

Prairie Spirit School Division No. 206

Annual Report 2022-23



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School Division Contact Information

Prairie Spirit School Division No. 206

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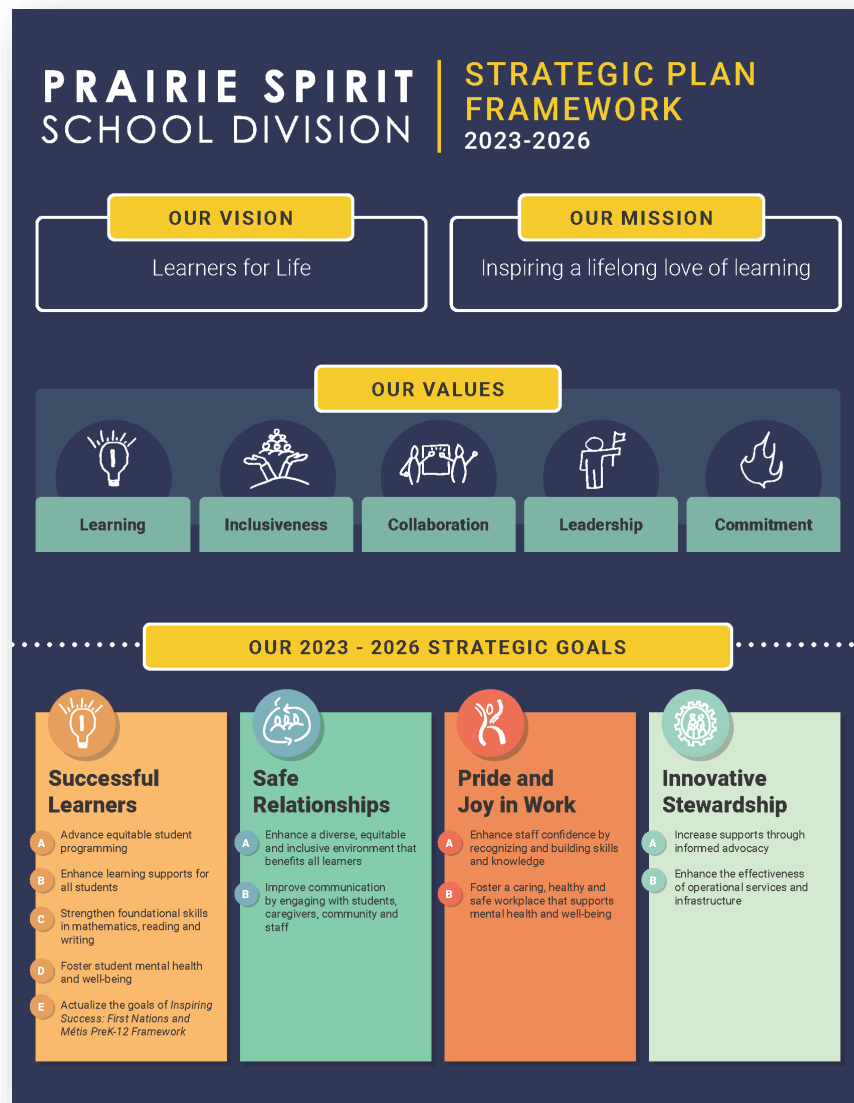
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An electronic version of this report is available at www.spiritsd.ca.



Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Prairie Spirit School Division No. 206 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

Bernie Howe

Bernie Howe, Chair

Introduction

This annual report provides information about Prairie Spirit School Division in the 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.



Governance

The Board of Education

Prairie Spirit School Division (Prairie Spirit) is governed by the Board of Education, which is comprised of Trustees from 11 subdivisions. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” The trustees represent voters and ratepayers across the school division.

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

The Board of Education was elected in November 2020 for a four-year term, ending in November 2024. The remuneration paid to all Board members in 2022/23 is provided in Appendix A.

The Board approved a renewed strategic plan framework for 2023-2026: [Strategic-Plan-2023-2026.pdf \(spiritsd.ca\)](#)

The following list includes Prairie Spirit Board Trustees as of August 31, 2023:

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

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

School Community Councils

The purpose of the School Community Council is to:

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

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

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

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

During 2022/23, Prairie Spirit offered the following opportunities to SCCs:

Division-wide:

- Offered SCC Fall Orientation and Spring Assembly
- Worked with specific SCCs to understand the role of the SCC
- Consulted with specific SCCs to address a variety of local issues
- Supported SCC elections

School level:

- Planned regular SCC meetings
- Shared school goals
- Partnered on learning projects
- Hosted parent evenings

Challenges for School Community Councils include:

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

School Community Council data for Prairie Spirit schools:

- Schools with the required elected and appointed members on their School Community Councils (SCCs): all schools
- Schools with appointed First Nations representatives (for schools with students attending who live on-reserve): One
- High schools with appointed student representatives: Six
- How the Board is addressing challenges of attracting and retaining membership: most schools were able to attract and retain SCC members without undue challenges.

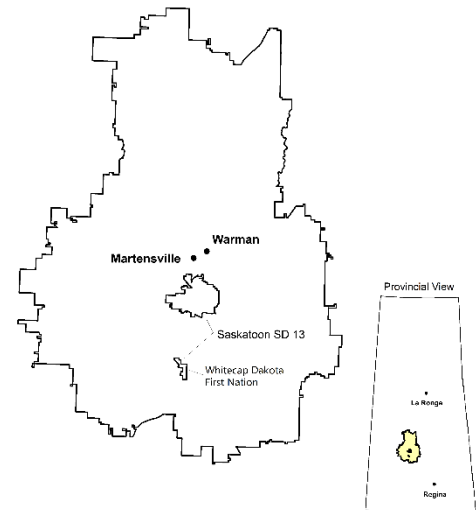
School Division Profile

School Division in Context

Prairie Spirit covers a wide geographic area surrounding the City of Saskatoon: north to Leask, south to Hanley, east to Colonsay and west to Perdue. The school division boundaries encompass nine Hutterite colonies and three First Nations communities (Muskeg Lake Cree Nation, Mistawasis First Nation and Beardy's and Okemasis First Nation).

In 2022-23, Prairie Spirit's 12,000 students were served by a team of 1,300 dedicated professionals and support staff.

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



Division Philosophical Foundation

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

In Prairie Spirit, students and adults learn in creative ways, embracing community as their classroom. We support one another, challenge one another and celebrate our learning together. We are developing engaged citizens with confidence, courage, empathy and commitment in shaping positive change. We create environments where learners can inquire, take risks and apply their learning in the real world.

Prairie Spirit learners are active participants in the classroom, school and community where engagement and a sense of belonging are both nurtured and promoted so all students achieve their learning goals regardless of gender, culture, and race.

Vision: Learners for Life

Mission: Inspiring a lifelong love of learning

Community Partnerships

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

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

Community Threat Assessment and Support Protocol (CTASP)

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

Joint use agreements

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

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

Ministry of Social Services

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

Prairie Spirit Schools Foundation

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

Saskatoon Industry-Education Council (SIEC)

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

Early Childhood Intervention Program (ECIP)

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

Cognitive Disability Strategy (CDS)

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

University of Saskatchewan

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

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

Prairie Spirit School Division is in a partnership with the Saskatchewan Health Authority, Saskatoon Public Schools, Greater Saskatoon Catholic Schools and Horizon School Division to develop teen mental health resources and supports. The health authority participation

includes Mental Health and Addiction Services, Population and Public Health, Primary Health Care and Chronic Disease Management and Health Promotion.

