

Prairie Spirit School Division No. 206

## **Annual Report 2020/21**



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## School Division Contact Information

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



## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Prairie Spirit School Division #206 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

*Bernie Howe*

Bernie Howe, Chair

## Introduction

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

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

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

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 11 subdivisions. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” The trustees represent voters and ratepayers across the school division.

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

The Board of Education was elected in November 2020 for a four-year term, ending in November 2024. The remuneration paid to all Board members in 2020/21 is provided in Appendix A.

The following list includes the Prairie Spirit Board Trustees as of August 31, 2021:

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



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

## School Community Councils

The purpose of the School Community Council is to:

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

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

Prairie Spirit provides equal funding of \$2,000 to each SCC in the Division. SCCs use this funding in a variety of ways, 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 2020/21, Prairie Spirit offered the following virtual opportunities to School Community Councils:

*Division-wide:*

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

*School level:*

- Planning regular SCC meetings
- Sharing of school goals
- Partnering on learning projects
- Hosting parent evenings
- Partnering on the Notice Nature initiative

Challenges for School Community Councils include:

- Engaging community and parents, particularly during the pandemic
- 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 colonies and three First Nations communities. The Division covers over 15,800 square kilometres, roughly half the size of Vancouver Island.

In 2020/21, Prairie Spirit's 11,000 students were served by a team of over 1,300 dedicated professionals and support staff.

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

## Division Philosophical Foundation

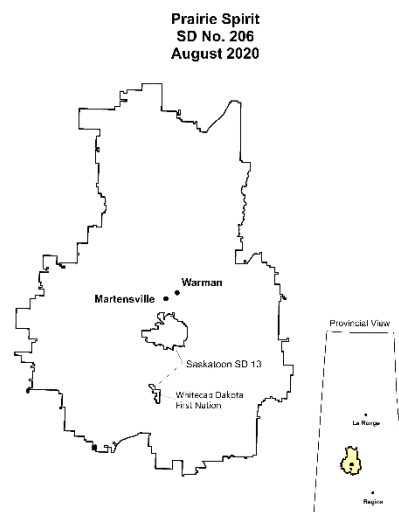
### ***Prairie Spirit Learners:***

- 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 School Division places a high priority on developing relationships that are built on genuine understandings and shared knowledge that demonstrate mutual respect. This includes a commitment to strong partnerships among and between educators, parents, students, communities and human 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 School Division joined the Community Threat Assessment and Support Protocol (CTASP) in November 2013, as part of a group of community organizations including education, human services and police services. Each of the community organizations that signed the protocol has committed to ensuring their leaders are fully trained in violence threat risk assessment. All administrators in Prairie Spirit School Division are being trained in assessing violence threat risks in their schools. Since all community partners receive the same training, they benefit from a shared understanding and common language in assessing possible violence.

### **Joint use agreements**

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

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

### **Ministry of Social Services**

Prairie Spirit School Division has an established partnership with the provincial Ministry of Social Services in the area of 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 School Division.

**University of Saskatchewan**

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

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

Prairie Spirit School Division is in a partnership with the Saskatchewan Health Authority, Saskatoon Public Schools, Greater Saskatoon Catholic Schools and Horizon School Division to develop teen mental health resources and supports. The health 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 School Division 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 School Division 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 School Division 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
- Spirit eLearning School, a fully online school for students in Kindergarten to Grade 12

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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

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

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

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

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p><b>Prairie Spirit Readers:</b></p> <ul style="list-style-type: none"> <li>• Read for pleasure, learning and growth.</li> <li>• Cultivate a lifelong love of reading.</li> <li>• Read like a writer and write for a reader.</li> </ul> <p><b>Provincial goal/Prairie Spirit goal:</b> By 2021, 80% of students will be reading at grade level or above by the end of grade 3.</p> <p><b>Prairie Spirit Writers:</b></p> <ul style="list-style-type: none"> <li>• Read like a writer and write for a reader.</li> <li>• Believe in their ability to communicate and contribute.</li> <li>• Write with confidence, demonstrating independence and interdependence.</li> </ul> <p><b>Provincial goal/Prairie Spirit goal:</b> 80% of students will be writing at grade level or above in grade 4, 7 and 9 by 2021.</p> <p><b>Prairie Spirit Mathematicians:</b></p> <ul style="list-style-type: none"> <li>• Are accurate, efficient and flexible when working with numbers.</li> <li>• Deal confidently and competently with every day and new situations that demand the use of mathematical concepts.</li> </ul> <p><b>Provincial goal/Prairie Spirit goal:</b> By 2021, 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><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p><b>Strategies:</b></p> <p><b>Reading</b></p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• Prairie Spirit provided Professional Development opportunities for teachers to strengthen understanding about the Science of Reading to develop a foundation of understanding for the teaching of reading. This online course was available to all educators PreK-12 and was mandatory for grades 1-3 teachers.</li> </ul>

	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Literacy Professional Development included connection between reading and writing.</li> <li>• The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices.</li> <li>• The Division's Strategic Facilitators worked with teachers to support strong instructional practices for literacy.</li> <li>• The Division has developed a Literacy Instruction Framework using the five pillars – Phonemic Awareness, Phonics, Vocabulary, Reading Comprehension and Fluency.</li> </ul> <p><b>Writing</b></p> <ul style="list-style-type: none"> <li>• Professional Development in teaching reading and writing was offered to Grade 1 - 12 teachers.</li> <li>• The Division's Learning Facilitators worked with teachers to understand and support strong literacy and numeracy practices.</li> <li>• The Division's Strategic Facilitators worked with teachers to support strong instructional practices for writing and literacy.</li> </ul> <p><b>Math</b></p> <ul style="list-style-type: none"> <li>• Professional development was offered to support teachers in building success criteria in high school mathematics. This adult learning focused on evidence gathering practices within an outcomes-based assessment framework.</li> <li>• Professional development was offered to support teachers in assessing high school math within a distance learning and block schedule environment (due to COVID).</li> <li>• Professional development was offered to support teachers in selecting and utilizing technology (e.g., Desmos) within the math classroom.</li> <li>• Professional development was offered to support teachers in authentically bringing Indigenous content and knowledge into the math classroom. Teachers were introduced to several Indigenous math-based games.</li> <li>• Professional development was offered to support teachers in utilizing portfolios to assess math achievement in both virtual and in-person learning environments.</li> <li>• The Division's Strategic Facilitators worked with teachers to support strong instructional practices in the area of numeracy.</li> </ul>
<b>Measures for Reading, Writing and Math At or Above Grade Level</b>	
<p>In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.</p>	

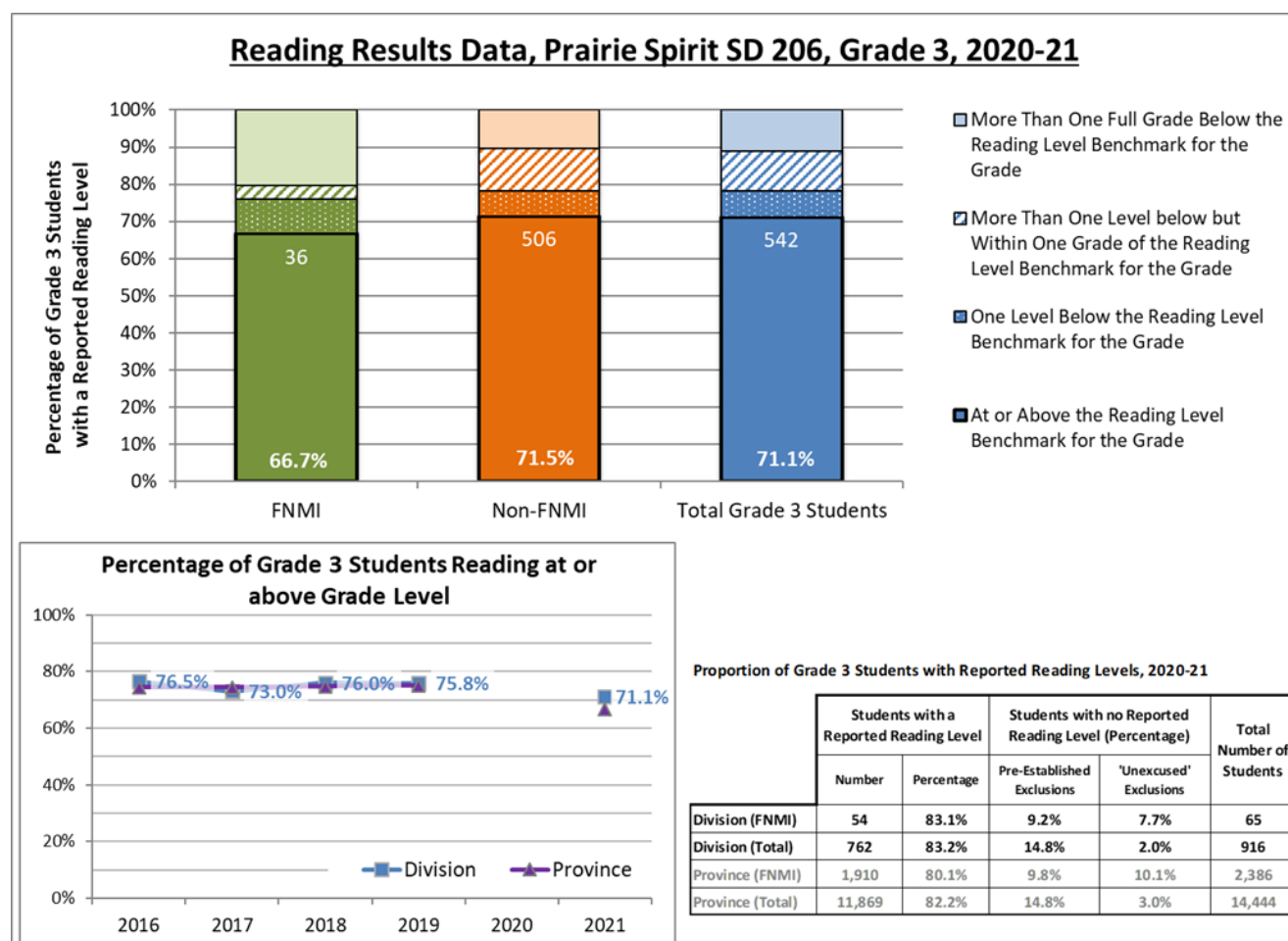


In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

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

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

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



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

Source: Ministry of Education, 2021

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

Prairie Spirit classrooms have a strong focus on literacy and reading. Prairie Spirit School Division 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 71% for 2020/21, a decrease from previous years and slightly above the provincial results.

For Prairie Spirit's FNMI students, 66.7% of Grade 3 students were reading at grade level in 2010/21, which is an increase from previous years and equal to the overall provincial results.

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

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

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

Prairie Spirit School Division students continued to show growth toward the following writing competencies identified in the provincial writing rubrics:

- Compose and create a range of various written texts that explore: identity, community, social responsibility and make connections to own life.
- Use a writing process to produce messages that vary in depth depending on grade level.
- Use of appropriate strategies to communicate meaning before, during and after writing
- Use of cues and conventions

Evidence was identified through teacher conversations with the school division's Literacy Strategic Facilitators as well as progress report comments and evaluations made by classroom teachers.

