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

Saskatoon Industry-Education Council (SIEC)

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

Early Childhood Intervention Program (ECIP)

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

Cognitive Disability Strategy (CDS)

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

University of Saskatchewan

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

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

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

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

Prairie Rivers Reconciliation Committee (PRRC)

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

Saskatchewan Health Authority partnership

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

Program Overview

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

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

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

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

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

- English as Additional Language (EAL) programming
- Practical skills training in collaboration with curricular requirements
- Credit retrieval strategies to support students to complete high school
- Free Spirit Outreach program for at-risk students

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

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

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

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

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

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>Provincial goal/Prairie Spirit goal: By 2020, 80% of students will be reading at grade level or above by the end of grade 3.</p> <p>Prairie Spirit Readers:</p> <ul style="list-style-type: none"> • Read for pleasure, learning and growth. • Cultivate a lifelong love of reading. • Read like a writer and write for a reader. <p>Provincial goal/Prairie Spirit goal: 80% of students will be writing at grade level or above in grade 4, 7 and 9 by 2020.</p> <p>Prairie Spirit Writers:</p> <ul style="list-style-type: none"> • Read like a writer and write for a reader. • Believe in their ability to communicate and contribute. • Write with confidence, demonstrating independence and interdependence. <p>Provincial goal/Prairie Spirit goal: By 2020, 80% of students will be achieving at grade level or above in mathematics as determined by the provincial number strand rubric at the end of grade 2, 5 and 8.</p> <p>Prairie Spirit Mathematicians:</p> <ul style="list-style-type: none"> • Are accurate, efficient and flexible when working with numbers. • Deal confidently and competently with everyday and new situations that demand the use of mathematical concepts.
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<p>Strategies:</p> <p>Reading</p> <ul style="list-style-type: none"> • Prairie Spirit School Division has been using levelled reading assessments to track student reading achievement for students in Grades 1 - 3 for the past several years. Since 2018/19, the Division has used one assessment — Fountas and Pinnell — for greater consistency. • Prairie Spirit follows recommendations from the Ministry regarding the identification of students eligible for assessment and encourages a team approach when a school is in doubt about whether to include a student. • Prairie Spirit provided Professional Development opportunities for teachers to strengthen understanding about students based on the assessment, conducting miscue analysis, and using this information to identify student needs. • Professional Development was also offered on conferring to help teachers better understand their students as readers and to set goals for students based on their needs.

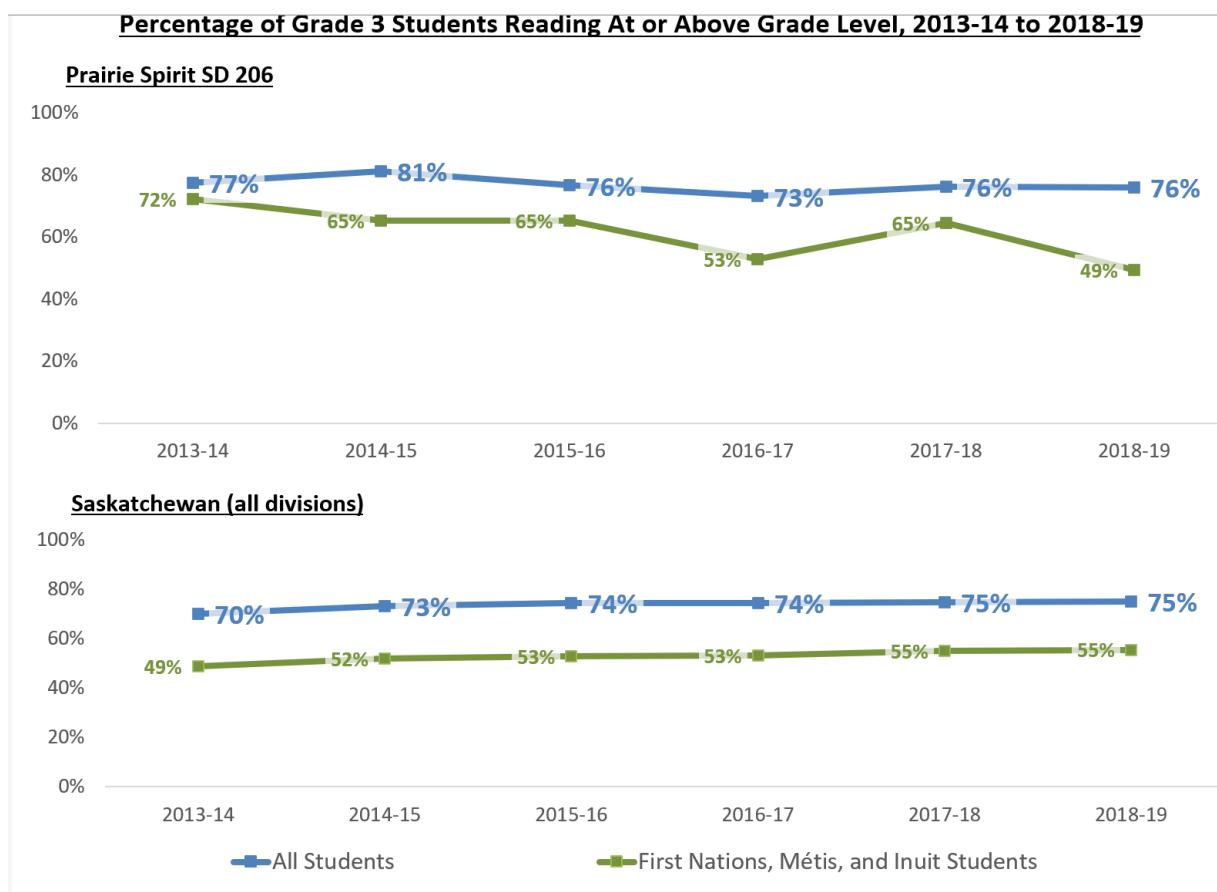
	<ul style="list-style-type: none"> • Literacy Professional Development included connection between reading and writing. • The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices. • The Division's Sector Facilitators worked with teachers to support strong instructional practices for literacy. <p>Writing</p> <ul style="list-style-type: none"> • Professional Development in teaching reading and writing was offered to Grade 1 - 12 teachers. • The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices. <p>Math</p> <ul style="list-style-type: none"> • A working committee of Prairie Spirit math teachers planned Professional Development opportunities, including developing a Division math resource to support math teachers. • Professional Development was offered to support teachers in this new math assessment. • Professional Development was offered for Grade 1 - 12 teachers to help students become accurate, efficient and flexible when working with numbers. These learning opportunities were designed to help teachers as they support students to deal with every day and new situations that demand the use of mathematical concepts. • The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices. • The Division's Sector Facilitators worked with teachers to support strong instructional practices for numeracy.
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Measures for Reading at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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



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

Source: Ministry of Education, 2020

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

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

Prairie Spirit's results for Grade 3 reading were at 76% for 2019, unchanged from the previous year and slightly above the provincial results. The percentage of Grade 3 students in the school division reading at or above grade level has remained fairly consistent over the six-year period, with 73% as the low and 81% as the high. For Prairie Spirit's FNMI students, 49% of Grade 3 students were reading at grade level in 2018/19, which is a decline from the previous five years.

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

ESSP Outcome:

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

ESSP Improvement Targets:

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

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

Prairie Spirit Learners

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

High School Completion and Transition to Career

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

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

Strategies:

- Prairie Spirit has engaged with the Ministry of Education for the *Following Their Voices* (FTV) initiative. Both Blaine Lake Composite School and Stobart Community School have completed the FTV program.
- *Following Their Voices* is designed to engage and support students through improved relationships with their teachers that will result in increased First Nations and Métis achievement and higher rates of Grade 12 graduation.
- *Following Their Voices* uses a model with in-school facilitators working with teachers in classrooms to:
 - support the development of positive relationships with First Nations and Métis students;
 - to set goals to support teacher growth; and
 - to develop structures to support First Nations and Métis student achievement.

	<ul style="list-style-type: none"> • Blaine Lake Composite School describes this program as: “Education that promotes accelerated learning for First Nations and Métis students, where learning is joyful, culture is affirmed and students are given real choice for their future.” • FTV has a focus on responsive instruction and less teacher talk. Although FTV is designed for First Nations and Métis students, all students are positively impacted. <i>Following Their Voices</i> reflects Prairie Spirit’s learning philosophy and, as a result, we are building capacity across the Division to ensure the work of this initiative is sustainable for years to come. • In 2019/20, Prairie Spirit School Division continued to participate in two Invitational Shared Services Grants. The shared grant with Muskeg Lake Cree Nation supported the position of a part-time Transitions Worker in Leask and Blaine Lake Schools. This position supports students to build resilience and capacity for academic success. Additionally, this grant supports cultural programming and the ongoing development of Land-Based Learning opportunities. • The shared grant with Beardsley’s and Okemasis provides Graduation Coaches in both Stobart Community School (PSSD) and Constable Robin Cameron Education Complex on the Beardsley’s and Okemasis Cree Nation. The teachers in these roles support students with credit tracking, career and post-secondary planning that includes touring a variety of post-secondary sites and institutions with a special emphasis on supports and opportunities for First Nations and Métis students. • Teachers from Prairie Spirit and both First Nations collaborate to share instructional practices and monitor student achievement results. As part of this partnership work, goals have been established for on-reserve students in the areas of literacy, numeracy and graduation rates. The funding provided by the grants was used for instructional supplies, salaries and professional development costs. • In 2019/20, Professional Development was offered to Prairie Spirit schools to pursue and learn about indigenizing curriculum, reconciliation and/or topics related to Indigenous ways of knowing. • In 2019/20, funding from the First Nations and Métis Education Achievement Grant was used to support the creation of a full-time First Nations and Métis Learning Facilitator. In addition to providing system leadership to improve outcomes for First Nations and Métis students, the role supported all Prairie Spirit schools and teachers to utilize appropriate resources, incorporate meaningful and relevant content and ways of knowing that support both Indigenous and non-Indigenous students.
Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation	
Average Final Marks	
<p>Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.</p> <p>The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.</p>	

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

Subject	All Students		Non-FNMI		FNMI	
	Province	PrSprt	Province	PrSprt	Province	PrSprt
English Language Arts A 10 (Eng & Fr equiv)	75.1	78.9	78.5	79.9	62.9	70.2
English Language Arts B 10 (Eng & Fr equiv)	75.7	81.9	79.1	83.1	64.3	72.2
Science 10 (Eng & Fr equiv)	73.8	78.2	77.5	79.3	61.8	69.8
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	76.0	77.1	77.6	63.0	66.3
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	79.6	79.0	80.4	65.5	71.0
English Language Arts 20 (Eng & Fr equiv)	77.3	78.1	79.6	79.5	67.0	66.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	71.3	72.7	73.6	64.9	62.0
Math: Foundations 20 (Eng & Fr equiv)	77.4	79.6	79.1	79.9	67.8	73.8

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

Source: Ministry of Education, 2020

Analysis of Results – Average Final Marks

In 2019/20, the average final marks for “All Students” in Prairie Spirit were higher than the provincial average in all subject areas. The overall Prairie Spirit final marks average was 3% higher than the provincial average. The average final marks for FNMI students in Prairie Spirit were higher than the provincial FNMI average marks in all subject areas except for English Language Arts 20 and Math: Workplace and Apprenticeship 20.