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

Prairie Rivers Reconciliation Committee (PRRC)

Prairie Spirit School Division is a member of the Prairie Rivers Reconciliation Committee which was formed in 2018 in response to the reconciliation movement in Saskatchewan. PRRC is a partnership of diverse peoples, organizations and communities from different cultures committed to creating inclusivity by building strong relationships through education and by relearning our shared historical truth. Prairie Spirit has committed to providing ongoing representation on this committee.

Saskatchewan Health Authority partnership

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

Métis Nation Saskatchewan

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

Home-based Communication Committee

This group was created during the 2022-23 school year as a mechanism for home-based families to communicate with each other and with Prairie Spirit School Division. In 2022-23 the committee met online on two occasions to discuss issues relating to home-based education.

Strategic Direction and Reporting

The Provincial Education Plan

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

School Division Programs and Strategic Activity

School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:

We continued to see pandemic-related impacts on many students, particularly in the early years (Kindergarten to Grade 3). However, Prairie Spirit schools and teachers utilized a wide range of initiatives in 2021-22 to begin targeting gaps in reading, and many of those initiatives continued and expanded in 2022-23.

Our *Literacy Instruction Framework* document continued to support reading work in all Prairie Spirit schools, and the Literacy Hub was a place where teachers accessed guiding documents, resources, and support materials to use in their classrooms. In addition, we provided administrators with a *Prairie Spirit School Division Literacy Guidelines (Grades 1-5)* document to ensure that they had a clear understanding of our literacy programming to support teachers within their schools.

Our teachers utilized reading resources and programs that are supported by current research, while still ensuring that students remained engaged and cultivated a lifelong love of reading.

Actions related to reading assessment, support, and intervention:

- Implemented *Reading Support Plans* to all students reading below grade level in Grades 1 to 5, as determined by *Fountas & Pinnell's Benchmark Assessment System* in Grades 2 to 5 and by an internally developed reading screener for Grade 1.
 - Shared a Prairie Spirit *Reading Support Plan* template with schools, while allowing teachers the flexibility of choosing a model that worked well for them.
- Shared reading data from June 2019 to June 2022 with schools to allow them to develop school goals with follow-up supports, choose professional development opportunities, and monitor progress.
- Continued to offer *The Science of Reading* course through The Learning Bar as required learning for all Grades 1 to 3 teachers. This was year two of a three-year initiative.
- Provided professional learning in the following areas to build capacity in teachers to plan, program and provide reading supports and interventions to students:
 - Supports for utilizing *Fountas & Pinnell's Benchmark Assessment System* and expanding to Grades 4 and 5:
 - Reading Assessment Grades 4 and 5
 - Reading Intervention (Support) Plans Grades 4 and 5
 - Fountas & Pinnell Follow-Up: Reading Intervention (Support) Plans
 - Supports for ELA teachers:
 - New for ELA Grades 4 to 9

- Additional Inspired Learning Opportunities with connections to reading:
 - Creating Safe Spaces in a Diverse World
 - Raising Our Voices
 - Building Multimedia Literacies
 - Bringing Words to Life (Vocabulary)
 - tatsinaikewin and achimoona (art and storytelling - Cree)
 - SoRing to Success
- English Language Arts Working Groups
 - ELA Grades 4 to 5 Working Group
 - ELA Grades 6 to 8 Working Group
- The Strategic Facilitator literacy team provided opportunities for ongoing, in-school supports for teachers.
- In alignment with the new Prairie Spirit Strategic Plan Framework, and the Strategic Goal “Strengthen foundational skills in mathematics, reading and writing”, budgeted and planned for additional reading supports in 2023-24:
 - Expansion of Reading Support Plans to include up to Grade 6.
 - Pilot of the Acadience Reading assessment as a potential replacement for the Fountas & Pinnell reading assessment program.

Strategies aligned with Inspiring Success

- Strategic Facilitators delivered professional development to school staff in English Language Arts which incorporated Indigenous Perspectives, Partnerships, and Outcomes.
- Continued to implement and support the Michif Early Learning Pilot (MELPP) at Stobart Community School with Métis Nation Saskatchewan.
- Continued to implement the Cree Language Program at Stobart Community School.

School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:

The Learning Response priority takes into account the various ways that students were impacted by the COVID-19 pandemic. Some students and their families experienced significant interruptions, stresses, and strains over the course of the pandemic and required supports to access and meaningfully re-engage in Kindergarten – Grade 12 learning.

During 2022-23, Prairie Spirit School Division continued to focus on family engagement and support. The work in this area supported diverse learners to access, re-engage and thrive in Prairie Spirit schools. Prairie Spirit’s Strategic Facilitators were essential to this work.

Actions related to learning response:

- Professional development opportunities were designed to support and align with the interim provincial education plan priorities.
- Teachers were encouraged to use impactful instructional strategies, with the goal of supporting successful transitions for Prairie Spirit students.
- Offered staff professional knowledge of trauma-informed classrooms and schools to contribute to student success.
- Supported teachers in pedagogies that build literacy through subject area disciplines, including high-impact strategies identified by the research of John Hattie.
- Increased professional development opportunities related to intensive language instruction and cross-curricular planning.
- Supported students with strength-based and focused intervention and instruction in reading and writing.
- Supported school-based administrators regarding credit option considerations.
- Continued to support a position that works specifically in the area of transitions for high school students. This position supported careers fairs, post-secondary transitions and graduation planning.
- Monitored graduation rates and relevant data for all students.
- Added a Strategic Facilitator position to support English as Additional Language and French programs.
- Continued to use a common Division numeracy assessment.
- Implemented a numeracy residency at schools identified with lower scores on the Division numeracy assessments.

Strategies aligned with Inspiring Success

- Strategic Facilitators delivered professional development to school staff for Math, ELA, Music and Arts Education and integrating Indigenous Perspectives, Partnerships and Outcomes.
- Pursued partnerships with provincial and federal agencies (i.e., Jordan's Principle and First Nations neighbours) to provide support for interventions for First Nations students.
- Continued in Invitational Shared Services (ISSI) agreements with Beatty's and Okemasis Cree Nation and Muskeg Lake Cree Nation.
- Continued to support the Michif Early Learning Pilot Project (MELPP) with Métis Nation Saskatchewan.
- Continued the Cree Language program at Stobart Community School, Duck Lake.

- Supported regular visits and relationship building between Stobart Community School, Rosthern Community School and Beardy's and Okemasis Cree Nation to provide post-secondary support and training.
- Worked with Blaine Lake Composite School, Leask Community School and Muskeg Lake Cree Nation to share Graduation Coach work, land-based learning and curriculum development.

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

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

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

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

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

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

Prairie Spirit continues to do province-leading work in the area of mental health and well-being. The provincial education plan validates and reinforces work that Prairie Spirit has been engaged in for some time.

Prairie Spirit has a three-pronged approach:

- Mental health promotion and prevention
- Early identification and intervention
- Treatment

Through 2022-23, Prairie Spirit provided the following supports in this area:

- Facilitated and supported active Mental Health Literacy Teams in schools.