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

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

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

Students in Prairie Spirit continued to show growth toward the following critical number strand indicators:

- Utilizing prior knowledge to choose and apply strategies
- Demonstrate accuracy, flexibility, and efficiency when solving problems
- Justify thinking through multiple representations using mathematical language
- Create logical connections across mathematical concepts

Evidence was identified through teacher conversations with the school division's Numeracy Strategic Facilitators as well as progress report comments and evaluations made by classroom teachers.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p><b>Prairie Spirit Learners</b></p> <ul style="list-style-type: none"> <li>• Feel accepted, confident and safe to engage in learning where individual diversity, ability, interests, backgrounds, cultures and life experiences are welcomed and valued.</li> <li>• Are active and contributing participants in the classroom, school and community, where engagement and a sense of belonging are both nurtured and promoted.</li> <li>• Possess intercultural understanding, empathy and mutual respect with and for Indigenous Peoples of Canada (<i>Calls to Action</i> 63.3).</li> <li>• Achieve learning goals, regardless of gender, culture and ancestry.</li> </ul> <p><b>High School Completion and Transition to Career</b></p> <ul style="list-style-type: none"> <li>• <b>Provincial goal/Prairie Spirit goal for three-year graduation rate:</b> By 2021, the three-year graduation rate will be 65% for First Nations and Métis students.</li> <li>• <b>Provincial goal/Prairie Spirit goal for extended graduation rate:</b> By 2021, 75% of First Nations and Métis students will graduate within five years of entering grade 10.</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p><b>Strategies:</b></p> <p>Prairie Spirit School Division's goals and strategies are aligned with <a href="#"><i>Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework</i></a>.</p> <p><i>Following Their Voices</i> (FTV)</p> <ul style="list-style-type: none"> <li>• Prairie Spirit has engaged with the Ministry of Education for the <i>Following Their Voices</i> (FTV) initiative. Both Blaine Lake Composite School and Stobart Community School have completed the FTV program.</li> <li>• <i>Following Their Voices</i> 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.</li> <li>• <i>Following Their Voices</i> uses a model with in-school facilitators working with teachers in classrooms to:</li> </ul>

	<ul style="list-style-type: none"> <li>○ support the development of positive relationships with First Nations and Métis students;</li> <li>○ to set goals to support teacher growth; and</li> <li>○ to develop structures to support First Nations and Métis student achievement.</li> </ul> <ul style="list-style-type: none"> <li>● 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.</li> </ul> <p><i>Leading to Learn (L2L)</i></p> <ul style="list-style-type: none"> <li>● Prairie Spirit School Division’s <i>Leading to Learn</i> cohort was to begin in 2020/21 but the program was postponed by one year, due to COVID-19. Leading to Learn is a Ministry supported professional learning experience aimed at improving on-time graduation rates for Indigenous students within a school division.</li> </ul> <p>L2L utilizes a train-the-trainer approach where a team of in-school administrators learn during the first year and support and train their division colleagues in subsequent year. Prairie Spirit is excited to begin this work in November of 2021.</p> <p><i>Invitational Shared Services Initiatives (ISSIs)</i></p> <ul style="list-style-type: none"> <li>● In 2020/21, 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 Community School and Blaine Lake Composite School. This position supports students to build resilience and capacity to for academic success. Additionally, this grant supports culture and language programing and the ongoing development of land-based learning opportunities.</li> <li>● The shared grant with Beardsy’s and Okemasis provides Graduation Coaches in both Stobart Community School (PSSD) and Constable Robin Cameron Education Complex on the Beardsy’s and Okemasis Cree Nation. The teachers in these roles support students with credit tracking, career and post-secondary planning that includes touring a variety of post-secondary sites and institutions with a special emphasis on supports and opportunities for First Nations and Métis students.</li> <li>● Teachers from Prairie Spirit and both First Nations collaborated 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.</li> <li>● Cree Language Exposure Opportunity – Guest Kokum Initiative in Leask Community School, supported through the ISSI.</li> </ul> <p><i>Strategic Facilitator - Indigenous Perspectives, Partnerships, and Outcomes</i></p> <ul style="list-style-type: none"> <li>● The Strategic Facilitator in the area of Indigenous Perspectives, Partnerships, and Outcomes (PSSD’s terminology to describe First Nation, Metis, Inuit or FNMI) is a key part of Prairie Spirit’s commitment to the goal of improving outcomes for Indigenous and non-Indigenous learners.</li> </ul>
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- The Strategic Facilitator supports teachers through side-by-side in-class support and through a variety of professional development formats to authentically embed Indigenous perspectives into the curriculum. The growth of virtual meeting formats significantly increased the scope and capacity for much of the work of the Indigenous Perspectives Strategic Facilitator.

*Additional strategies*

- An established school division process is in place to facilitate supports through Jordan's Principle.
- Partnership with Métis Nation of Saskatchewan to distribute Chromebooks to eligible Métis Nation of Saskatchewan students to help students stay connected during the pandemic.
- Signed a partnership with Métis Nation Saskatchewan for the Michif Early Learning Pilot Project in Stobart Community School, set to begin in 2021/22 school year.

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

### Average Final Marks

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

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

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

Subject	All Students		Non-FNMI		FNMI	
	PrSprt	Province	PrSprt	Province	PrSprt	Province
English Language Arts A 10 (Eng & Fr equiv)	79.7	75.5	81.8	78.7	65.8	62.6
English Language Arts B 10 (Eng & Fr equiv)	79.2	74.9	81.3	78.1	65.3	62.2
Science 10 (Eng & Fr equiv)	78.0	74.6	79.8	77.8	65.7	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	77.8	74.5	80.5	78.5	62.8	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	78.2	76.0	79.2	78.1	67.1	63.8
English Language Arts 20 (Eng & Fr equiv)	79.9	76.6	80.8	78.9	72.2	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	76.2	69.4	76.9	72.8	72.8	62.3
Math: Foundations 20 (Eng & Fr equiv)	81.7	76.6	82.0	78.3	78.3	66.0

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

Source: Ministry of Education, 2021

### **Analysis of Results – Average Final Marks**

In 2020/21, the average final marks for “All Students” in Prairie Spirit School Division were higher than the provincial average in all subject areas. The overall Prairie Spirit final marks average was 4% 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. The overall Prairie Spirit final marks average for FNMI students was 5% higher than the provincial average.

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.

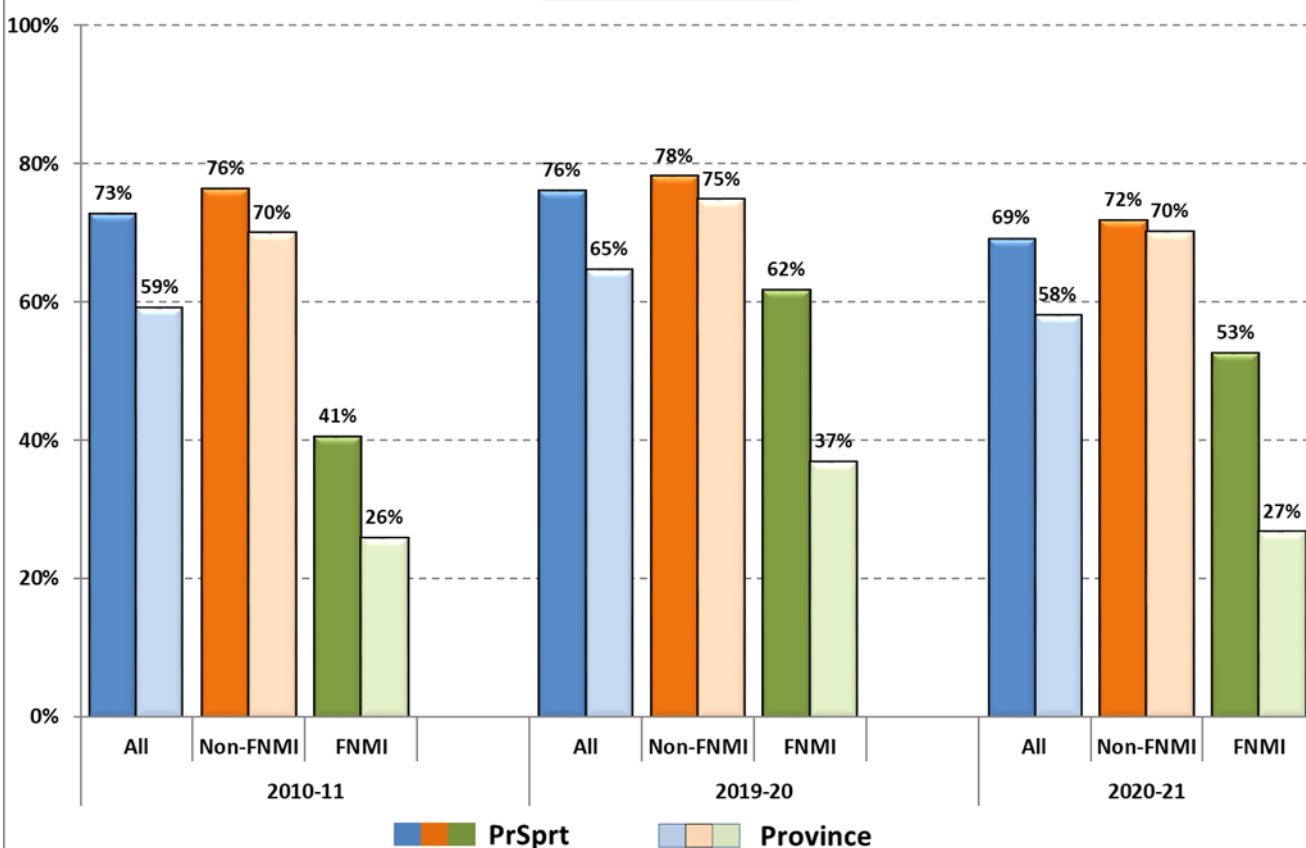
### **Credit Attainment**

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, 2021

#### **Analysis of Results – Credit Attainment**

For each of the years displayed, Prairie Spirit School Division's results for credit attainment exceed the provincial average in every category. For 2020/21, 69% of Prairie Spirit secondary students achieved eight or more credits compared to 58% provincially. These results represent an decrease from the previous reporting year and results from 10 years ago (73%).

In the FNMI category, results for Prairie Spirit (53%) fell by 9% over the previous reporting year and are 26% higher than the provincial results of 27%.

Decreases in credit attainment results from pre-pandemic levels might be attributed in part to disruptions in learning caused by the COVID-19 pandemic.