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

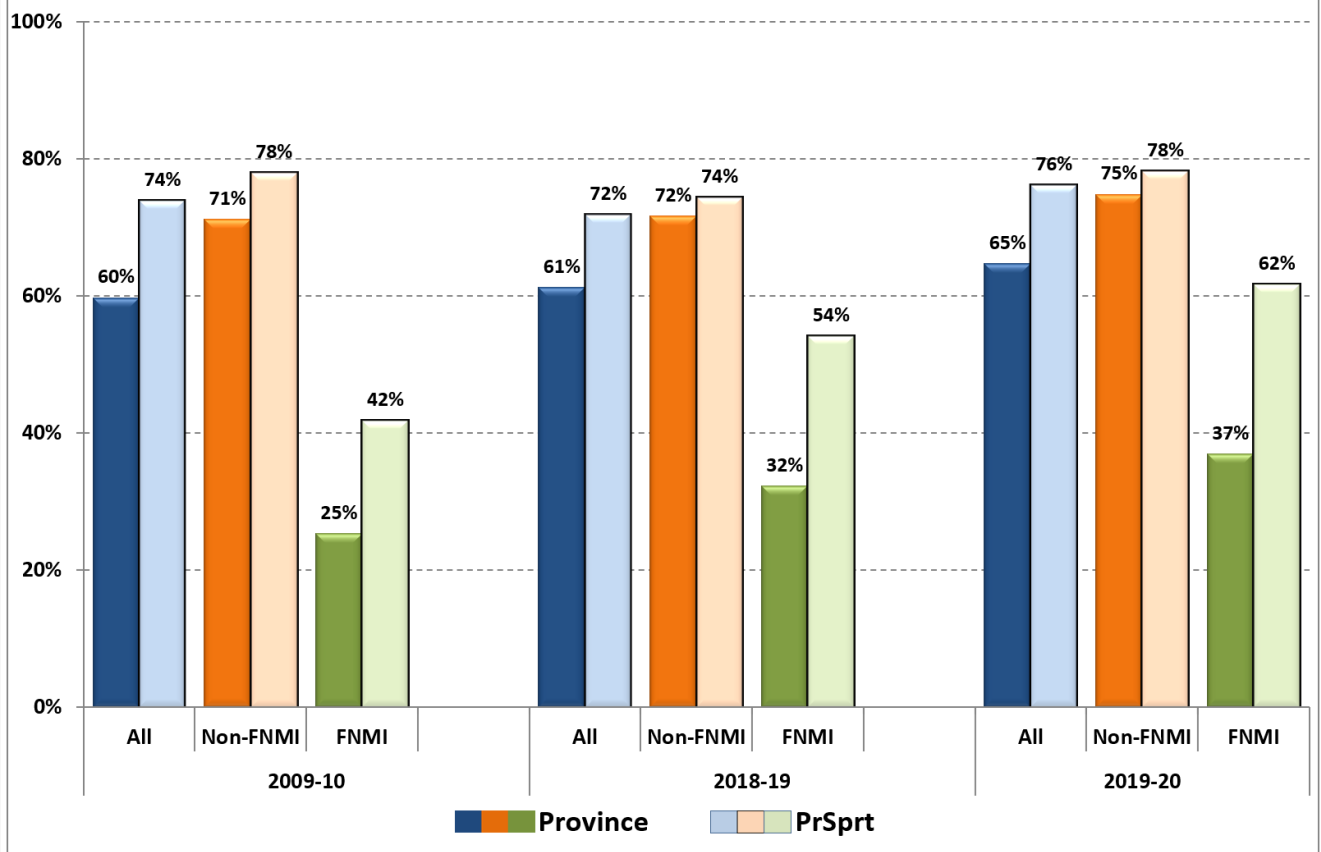
Prairie Spirit School Division is proud to celebrate the academic achievement of its students. These positive results reflect the strong instruction and assessment by Prairie Spirit teachers.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s 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.

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Prairie Spirit SD 206



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

For each of the years displayed, Prairie Spirit's results for credit attainment exceed the provincial average in every category. For 2019/20, 76% of Prairie Spirit secondary students achieved eight or more credits compared to 65% provincially. These results represent an increase from the previous year.

In the FNMI category, results for Prairie Spirit increased by 8% (to 62%, up from 54%) over the previous year and are 25% higher than the provincial results of 37%.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

<p>School division goals aligned with the Graduation Rates outcome</p>	<p>Prairie Spirit Graduates</p> <ul style="list-style-type: none"> • Have real choice after high school because they can collaborate, communicate, be creative, solve problems and engage as contributing citizens. • Are confident to make choices for their future based on the broad areas of knowledge and learning skills they have acquired. <p>High School Completion and Transition to Career</p> <ul style="list-style-type: none"> • Provincial goal/Prairie Spirit goal for three-year graduation rate: By 2020, the three-year graduation rate will be 85%. • Provincial goal/Prairie Spirit goal for extended graduation rate: By 2020, 90% of students will graduate within five years of entering grade 10.
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome</p>	<p>Strategies:</p> <ul style="list-style-type: none"> • Prairie Spirit had representation on the SaskGraduates committee, with Division personnel in attendance at the provincial Graduation Symposium. • Prairie Spirit developed online classes for English as an Additional Language (EAL) students. • Prairie Spirit focused on offering credit recovery, building student-teacher relationships and providing a strong learning environment, which impact attendance and improve graduation rates. Administrators were asked to try a variety of approaches at the school level, with Division leadership offering support for innovative approaches. • Transition workers/grad coaches supported students in Leask, Blaine Lake, Stobart and Beatty's and Okemasis First Nation. • Prairie Spirit continued to support schools in offering a variety of pathways to graduation (e.g., combined credits, dual credits). • Prairie Spirit connected students to possible careers by offering authentic work experiences through a strong Career and Work Exploration program, the Da Vinci Project and the Saskatoon Industry-Education Council. • Prairie Spirit expanded program offerings in music and band to build student engagement. • Teachers and administrators continued to be focused on the learning culture of the classroom based on our foundational pedagogical beliefs as outlined in the Division's <i>My Prairie Spirit Classroom</i> document. • Prairie Spirit developed a Classroom Environment document to guide teachers when creating safe and inviting learning environments for students.

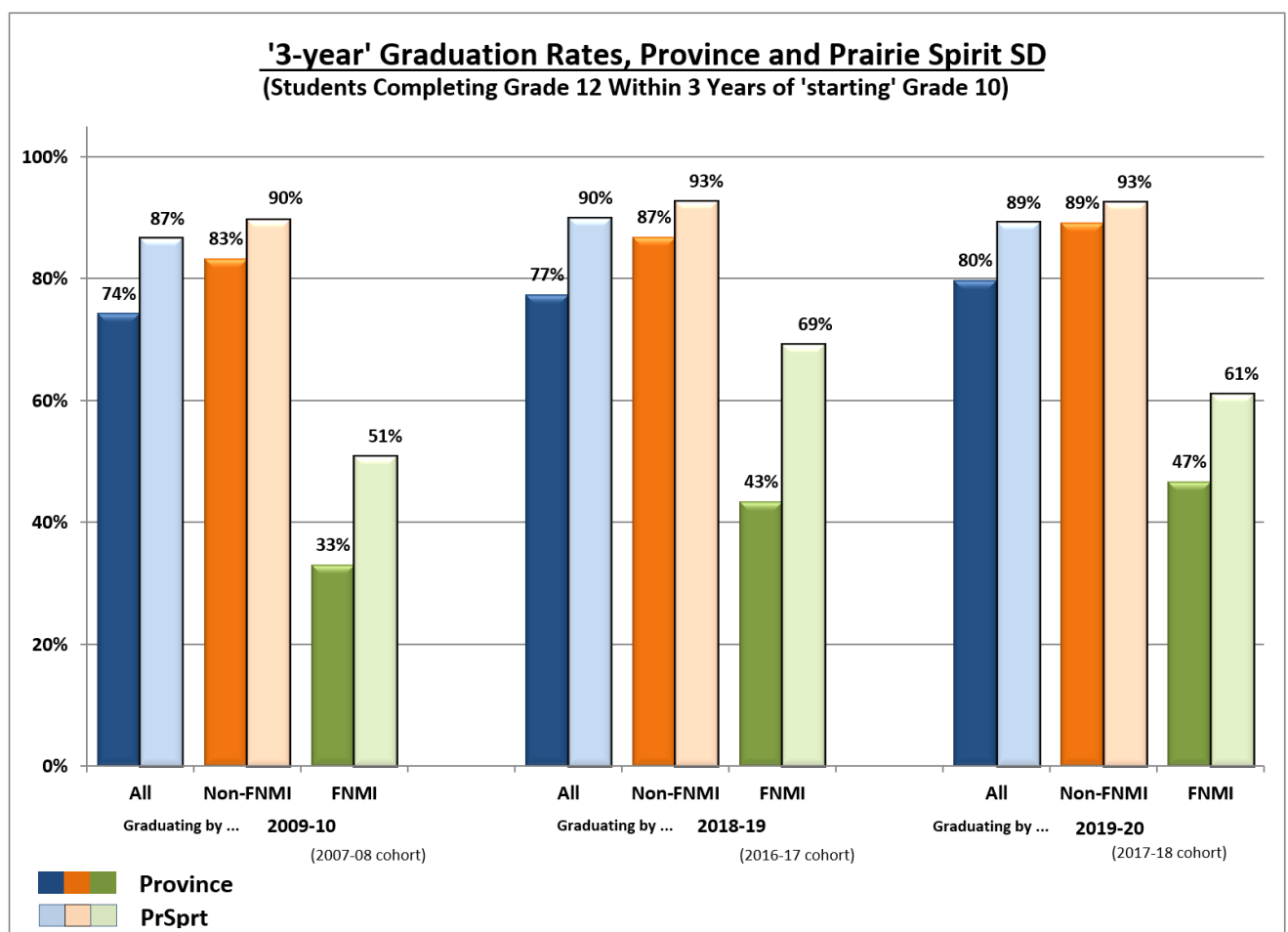
- Prairie Spirit has a strong and productive partnership with Saskatoon Industry-Education Council (SIEC) which gives students exposure to a variety of career options to consider.
- Prairie Spirit offers alternate pathways to graduation through the Spirit eLearning online school (distance education)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