- Supported development of school-based Mental Health Frameworks.
- Developed and supported foundational best-evidence practices.
- Developed partnerships with community organizations and government ministries.
- Collected school-level data on Mental Health Literacy Teams, student voice and support and intervention actions taken.
- Offered an ongoing professional development opportunity called: “Creating Safe, Caring, Healthy Spaces for Teachers and Leaders” to equip school-based administrators and teachers with knowledge, skills, and structures to enhance and sustain teacher wellness amidst challenging conditions in their classrooms, schools, and communities which impact teacher wellness.
- Researched and presented the essential aspects of mental health and well-being (Essential 8) to all Prairie Spirit staff:



The following supports were added at the outset of the COVID-19 pandemic and continued to provide supports to students and families through 2022-23:

Flex Outreach Counsellor

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

Mental Health and Well-being Strategic Facilitator

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

Capacity Building for Complex Needs Team

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

Measures of Progress for the Provincial Education Plan Interim Priorities

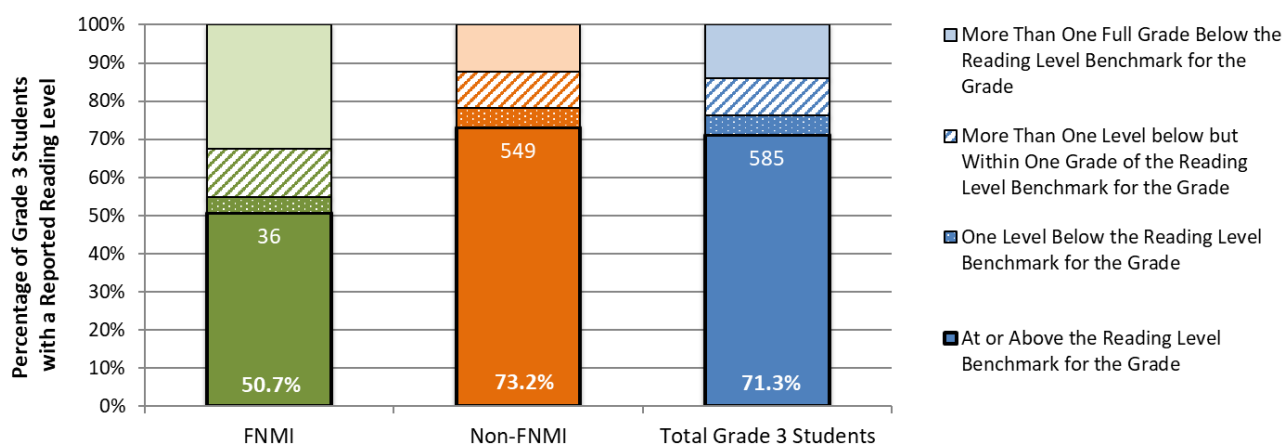
Proportion of Grade 3 Students Reading At or Above Grade Level

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

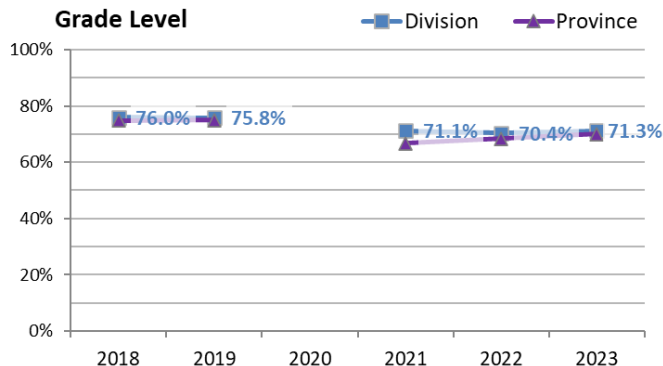
Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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

Reading Results Data, Prairie Spirit SD 206, Grade 3, 2022-23



Percentage of Grade 3 Students Reading at or above Grade Level



Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	71	93.4%	6.6%	0.0%	76
Division (Total)	821	83.8%	15.2%	1.0%	980
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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, 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, 2023

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

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

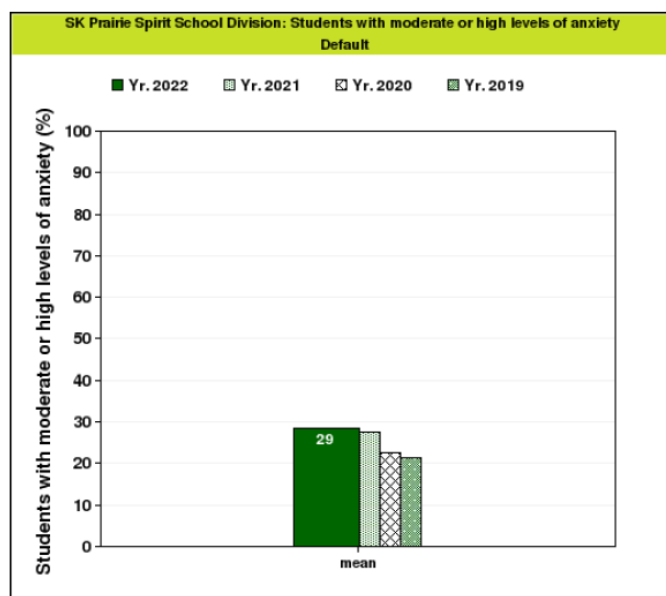
Prairie Spirit's results for Grade 3 reading were at 71.3% for 2022-23, which is slightly higher than last year, and similar to the provincial results. For Prairie Spirit's FNMI students, 50.7% of Grade 3 students were reading at grade level in 2022-23, which is a slight decrease from the last reported results but takes into consideration almost all the FNMI students (93.4% with a reported reading level compared to 88.0% provincially).

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

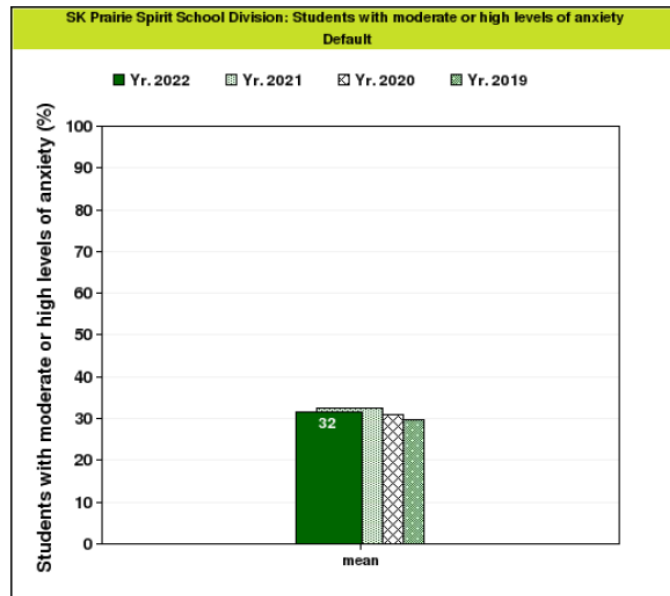
School Division Selected Measure for Monitoring Mental Health and Well-Being

Elementary students (Grades 4 to 6)



Source: OurSCHOOL data, 2022-23

Secondary students (Grades 7 to 12)