## Graduation Rates

### ESSP Outcome:

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

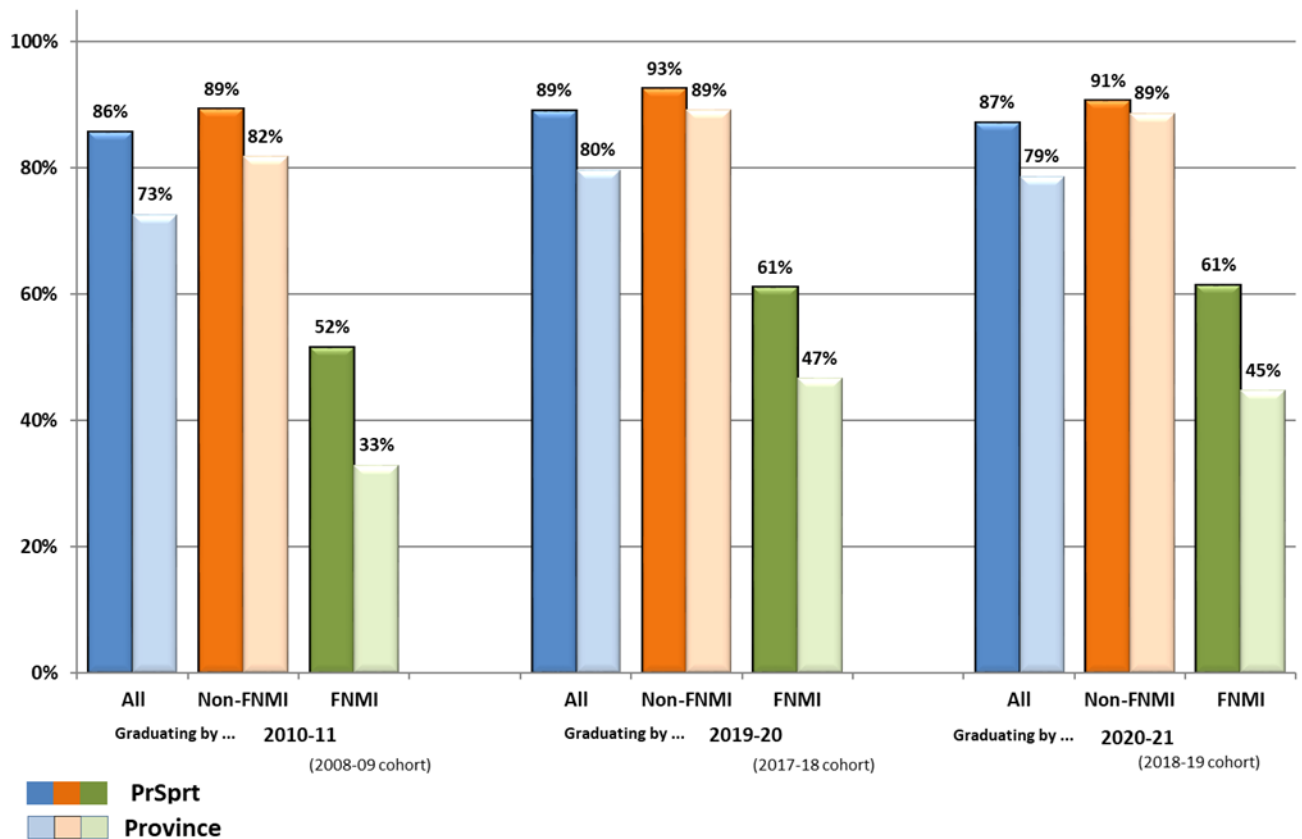
### ESSP Improvement Targets:

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

<p><b>School division goals aligned with the Graduation Rates outcome</b></p>	<p><b>Prairie Spirit Graduates</b></p> <ul style="list-style-type: none"> <li>• Have real choice after high school because they can collaborate, communicate, be creative, solve problems and engage as contributing citizens.</li> <li>• Are confident to make choices for their future based on the broad areas of knowledge and learning skills they have acquired.</li> </ul> <p><b>High School Completion and Transition to Career</b></p> <ul style="list-style-type: none"> <li>• <b>Provincial goal/Prairie Spirit goal for three-year graduation rate:</b> By 2021, the three-year graduation rate will be 85%.</li> <li>• <b>Provincial goal/Prairie Spirit goal for extended graduation rate:</b> By 2021, 90% of students will graduate within five years of entering grade 10.</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>• Prairie Spirit School Division offered online classes for English as an Additional Language (EAL) students. These courses support EAL students to develop the English language skills necessary to access Grade 10 - 12 academic courses.</li> <li>• Prairie Spirit offered classes through Spirit eLearning School, an online school for students from Kindergarten to Grade 12.</li> <li>• Prairie Spirit focused on offering credit recovery, building student-teacher relationships and providing a strong learning environment, which impact attendance and improve graduation rates. Administrators were asked to try a variety of approaches at the school level, with Division leadership offering support for innovative approaches.</li> <li>• Transition workers/graduation coaches supported students in Leask, Blaine Lake, Stobart and Beatty's and Okemasis First Nation.</li> <li>• Prairie Spirit continued to support schools in offering a variety of pathways to graduation (e.g., combined credits, dual credits).</li> <li>• Prairie Spirit connected students to possible careers through a strong Career and Work Exploration program and the Saskatoon Industry-Education Council.</li> <li>• Prairie Spirit expanded program offerings in music and band to build student engagement, including offering Music 10/20/30 to students as an online option across the Division.</li> </ul>

	<ul style="list-style-type: none"> <li>• Teachers and administrators continued to be focused on the learning culture of the classroom based on our foundational pedagogical beliefs as outlined in the Division's <i>My Prairie Spirit Classroom</i> document.</li> <li>• Prairie Spirit has a strong and productive partnership with Saskatoon Industry-Education Council (SIEC) which gives students exposure to a variety of career options to consider.</li> <li>• Prairie Spirit offers alternate pathways to graduation through Spirit eLearning School (distance education) and the Division's Free Spirit Outreach program.</li> <li>• Early identification process – Information for students who were at risk of not graduating was shared with school administration.</li> <li>• Pedagogy and assessment – the renewed <a href="#">AP414 Assessment</a> was adopted, which focuses on outcomes-based assessment which will support graduation and credit recovery.</li> <li>• Partnerships – Prairie Spirit participates in Invitational Shared Services Initiatives with Muskeg Lake Cree Nation and Beardy's and Okemasis Cree Nation. These agreements provide supports for students as they plan for graduation.</li> </ul>
<b>Measures for Graduation Rates</b>	
<b>Three-Year Graduation Rate</b>	
<p>To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 secondary level credits by the end of Grade 12. Three-year graduation rates are one measure of the efficiency of a school system.</p> <p>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.</p>	

**'3-year' Graduation Rates, Prairie Spirit SD and Province**  
(Students Completing Grade 12 Within 3 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2021

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

Prairie Spirit School Division 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.

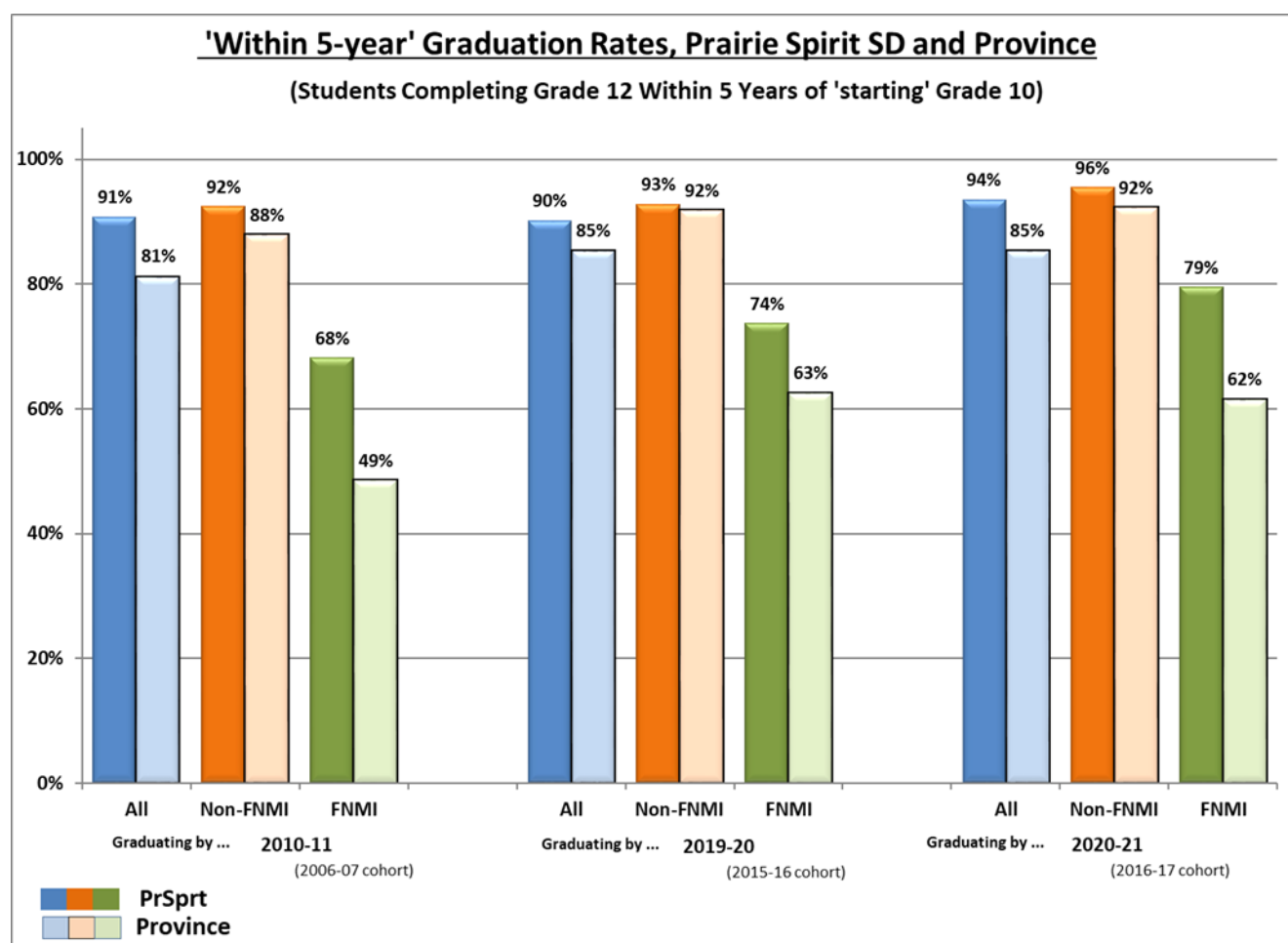
The provincial goal for the overall on-time graduation rate is 85% by 2021. Prairie Spirit's on-time graduation rate was 87% in 2020/21, 8% above provincial results of 79%.

The provincial goal for the on-time graduation rate for FNMI students is 65% by 2021. For Prairie Spirit's FNMI students, the on-time graduation rate in 2020/21 was 61%. The Division's FNMI results are 16% above the provincial results of 45% for 2020/21.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2021

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

Prairie Spirit School Division exceeded the provincial goal for graduation rates in 2020/21 for both “all students” and “FNMI” students.