Measures for Graduation Rates

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Three-Year Graduation Rates

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

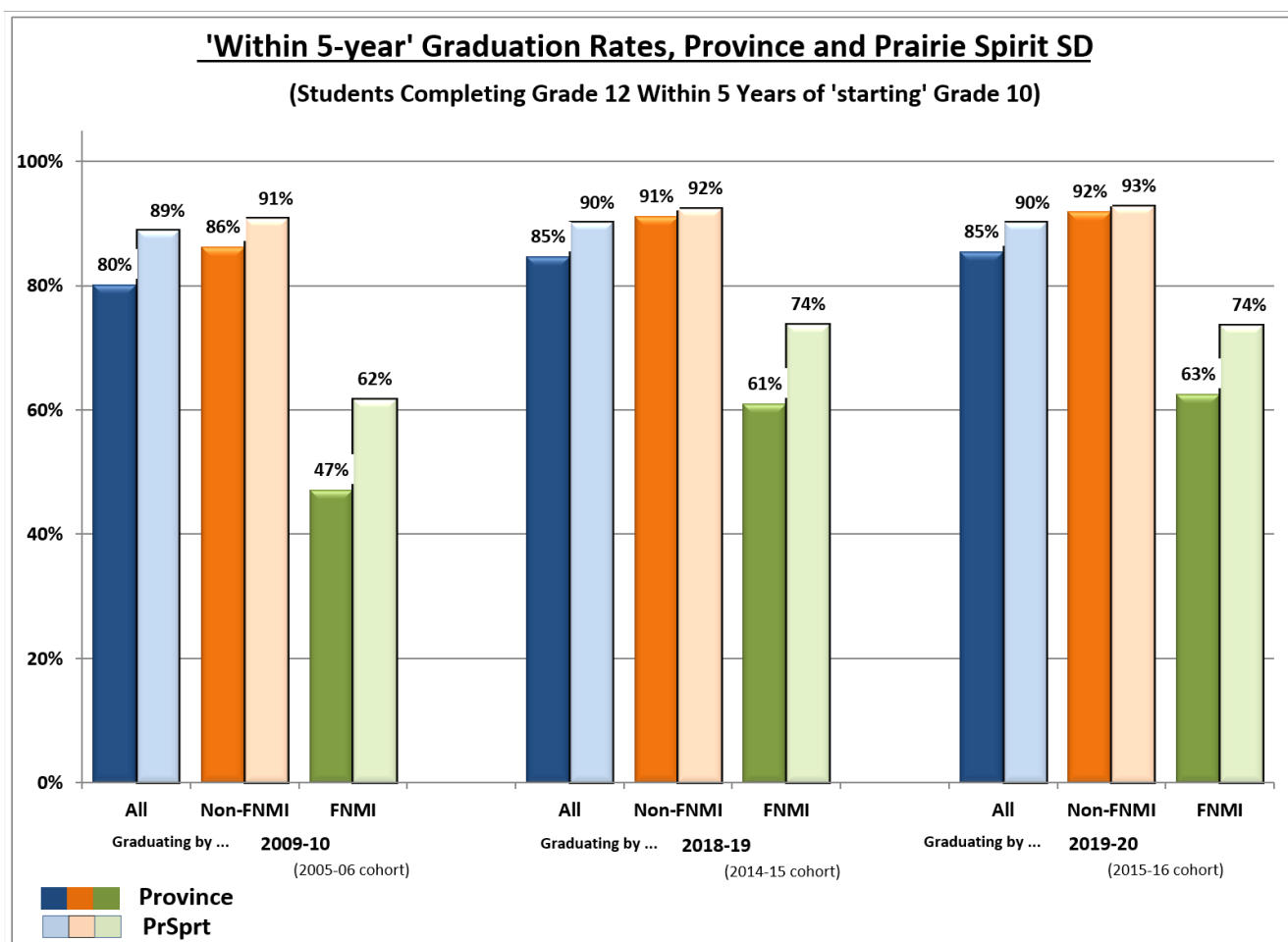
The provincial goal for the overall on-time graduation rate is 85% by 2020. Prairie Spirit's on-time graduation rate was 89% in 2019/20, 9% above provincial results of 80%.

The provincial goal for the on-time graduation rate for FNMI students is 65% by 2020. For Prairie Spirit's FNMI students, the on-time graduation rate in 2019/20 was 61%, a decline of 8% over the previous year. The FNMI results are 14% above the provincial results for 2019/20 (47%).

Grade 12 Graduation Rate: Within Five Years

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

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



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

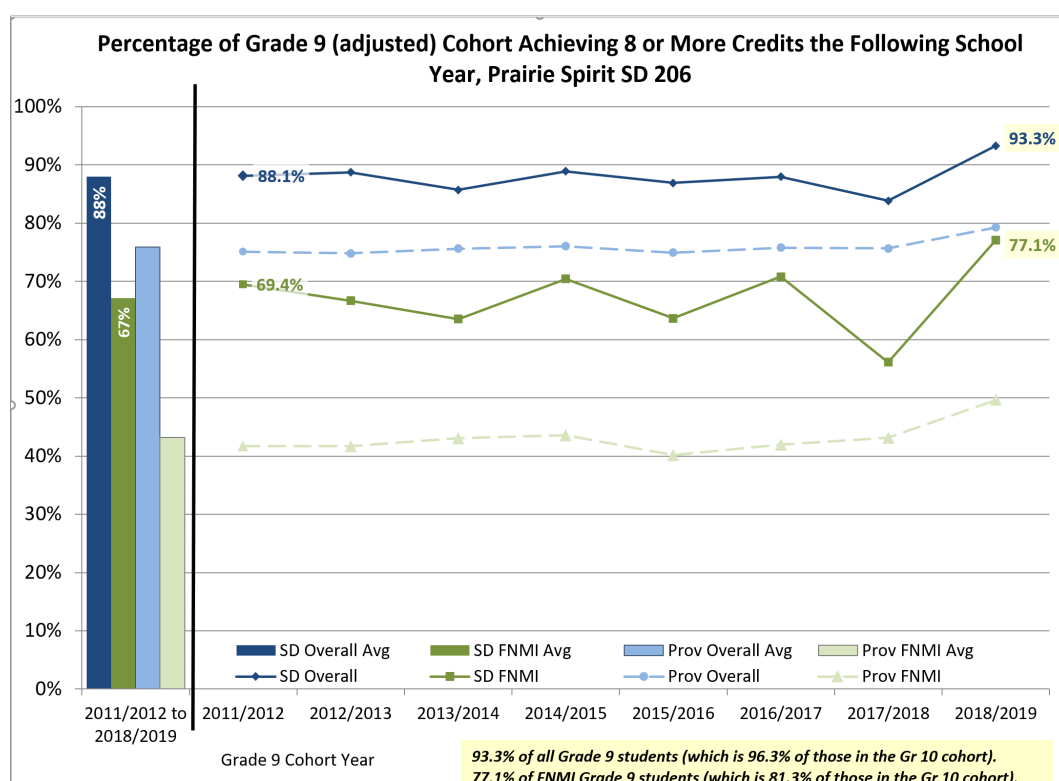
Source: Ministry of Education, 2020

Analysis of Results – Graduation Rates ‘within five-years’
<p>The provincial goal for the extended-time graduation rate is 90% by 2020. Prairie Spirit’s extended-time graduation rate was 90% for 2019/20 (compared to 85% provincially).</p> <p>The provincial goal for extended-time graduation for FNMI students is 75% by 2020. In 2019/20, Prairie Spirit’s FNMI students graduated after five years at a rate of 74% (compared to 63% provincially).</p>

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort.

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

Source: Ministry of Education, 2020

Analysis of Results – Grade 9 to 10 Transition

Overall, 93.3% of all Prairie Spirit students—and 77.1% of FNMI students—enrolled in Grade 10 for the first time in 2019/20 achieved eight or more credits.

For the category “All Students”, Prairie Spirit exceeded the provincial results by 13%. For the FNMI category, Prairie Spirit students exceeded the provincial results of by almost 30%.

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.

The provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, 2020, may have contributed to the increase in credits earned in 2019/20 compared to previous years.