Source: OurSCHOOL data, 2022-23

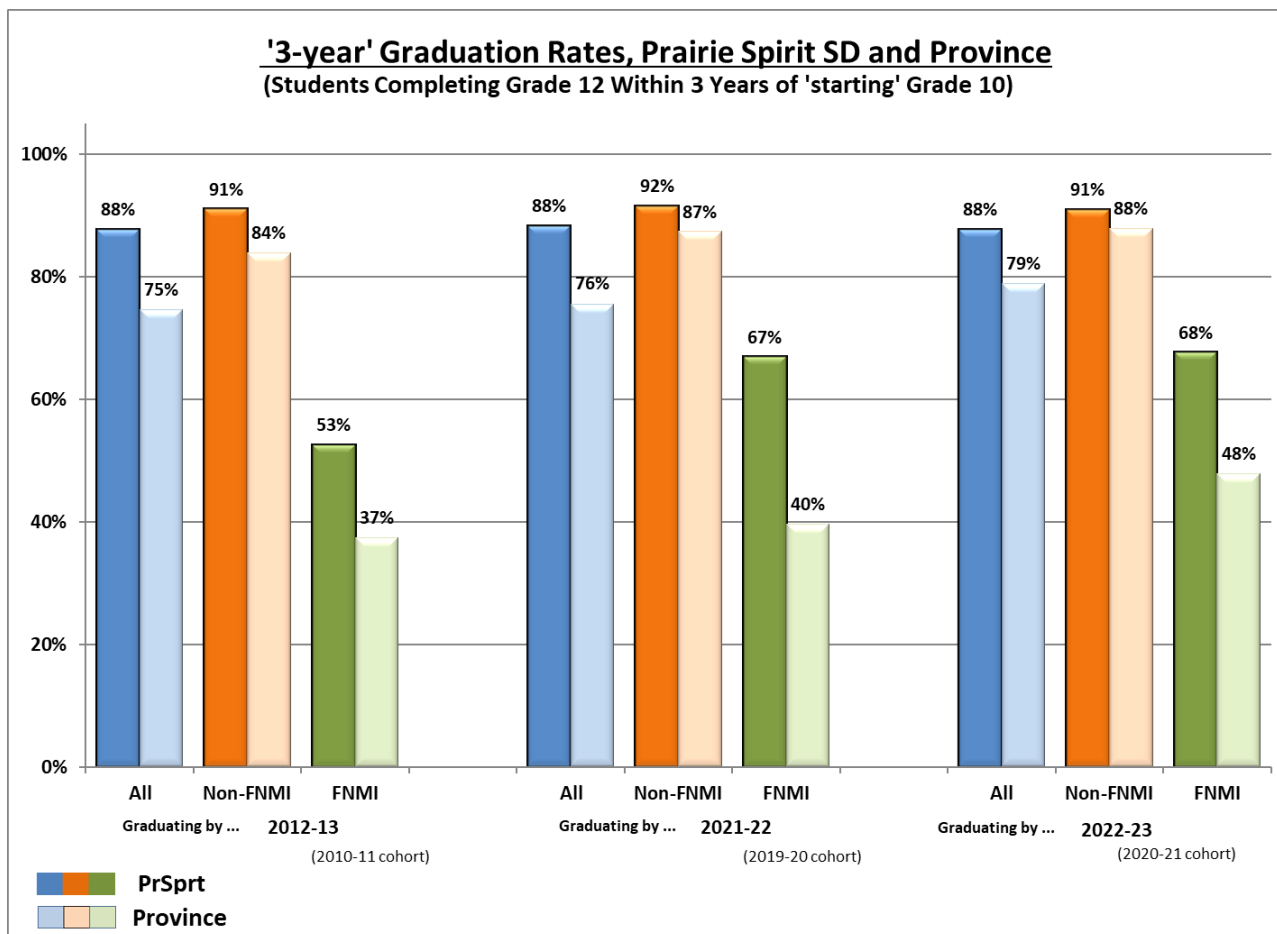
Analysis of Results – Mental Health and Well-Being Measure

The OurSCHOOL data reflects a rising level of anxiety for elementary students. In 2022-23, this was 29% of elementary students in Prairie Spirit schools self-reporting moderate or high levels of anxiety. The data for high school students shows a slight decrease from 2021-22 with 32% self-reporting moderate or high levels of anxiety. Prairie Spirit has a variety of strategies in place to assist students who are feeling anxiety and who need additional supports. Please see pages 17 to 19 of this report for more details.

Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Three-Year Graduation Rates

Prairie Spirit learners are active participants in the classroom, school and community where engagement and a sense of belonging are both nurtured and promoted so all students achieve their learning goals regardless of gender, culture, and race.

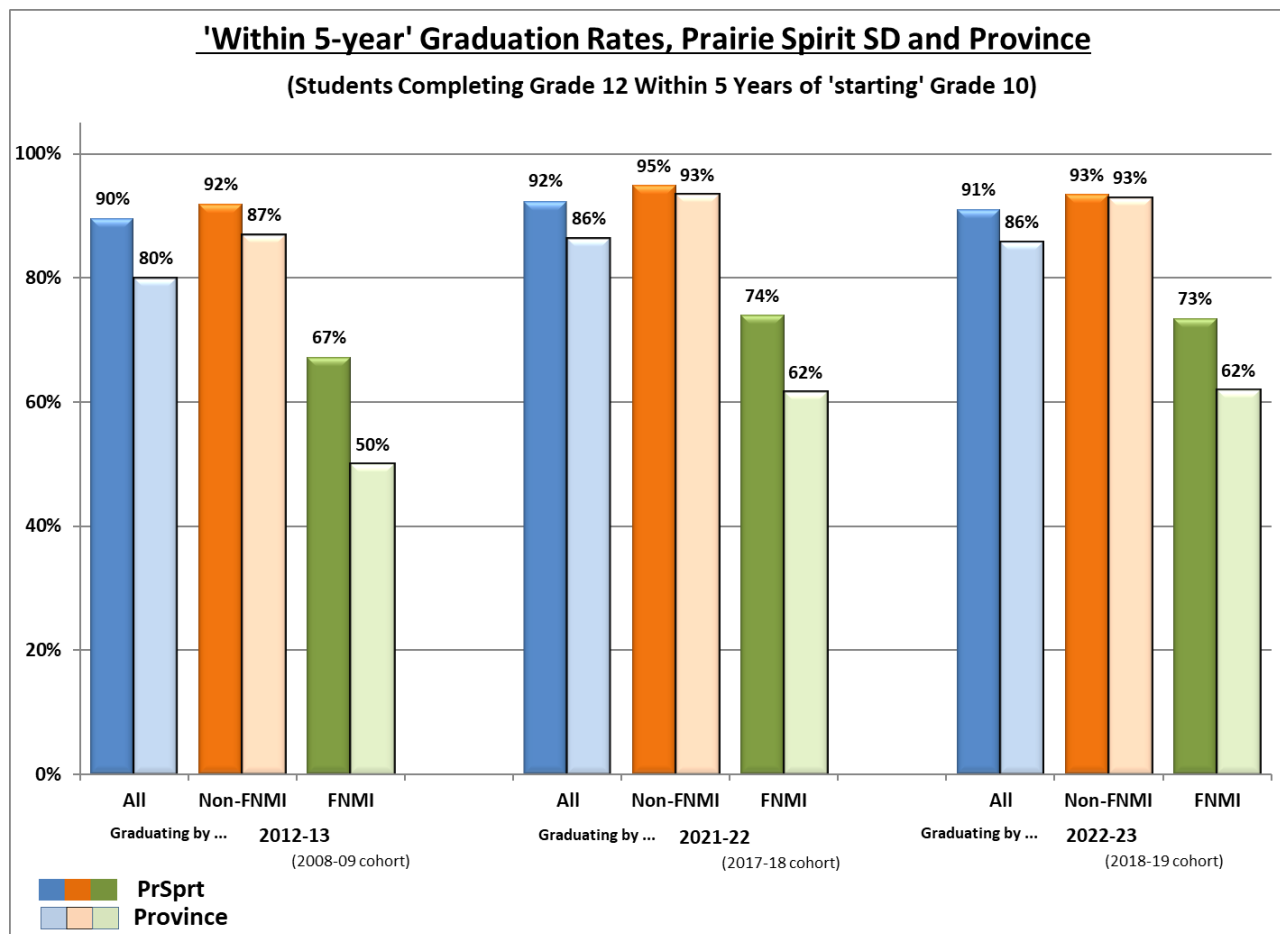
Prairie Spirit graduates communicate and collaborate as active and engaged citizens, with the confidence to make choices for their future as a result of a high-quality education. As Treaty people, all graduates model and practice truth and reconciliation.

Prairie Spirit's on-time graduation rate (within 3-years) was 88% in 2022-23, 9 percentage points above provincial results of 79%. For Prairie Spirit's FNMI students, the on-time graduation rate in 2022-23 was 68%, a slight increase over the previous year (67%). The FNMI results are 20 percentage points above the provincial results for 2022-23 (48%).