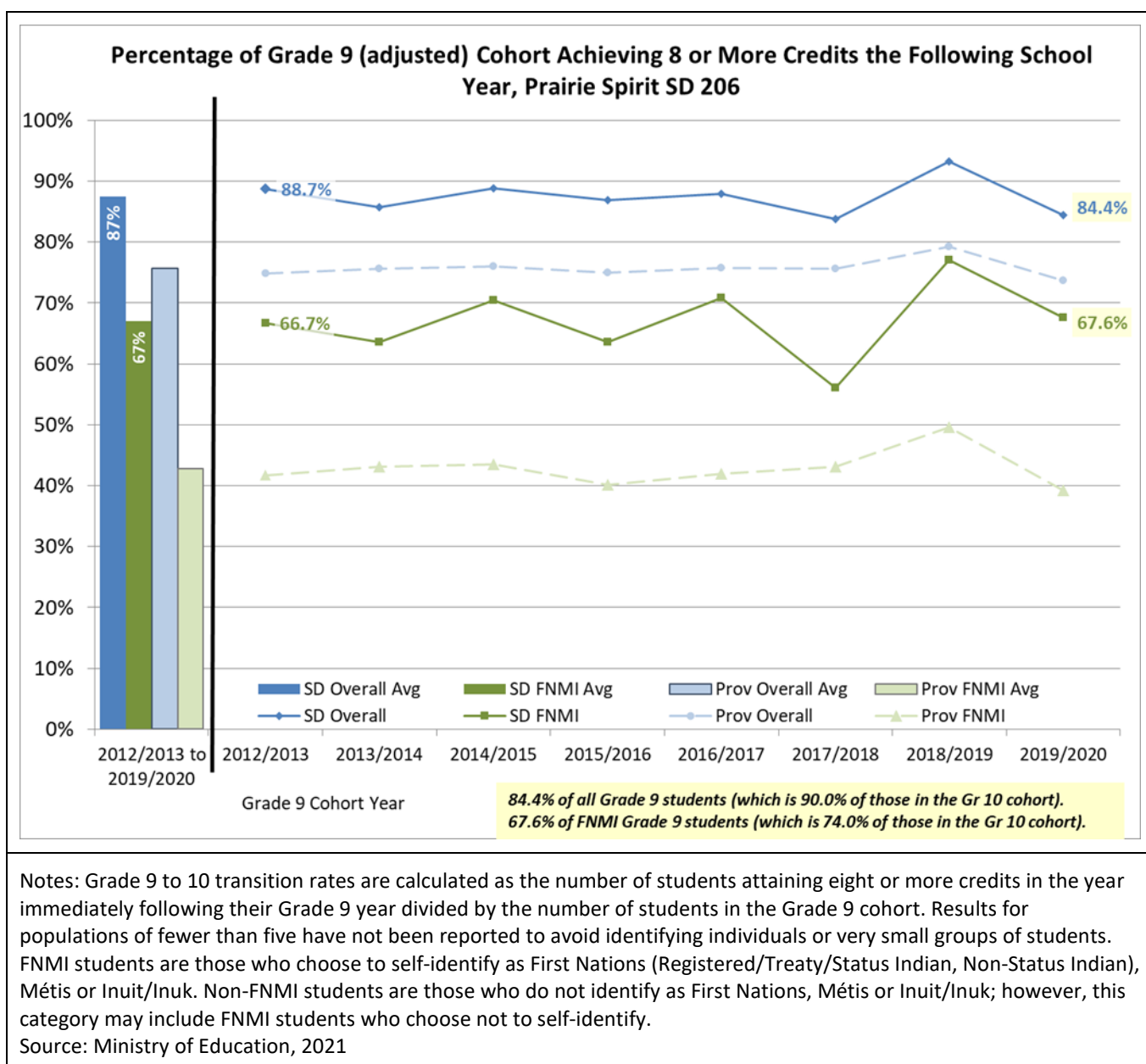
The provincial goal for the extended-time graduation rate is 90% by 2021. Prairie Spirit’s extended-time graduation rate was 94% for 2020/21 (compared to 85% provincially), an increase of 4% from the previous year.

The provincial goal for extended-time graduation for FNMI students is 75% by 2020. In 2020/21, Prairie Spirit’s FNMI students graduated after five years at a rate of 79% (compared to 62% provincially).

### **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.





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

Overall, 84.4% of all Prairie Spirit School Division students—and 67.6% of FNMI students—enrolled in Grade 10 for the first time in 2020/21 achieved eight or more credits. Prairie Spirit results in both areas declined when compared to the previous year.

Increases in credit attainment in 2019-20 significantly above the eight-year averages resulted in part from the policy response in March 2020 to provide passing grade options to students enrolled in spring semester classes.

For the category “All Students”, Prairie Spirit exceeded the provincial results. For the “all students” category, Prairie Spirit exceeded the provincial results by 10%, while in the FNMI student 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.

## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

**Provincial goal/Prairie Spirit goal:** By 2021, 90% of students will exit Kindergarten ready to learn in the primary grades.

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

#### Strategies:

- During 2020/21, Prairie Spirit School Division allocated 0.5 FTE to Early Learning Strategic Plan Facilitator 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 during COVID protocols in knowing the impact on learning from the use of family engagement practices that used a variety of formats and platforms other than in-person events and activities.
- Data was triangulated to better know the impact on learning with disseminating EYE data alongside data collected via conversations, observations, 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 structured in time in the schedule at the beginning of the year for virtual and outdoor "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

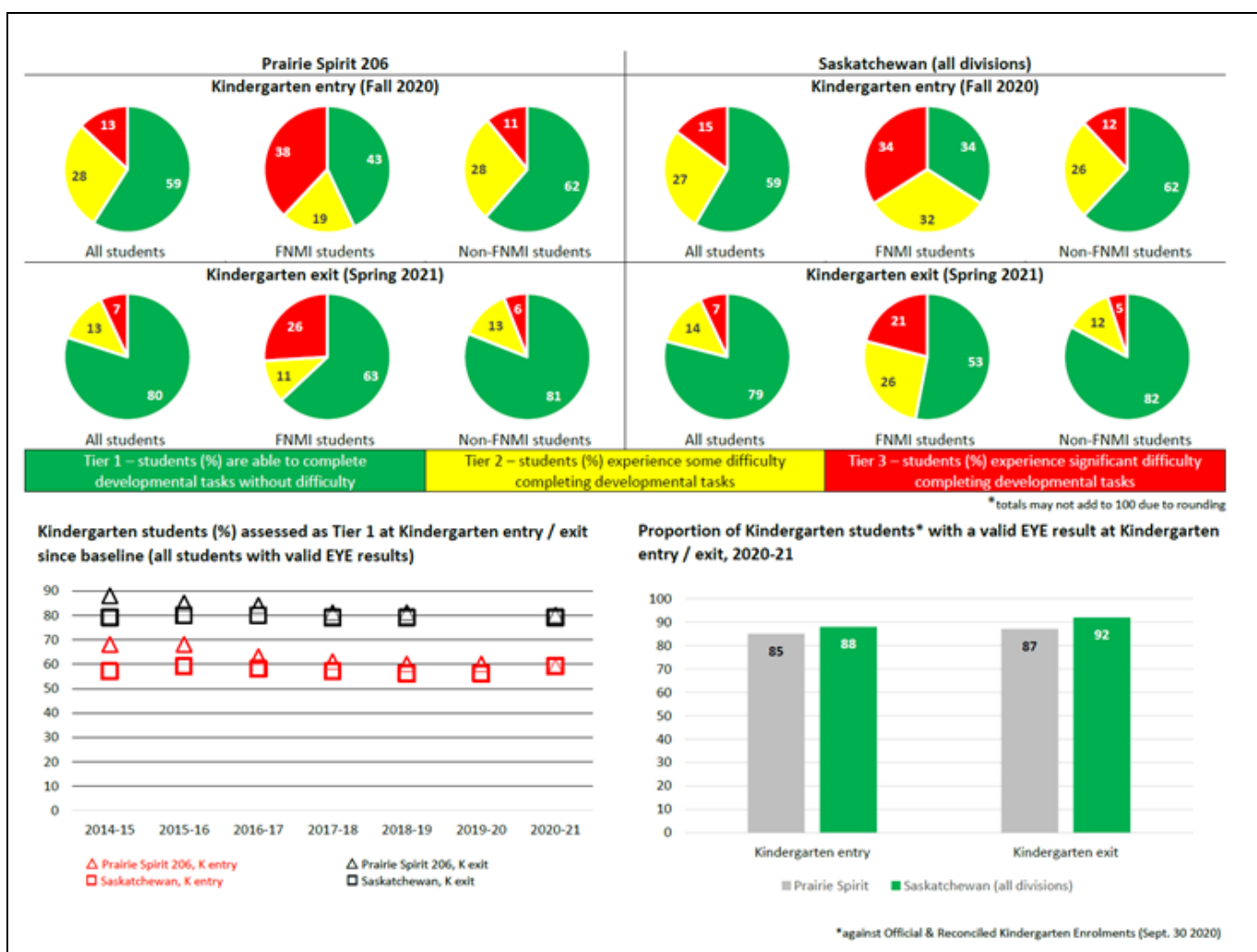
### Early Years Evaluation

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) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

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



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

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

Source: Ministry of Education, Early Years Branch, 2021

### Analysis of Results – Early Years Evaluation

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

By spring 2021, over 20% more Prairie Spirit Kindergarten students were able to complete developmental tasks without difficulty (Tier1), from 59% at entry in fall 2020 to 80% at exit.

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

For Kindergarten exit, Prairie Spirit's results are at or above provincial results. For the "All Students" category, Prairie Spirit's exit result for 2020/21 was at 80%, compared to the provincial result at 79%. For FNMI students, Prairie Spirit's exit result for 2020/21 was at 63%, while the provincial result for FNMI students was 53%.

For 2020/21 please note the following details:

- A smaller percentage of Kindergarten-eligible children in the school division were enrolled in 2020/21, with a higher percentage of these enrolled students learning from home.
- Only Kindergarten students learning in person participated in the 2020/21 EYE assessment due to difficulties in appropriately assessing students learning from home.

## Demographics

### Students

Prairie Spirit School Division's student enrolment levels remained relatively steady during 2020/21 with an increase in the number of families choosing a home-based education program. In 2020/21, the Division expanded its online school to include Kindergarten through Grade 12. Approximately 300 students were enrolled in the online school during the 2020/21 school year.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Kindergarten</b>	880	917	886	919	856
<b>1</b>	969	899	938	914	915
<b>2</b>	933	931	919	938	919
<b>3</b>	924	901	927	924	922
<b>4</b>	965	899	910	929	920
<b>5</b>	826	935	916	913	925
<b>6</b>	863	825	930	919	925
<b>7</b>	861	863	820	930	919
<b>8</b>	812	870	850	821	921
<b>9</b>	766	781	830	824	784
<b>10</b>	715	740	767	811	785
<b>11</b>	715	694	710	724	778
<b>12</b>	711	764	720	746	751
<b>Total</b>	<b>10,940</b>	<b>11,019</b>	<b>11,123</b>	<b>11,312</b>	<b>11,320</b>

<b>PreK</b>	<b>205</b>	<b>195</b>	<b>198</b>	<b>200</b>	<b>183</b>
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	251	229	239	234	212
	<b>4 to 6</b>	284	256	259	238	248
	<b>7 to 9</b>	257	286	290	312	308
	<b>10 to 12</b>	265	292	274	271	295
	<b>Total</b>	<b>1,057</b>	<b>1,063</b>	<b>1,062</b>	<b>1,055</b>	<b>1,063</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	181	162	167	162	169
	<b>4 to 6</b>	211	202	197	176	216
	<b>7 to 9</b>	182	189	186	190	213
	<b>10 to 12</b>	101	114	133	146	177
	<b>Total</b>	<b>675</b>	<b>667</b>	<b>683</b>	<b>674</b>	<b>775</b>
<b>French Immersion</b>	<b>K to 3</b>	-	-	46	79	91
	<b>4 to 6</b>	-	-	-	-	-
	<b>7 to 9</b>	-	-	-	-	-
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>79</b>	<b>91</b>

Source: Ministry of Education, 2020

Notes:

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

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	615.80
<b>Principals, vice-principals</b>	44.37
<b>Other educational staff (positions that support educational programming) –</b> 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	342.26
<b>Administrative staff –</b> e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	16.75
<b>Plant operations and maintenance –</b> e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	102.84
<b>Transportation –</b> e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	157.30
<b>League of Educational Administrators, Directors and Superintendents (LEADS) –</b> e.g., director of education and superintendents	8.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1287.02</b>

Source: Human Resources Department, Prairie Spirit School Division, 2021

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.



## Senior Management Team

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

\*Darryl Bazylak became the Director of Education on August 1, 2021, replacing Lori Jeschke.