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Early Years outcome

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

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

Strategies:

- During 2019/20, Prairie Spirit allocated 0.8 FTE to early learning consultants to assist with Pre-Kindergarten and Kindergarten programming.
- Prairie Spirit had a coordinated plan to ensure the Early Years Evaluation-Teacher Assessment (EYE-TA) was used with all eligible Kindergarten students.
- Prairie Spirit supported schools in knowing the impact on learning from the use of Family Engagement practices.
- Data was triangulated to better know the impact on learning with disseminating EYE data alongside data collected via conversations, observations and products in relation to Prairie Spirit's Strategic Planning Framework.
- Planned promotion of the purpose of play in Early Learning Environments (ELE) and beyond for school and home.
- Learning Support Services staff (Speech Language Pathologists, Occupational Therapists, Educational Psychologists, etc.) provided strong support to classroom teachers.
- Professional development opportunities were offered for Pre-Kindergarten and Kindergarten teachers regarding play and exploration, documentation and supporting language development.
- Prairie Spirit schools conducted home visits for all Kindergarten students prior to the start of the school year, to build relationships with families and encourage parent engagement.

Measures for Early Years

Early Years Evaluation

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

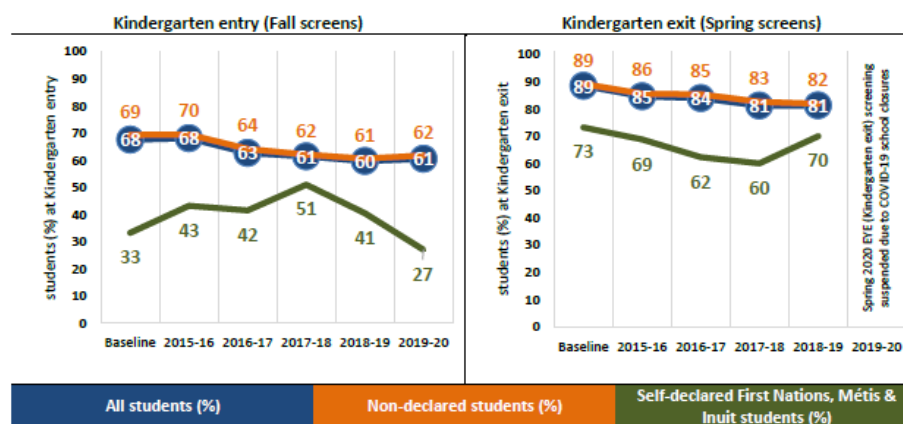
teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

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

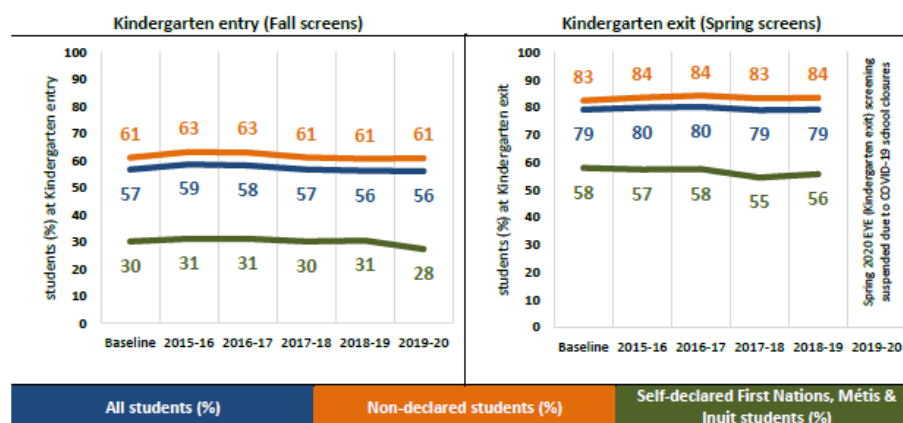
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic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

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

Prairie Spirit 206



Saskatchewan (all divisions)



Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify

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

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

Source: Ministry of Education, Early Years Branch, 2020

Analysis of Results – Early Years Evaluation

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

The provincial 2020 goal is 90% of students exiting Kindergarten ready for learning. In 2018/19, Prairie Spirit's overall result in this area remained consistent with the previous year but showed a decline from the first three years reported here. At 81%, the school division's result exceeds the provincial results of 79%.

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

For both Kindergarten entry and exit, Prairie Spirit's results have been consistently at or above provincial results over the six-year period. For FNMI students, Prairie Spirit's exit result for 2018/19 was at 70% (a four-year high), while the provincial result for FNMI students remained relatively the same compared to previous years at 56%.

Demographics

Students

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	927	880	917	886	919
1	917	969	899	938	914
2	911	933	931	919	938
3	947	924	901	927	924
4	819	965	899	910	929
5	857	826	935	916	913
6	865	863	825	930	919
7	810	861	863	820	930
8	777	812	870	850	821
9	754	766	781	830	824
10	762	715	740	767	811
11	695	715	694	710	724
12	718	711	764	720	746
Total	10,759	10,940	11,019	11,123	11,312

PreK	199	205	195	198	200
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	248	251	229	239	234
	4 to 6	254	284	256	259	238
	7 to 9	248	257	286	290	312
	10 to 12	272	265	292	274	271
	Total	1,022	1,057	1,063	1,062	1,055
English as an Additional Language	1 to 3	175	181	162	167	162
	4 to 6	201	211	202	197	176
	7 to 9	167	182	189	186	190
	10 to 12	94	101	114	133	146
	Total	637	675	667	683	674
French Immersion	K to 3	-	-	-	46	79
	4 to 6	-	-	-	-	-
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	-	-	-	46	79

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 includes 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, 2019

Staff

Job Category	FTEs
Classroom teachers	598.90
Principals, vice-principals	43.87
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	351.13
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	17.30
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	92.07
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	157.30
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	8.00
Total Full-Time Equivalent (FTE) Staff	1268.57

Source: *Prairie Spirit Human Resources Department, 2020*

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	Lori Jeschke
Deputy Director of Education	Tracey Young
Deputy Director, Division Services	Bob Bayles
Learning Superintendents	Dean Broughton
	Dave Carter
	Fay Cassidy
	Brad Nichol
	Clint Reddekopp
	Jon Yellowlees

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

Infrastructure and Transportation

School	Location	Grades
Aberdeen Composite School	Aberdeen	K - 12
Allan Composite School	Allan	Pre-K - 12
Blaine Lake Composite School	Blaine Lake	K - 12
Borden School	Borden	K - 12
Clavet Composite School	Clavet	Pre-K - 12
Colonsay School	Colonsay	K - 12
Dalmeny High School	Dalmeny	7 - 12
Delisle Composite School	Delisle	7 - 12
Delisle Elementary School	Delisle	K - 6
Dundurn School	Dundurn	Pre-K - 6
Eagle Creek Hutterite Colony	by Asquith	K - 9
Green Leaf Colony	by Marcelin	K - 10
Hague Elementary School	Hague	Pre-K - 6
Hague High School	Hague	7 - 12
Hanley School	Hanley	K - 12
Hepburn School	Hepburn	K - 12
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
Lost River Hutterite School	by Allan	K - 10

School	Location	Grades
Martensville High School	Martensville	9 - 12
Osler School	Osler	K - 9
Perdue School	Perdue	K - 12
Pike Lake School	Pike Lake	K - 4
Prairie View School	Dalmeny	K - 6
Riverbend Colony	by Waldheim	K - 12
Riverview Hutterite School	by Rosthern	K - 8
Rosthern Community School	Rosthern	Pre-K - 12
South Corman Park School	Corman Park	K - 6
Spirit eLearning	Online school	K-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	FUNDING SOURCE	AREA	PROJECT	PROJECT STAGE (AS OF AUG. 31)	2019/20 COST
Rosthern Community School (New School)	CAPITAL	New School	Construction of new school	Complete	\$10,445,065
Rosthern Schools (Demolition)	CAPTIAL	Rosthern High and Rosthern Elementary School	Demolition of Old Schools	On-going	\$898,933
Aberdeen School	STIMULUS	Roof	Roof Replacement	On-going	\$402,076
Hague High	PMR	High School Classrooms, Offices and Corridor	Structural Repairs	Complete	\$13,451
Vanscoy School	PMR	Windows, Classroom, Library	Restoration	On-going	\$202,350
Valley Manor	PMR	Roof	Roof Replacement	Complete	\$1,959
Leask	PMR	Gymnasium	Roof Replacement	Complete	\$104,815
Venture Heights	PMR	Roof	Roof Replacement	Complete	\$113,256
Colonsay	PMR	Gymnasium and Stage/Washrooms	Restoration	Complete	\$7,532
Leask	PMR	Washroom/Main and Gym Entrances	Restoration	Complete	\$78,387
Hague Elementary	PMR	Structural	Structural Repairs to Support Roof	Complete	\$20,677
Leask	PMR	IA Shop	HVAC	Complete	\$60,682
Valley Manor	PMR	Roof	Roof Replacement	Complete	\$75,045
Leask	PMR/CAIF	Roof	Roof Replacement	On-going	\$321,546
Hepburn	PMR/CAIF	Heritage Building	HVAC	On-going	\$195,431

PMR = Preventative Maintenance and Renewal

CAIF = Climate Action Incentive Fund

Transportation

Every school day, Prairie Spirit bus drivers safely transport almost 6,400 students to school and back home again. In Prairie Spirit, 146 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.

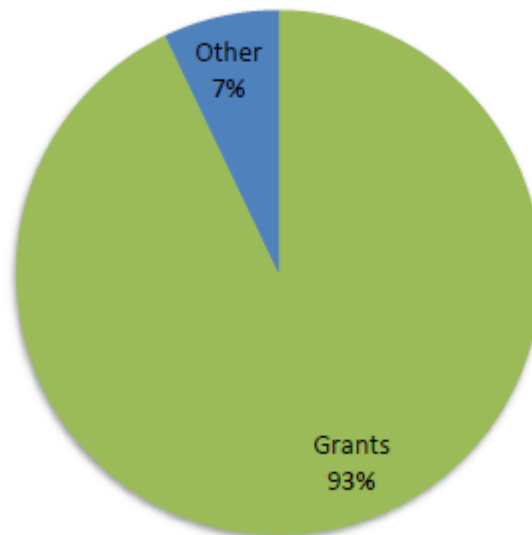
Operating its own fleet of buses and using its own drivers has helped Prairie Spirit lower costs for charters and field trips, a very important consideration for managing limited school-based budgets.