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, 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, 2023

Analysis of Results – Graduation Rates Within Five Years

Prairie Spirit's extended-time graduation rate (within 5-years) was 91% for 2022-23 (compared to 86% provincially), down slightly from the previous year (92%). Prairie Spirit's FNMI students graduated after five years at a rate of 73% (compared to 62% provincially). This represents an increase of 6 percentage points for Prairie Spirit's FNMI students compared to a decade earlier (67%).



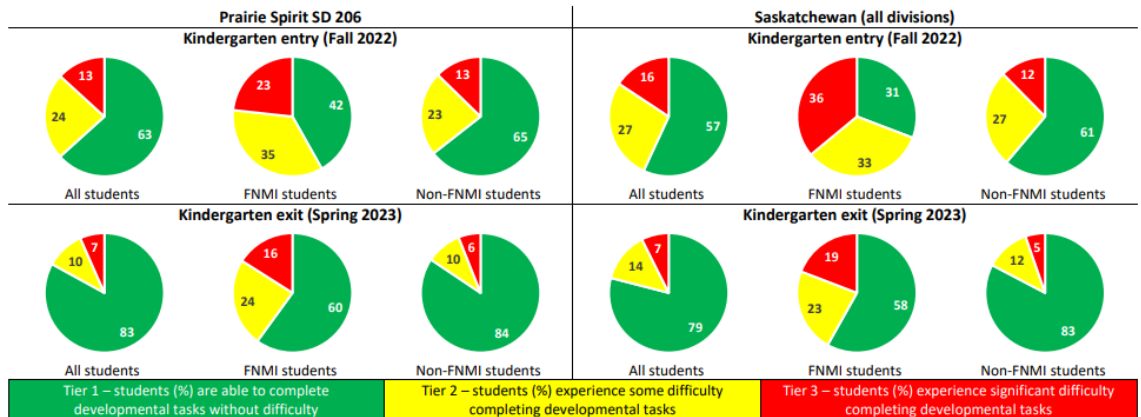
Ongoing Measures of Progress

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

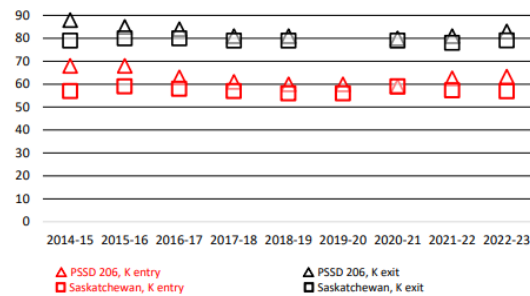
Early Years Evaluation

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.

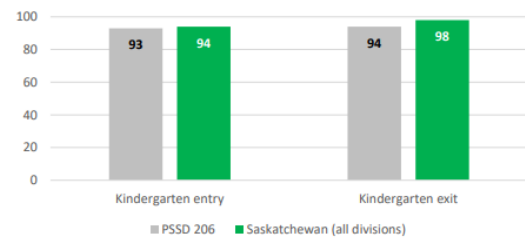
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2022-23



*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 1 RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays show results for self-declared First Nations, 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, 2023

Analysis of Results – Early Years Evaluation

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

By spring 2023, Prairie Spirit Kindergarten students showed an improvement of 20 percentage points from Kindergarten entry in fall 2022. At 83% of students assessed as Tier 1 for Kindergarten exit (able to complete developmental tasks without difficulty), the school division's result exceeds the provincial results of 79%.

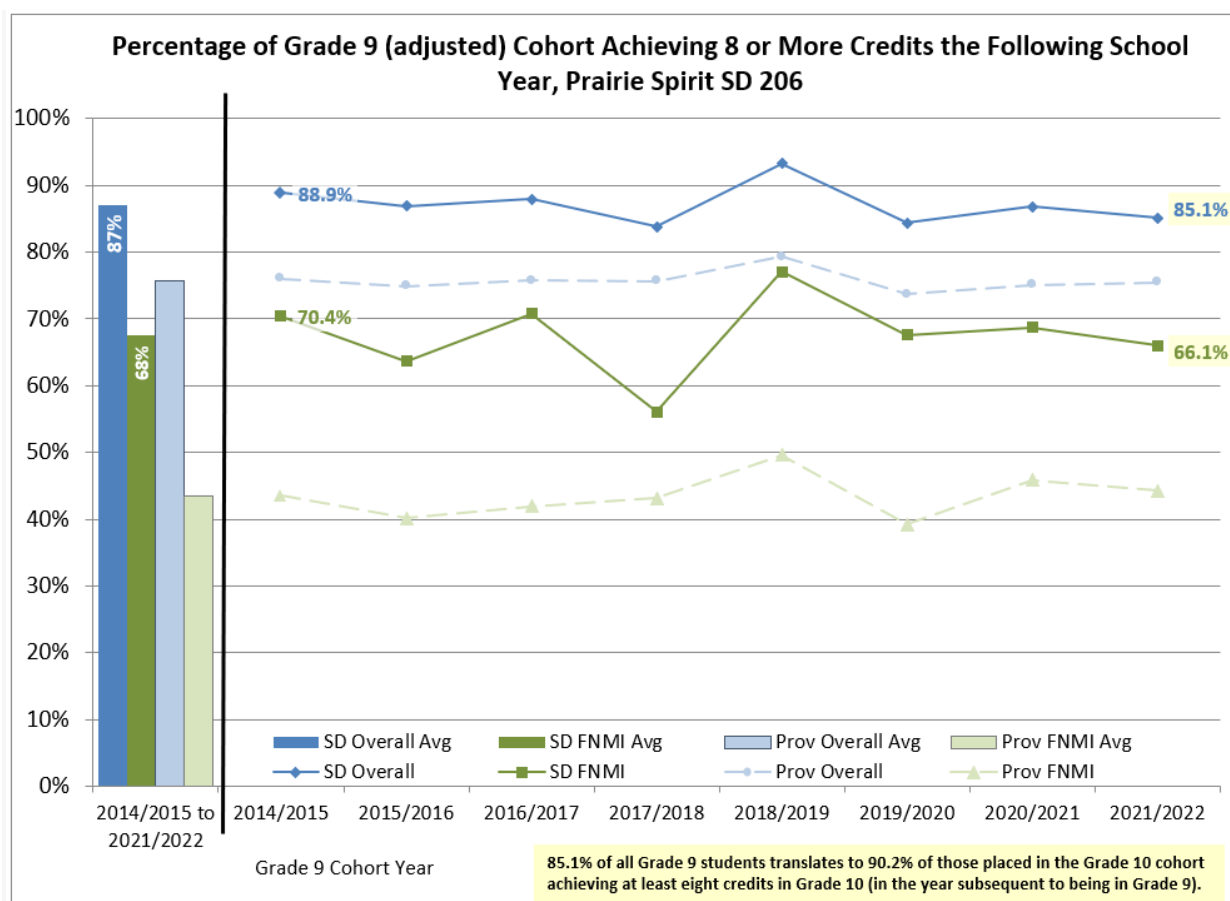
Kindergarten is a half-time program and an increase of 20 points means that about 175 Prairie Spirit Kindergarten students who were initially assessed as Tier 2 or 3 at Kindergarten entry were able to achieve developmental milestones by the end of Kindergarten. This achievement is a reflection of the commitment of the teachers and administrators to the youngest learners in the school division.

For both Kindergarten entry and exit, Prairie Spirit's results have been consistently at or above provincial results over the eight-year period. For FNMI students, Prairie Spirit's exit result for 2022-23 was at 60%, while the provincial result for FNMI students remained relatively the same compared to previous years at 58%.