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

# Infrastructure and Transportation

## Schools in Prairie Spirit School Division

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)	2020/21 Cost
Blaine Lake	Capital	New School	Construction of new school	Ongoing	\$245,340
Rosthern Community School	Capital	New School	Construction of new school	Complete	\$346,291
Rosthern Demolition	Capital	Rosthern Elementary and Rosthern High	Demolition of old schools	Complete	\$407,823
Clavet School	Stimulus	Major Renovation	Mechanical/Restoration	Ongoing	\$917,655
Hague Elementary	Stimulus	Structure	Structural Repair	Ongoing	\$357,168
Hepburn School	Stimulus	HVAC System	Mechanical Upgrades	Ongoing	\$149,647
Walter W. Brown School	Stimulus	HVAC System	Mechanical Upgrades	Ongoing	\$48,232
Allan Composite School	Stimulus	Structure	Structural Repair	Ongoing	\$61,902
Delisle Composite School	Stimulus	Roof	Roof Replacement	Ongoing	\$707,690
Aberdeen Composite School	Stimulus	Roof	Roof Replacement	Complete	\$506,397
Venture Heights Elementary School	PMR	HVAC System	Boiler Replacement	Ongoing	\$135,212
Dundurn School	PMR	Roof	Roof Replacement	Ongoing	\$20,560
Leask Community School	PMR/CAIF	Roof	Roof Replacement	Complete	\$103,675

## Transportation

Every school day, Prairie Spirit School Division bus drivers safely transport almost 5,900 students to school and back home again. In Prairie Spirit, 141 route buses travel over 20,000 kilometres every day.

Prairie Spirit provides excellent bus service with safe equipment at a reduced cost to school division 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.

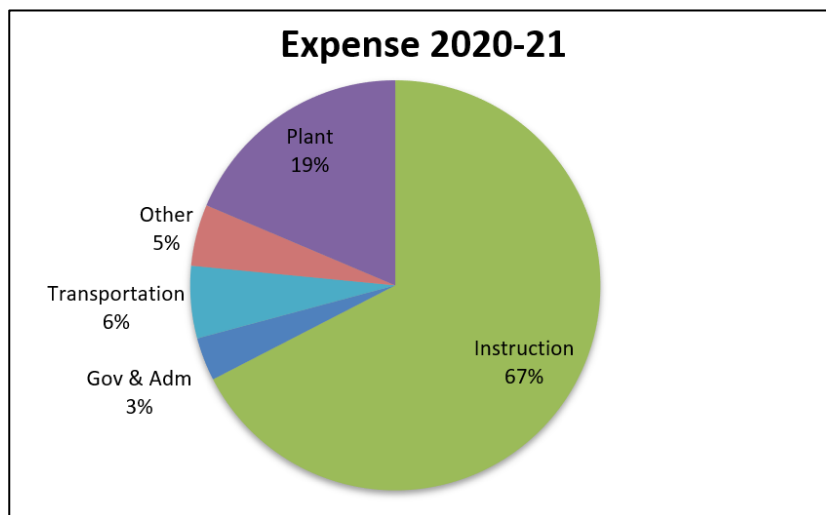
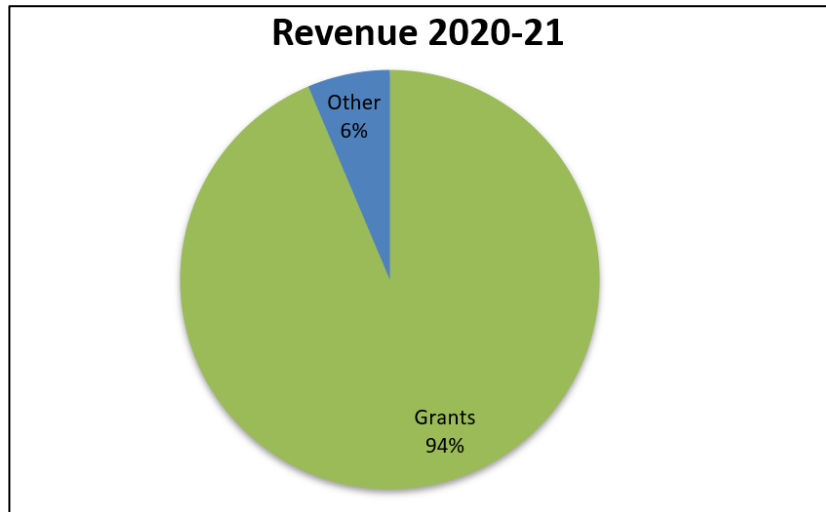
The school division has highly qualified technicians who are experts in school bus maintenance. Operating its own fleet of buses and using its own drivers has helped Prairie Spirit lower costs for charters and field trips, a very important consideration for managing limited school-based budgets.

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

In 2020-21, contingency funding of \$4,501,330 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	110,706,063	126,744,911	129,468,022	16,038,848	14%	1
Tuition and Related Fees	2,369,887	2,899,948	2,687,671	530,061	22%	2
School Generated Funds	3,039,000	940,863	2,126,400	(2,098,137)	-69%	3
Complementary Services	857,674	857,674	853,180	-	0%	
External Services	3,369,684	3,204,948	3,242,901	(164,736)	-5%	
Other	553,900	697,541	965,813	143,641	26%	4
<b>Total Revenues</b>	<b>120,896,208</b>	<b>135,345,885</b>	<b>139,343,987</b>	<b>14,449,677</b>	<b>12%</b>	
<b>EXPENSES</b>						
Governance	571,170	481,252	418,575	(89,918)	-16%	5
Administration	3,799,064	3,922,175	3,732,147	123,111	3%	
Instruction	85,399,330	87,215,532	83,429,458	1,816,202	2%	
Plant	21,070,175	24,081,806	19,228,934	3,011,631	14%	6
Transportation	8,093,911	7,375,819	7,202,778	(718,092)	-9%	7
Tuition and Related Fees	478,800	501,946	525,880	23,146	5%	
School Generated Funds	3,039,000	889,340	1,672,947	(2,149,660)	-71%	8
Complementary Services	859,408	819,841	830,147	(39,567)	-5%	
External Services	3,470,190	3,265,393	3,222,635	(204,797)	-6%	9
Other Expenses	747,700	801,492	1,472,689	53,792	7%	10
<b>Total Expenses</b>	<b>127,528,748</b>	<b>129,354,596</b>	<b>121,736,190</b>	<b>1,825,848</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(6,632,540)</b>	<b>5,991,289</b>	<b>17,607,797</b>			

### 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 and pandemic contingency grants that were not budgeted.
2	Over budget due to more than budgeted transportation fees collected during the year.
3	Under budget due to less fundraising revenue as a result of COVID-19 pandemic restrictions.
4	Over budget due to more refunds and reimbursements than budgeted.
5	Under budget due to less professional development, travel and employee recognition activities as a result of COVID-19 pandemic restrictions.
6	Over budget due to spending for stimulus funded projects and additional staffing and supplies as a result of COVID-19 pandemic.
7	Under budget due to less transportation services provided as a result of COVID-19 pandemic restrictions.
8	Under budget due to reduced school activity related to COVID-19 pandemic restrictions.
9	Under budget due to less activity by the Prairie Spirit Schools Foundation .
10	Over budget due to setting up a provision for uncollectible accounts receivable that was not budgeted.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In-Province	Out-of-Province	In-Province	Out-of-Province		
Badrock, Dawne	9,465	169	-	-	-	3,170	12,803
Bothner, Angela	6,350	94	-	-	-	1,652	8,096
Crush, Ken (Board Vice Chair Sept./20 - Oct./20)	14,216	338	-	-	-	2,328	16,883
Dereniowski, Adin	9,785	-	-	-	-	2,570	12,355
Dyck, Sam* (Board Chair Sept./20 - Oct./20)	7,117	225	-	-	-	401	7,743
Greyeyes, Kimberly	10,350	306	-	-	-	3,025	13,681
Hope, Bonnie (Bd Vice Chair Nov./20 - Aug./21)	16,482	-	-	-	-	2,661	19,143
Howe, Bernie (Board Chair Nov./20 - Aug./21)	22,039	297	-	-	-	5,629	27,964
Janzen, George*	2,943	13	-	-	-	488	3,443
Kading, Katherine	8,731	41	-	-	-	2,512	11,284
Miller, Trina*	2,106	-	-	-	-	565	2,671
Willems, Christa-Ann	8,172	-	-	-	-	2,480	10,652
Wieler, Pam	14,812	297	-	-	-	3,408	18,517
Wudrick, Grace	10,513	259	-	-	-	2,746	13,517

\*term completed at end of October 2020

### Personal Services

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

### Transfers

Name	Amount
Prairie Spirit Schools Foundation	72,150

### Supplier Payments

Name	Amount
1 Stop Playgrounds Ltd.	162,069
1080 Architecture, Planning & Interiors	804,841
Access 2000	50,380
Advanced Electronic Solutions Ltd.	107,876
Alert Driver Training	117,335
Allmar Inc.	63,004
Andrew Agencies Ltd. (SK)	153,492

Name	Amount
Andrew Sheret Ltd.	78,430
Aon Reed Stenhouse Inc.	880,379
Apple Canada Inc.	304,786
Aquatemp Radiant Heating	704,334
Beardy's & Okemasis First	533,446
CDW Canada Inc.	50,736
City of Warman	139,481
Clark Roofing (1964) Ltd.	316,777

Name	Amount
Clearlite Glass Ltd.	65,416
Covertite Eastern Ltd.	609,850
Custom Roofing Inc.	603,976
Dell Canada Inc.	620,730
Domo Gasoline Corporation Ltd.	65,151
Dunmac General Contractors	92,861
Eileen's Driving School	228,902
Evolution Audio Visual Ltd.	70,523
Federated Co-Operatives Ltd	813,932
Flynn Canada Inc.	193,644
Follett School Solutions, Inc.	54,911
Graham Construction & Engineering LP	1,309,832
Great Western Saw Ltd.	61,107
Hipperson Construction	369,071
Horizon Computer Solutions	478,149
Inland Kenworth Partnership	125,410
Instructure Inc.	74,943
The Learning Bar	56,410
Legacy Buses	492,971
Loraas Disposal Services Ltd.	131,720
Mcnally Robinson	85,202
Neimar's Custom Work	162,473
New Way Yard Care	55,709
Nexgen Mechanical Inc.	137,038
Northend Warehousing Ltd.	290,687
PCL Construction Management Inc	238,786
Pearson Canada Inc.	60,980
Powerschool Canada ULC	266,090

Name	Amount
Prairie Mobile Communications	100,591
Precision Driving School	107,357
Pro-Tec Industries	1,020,948
Proveta Nutrition Ltd.	55,512
Quality Tire Service Ltd.	94,961
R & D Commercial Interiors	80,705
Sask Professional Teachers' Regulatory Board	108,246
Saskatoon Health Authority	150,516
SaskEnergy	587,945
SaskPower	1,419,892
SaskTel CMR	128,814
Sexauer Ltd.	183,930
Sportfactor Inc.	93,196
Sun West School Division No. 207	69,000
Supreme Office Products	376,621
Swish-Kemsol Products	530,852
TK Glassworks	61,305
Toshiba Business Solutions	374,025
Town of Dalmeny	134,266
Trade West Equipment Ltd.	159,268
Tyler Technologies Inc	93,506
Vanderstelt Fire Protection Ltd.	75,974
Veritiv Canada, Inc.	244,022
Warman Home Centre	52,451
Wex Canada Ltd.	70,020
Wright Construction	207,513

## Other Expenditures

Name	Amount
CUPE 4254	191,432
Municipal Employee Pension Plan	3,602,299
Prairie Spirit Teachers' Association Membership Fees	128,831
Receiver General of Canada	24,309,561
Saskatchewan School Boards Association	1,802,212

Name	Amount
Saskatchewan Teachers' Superannuation Commission	134,680
Saskatchewan Workers' Compensation Board	96,231
Saskatchewan Teachers' Federation	7,808,011