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.

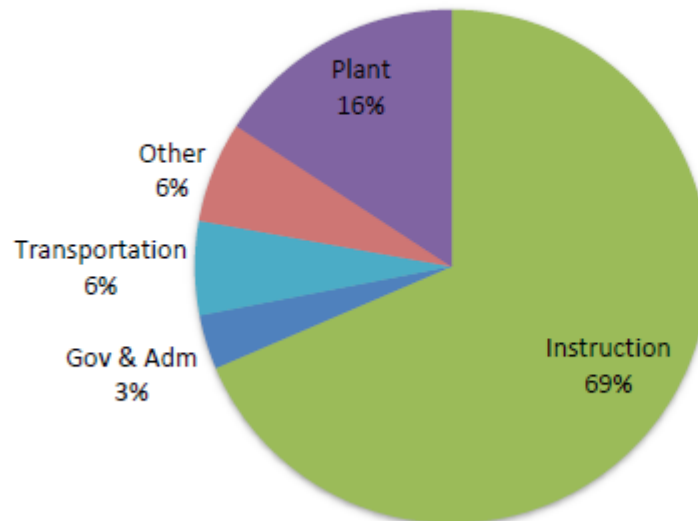
Financial Overview

Summary of Revenue and Expenses

Revenue 2019-20



Expense 2019-20



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	-	5,347	-		
Grants	118,947,007	129,468,022	120,716,111	10,521,015	9%	1
Tuition and Related Fees	2,315,044	2,687,671	2,221,727	372,627	16%	2
School Generated Funds	3,039,000	2,126,400	2,850,088	(912,600)	-30%	3
Complementary Services	853,180	853,180	844,865	-	0%	
External Services	3,246,590	3,242,901	3,237,355	(3,689)	0%	
Other	460,900	965,813	1,406,918	504,913	110%	4
Total Revenues	128,861,721	139,343,987	131,282,411	10,482,266	8%	
EXPENSES						
Governance	526,600	418,575	455,502	(108,025)	-21%	5
Administration	3,778,403	3,732,147	3,589,084	(46,256)	-1%	
Instruction	83,199,827	83,429,458	82,071,092	229,631	0%	
Plant	21,031,223	19,228,934	21,403,233	(1,802,289)	-9%	6
Transportation	8,071,022	7,202,778	7,600,468	(868,244)	-11%	7
Tuition and Related Fees	496,920	525,880	727,360	28,960	6%	8
School Generated Funds	3,039,000	1,672,947	2,659,854	(1,366,053)	-45%	9
Complementary Services	844,600	830,147	795,849	(14,453)	-2%	
External Services	3,318,890	3,222,635	3,261,046	(96,255)	-3%	
Other Expenses	861,900	1,472,689	889,403	610,789	71%	10
Total Expenses	125,168,385	121,736,190	123,452,891	(3,432,195)	-3%	
Surplus for the Year	3,693,336	17,607,797	7,829,520			

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

Note	Explanation
1	Over budget due to additional stimulus funding grants that were not budgeted.
2	Over budget due to more tuition students than anticipated.
3	Under budget due to less fundraising revenue from school closures as a result of COVID-19.
4	Over budget due to additional insurance claim revenue, secondment reimbursements and more interest revenue than budgeted.
5	Under budget due to less professional development, travel and employee recognition activities as a result of COVID-19 restrictions.
6	Under budget as a result of reduced preventative maintenance renewal spending due to COVID-19 restrictions.
7	Under budget due to less transportation services provided as a result of COVID-19 school closures.
8	Over budget due to additional students attending adult basic education program with colleges.
9	Under budget due to reduced activity related to COVID-19 school closures.
10	Over budget due to setting up a provision for uncollectable accounts receivable that was not budgeted.

Appendix A – Payee List

Board Remuneration

		Travel		PD			
Name	Remuneration	In-Province	Out-of-Province	In-Province	Out-of-Province	Other	Total
Badrock, Dawne	\$9,069	\$1,038	-	\$607	-	\$2,838	\$13,552
Crush, Ken (Board Vice-Chair)	18,235	1,337	-	841	-	2,717	23,130
Dyck, Sam (Board Chair)	26,262	153	-	798	-	2,771	29,984
Greyeyes, Kimberly	9,833	1,644	-	1,123	-	2,717	15,317
Hope, Bonnie	9,565	128	-	730	-	2,741	13,164
Howe, Bernie	11,015	1,676	-	324	-	5,478	18,493
Janzen, George	16,340	2,424	-	771	-	2,717	22,252
Miller, Trina	13,219	1,419	-	887	-	2,753	18,278
Wieler, Pam	18,774	4,469	-	919	-	2,717	26,879

Personal Services

AVAILABLE UPON REQUEST

Transfers

Prairie Spirit Schools Foundation	70,000
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Supplier Payments

1 Stop Playgrounds Ltd.	70,885	McNally Robinson	62,219
1080 Architecture Plan. & Interiors	69,497	Motion Specialties	54,278
Advanced Electronic Solutions Ltd.	50,366	Neimar's Custom Work	213,784
Al Anderson Source for Sports	57,222	New Way Yard Care	52,368
Alert Driver Training	121,378	North West College	50,000
Allmar Inc.	106,339	Northend Warehousing Ltd.	325,721
Andrew Agencies Ltd (SK)	155,996	Oakwood Nissan	101,485
Apple Canada Inc. C3120	114,991	Powerschool Canada ULC	80,695
Aquatemp Radiant Heating	858,201	Powerschool Group LLC	164,114
Beardy's & Okemasis First Nation	524,436	Prairie Mobile Communications	87,601
CDW Canada Inc.	54,574	Prairie Spirit Schools Foundation	70,000
CG Equipment & Repair	51,380	Precision Driving School	106,774
City of Warman	116,418	Pristine Kitchens & Millwork Inc	78,287
Clark Roofing (1964) Ltd.	766,324	Quality Tire Service Ltd.	145,779
Colliers Project Leaders Inc.	101,363	R & D Commercial Interiors	108,043
Con-Tech General Contractors	407,501	R & D Drywall Inc.	99,115
Covertite Eastern Ltd.	126,533	SK Professional Teachers Reg Board	89,513
Dell Canada Inc.	674,925	SaskTel CMR	112,192
Detail Plus Construction	58,228	Saskatoon Fire & Flood	74,636
DMA Building Services Ltd.	109,790	Saskatoon Health Region	84,600
Domo Gasoline Corporation Ltd.	73,896	SaskEnergy	601,987
Eileen's Driving School	187,059	SaskPower	1,348,339
Evolution Audio Visual Ltd.	96,588	Scholastic Book Fairs	55,298
Federated Co-Operatives Ltd.	664,652	Shell Canada Products	63,777
Fehr's Painting Ltd.	65,294	Sportfactor Inc.	52,559
Flynn Canada Inc.	164,268	Sun West School Division	115,381
Follett School Solutions, Inc.	57,844	Supreme Office Products	297,677
Fundscrip/Fundstream	415,980	Swish-Kemsol Products	240,986
Graham Construction & Eng. LP	12,037,200	Sysco	75,124
Group2 Architecture Interior Design	229,589	Thorpe Industries	126,101
HBI Office Plus Inc.	264,249	Toshiba Business Solutions	279,564
Inland Kenworth Partnership	71,914	Trade West Equipment Ltd.	158,107
Insight Canada Inc.	69,513	Tyler Technologies Inc	93,088
Legacy Bus Sales Ltd.	1,475,820	Veritiv Canada, Inc.	161,068
Loraas Disposal Services Ltd.	114,632	Village of Clavet	57,618
Marsh Canada Ltd.	744,568	Wintergreen Learning Materials	73,081

Other Expenditures

CUPE 4254	180,676
Municipal Employees' Pension Plan	3,498,358
Prairie Spirit Teachers' Association	
Membership Fees	126,356
Receiver General of Canada	22,569,829
Saskatchewan School Boards Association	1,803,108
Saskatchewan Teachers' Superannuation	128,051
Saskatchewan Workers'	
Compensation Board	267,703
Saskatchewan Teachers' Federation	7,305,313

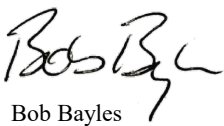
Appendix B – Management Report and Audited Financial Statements

Consolidated Audited Financial Statements

Of the Prairie Spirit School Division No. 206

School Division No. 2060500

For the Period Ending: August 31, 2020


Bob Bayles
Chief Financial Officer


MNP LLP
Auditor

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

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.