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Grade 9 to 10 Transition

Overall, 85.1% of all Prairie Spirit students—and 66.1% of FNMI students—enrolled in Grade 10 for the first time in 2022-23 achieved eight or more credits. For the category “All Students”, Prairie Spirit exceeded the provincial results by approximately 10 percentage points (75.5%).

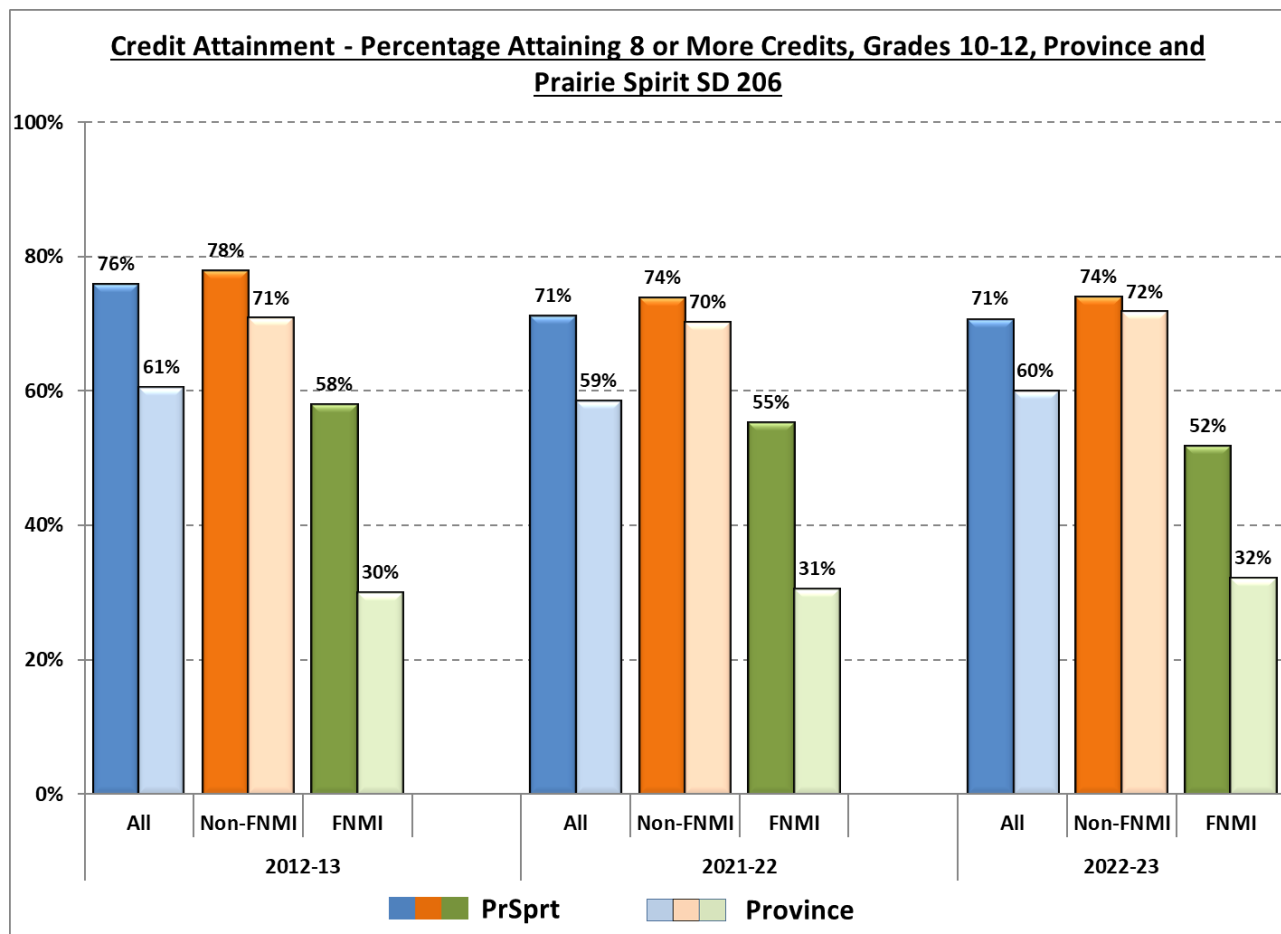
For the FNMI category, Prairie Spirit students exceeded the provincial results of by over 20 percentage points (66.1% compared to 44.2% provincially).

In terms of the eight-year average (displayed on the left-hand side of the graphic on the previous page), Prairie Spirit students exceeded provincial results in the overall category (87% compared to 76% provincially) and particularly in the FNMI category (68% compared to 44% provincially).

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2023

Analysis of Results – Credit Attainment

For each of the years displayed on the previous page, Prairie Spirit's results for credit attainment exceed the provincial average in every category. For 2022-23, 71% of Prairie Spirit secondary students achieved eight or more credits compared to 60% provincially. For Prairie Spirit's FNMI students, the credit attainment rate was 52%, which is 20 percentage points higher than the provincial results of 32%.

Demographics

Students

Prairie Spirit School Division's student enrolment level grew by approximately 200 students in 2022-23 as compared to 2021-22.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	886	919	856	929	886
1	938	914	915	903	973
2	919	938	919	937	926
3	927	924	922	942	967
4	910	929	920	934	951
5	916	913	925	938	948
6	930	919	925	946	972
7	820	930	919	942	970
8	850	821	921	922	950
9	830	824	784	877	906
10	767	811	785	759	846
11	710	724	778	745	725
12	720	746	751	812	758
Total	11,123	11,312	11,320	11,586	11,778

PreK	198	200	183	193	208
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-identified First Nations, Métis, or Inuit	K to 3	239	234	212	188	201
	4 to 6	259	238	248	240	253
	7 to 9	290	312	308	320	300
	10 to 12	274	271	295	322	318
	Total	1,062	1,055	1,063	1,070	1,072
English as an Additional Language	1 to 3	167	162	169	164	153
	4 to 6	197	176	216	181	193
	7 to 9	186	190	213	187	216
	10 to 12	133	146	177	166	160
	Total	683	674	775	698	722
French Immersion	K to 3	46	79	91	129	131
	4 to 6	-	-	-	<10	35
	7 to 9	-	-	-	-	-
	10 to 12	-	-	-	-	-
	Total	46	79	91	137	166

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	600.9
Principals, vice-principals	43.1
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	364.8
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	17.9
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	97.7
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	158.4
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	8.0
Total Full-Time Equivalent (FTE) Staff	1290.8

Notes:

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

Source: *Prairie Spirit School Division, Human Resources Department, 2023*

Senior Management Team

Team Member	Role
Tracey Young	Director of Education
Dean Broughton	Deputy Director of Education
Bob Bayles	Deputy Director of Division Services
Fay Cassidy	HR Superintendent
Mitch Luiten	Learning Superintendent
Peggy Mattila-Bains	Learning Superintendent
Paul McTavish	Learning Superintendent
Kent Muench	Learning Superintendent
Brad Nichol	Learning Superintendent

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

Infrastructure and Transportation

School	Location	Grades
Aberdeen Composite School	Aberdeen	K - 12
Allan Composite School	Allan	Pre-K - 12
Blaine Lake Composite School	Blaine Lake	K - 12
Borden School	Borden	K - 12
Clavet Composite School	Clavet	Pre-K - 12
Colonsay School	Colonsay	K - 12
Dalmeny High School	Dalmeny	7 - 12
Delisle Composite School	Delisle	7 - 12
Delisle Elementary School	Delisle	K - 6
Dundurn School	Dundurn	Pre-K - 6
Eagle Creek Hutterite Colony	by Asquith	K - 9
Green Leaf Colony	by Marcelin	K - 10
Hague Elementary School	Hague	Pre-K - 6
Hague High School	Hague	7 - 12
Hanley Composite School	Hanley	K - 12
Hepburn School	Hepburn	K - 12
Hillcrest Hutterite School	by Dundurn	K - 9
Laird School	Laird	K - 8
Lake Vista Public School	Martensville	Pre-K - 8
Langham Elementary School	Langham	K - 3
Leask Colony	by Leask	K - 10
Leask Community School	Leask	Pre-K - 12
Lord Asquith School	Asquith	Pre-K - 12