## **Appendix B – Management Report and Audited Financial Statements**



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## Consolidated Audited Financial Statements


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Of the Prairie Spirit School Division No. 206

School Division No. 2060500

For the Period Ending: August 31, 2021

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Auditor

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

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

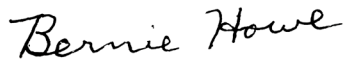
The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of consolidated financial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


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

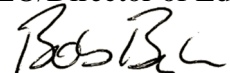
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is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

The external auditors, MNP, 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 29, 2021

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, 2021, and the consolidated statements of operations and accumulated surplus from operations, remeasurement of gains and losses, changes in net financial assets (net debt), cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the School Division as at August 31, 2021, 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

## Independent Auditor's Report

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

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

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

Saskatoon, Saskatchewan

November 29, 2021

*MNP LLP*

Chartered Professional Accountants



**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	30,629,869	23,498,236
Accounts Receivable (Note 7)	13,566,499	11,363,747
Portfolio Investments (Note 3)	27,617	28,726
<b>Total Financial Assets</b>	<b>44,223,985</b>	<b>34,890,709</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	4,530,467	5,218,899
Long-Term Debt and Associated Derivatives (Note 9)	20,532,003	22,451,823
Liability for Employee Future Benefits (Note 5)	2,053,200	1,845,700
Deferred Revenue (Note 10)	7,277	453,819
<b>Total Liabilities</b>	<b>27,122,947</b>	<b>29,970,241</b>
<b>Net Financial Assets</b>	<b>17,101,038</b>	<b>4,920,468</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	202,243,358	207,785,100
Inventory of Supplies Held for Consumption	632,490	700,610
Prepaid Expenses	573,976	560,436
<b>Total Non-Financial Assets</b>	<b>203,449,824</b>	<b>209,046,146</b>
<b>Accumulated Surplus (Note 13)</b>	<b>220,550,862</b>	<b>213,966,614</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	221,575,865	215,584,576
Accumulated Remeasurement Losses	(1,025,003)	(1,617,962)
<b>Total Accumulated Surplus (Note 13)</b>	<b>220,550,862</b>	<b>213,966,614</b>

Contractual Obligations and Commitments (Note 15)

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

**Approved by the Board:**

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

Chairperson

Chief Financial Officer

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$ (Note 14)	\$	\$
<b>REVENUES</b>			
Grants	110,706,063	126,744,911	129,468,022
Tuition and Related Fees	2,369,887	2,899,948	2,687,671
School Generated Funds	3,039,000	940,863	2,126,400
Complementary Services (Note 11)	857,674	857,674	853,180
External Services (Note 12)	3,369,684	3,204,948	3,242,901
Other	553,900	697,541	965,813
<b>Total Revenues (Schedule A)</b>	<b>120,896,208</b>	<b>135,345,885</b>	<b>139,343,987</b>
<b>EXPENSES</b>			
Governance	571,170	481,252	418,575
Administration	3,799,064	3,922,175	3,732,147
Instruction	85,399,330	87,215,532	83,429,458
Plant	21,070,175	24,081,806	19,228,934
Transportation	8,093,911	7,375,819	7,202,778
Tuition and Related Fees	478,800	501,946	525,880
School Generated Funds	3,039,000	889,340	1,672,947
Complementary Services (Note 11)	859,408	819,841	830,147
External Services (Note 12)	3,470,190	3,265,393	3,222,635
Other	747,700	801,492	1,472,689
<b>Total Expenses (Schedule B)</b>	<b>127,528,748</b>	<b>129,354,596</b>	<b>121,736,190</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(6,632,540)</b>	<b>5,991,289</b>	<b>17,607,797</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>215,584,576</b>	<b>215,584,576</b>	<b>197,976,779</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>208,952,036</b>	<b>221,575,865</b>	<b>215,584,576</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Remeasurement Gains and Losses**  
**as at August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	<b>(1,617,962)</b>	<b>(1,300,022)</b>
Unrealized gains (losses) attributable to:		
Derivatives	592,959	(317,940)
<b>Net remeasurement gains and (losses) for the year</b>	<b>592,959</b>	<b>(317,940)</b>
<b>Accumulated Remeasurement Losses, End of Year</b>	<b>(1,025,003)</b>	<b>(1,617,962)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets (Net Debt), Beginning of Year</b>	<b>4,920,468</b>	<b>4,920,468</b>	<b>(7,926,233)</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(6,632,540)	5,991,289	17,607,797
Acquisition of Tangible Capital Assets (Schedule C)	(1,525,000)	(2,988,525)	(13,229,433)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	44,100	181,900
Net Gain on Disposal of Capital Assets (Schedule C)	-	(44,100)	(1,753)
Amortization of Tangible Capital Assets (Schedule C)	7,911,700	8,530,267	8,664,718
Net Acquisition of Inventory of Supplies	-	68,120	(71,201)
Net Change in Other Non-Financial Assets	-	(13,540)	12,613
	<b>(245,840)</b>	<b>11,587,611</b>	<b>13,164,641</b>
Net Remeasurement Gains (Losses)	-	592,959	(317,940)
<b>Change in Net Financial Assets / Net Debt</b>	<b>(245,840)</b>	<b>12,180,570</b>	<b>12,846,701</b>
<b>Net Financial Assets, End of Year</b>	<b>4,674,628</b>	<b>17,101,038</b>	<b>4,920,468</b>

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



**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Cash Flows**  
**for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	5,991,289	17,607,797
Add Non-Cash Items Included in Surplus (Schedule D)	8,486,167	8,662,965
Net Change in Non-Cash Operating Activities (Schedule E)	(3,075,646)	(7,353,019)
<b>Cash Provided by Operating Activities</b>	<b>11,401,810</b>	<b>18,917,743</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(2,988,525)	(13,229,433)
Proceeds on Disposal of Tangible Capital Assets	44,100	181,900
<b>Cash Used by Capital Activities</b>	<b>(2,944,425)</b>	<b>(13,047,533)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on Disposal of Portfolio Investments	1,109	1,108
<b>Cash Provided by Investing Activities</b>	<b>1,109</b>	<b>1,108</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,326,861)	(1,358,794)
<b>Cash Used by Financing Activities</b>	<b>(1,326,861)</b>	<b>(1,358,794)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>7,131,633</b>	<b>4,512,524</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>23,498,236</b>	<b>18,985,712</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>30,629,869</b>	<b>23,498,236</b>

*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, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	109,552,164	107,949,418	108,199,986
Other Ministry Grants	733,899	12,791,602	966,565
<b>Total Ministry Grants</b>	<b>110,286,063</b>	<b>120,741,020</b>	<b>109,166,551</b>
Other Provincial Grants	-	4,533,088	-
Federal Grants	-	-	4,952
Grants from Others	-	454,355	441,436
<b>Total Operating Grants</b>	<b>110,286,063</b>	<b>125,728,463</b>	<b>109,612,939</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	1,016,448	19,855,083
Other Capital Grants	420,000	-	-
<b>Total Capital Grants</b>	<b>420,000</b>	<b>1,016,448</b>	<b>19,855,083</b>
<b>Total Grants</b>	<b>110,706,063</b>	<b>126,744,911</b>	<b>129,468,022</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	2,119,887	2,256,838	2,687,671
Individuals and Other	-	18,110	-
<b>Total Tuition Fees</b>	<b>2,119,887</b>	<b>2,274,948</b>	<b>2,687,671</b>
Transportation Fees	250,000	625,000	-
<b>Total Operating Tuition and Related Fees</b>	<b>2,369,887</b>	<b>2,899,948</b>	<b>2,687,671</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,369,887</b>	<b>2,899,948</b>	<b>2,687,671</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	400,000	122,409	242,323
<b>Total Curricular Fees</b>	<b>400,000</b>	<b>122,409</b>	<b>242,323</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	102,000	54,970	69,955
Commercial Sales - Non-GST	184,000	16,009	107,782
Fundraising	848,000	255,475	632,234
Grants and Partnerships	184,000	239,820	319,580
Students Fees	1,321,000	248,418	754,526
Other	-	3,762	-
<b>Total Non-Curricular Fees</b>	<b>2,639,000</b>	<b>818,454</b>	<b>1,884,077</b>
<b>Total School Generated Funds Revenue</b>	<b>3,039,000</b>	<b>940,863</b>	<b>2,126,400</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	857,674	857,674	853,180
<b>Total Operating Grants</b>	<b>857,674</b>	<b>857,674</b>	<b>853,180</b>
<b>Total Complementary Services Revenue</b>	<b>857,674</b>	<b>857,674</b>	<b>853,180</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,895,984	2,895,984	2,878,176
Other Provincial Grants	300,000	300,000	300,000
<b>Total Operating Grants</b>	<b>3,195,984</b>	<b>3,195,984</b>	<b>3,178,176</b>
<b>Fees and Other Revenue</b>			
Other Revenue	173,700	8,964	64,725
<b>Total Fees and Other Revenue</b>	<b>173,700</b>	<b>8,964</b>	<b>64,725</b>
<b>Total External Services Revenue</b>	<b>3,369,684</b>	<b>3,204,948</b>	<b>3,242,901</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	250,000	474,354	670,218
Sales & Rentals	43,900	43,000	62,007
Investments	250,000	136,087	225,588
Gain on Disposal of Capital Assets	10,000	44,100	8,000
<b>Total Other Revenue</b>	<b>553,900</b>	<b>697,541</b>	<b>965,813</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>120,896,208</b>	<b>135,345,885</b>	<b>139,343,987</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	217,640	178,751	168,885
Professional Development - Board Members	20,200	-	12,164
Grants to School Community Councils	74,000	-	-
Elections	50,000	60,058	6,620
Other Governance Expenses	209,330	239,993	230,906
Amortization of Tangible Capital Assets	-	2,450	-
<b>Total Governance Expense</b>	<b>571,170</b>	<b>481,252</b>	<b>418,575</b>
<b>Administration Expense</b>			
Salaries	2,715,119	2,696,956	2,644,677
Benefits	339,720	359,535	348,117
Supplies & Services	289,985	481,525	265,545
Non-Capital Furniture & Equipment	30,000	15,120	24,684
Building Operating Expenses	101,400	136,487	202,621
Communications	64,480	64,316	48,748
Travel	34,500	4,429	12,408
Professional Development	84,560	38,990	61,202
Amortization of Tangible Capital Assets	139,300	124,817	124,145
<b>Total Administration Expense</b>	<b>3,799,064</b>	<b>3,922,175</b>	<b>3,732,147</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	60,056,357	61,732,357	59,243,777
Instructional (Teacher Contract) Benefits	3,604,651	3,739,640	3,654,427
Program Support (Non-Teacher Contract) Salaries	11,324,309	11,097,763	10,896,780
Program Support (Non-Teacher Contract) Benefits	2,547,511	2,425,176	2,400,441
Instructional Aids	3,156,764	3,597,421	2,607,554
Supplies & Services	1,032,990	845,207	1,121,040
Non-Capital Furniture & Equipment	612,914	1,380,658	757,372
Communications	337,210	324,738	302,162
Travel	401,545	264,610	250,288
Professional Development	516,558	230,502	359,598
Student Related Expense	356,721	76,952	107,490
Amortization of Tangible Capital Assets	1,451,800	1,500,508	1,728,529
<b>Total Instruction Expense</b>	<b>85,399,330</b>	<b>87,215,532</b>	<b>83,429,458</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,787,373	5,140,812	4,509,644
Benefits	981,652	1,058,384	937,304
Supplies & Services	63,850	192,675	40,386
Non-Capital Furniture & Equipment	101,000	71,147	90,227
Building Operating Expenses	9,644,395	11,608,341	7,714,166
Communications	15,455	15,013	12,728
Travel	141,200	152,588	92,178
Professional Development	32,650	6,315	14,413
Amortization of Tangible Capital Assets	5,302,600	5,836,531	5,817,888
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>21,070,175</b>	<b>24,081,806</b>	<b>19,228,934</b>
<b>Student Transportation Expense</b>			
Salaries	3,522,959	3,318,374	3,227,274
Benefits	851,572	777,134	753,501
Supplies & Services	1,364,750	1,312,833	1,072,890
Non-Capital Furniture & Equipment	860,500	707,134	747,341
Building Operating Expenses	44,700	42,581	59,791
Communications	87,700	93,859	87,985
Travel	50,600	37,915	29,751
Professional Development	22,168	1,330	9,540
Contracted Transportation	270,962	52,587	274,849
Amortization of Tangible Capital Assets	1,018,000	1,032,072	939,856
<b>Total Student Transportation Expense</b>	<b>8,093,911</b>	<b>7,375,819</b>	<b>7,202,778</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	478,800	501,946	525,880
<b>Total Tuition and Related Fees Expense</b>	<b>478,800</b>	<b>501,946</b>	<b>525,880</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	225,000	100,887	137,521
Cost of Sales	325,000	123,223	438,077
Non-Capital Furniture & Equipment	50,000	73,429	-
School Fund Expenses	2,439,000	591,801	1,097,349
<b>Total School Generated Funds Expense</b>	<b>3,039,000</b>	<b>889,340</b>	<b>1,672,947</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	562,408	561,448	574,048
Program Support (Non-Teacher Contract) Salaries & Benefits	217,000	217,000	202,181
Instructional Aids	65,000	37,215	42,659
Supplies & Services	-	21	-
Non-Capital Furniture & Equipment	-	1,187	-
Contracted Transportation & Allowances	15,000	2,970	11,259
<b>Total Complementary Services Expense</b>	<b>859,408</b>	<b>819,841</b>	<b>830,147</b>
<b>External Service Expense</b>			
Grant Transfers	164,000	80,900	97,072
Other Fees	-	13,903	5,900
Administration Salaries & Benefits	93,300	99,650	97,100
Instructional (Teacher Contract) Salaries & Benefits	2,074,500	2,197,165	2,061,390
Program Support (Non-Teacher Contract) Salaries & Benefits	426,300	255,466	296,846
Transportation Salaries & Benefits	171,650	175,023	154,980
Instructional Aids	108,275	100,232	63,604
Supplies & Services	193,675	226,942	212,101
Non-Capital Furniture & Equipment	69,635	30,237	35,946
Building Operating Expenses	2,400	5,780	9,500
Communications	15,830	10,120	6,800
Travel	17,200	9,990	10,341
Professional Development (Non-Salary Costs)	25,049	7,722	9,557
Student Related Expenses	104,700	18,374	107,198
Contracted Transportation & Allowances	3,676	-	-
Amortization of Tangible Capital Assets	-	33,889	54,300
<b>Total External Services Expense</b>	<b>3,470,190</b>	<b>3,265,393</b>	<b>3,222,635</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	34,100	26,497	55,502
Interest on Capital Loans	713,600	712,995	751,166
<b>Total Interest and Bank Charges</b>	<b>747,700</b>	<b>739,492</b>	<b>806,668</b>
Loss on Disposal of Tangible Capital Assets	-	-	6,247
Provision for Uncollectable Accounts	-	62,000	659,774
<b>Total Other Expense</b>	<b>747,700</b>	<b>801,492</b>	<b>1,472,689</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>127,528,748</b>	<b>129,354,596</b>	<b>121,736,190</b>