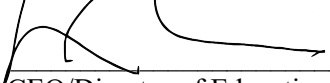
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is 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 30, 2020

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, 2020, and the consolidated statements of operations and accumulated surplus from operations, remeasurement 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, 2020, and the results of its consolidated operations and accumulated surplus from operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets (net debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Independent Auditor's Report

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 30, 2020

MNP LLP

Chartered Professional Accountants

Prairie Spirit School Division No. 206
Consolidated Statement of Financial Position
as at August 31, 2020

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	23,498,236	18,985,712
Accounts Receivable (Note 7)	11,363,747	5,036,428
Portfolio Investments (Note 3)	28,726	29,834
Total Financial Assets	34,890,709	24,051,974
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	5,218,899	6,515,879
Long-Term Debt and Associated Derivatives (Note 9)	22,451,823	23,492,677
Liability for Employee Future Benefits (Note 5)	1,845,700	1,650,700
Deferred Revenue (Note 10)	453,819	318,951
Total Liabilities	29,970,241	31,978,207
Net Financial Assets (Net Debt)	4,920,468	(7,926,233)
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	207,785,100	203,400,532
Inventory of Supplies for Consumption	700,610	629,409
Prepaid Expenses	560,436	573,049
Total Non-Financial Assets	209,046,146	204,602,990
Accumulated Surplus (Note 13)	213,966,614	196,676,757
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	215,584,576	197,976,779
Accumulated Remeasurement Losses	(1,617,962)	(1,300,022)
Total Accumulated Surplus (Note 13)	213,966,614	196,676,757

Contractual Rights (Note 15)

Contractual Obligations and Commitments (Note 16)

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

Approved by the Board:

Bernie Howe

Chairperson

Bob Bell

Chief Financial Officer

Prairie Spirit School Division No. 206
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxes and Other Related	-	-	5,347
Grants	118,947,007	129,468,022	120,716,111
Tuition and Related Fees	2,315,044	2,687,671	2,221,727
School Generated Funds	3,039,000	2,126,400	2,850,088
Complementary Services (Note 11)	853,180	853,180	844,865
External Services (Note 12)	3,246,590	3,242,901	3,237,355
Other	460,900	965,813	1,406,918
Total Revenues (Schedule A)	128,861,721	139,343,987	131,282,411
EXPENSES			
Governance	526,600	418,575	455,502
Administration	3,778,403	3,732,147	3,589,084
Instruction	83,199,827	83,429,458	82,071,092
Plant	21,031,223	19,228,934	21,403,233
Transportation	8,071,022	7,202,778	7,600,468
Tuition and Related Fees	496,920	525,880	727,360
School Generated Funds	3,039,000	1,672,947	2,659,854
Complementary Services (Note 11)	844,600	830,147	795,849
External Services (Note 12)	3,318,890	3,222,635	3,261,046
Other	861,900	1,472,689	889,403
Total Expenses (Schedule B)	125,168,385	121,736,190	123,452,891
Operating Surplus for the Year	3,693,336	17,607,797	7,829,520
Accumulated Surplus from Operations, Beginning of Year	197,976,779	197,976,779	190,147,259
Accumulated Surplus from Operations, End of Year	201,670,115	215,584,576	197,976,779

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, 2020

	2020	2019
	\$	\$
Accumulated Remeasurement Losses, Beginning of Year	(1,300,022)	(402,444)
Unrealized losses attributable to:		
Derivatives	(317,940)	(897,578)
Net remeasurement losses for the year	(317,940)	(897,578)
Accumulated Remeasurement Losses, End of Year	(1,617,962)	(1,300,022)

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 14)		
Net Debt, Beginning of Year	(7,926,233)	(7,926,233)	(7,213,783)
Changes During the Year			
Operating Surplus for the Year	3,693,336	17,607,797	7,829,520
Acquisition of Tangible Capital Assets (Schedule C)	(11,468,000)	(13,229,433)	(15,716,828)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	181,900	43,115
Net Gain on Disposal of Capital Assets (Schedule C)	-	(1,753)	(24,891)
Amortization of Tangible Capital Assets (Schedule C)	7,931,592	8,664,718	8,118,155
Net Acquisition of Inventory of Supplies	-	(71,201)	80,826
Net Change in Other Non-Financial Assets	-	12,613	(144,769)
	156,928	13,164,641	185,128
Net Remeasurement Losses	-	(317,940)	(897,578)
Change in Net Financial Assets / Net Debt	156,928	12,846,701	(712,450)
Net Financial Assets (Net Debt), End of Year	(7,769,305)	4,920,468	(7,926,233)

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, 2020

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	17,607,797	7,829,520
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	8,662,965	8,093,264
Net Change in Non-Cash Operating Activities (Schedule E)	(7,353,019)	2,125,659
Cash Provided by Operating Activities	18,917,743	18,048,443
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(13,229,433)	(15,716,828)
Proceeds on Disposal of Tangible Capital Assets	181,900	43,115
Cash Used by Capital Activities	(13,047,533)	(15,673,713)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	1,108	1,319
Cash Provided by Investing Activities	1,108	1,319
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,358,794)	(1,661,324)
Cash Used by Financing Activities	(1,358,794)	(1,661,324)
INCREASE IN CASH AND CASH EQUIVALENTS	4,512,524	714,725
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	18,985,712	18,270,987
CASH AND CASH EQUIVALENTS, END OF YEAR	23,498,236	18,985,712

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Other Tax Revenues			
Treaty Land Entitlement - Urban	-	-	5,347
Total Other Tax Revenues	-	-	5,347
Total Property Taxes and Other Related Revenue	-	-	5,347
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	105,640,636	108,199,986	103,676,984
Other Ministry Grants	3,330,238	966,565	650,741
Total Ministry Grants	108,970,874	109,166,551	104,327,725
Other Provincial Grants	59,285	-	32,647
Federal Grants	-	4,952	99,668
Grants from Others	-	441,436	432,725
Total Operating Grants	109,030,159	109,612,939	104,892,765
Capital Grants			
Ministry of Education Capital Grants	9,500,000	19,855,083	15,823,346
Other Capital Grants	416,848	-	-
Total Capital Grants	9,916,848	19,855,083	15,823,346
Total Grants	118,947,007	129,468,022	120,716,111
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	2,315,044	2,687,671	2,216,861
Total Tuition Fees	2,315,044	2,687,671	2,216,861
Transportation Fees	-	-	4,866
Total Operating Tuition and Related Fees	2,315,044	2,687,671	2,221,727
Total Tuition and Related Fees Revenue	2,315,044	2,687,671	2,221,727

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
School Generated Funds Revenue			
Curricular			
Student Fees	400,000	242,323	317,604
Total Curricular Fees	400,000	242,323	317,604
Non-Curricular Fees			
Commercial Sales - GST	102,000	69,955	100,665
Commercial Sales - Non-GST	184,000	107,782	158,710
Fundraising	848,000	632,234	935,712
Grants and Partnerships	184,000	319,580	151,766
Students Fees	1,321,000	754,526	1,181,531
Other	-	-	4,100
Total Non-Curricular Fees	2,639,000	1,884,077	2,532,484
Total School Generated Funds Revenue	3,039,000	2,126,400	2,850,088
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	853,180	853,180	844,865
Total Operating Grants	853,180	853,180	844,865
Total Complementary Services Revenue	853,180	853,180	844,865
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	2,877,840	2,878,176	2,854,030
Other Ministry Grants	300,000	300,000	300,000
Total Operating Grants	3,177,840	3,178,176	3,154,030
Fees and Other Revenue			
Other Revenue	68,750	64,725	83,325
Total Fees and Other Revenue	68,750	64,725	83,325
Total External Services Revenue	3,246,590	3,242,901	3,237,355
Other Revenue			
Miscellaneous Revenue	292,000	670,218	1,096,949
Sales & Rentals	43,900	62,007	42,339
Investments	120,000	225,588	242,739
Gain on Disposal of Capital Assets	5,000	8,000	24,891
Total Other Revenue	460,900	965,813	1,406,918
TOTAL REVENUE FOR THE YEAR	128,861,721	139,343,987	131,282,411

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	202,270	168,885	172,814
Professional Development - Board Members	19,000	12,164	17,086
Grants to School Community Councils	76,000	-	65,461
Elections	20,000	6,620	-
Other Governance Expenses	209,330	230,906	200,141
Total Governance Expense	526,600	418,575	455,502
Administration Expense			
Salaries	2,679,000	2,644,677	2,593,574
Benefits	326,400	348,117	319,644
Supplies & Services	285,710	265,545	255,707
Non-Capital Furniture & Equipment	30,000	24,684	27,248
Building Operating Expenses	101,400	202,621	122,703
Communications	63,530	48,748	51,106
Travel	34,500	12,408	17,613
Professional Development	80,860	61,202	82,001
Amortization of Tangible Capital Assets	177,003	124,145	119,488
Total Administration Expense	3,778,403	3,732,147	3,589,084
Instruction Expense			
Instructional (Teacher Contract) Salaries	59,199,249	59,243,777	58,288,732
Instructional (Teacher Contract) Benefits	3,212,600	3,654,427	3,345,738
Program Support (Non-Teacher Contract) Salaries	10,939,000	10,896,780	10,655,732
Program Support (Non-Teacher Contract) Benefits	2,380,800	2,400,441	2,164,514
Instructional Aids	2,850,750	2,607,554	3,167,676
Supplies & Services	960,530	1,121,040	791,618
Non-Capital Furniture & Equipment	613,270	757,372	635,432
Communications	340,870	302,162	265,184
Travel	390,250	250,288	349,929
Professional Development	606,468	359,598	490,993
Student Related Expense	222,220	107,490	185,041
Amortization of Tangible Capital Assets	1,483,820	1,728,529	1,730,503
Total Instruction Expense	83,199,827	83,429,458	82,071,092

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	4,734,000	4,509,644	4,557,810
Benefits	936,400	937,304	883,368
Supplies & Services	63,850	40,386	42,073
Non-Capital Furniture & Equipment	101,000	90,227	137,061
Building Operating Expenses	9,704,600	7,714,166	10,266,348
Communications	15,455	12,728	9,896
Travel	141,200	92,178	121,802
Professional Development	32,650	14,413	15,989
Amortization of Tangible Capital Assets	5,302,068	5,817,888	5,368,886
Total Plant Operation & Maintenance Expense	21,031,223	19,228,934	21,403,233
Student Transportation Expense			
Salaries	3,437,100	3,227,274	3,200,022
Benefits	786,700	753,501	658,958
Supplies & Services	1,451,950	1,072,890	1,410,994
Non-Capital Furniture & Equipment	810,500	747,341	836,831
Building Operating Expenses	47,600	59,791	50,982
Communications	88,200	87,985	84,142
Travel	52,900	29,751	49,094
Professional Development	22,171	9,540	15,019
Contracted Transportation	405,200	274,849	445,949
Amortization of Tangible Capital Assets	968,701	939,856	848,477
Total Student Transportation Expense	8,071,022	7,202,778	7,600,468
Tuition and Related Fees Expense			
Tuition Fees	496,920	525,880	727,360
Total Tuition and Related Fees Expense	496,920	525,880	727,360
School Generated Funds Expense			
Academic Supplies & Services	225,000	137,521	251,517
Cost of Sales	325,000	438,077	527,749
Non-Capital Furniture & Equipment	50,000	-	49,453
School Fund Expenses	2,439,000	1,097,349	1,831,135
Total School Generated Funds Expense	3,039,000	1,672,947	2,659,854