School	Location	Grades
Lost River Hutterite School	by Allan	K - 10
Martensville High School	Martensville	9 - 12
Osler School	Osler	K - 9
Perdue School	Perdue	K - 12
Pike Lake School	Pike Lake	K - 4
Prairie View Elementary School	Dalmeny	K - 6
Riverbend Colony	by Waldheim	K - 12
Riverview Hutterite School	by Rosthern	K - 8
Rosthern Community School	Rosthern	Pre-K - 12
South Corman Park School	Corman Park	K - 8
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	4 - 12
Warman Community Middle School	Warman	6 - 8
École Warman Elementary School	Warman	Pre-K - 5
Warman High School	Warman	9 - 12
Willow Park Hutterite Colony	by Delisle	K - 10

Infrastructure Projects

School	Project	Details	2022-23 Cost
Blaine Lake Composite School	Construction of new school	Construction of new school	\$10,360,508
Clavet Composite School	Major renovation	Mechanical upgrade and renovation	\$1,804,980
Walter W. Brown School	HVAC upgrades	Mechanical upgrades	\$1,375,633
Allan Composite School	Structural upgrades	Structural repair	\$690,106
Leask Community School	Revitalization	Major renovation	\$3,451,634
South Corman Park School	Relocatable	Move relocatable to South Corman Park and add washrooms	\$461,205
Clavet Composite School	Roof renovation	Replace roof sections	\$505,165
Total			\$18,649,231



Transportation

Every school day, Prairie Spirit School Division bus drivers safely transport 5,900 students to school and back home again. In Prairie Spirit, 143 route buses travel over 20,000 kilometres every day.

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

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

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

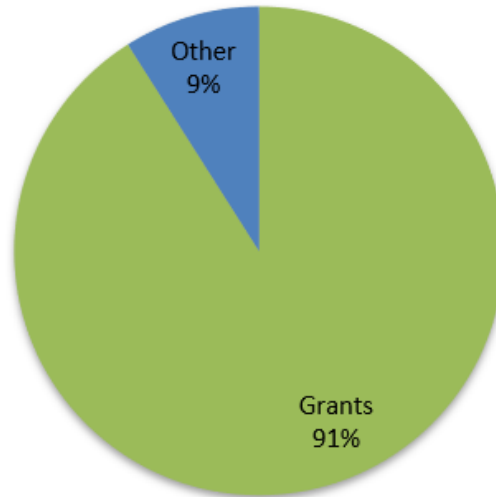
Prairie Spirit has an agreement with Greater Saskatoon Catholic Schools and Saskatoon Public Schools to transport students from the GEMS area (very close to the City of Saskatoon) in the west part of Prairie Spirit School Division to schools in Saskatoon.



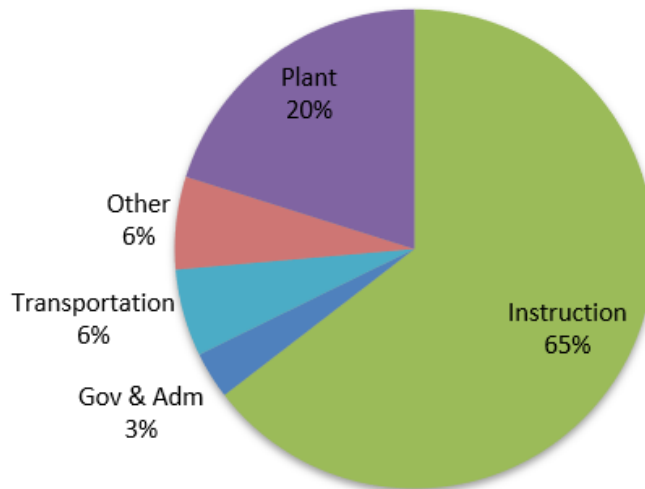
Financial Overview

Summary of Revenue and Expenses

Revenue 2022-23



Expense 2022-23



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
REVENUES						
Grants	122,359,841	127,543,600	114,425,959	5,183,759	4%	
Tuition and Related Fees	2,751,760	2,936,725	2,831,517	184,965	7%	1
School Generated Funds	2,434,000	2,942,531	2,078,379	508,531	21%	2
Complementary Services	897,658	897,658	887,918	-	0%	
External Services	3,754,678	4,467,349	3,670,373	712,671	19%	3
Other	679,000	1,357,197	679,069	678,197	100%	4
Total Revenues	132,876,937	140,145,060	124,573,215	7,268,123	5%	
EXPENSES						
Governance	556,130	572,440	485,441	16,310	3%	
Administration	3,961,353	3,930,546	3,953,274	(30,807)	-1%	
Instruction	90,631,209	91,765,899	88,241,529	1,134,690	1%	
Plant	23,007,234	28,598,669	31,097,842	5,591,435	24%	5
Transportation	8,916,043	8,375,498	8,146,427	(540,545)	-6%	6
Tuition and Related Fees	453,296	469,973	495,897	16,677	4%	
School Generated Funds	2,434,000	2,892,273	1,989,816	458,273	19%	7
Complementary Services	922,322	910,125	868,304	(12,197)	-1%	
External Services	3,730,507	3,902,250	3,532,808	171,743	5%	
Other Expenses	669,100	713,271	579,416	44,171	7%	8
Total Expenses	135,281,194	142,130,944	139,390,754	6,849,750	5%	
Surplus (Deficit) for the Year	(2,404,257)	(1,985,884)	(14,817,539)			

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

Note	Explanation
1	Over budget due to increased enrolment of federally funded students
2	Over budget due to increased fundraising during the year.
3	Over budget due to increased grant funding.
4	Over budget due to increase in investment income during the year.
5	Over budget due to completion of stimulus funded projects and preventative maintenance and renewal projects during the year.
6	Under budget due to availability of bus drivers and reduction of repairs and maintenance expenses during the year.
7	Over budget due an increase in school activities during the year.
8	Over budget due to interest expense for employee future benefits recognized for the year.

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	8,752	1,190	-	1,562	-	2,429	13,933
Bothner, Angela	6,633	1,172	-	1,457	-	860	10,122
Crush, Ken	15,847	1,742	-	3,091	-	204	20,884
Dereniowski, Adin	13,831	196	-	4,233	4,533	2,602	25,395
Greyeyes, Kimberly	7,009	652	-	1,685	-	2,163	11,509
Hope, Bonnie	11,428	337	-	2,405	-	2,166	16,336
Howe, Bernie (Board Chair)	22,359	2,911	-	3,400	3,742	2,924	35,336
Kading, Katherine (Board Vice Chair)	18,362	2,382	-	4,239	4,326	3,042	32,351
Willems, Christa-Ann	15,687	2,024	-	4,591	-	2,803	25,105
Wieler, Pam	20,904	4,544	-	3,848	5,713	3,392	38,401
Wudrick, Grace	13,894	3,058	-	2,584	-	1,908	21,444