Prairie Spirit School Division No. 206

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

	Land		Buildings		School	Other	Furniture and	Computer Hardware and Audio Visual	Assets Under		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Equipment	Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>											
Opening Balance as of September 1	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
Additions/Purchases	-	139,184	-	-	1,433,396	66,802	126,466	224,757	997,920	2,988,525	13,229,433
Disposals	-	-	-	-	(721,505)	(7,823)	(879,925)	(890,235)	-	(2,499,488)	(2,883,329)
Transfers to (from)	-	-	752,579	-	-	-	-	-	(752,579)	-	-
Closing Balance as of August 31	5,979,163	4,789,341	258,769,454	15,227,112	18,178,984	1,085,394	9,622,333	3,043,261	245,341	316,940,383	316,451,346
<i>Tangible Capital Assets - Amortization</i>											
Opening Balance as of September 1	-	3,751,822	79,203,764	7,071,772	10,373,350	697,142	5,083,010	2,485,386	-	108,666,246	102,704,710
Amortization of the Period	-	97,805	5,075,841	687,514	1,041,152	56,694	962,541	608,720	-	8,530,267	8,664,718
Disposals	-	-	-	-	(721,505)	(7,823)	(879,925)	(890,235)	-	(2,499,488)	(2,703,182)
Closing Balance as of August 31	N/A	3,849,627	84,279,605	7,759,286	10,692,997	746,013	5,165,626	2,203,871	N/A	114,697,025	108,666,246
<b>Net Book Value</b>											
Opening Balance as of September 1	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
Closing Balance as of August 31	5,979,163	939,714	174,489,849	7,467,826	7,485,987	339,381	4,456,707	839,390	245,341	202,243,358	207,785,100
Change in Net Book Value	-	41,379	(4,323,262)	(687,514)	392,244	10,108	(836,075)	(383,963)	245,341	(5,541,742)	4,384,568
<b>Disposals</b>											
Historical Cost	-	-	-	-	721,505	7,823	879,925	890,235	-	2,499,488	2,883,329
Accumulated Amortization	-	-	-	-	721,505	7,823	879,925	890,235	-	2,499,488	2,703,182
Net Cost	-	-	-	-	-	-	-	-	-	-	180,147
Price of Sale	-	-	-	-	42,600	1,500	-	-	-	44,100	181,900
Gain (Loss) on Disposal	-	-	-	-	42,600	1,500	-	-	-	44,100	1,753

**Prairie Spirit School Division No. 206**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	8,530,267	8,664,718
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(44,100)	(1,753)
<b>Total Non-Cash Items Included in Surplus</b>	<b>8,486,167</b>	<b>8,662,965</b>

**Prairie Spirit School Division No. 206**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) in Accounts Receivable	(2,202,752)	(6,327,319)
(Decrease) in Accounts Payable and Accrued Liabilities	(688,432)	(1,296,980)
Increase in Liability for Employee Future Benefits	207,500	195,000
Increase (Decrease) in Deferred Revenue	(446,542)	134,868
Decrease (Increase) in Inventory of Supplies Held for Consumption	68,120	(71,201)
Decrease (Increase) in Prepaid Expenses	(13,540)	12,613
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(3,075,646)</b>	<b>(7,353,019)</b>

**PRAIRE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

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

**Controlled Entities**

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

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

These consolidated financial statements contain the following controlled entities:

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

**PRAIRE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**c) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$ 2,053,200 (2020 - \$ 1,845,700) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$ 715,442 (2020 - \$ 653,442) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$ 114,697,025 (2020 - \$ 108,666,246) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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.

**PRAIRE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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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 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.

**PRAIRE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**f) Non-Financial Assets**

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

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

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

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Leased capital assets	Lease term

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

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

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

**PRAIRE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**g) Liabilities**

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

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

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

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

**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.
- 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.

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**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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

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



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### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
GICs w/RBC, monthly interest at 0.5% per annum, maturing Dec 7/21	\$ 27,617	\$ 28,726
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$27,617</b>	<b>\$28,726</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 178,751	\$ 300,051	\$ -	\$ 2,450	\$ 481,252	\$ 418,575
Administration	3,056,491	740,867	-	124,817	3,922,175	3,732,147
Instruction	78,994,936	6,720,088	-	1,500,508	87,215,532	83,429,458
Plant	6,199,196	12,046,079	-	5,836,531	24,081,806	19,228,934
Transportation	4,095,508	2,248,239	-	1,032,072	7,375,819	7,202,778
Tuition and Related Fees	-	501,946	-	-	501,946	525,880
School Generated Funds	-	889,340	-	-	889,340	1,672,947
Complementary Services	778,448	41,393	-	-	819,841	830,147
External Services	2,727,304	504,200	-	33,889	3,265,393	3,222,635
Other	-	88,497	712,995	-	801,492	1,472,689
<b>TOTAL</b>	<b>\$96,030,634</b>	<b>\$24,080,700</b>	<b>\$ 712,995</b>	<b>\$ 8,530,267</b>	<b>\$129,354,596</b>	<b>\$121,736,190</b>

### 5. EMPLOYEE FUTURE BENEFITS

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

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Details of the employee future benefits are as follows:

	<b>2021</b>	<b>2020</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 2,240,300</b>	<b>\$ 1,974,200</b>
Current period service cost	196,300	178,900
Interest cost	37,000	40,900
Benefit payments	(72,100)	(63,200)
Actuarial (gains) losses	(619,000)	109,500
<b>Accrued Benefit Obligation - end of year</b>	<b>1,782,500</b>	<b>2,240,300</b>
Unamortized net actuarial gains (losses)	270,700	(394,600)
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,053,200</b>	<b>\$ 1,845,700</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 196,300	\$ 178,900
Amortization of net actuarial loss	46,300	38,400
<b>Benefit cost</b>	<b>242,600</b>	<b>217,300</b>
Interest cost	37,000	40,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 279,600</b>	<b>\$ 258,200</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

#### 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.

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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:

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,094	1	1,095	1,059
Member contribution rate (percentage of salary)	9.50%-11.70%	6.05%-7.85%	6.05%-11.70%	6.05%-11.70%
Member contributions for the year	\$ 6,572,171	\$ 1,576	\$ 6,573,747	\$ 6,348,097

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

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

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Details of the MEPP are as follows:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	710	703
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	\$ 1,805,869	\$ 1,726,401
School Division contributions for the year	\$ 1,805,869	\$ 1,726,401
Actuarial extrapolation date	31-Dec-20	31-Dec-19
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

## 7. ACCOUNTS RECEIVABLE

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

	<b>2021</b>			<b>2020</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 12,351,905	-	\$ 12,351,905	\$ 9,899,725	-	\$ 9,899,725
GST Receivable	322,060	-	322,060	427,847	-	427,847
PST Receivable	46,498	-	46,498	-	-	-
Other Receivables	1,561,478	715,442	846,036	1,689,617	653,442	1,036,175
<b>Total Accounts Receivable</b>	<b>\$ 14,281,941</b>	<b>\$ 715,442</b>	<b>\$ 13,566,499</b>	<b>\$ 12,017,189</b>	<b>\$ 653,442</b>	<b>\$ 11,363,747</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2021</b>	<b>2020</b>
Accrued Salaries and Benefits	\$ 2,042,496	\$ 2,074,232
Supplier Payments	1,437,842	2,706,440
Other Accounts Payable	1,050,129	438,227
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 4,530,467</b>	<b>\$ 5,218,899</b>