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	557,000	574,048	541,250
Program Support (Non-Teacher Contract) Salaries & Benefits	207,600	202,181	191,742
Instructional Aids	65,000	42,659	42,277
Contracted Transportation & Allowances	15,000	11,259	20,580
Total Complementary Services Expense	844,600	830,147	795,849
External Service Expense			
Grant Transfers	161,600	97,072	80,457
Other Fees	-	5,900	5,600
Administration Salaries & Benefits	158,850	97,100	91,100
Instructional (Teacher Contract) Salaries & Benefits	1,969,140	2,061,390	2,055,834
Program Support (Non-Teacher Contract) Salaries & Benefits	459,800	296,846	253,827
Transportation Salaries & Benefits	180,100	154,980	189,278
Instructional Aids	89,500	63,604	89,069
Supplies & Services	97,100	212,101	222,652
Non-Capital Furniture & Equipment	129,000	35,946	56,187
Building Operating Expenses	-	9,500	6,000
Communications	5,700	6,800	8,869
Travel	3,100	10,341	14,670
Professional Development (Non-Salary Costs)	19,500	9,557	25,927
Student Related Expenses	30,200	107,198	104,723
Contracted Transportation & Allowances	15,300	-	6,053
Amortization of Tangible Capital Assets	-	54,300	50,800
Total External Services Expense	3,318,890	3,222,635	3,261,046

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	83,400	55,502	53,893
Interest on Capital Loans	778,500	751,166	835,510
Total Interest and Bank Charges	861,900	806,668	889,403
Loss on Disposal of Tangible Capital Assets	-	6,247	-
Provision for Uncollectable Accounts	-	659,774	-
Total Other Expense	861,900	1,472,689	889,403
TOTAL EXPENSES FOR THE YEAR	125,168,385	121,736,190	123,452,891

Prairie Spirit School Division No. 206

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and Audio Visual	Assets Under		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Equipment	Construction	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	5,979,163	4,541,617	233,713,976	15,162,354	17,393,811	995,226	9,744,782	4,057,588	14,516,725	306,105,242	292,727,582
Additions/Purchases	-	108,540	-	64,758	1,551,676	108,975	927,340	681,970	9,786,174	13,229,433	15,716,828
Disposals	-	-	-	-	(1,478,394)	(77,786)	(296,330)	(1,030,819)	-	(2,883,329)	(2,339,168)
Transfers to (from)	-	-	24,302,899	-	-	-	-	-	(24,302,899)	-	-
Closing Balance as of August 31	5,979,163	4,650,157	258,016,875	15,227,112	17,467,093	1,026,415	10,375,792	3,708,739	-	316,451,346	306,105,242
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	3,652,952	74,137,767	6,384,258	10,698,630	715,231	4,341,414	2,774,458	-	102,704,710	96,907,499
Amortization of the Period	-	98,870	5,065,997	687,514	972,967	59,697	1,037,926	741,747	-	8,664,718	8,118,155
Disposals	-	-	-	-	(1,298,247)	(77,786)	(296,330)	(1,030,819)	-	(2,703,182)	(2,320,944)
Closing Balance as of August 31	N/A	3,751,822	79,203,764	7,071,772	10,373,350	697,142	5,083,010	2,485,386	N/A	108,666,246	102,704,710
Net Book Value											
Opening Balance as of September 1	5,979,163	888,665	159,576,209	8,778,096	6,695,181	279,995	5,403,368	1,283,130	14,516,725	203,400,532	195,820,083
Closing Balance as of August 31	5,979,163	898,335	178,813,111	8,155,340	7,093,743	329,273	5,292,782	1,223,353	-	207,785,100	203,400,532
Change in Net Book Value	-	9,670	19,236,902	(622,756)	398,562	49,278	(110,586)	(59,777)	(14,516,725)	4,384,568	7,580,449
Disposals											
Historical Cost	-	-	-	-	1,478,394	77,786	296,330	1,030,819	-	2,883,329	2,339,168
Accumulated Amortization	-	-	-	-	1,298,247	77,786	296,330	1,030,819	-	2,703,182	2,320,944
Net Cost	-	-	-	-	180,147	-	-	-	-	180,147	18,224
Price of Sale	-	-	-	-	173,900	8,000	-	-	-	181,900	43,115
Gain (Loss) on Disposal	-	-	-	-	(6,247)	8,000	-	-	-	1,753	24,891
Net Book Value (NBV) of Assets Pledged as Security for Debt											
	-	-	-	-	-	-	-	-	-	-	-

Sch C

Closing costs of leased tangible capital assets of \$3,316,002 (2019 - \$3,830,989) in School Buses. Accumulated amortization of \$2,076,008 (2019 - \$2,267,533) has been recorded on these assets.

Prairie Spirit School Division No. 206
Schedule D: Consolidated Non-Cash Items Included in Surplus
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	8,664,718	8,118,155
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(1,753)	(24,891)
Total Non-Cash Items Included in Surplus	8,662,965	8,093,264

Prairie Spirit School Division No. 206
Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(6,327,319)	(560,698)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,296,980)	2,640,100
Increase in Liability for Employee Future Benefits	195,000	105,200
Increase in Deferred Revenue	134,868	5,000
(Increase) Decrease in Inventory of Supplies for Consumption	(71,201)	80,826
Decrease (Increase) in Prepaid Expenses	12,613	(144,769)
Total Net Change in Non-Cash Operating Activities	(7,353,019)	2,125,659

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie Spirit School Division No. 206” and operates as “the Prairie Spirit School Division No. 206”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity and Consolidation

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

Controlled Entities

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

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

These consolidated financial statements contain the following controlled entities:

- Prairie Spirit Schools Foundation corporation (the “Foundation”) is incorporated under the *Non-Profit Corporation Act, 1995* and was established to carry on activities which are for the charitable purpose of the advancement of education and enhancement of the quality of education offered by the school division. The Foundation is a registered charity.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$ 1,845,700 (2019 - \$ 1,650,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$ 108,666,246 (2019 - \$ 102,704,710) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- uncollectible accounts receivable of \$653,442 (2019 - \$NIL) because actual collectability may differ from initial 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
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Fair value is determined by inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices). When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the consolidated statement of operations and accumulated surplus from operations.

ii) Cost or Amortized Cost

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

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

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

e) Financial Assets

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

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

Accounts Receivable includes provincial grants receivable and other receivables. Provincial grants receivable represent capital and other ministry 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, 2020

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
Leased capital assets	Lease term

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

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

g) Liabilities

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

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

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

Long-term debt also includes derivatives. The school division values its derivatives in accordance with its policy for financial instruments, as described in Note 2(d).

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
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- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) 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
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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost or amortized cost category:	Cost	Cost
GICs w/RBC, monthly interest at 1.70% per annum, maturing Dec 7/20	\$ 28,726	\$ 29,834
Total portfolio investments reported at cost or amortized cost	\$ 28,726	\$ 29,834

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 168,885	\$ 249,690	\$ -	\$ -	\$ 418,575	\$ 455,502
Administration	2,992,794	615,208	-	124,145	3,732,147	3,589,084
Instruction	76,195,425	5,505,504	-	1,728,529	83,429,458	82,071,092
Plant	5,446,948	7,964,098	-	5,817,888	19,228,934	21,403,233
Transportation	3,980,775	2,282,147	-	939,856	7,202,778	7,600,468
Tuition and Related Fees	-	525,880	-	-	525,880	727,360
School Generated Funds	-	1,672,947	-	-	1,672,947	2,659,854
Complementary Services	776,229	53,918	-	-	830,147	795,849
External Services	2,610,316	558,019	-	54,300	3,222,635	3,261,046
Other	-	721,523	751,166	-	1,472,689	889,403
TOTAL	\$92,171,372	\$20,148,934	\$751,166	\$ 8,664,718	\$121,736,190	\$123,452,891

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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 1,974,200	\$ 1,640,900
Current period service cost	178,900	146,000
Interest cost	40,900	51,900
Benefit payments	(63,200)	(113,300)
Actuarial losses	109,500	248,700
Accrued Benefit Obligation - end of year	2,240,300	1,974,200
Unamortized net actuarial losses	(394,600)	(323,500)
Liability for Employee Future Benefits	\$ 1,845,700	\$ 1,650,700

Employee Future Benefits Expense	2020	2019
Current period service cost	\$ 178,900	\$ 146,000
Amortization of net actuarial loss	38,400	20,600
Benefit cost	217,300	166,600
Interest cost	40,900	51,900
Total Employee Future Benefits Expense	\$ 258,200	\$ 218,500

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.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
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The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these consolidated financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these consolidated financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,058	1	1,059	1,020
Member contribution rate (percentage of salary)	9.50-11.70%	6.05-7.85%	6.05-11.70%	6.05%-13.50%
Member contributions for the year	\$ 6,346,866	\$ 1,231	\$ 6,348,097	\$ 6,266,672

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.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

Details of the MEPP are as follows:

	2020	2019
Number of active School Division members	703	718
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	\$ 1,726,401	\$ 1,743,120
School Division contributions for the year	\$ 1,726,401	\$ 1,743,120
Actuarial extrapolation date	31-Dec-19	31-Dec-18
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

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:

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 9,899,725	\$ -	\$ 9,899,725	\$ 2,345,526	\$ -	\$ 2,345,526
GST Receivable	427,847	-	427,847	590,272	-	590,272
Other Receivables	1,689,617	653,442	1,036,175	2,100,630	-	2,100,630
Total Accounts Receivable	\$ 12,017,189	\$ 653,442	\$ 11,363,747	\$ 5,036,428	\$ -	\$ 5,036,428