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## 9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2021	2020
<b>Capital Loans:</b>		
Stobart loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at Canadian Deposit Offering Rate (CDOR) plus acceptance fee of 0.42%, expires May 9/33	\$ 4,864,000	\$ 5,195,000
Warman Middle loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at CDOR plus acceptance fee of 0.42%, expires May 9/33	6,739,000	7,198,000
Martensville High loan - RBC, monthly P&I, interest at 3.79%, expires Feb/35	7,164,518	7,563,563
Communications loan - RBC, monthly P&I, interest at 2.93%, expires July/26	739,482	877,298
	<b>19,507,000</b>	<b>20,833,861</b>
<b>Derivatives consist of long-term financial instruments created by:</b>		
Interest rate swap agreement at 2.97%, expires May 9/33	595,312	678,265
Interest rate swap agreement at 2.97%, expires May 9/33	429,691	939,697
	<b>1,025,003</b>	<b>1,617,962</b>
<b>Total Long-Term Debt</b>	<b>\$ 20,532,003</b>	<b>\$ 22,451,823</b>

<b>Future principal repayments over the next 5 years are estimated as follows:</b>		
2022	\$	1,372,343
2023		1,422,540
2024		1,471,478
2025		1,523,186
2026		1,565,218
Thereafter		12,152,235
<b>Total</b>	<b>\$</b>	<b>19,507,000</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>		
	2021	2020
Principal	\$ 1,326,861	\$ 1,358,794
Interest	712,995	751,166
<b>Total</b>	<b>\$ 2,039,856</b>	<b>\$ 2,109,960</b>

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## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
<b>Capital projects:</b>				
Federal capital tuition	\$ 313,951	\$ -	\$ 313,951	\$ -
<b>Total capital projects deferred revenue</b>	<b>313,951</b>	<b>-</b>	<b>313,951</b>	<b>-</b>
<b>Non-Capital deferred revenue:</b>				
Donation from Con-Tech General Contractors Ltd.	5,000	-	-	5,000
Jordan's Principle Funding	-	2,277	-	2,277
Climate Action Incentive Funding	134,868	-	134,868	-
<b>Total non-capital deferred revenue</b>	<b>139,868</b>	<b>2,277</b>	<b>134,868</b>	<b>7,277</b>
<b>Total Deferred Revenue</b>	<b>\$ 453,819</b>	<b>\$ 2,277</b>	<b>\$ 448,819</b>	<b>\$ 7,277</b>

## 11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses	2021	2020
<b>Revenues:</b>		
Operating Grants	\$ 857,674	\$ 853,180
<b>Total Revenues</b>	<b>857,674</b>	<b>853,180</b>
<b>Expenses:</b>		
Salaries & Benefits	778,448	776,229
Instructional Aids	37,215	42,659
Supplies and Services	21	-
Non-Capital Equipment	1,187	-
Contracted Transportation & Allowances	2,970	11,259
<b>Total Expenses</b>	<b>819,841</b>	<b>830,147</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 37,833</b>	<b>\$ 23,033</b>

## 12. EXTERNAL SERVICES

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

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Invitational Shared Services Initiative</b>	<b>Associate Schools*</b>	<b>Prairie Spirit Schools Foundation</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>					
Operating Grants	\$ 300,000	\$ 2,895,984	\$ -	\$ 3,195,984	\$3,178,176
Fees and Other Revenues	-	-	8,964	8,964	64,725
<b>Total Revenues</b>	<b>300,000</b>	<b>2,895,984</b>	<b>8,964</b>	<b>3,204,948</b>	<b>3,242,901</b>
<b>Expenses:</b>					
Grant Transfers	80,900	-	-	80,900	97,072
Tuition & Other Related Fees	-	13,903	-	13,903	5,900
Salaries & Benefits	176,660	2,550,644	-	2,727,304	2,610,316
Instructional Aids	-	100,232	-	100,232	63,604
Supplies and Services	7,360	173,350	46,232	226,942	212,101
Non-Capital Equipment	-	30,237	-	30,237	35,946
Building Operating Expenses	-	5,780	-	5,780	9,500
Communications	-	10,120	-	10,120	6,800
Travel	-	9,990	-	9,990	10,341
Professional Development	-	7,722	-	7,722	9,557
Student Related Expenses	1,857	11,517	5,000	18,374	107,198
Amortization of Tangible Capital Assets	-	33,889	-	33,889	54,300
<b>Total Expenses</b>	<b>266,777</b>	<b>2,947,384</b>	<b>51,232</b>	<b>3,265,393</b>	<b>3,222,635</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 33,223</b>	<b>\$ (51,400)</b>	<b>\$ (42,268)</b>	<b>\$ (60,445)</b>	<b>\$ 20,266</b>

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

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<b>Summary of Associate School Revenues and Expenses, Details for Valley Christian Academy</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>		
Operating Grants	\$ 2,895,984	\$ 2,878,176
<b>Total Revenues</b>	<b>2,895,984</b>	<b>2,878,176</b>
<b>Expenses:</b>		
Tuition & Other Related Fees	13,903	5,900
Salaries & Benefits	2,550,644	2,443,974
Instructional Aids	100,232	63,509
Supplies and Services	173,350	141,226
Non-Capital Equipment	30,237	35,946
Building Operating Expenses	5,780	9,500
Communications	10,120	6,800
Travel	9,990	10,100
Professional Development	7,722	9,521
Student Related Expenses	11,517	7,393
Amortization of Tangible Capital Assets	33,889	54,300
<b>Total Expenses</b>	<b>2,947,384</b>	<b>2,788,169</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (51,400)</b>	<b>\$ 90,007</b>

### 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.



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Details of accumulated surplus are as follows:

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 207,785,100	\$ 2,988,525	\$ 8,530,267	\$ 202,243,358
Less: Debt owing on Tangible Capital Assets	(20,833,861)	-	(1,326,861)	(19,507,000)
	<b>186,951,239</b>	<b>2,988,525</b>	<b>7,203,406</b>	<b>182,736,358</b>
<b>PMR maintenance project allocations (1)</b>	<b>4,795,978</b>	<b>2,724,824</b>	<b>202,652</b>	<b>7,318,150</b>
<b>Federal capital tuition reserves (2)</b>	<b>-</b>	<b>313,951</b>	<b>-</b>	<b>313,951</b>
<b>Education Emergency Pandemic Support program allocation (3)</b>	<b>-</b>	<b>4,501,330</b>	<b>2,860,697</b>	<b>1,640,633</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
School bus replacement	1,068,300	500,000	451,254	1,117,046
Learning technology initiatives	523,701	-	77,094	446,607
Vehicle replacement	45,000	-	45,000	-
Completion of Martensville High School project	100,000	-	52,644	47,356
Outstanding capital projects	9,895,837	10,100,000	6,418,808	13,577,029
Facility related projects	750,000	-	-	750,000
School lab upgrade projects	1,974,480	-	-	1,974,480
	<b>14,357,318</b>	<b>10,600,000</b>	<b>7,044,800</b>	<b>17,912,518</b>
<b>Other:</b>				
School generated funds	1,980,778	-	97,769	1,883,009
School budget carryovers	1,391,862	181,620	-	1,573,482
School community councils	97,423	5,954	-	103,377
Central Valley Athletic Committee	17,502	4,012	-	21,514
Valley Christian Academy	109,042	14,225	51,400	71,867
Invitational Shared Services Initiative	70,941	300,000	265,105	105,836
Prairie Spirit Schools Foundation Corporation	56,746	27,732	-	84,478
ESSP programming and development	2,802,244	-	456,877	2,345,367
English as an Additional Language (EAL)	51,160	4,442	3,982	51,620
First Nation and Metis Education (FNME)	36,569	118,381	70,802	84,148
Jordan's Principle	13,335	-	11,432	1,903
Resonate Music Program	1,153	12,695	13,848	-
Staff development	234,046	182,340	233,996	182,390
Staff Wellness	-	32,593	-	32,593
Insurance	255,422	83,479	-	338,901
Election	27,380	-	27,380	-
Early Learning Implementation Strategy (ELIS)	-	200,000	146,906	53,094
Board Strategic Initiatives	-	20,000	-	20,000
Transportation Optimization Initiatives	-	375,000	-	375,000
Pandemic Savings	610,955	-	610,955	-
	<b>7,756,558</b>	<b>1,562,473</b>	<b>1,990,452</b>	<b>7,328,579</b>
<b>Unrestricted Surplus</b>	<b>1,723,483</b>	<b>2,602,193</b>	<b>-</b>	<b>4,325,676</b>
<b>Total Accumulated Surplus from Operations</b>	<b>215,584,576</b>	<b>25,293,296</b>	<b>19,302,007</b>	<b>221,575,865</b>
<b>Accumulated Remeasurement Gain (Loss)</b>	<b>(1,617,962)</b>	<b>592,959</b>	<b>-</b>	<b>(1,025,003)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 213,966,614</b>	<b>\$ 25,886,255</b>	<b>\$ 19,302,007</b>	<b>\$ 220,550,862</b>

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- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Federal Capital Tuition Reserves** represent reserves that were created as a result of Ministry of Education direction to set aside a portion of the tuition collected from First Nations students. These reserves are to be used to fund future capital projects for schools with First Nations students.
- (3) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

#### **14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 15, 2020, and the Minister of Education on August 14, 2020.

#### **15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- consultant contract to 1080 Architecture Planning and Interiors for the upgrades at Clavet School in the amount of \$110,721. The expected completion is December 2022.
- consultant contract to 1080 Architecture Planning and Interiors for the Blaine Lake School in the amount of \$496,652. The expected completion is September 2023
- construction contract to Hipperson Construction for the upgrades at Clavet School in the amount of \$5,840,774. The expected completion is December 2022.
- consultant contract to Midgard Project Management Ltd. for \$159,825 for the Blaine Lake School. Expected completion date is September 2023.
- construction contract to DunMac General Contractors Ltd. for mechanical upgrades at Hepburn School in the amount of \$586,863. The expected completion is December 2021.
- consultant contracts to 1080 Architecture Planning and Interiors for roof replacement at Delisle Composite School, structural at Allan and Hague Elementary Schools, Mechanical upgrades at Walter W. Brown and Hepburn Schools totaling \$245,039. The expected completion of all projects is December 2022.
- agreement to Legacy Buses to purchase school buses in the 2021-2022 school year at a total cost of \$ 898,550.
- supply contract to Hudson Energy Canada Corp. to purchase natural gas at a fixed price of \$0.1010/m<sup>3</sup> expiring October 31, 2024.

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## 16. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk and foreign exchange risk).

### i) Credit Risk

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

The school division does have a significant exposure to the collection of outstanding tuition fees included in other receivables. One customer accounts for 96% (2020 - 96%) of other receivables. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

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

<b>August 31, 2021</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 12,351,905	\$ 12,351,905	\$ -	\$ -	\$ -
Other Receivables	1,561,478	58,844	70,310	69,244	1,363,080
<b>Gross Receivables</b>	<b>13,913,383</b>	<b>12,410,749</b>	<b>70,310</b>	<b>69,244</b>	<b>1,363,080</b>
Allowance for Doubtful Accounts	(715,442)	-	-	-	(715,442)
<b>Net Receivables</b>	<b>\$13,197,941</b>	<b>\$12,410,749</b>	<b>\$ 70,310</b>	<b>\$ 69,244</b>	<b>\$ 647,638</b>

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

### 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.

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

<b>August 31, 2021</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 4,530,467	\$ 4,530,467	\$ -	\$ -	\$ -
Long-term debt	19,507,000	686,172	686,171	5,982,422	12,152,235
<b>Total</b>	<b>\$24,037,467</b>	<b>\$ 5,216,639</b>	<b>\$ 686,171</b>	<b>\$ 5,982,422</b>	<b>\$ 12,152,235</b>

### iii) Market Risk

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

#### Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$9,500,000 (August 31, 2020 - \$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, 2021.

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.

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**17. COVID-19 PANDEMIC**

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