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 2,074,232	\$ 1,348,228
Supplier Payments	2,706,440	1,478,995
Other Accrued Liabilities	438,227	3,688,656
Total Accounts Payable and Accrued Liabilities	\$ 5,218,899	\$ 6,515,879

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

9. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES

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

	2020	2019
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 0.49%, expires May 9/33	\$ 5,195,000	\$ 5,515,000
Warman Middle loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at CDOR plus acceptance fee of 0.45%, expires May 9/33	7,198,000	7,641,000
Martensville High loan - RBC, monthly P&I, interest at 3.79%, expires Feb/35	7,563,563	7,947,790
Communications loan - RBC, monthly P&I, interest at 2.93%, expires July/26	877,298	1,011,139
	20,833,861	22,114,929
Derivatives consist of long-term financial instruments created by:		
Interest rate swap agreement at 2.97%, expires May 9/33	678,265	544,981
Interest rate swap agreement at 2.97%, expires May 9/33	939,697	755,041
	1,617,962	1,300,022
Capital Leases:		
Bus Lease - RBC, expired Oct 20/19	-	30,676
Bus Lease - RBC, expired July 5/20	-	47,050
	-	77,726
Total Long-Term Debt	\$ 22,451,823	\$ 23,492,677

Future principal repayments over the next 5 years are estimated as follows:	
2021	\$ 1,326,861
2022	1,372,343
2023	1,422,540
2024	1,471,478
2025	1,523,186
Thereafter	13,717,453
Total	\$ 20,833,861

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	Capital Leases	2020	2019
Principal	\$ 1,281,068	\$ 77,726	\$ 1,358,794	\$ 1,661,324
Interest	745,258	5,908	751,166	835,510
Total	\$ 2,026,326	\$ 83,634	\$ 2,109,960	\$ 2,496,834

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2020

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Capital projects:				
Federal capital tuition	\$ 313,951	\$ -	\$ -	\$ 313,951
Total capital projects deferred revenue	313,951	-	-	313,951
Non-Capital deferred revenue:				
Donation from Con-Tech General Contractors Ltd.	5,000	-	-	5,000
Climate Action Incentive Funding	-	334,868	200,000	134,868
Total non-capital deferred revenue	5,000	334,868	200,000	139,868
Total Deferred Revenue	\$ 318,951	\$ 334,868	\$ 200,000	\$ 453,819

11. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services operated by the school division in relation to Pre-Kindergarten programs:

Summary of Complementary Services Revenues and Expenses	2020	2019
Revenues:		
Operating Grants	\$ 853,180	\$ 844,865
Total Revenues	853,180	844,865
Expenses:		
Salaries & Benefits	776,229	732,992
Instructional Aids	42,659	42,277
Contracted Transportation & Allowances	11,259	20,580
Total Expenses	830,147	795,849
Excess of Revenues over Expenses	\$ 23,033	\$ 49,016

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:

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Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Associate Schools*	Prairie Spirit Schools Foundation	2020	2019
Revenues:					
Operating Grants	\$ 300,000	\$ 2,878,176	\$ -	\$ 3,178,176	\$ 3,154,030
Fees and Other Revenues	-	-	64,725	64,725	83,325
Total Revenues	300,000	2,878,176	64,725	3,242,901	3,237,355
Expenses:					
Grant Transfers	97,072	-	-	97,072	80,457
Other Fees	-	5,900	-	5,900	5,600
Salaries & Benefits	166,342	2,443,974	-	2,610,316	2,590,039
Instructional Aids	95	63,509	-	63,604	89,069
Supplies and Services	17,910	141,226	52,965	212,101	222,652
Non-Capital Equipment	-	35,946	-	35,946	56,187
Building Operating Expenses	-	9,500	-	9,500	6,000
Communications	-	6,800	-	6,800	8,869
Travel	241	10,100	-	10,341	14,670
Professional Development	36	9,521	-	9,557	25,927
Student Related Expenses	34,486	7,393	65,319	107,198	104,723
Contracted Transportation & Allowances	-	-	-	-	6,053
Amortization of Tangible Capital Assets	-	54,300	-	54,300	50,800
Total Expenses	316,182	2,788,169	118,284	3,222,635	3,261,046
Excess (Deficiency) of Revenues over Expenses	\$ (16,182)	\$ 90,007	\$ (53,559)	\$ 20,266	\$ (23,691)

**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	2020	2019
Revenues:		
Operating Grants	\$ 2,878,176	\$ 2,854,030
Total Revenues	2,878,176	2,854,030
Expenses:		
Other Fees	5,900	5,600
Salaries & Benefits	2,443,974	2,414,035
Instructional Aids	63,509	89,069
Supplies and Services	141,226	156,889
Non-Capital Equipment	35,946	56,187
Building Operating Expenses	9,500	6,000
Communications	6,800	8,300
Travel	10,100	14,200
Professional Development	9,521	20,649
Student Related Expenses	7,393	11,564
Contracted Transportation & Allowances	-	1,702
Amortization of Tangible Capital Assets	54,300	50,800
Total Expenses	2,788,169	2,834,995
Excess (Deficiency) of Revenues over Expenses	\$ 90,007	\$ 19,035

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13. ACCUMULATED SURPLUS

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

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

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

Details of accumulated surplus are as follows:

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	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 203,400,532	\$ 13,229,433	\$ 8,844,865	\$ 207,785,100
Less: Debt owing on Tangible Capital Assets	(22,192,655)	-	(1,358,794)	(20,833,861)
	181,207,877	13,229,433	7,486,071	186,951,239
PMR maintenance project allocations (1)	2,816,976	2,709,035	730,033	4,795,978
Designated Assets:				
Capital Projects:				
School bus replacement	568,300	500,000	-	1,068,300
Learning technology initiatives	763,926	-	240,225	523,701
Vehicle replacement	104,714	-	59,714	45,000
Completion of Martensville High School project	100,000	-	-	100,000
Outstanding capital projects	622,773	10,010,603	737,539	9,895,837
Facility related projects	1,033,673	-	283,673	750,000
School lab upgrade projects	1,974,480	-	-	1,974,480
	5,167,866	10,510,603	1,321,151	14,357,318
Other:				
School generated funds	1,660,912	319,866	-	1,980,778
School budget carryovers	834,977	556,885	-	1,391,862
School community councils	73,246	24,177	-	97,423
Central Valley Athletic Committee	13,454	4,048	-	17,502
Valley Christian Academy	-	109,042	-	109,042
Invitational Shared Services Initiative	88,795	300,000	317,854	70,941
Prairie Spirit Schools Foundation Corporation	60,532	51,572	55,358	56,746
ESSP programming and development	3,236,552	-	434,308	2,802,244
English as an Additional Language (EAL)	40,474	17,523	6,837	51,160
First Nation and Metis Education (FNME)	4,013	71,364	38,808	36,569
Jordan's Principle	6,060	7,950	675	13,335
Resonate Music Program	4,417	8,360	11,624	1,153
Staff development	172,401	61,645	-	234,046
Insurance	100,850	154,572	-	255,422
Election	14,000	20,000	6,620	27,380
Sask Health Partnerships & Mental Health Initiative	58,740	-	58,740	-
Pandemic	-	1,800,600	1,189,645	610,955
	6,369,423	3,507,604	2,120,469	7,756,558
Unrestricted Surplus	2,414,637	-	691,154	1,723,483
Total Accumulated Surplus from Operations	197,976,779	29,956,675	12,348,878	215,584,576
Accumulated Remeasurement Gain (Loss)	(1,300,022)	-	317,940	(1,617,962)
Total Accumulated Surplus	\$ 196,676,757	\$ 29,956,675	\$ 12,666,818	\$ 213,966,614

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

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14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 17, 2019 and the Minister of Education on August 26, 2019.

15. CONTRACTUAL RIGHTS

Significant contractual rights of the school divisions are as follows:

- \$334,868 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for Warman Elementary, Hanley and Valley Manor School projects. These projects are expected to be complete by March 31, 2021.

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- consultant contract for the upgrades at Clavet School in the amount of \$450,000 in the next two years.
- general contractors for roofing projects at Aberdeen and Leask Community Schools in the amount of \$529,621. The expected completion is November 2020.
- purchase of windows for Hanley School at a cost of \$62,822. The expected completion is November 2020.
- agreement to purchase school buses in the 2020-2021 school year at a total cost of \$1,013,541.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2021	\$ 999	\$ 999
Total Lease Obligations	\$ 999	\$ 999

17. 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).

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i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include monitoring of overdue accounts and monthly reporting to the Board of Education any non-governmental receivable exceeding \$100,000.

The school division does have a significant exposure to the collection of outstanding tuition fees included in other receivables. One customer accounts for 96% (2019 - 67%) 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 other accounts receivable as at August 31, 2020 was:

August 31, 2020					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 9,899,725	\$ 9,899,725	\$ -	\$ -	\$ -
Other Receivables	1,689,617	101,872	79,900	79,900	1,427,945
Gross Receivables	11,589,342	10,001,597	79,900	79,900	1,427,945
Allowance for Doubtful Accounts	(653,442)	-	-	-	(653,442)
Net Receivables	\$ 10,935,900	\$ 10,001,597	\$ 79,900	\$ 79,900	\$ 774,503

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by ensuring budgets are followed and reviewed monthly, quarterly financial reports include forecasting expected spending through to the end of 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, 2020					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,218,899	\$ 5,218,899	\$ -	\$ -	\$ -
Long-term debt	20,833,861	663,430	663,430	5,789,547	13,717,454
Total	\$ 26,052,760	\$ 5,882,329	\$ 663,430	\$ 5,789,547	\$ 13,717,454

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iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$9,500,000 (August 31, 2019 - \$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, 2020.

The school division minimizes these risks by:

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

Foreign Currency Risk

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

18. 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.