Personal Services

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

Supplier Payments

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

Name	Amount
1 STOP PLAYGROUNDS LIMITED	126,542
1080 ARCHITECTURE, PLANNING & INTERIORS	419,814
ACTION OFFICE INTERIORS	292,493
ADVANCED ELECTRONIC SOLUTIONS LIMITED	67,252
ALERT DRIVER TRAINING	150,030
ALLMAR INCORPORATED	108,910
ANDREW AGENCIES LIMITED	161,755
AON REED STENHOUSE INCORPORATED	1,209,373
APPLE CANADA INCORPORATED C3120	99,040
AQUATEMP RADIANT HEATING	126,055
AQUIFER GROUP OF COMPANIES	54,736
BEARDY'S & OKEMASIS FIRST NATION	384,749
BUS PLANNER INCORPORATED	62,451
CALIBER SPORT SYSTEMS	192,273
CITY OF MARTENSVILLE	54,860
CITY OF WARMAN	154,926
CLARK ROOFING (1964) LIMITED	489,493
COMPUGEN INCORPORATED	115,937
COREFOUR INCORPORATED	73,879
CUMMINS CANADA	169,137
DELL CANADA INCORPORATED	753,112
DGL CONTRACTING LIMITED	117,150
EILEEN'S DRIVING SCHOOL	218,911
EMCO CORPORATION	57,798
EVOLUTION AUDIO VISUAL LIMITED	65,276

Name	Amount
FEDERATED CO-OPERATIVES LIMITED	1,454,261
FUNDSCRIP/FUNDSTREAM	298,295
GRAHAM CONSTRUCTION & ENGINEERING	11,729,771
GREAT PLAINS COLLEGE	63,918
HBI OFFICE PLUS INCORPORATED	106,030
HIPPERSON CONSTRUCTION	3,157,869
HORIZON COMPUTER SOLUTIONS	122,915
IMPERIAL DADE CANADA INCORPORATED	310,133
JOHNSON CONTROLS	55,196
KINDRACHUK AGREY ARCHITECTS LIMITED	450,987
LOEFFLER, MYLES	60,397
LORAAS DISPOSAL SERVICES LIMITED	164,742
MCKILLICAN	73,188
MCNALLY ROBINSON	93,288
MIDGARD PROJECT MANAGEMENT	54,244
MNP LLP	50,220
NEIMAR'S CUSTOM WORK	285,328
NEW WAY YARD CARE	54,974
NORTH WEST COLLEGE	53,459
NORTHEND WAREHOUSING LIMITED	291,665
PCL CONSTRUCTION MANAGEMENT INCORPORATED	1,658,385
POWERSCHOOL CANADA	109,445
PRAIRIE MOBILE COMMUNICATIONS	104,610
PRATTS WHOLESALE FOOD SERVICE LIMITED	78,563
PRECISION DRIVING SCHOOL	114,729

Name	Amount
PRO-TEC INDUSTRIES LIMITED	1,180,702
QUALITY TIRE SERVICE LIMITED	79,152
R & D COMMERCIAL INTERIORS	234,302
REDDEKOPP CONSULTING	144,300
RYCOR SOLUTIONS INCORPORATED	61,332
SASK TEL COMMUNICATIONS	133,099
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATION BOARD	95,007
SASKATOON FIRE AND FLOOD	50,313
SASKATOON PUBLIC SCHOOL	52,520
SASKATOON TRUCK CENTRE	53,280
SASKENERGY	790,510
SASKPOWER	1,619,827
SASKWATER	55,590
SCHOLASTIC BOOK FAIRS	62,803

Name	Amount
SECURITY BUILDING SUPPLIES	79,734
SPORTFACTOR INCORPORATED	65,848
SRNET INCORPORATED	88,515
SUPREME OFFICE SUPPLIES	405,028
SWISH-KEMSOL PRODUCTS	280,316
TABLE MOUNTAIN REGIONAL PARK	82,185
TEMPLE GARDENS MINERAL SPA	59,253
TOSHIBA BUSINESS SOLUTIONS	435,183
TRADE WEST EQUIPMENT LIMITED	75,737
TRANS CANADA CONTRACTING LIMITED	867,486
TYLER TECHNOLOGIES INCORPORATED	96,447
VALLEY CHRISTIAN ACADEMY BOARD	87,661
VCM CONSTRUCTION LIMITED	2,618,293
WEX CANADA LIMITED	141,944

Other Expenditures

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

Name	Amount
CUPE 4254	209,262
MUNICIPAL EMPLOYEES PENSION PLAN	3,894,655
PSTA MEMBERSHIP FEES	124,907
RECEIVER GENERAL OF CANADA	25,614,509
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,998,215
SASKATCHEWAN TEACHERS' FEDERATION	8,220,205
SASKATCHEWAN TEACHERS' SUPERANNUATION	123,434
SASKATCHEWAN WORKERS' COMPENSATION BOARD	177,346

Appendix B – Management Report and Audited Financial Statements

Consolidated Audited Financial Statements

Of the Prairie Spirit School Division No. 206

School Division No. 2060500

For the Period Ending: August 31, 2023



Chief Financial Officer



Auditor

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

Management's Responsibility for the Consolidated Financial Statements

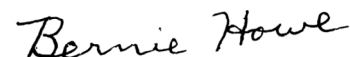
The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of consolidated financial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

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


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

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 27, 2023

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, 2023, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in (net debt) net financial assets, 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, 2023, and the results of its consolidated operations, its consolidated remeasurement gains and losses, its change in (net debt) net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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.

Independent Auditor's Report *(continued from previous page)*

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

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

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

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

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

Saskatoon, Saskatchewan

November 27, 2023

MNP LLP

Chartered Professional Accountants

MNP

Prairie Spirit School Division No. 206
Consolidated Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	21,730,599	24,620,755
Accounts Receivable (Note 7)	4,795,020	10,713,611
Portfolio Investments (Note 3)	189,765	31,155
Total Financial Assets	26,715,384	35,365,521
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	9,149,168	10,473,384
Long-Term Debt (Note 9)	16,127,313	17,816,427
Liability for Employee Future Benefits (Note 5)	2,223,000	2,137,600
Deferred Revenue (Note 10)	85,290	35,208
Total Liabilities	27,584,771	30,462,619
(Net Debt) Net Financial Assets	(869,387)	4,902,902
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	202,774,875	198,770,290
Inventory of Supplies Held for Consumption	719,183	729,215
Prepaid Expenses	879,484	821,057
Total Non-Financial Assets	204,373,542	200,320,562
Accumulated Surplus (Note 13)	203,504,155	205,223,464
Accumulated Surplus is Comprised of:		
Accumulated Surplus from Operations	202,919,350	204,905,234
Accumulated Remeasurement Gains	584,805	318,230
Total Accumulated Surplus (Note 13)	203,504,155	205,223,464

Contractual Rights (Note 15)

Contractual Obligations (Note 16)

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

Approved by the Board:

Bernie Howe Chairperson

Bosby Chief Financial Officer

Prairie Spirit School Division No. 206
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Grants	122,359,841	127,543,600	114,425,959
Tuition and Related Fees	2,751,760	2,936,725	2,831,517
School Generated Funds	2,434,000	2,942,531	2,078,379
Complementary Services (Note 11)	897,658	897,658	887,918
External Services (Note 12)	3,754,678	4,467,349	3,670,373
Other	679,000	1,357,197	679,069
Total Revenues (Schedule A)	132,876,937	140,145,060	124,573,215
EXPENSES			
Governance	556,130	572,440	485,441
Administration	3,961,353	3,930,546	3,953,274
Instruction	90,631,209	91,765,899	88,241,529
Plant Operation & Maintenance	23,007,234	28,598,669	31,097,842
Student Transportation	8,916,043	8,375,498	8,146,427
Tuition and Related Fees	453,296	469,973	495,897
School Generated Funds	2,434,000	2,892,273	1,989,816
Complementary Services (Note 11)	922,322	910,125	868,304
External Services (Note 12)	3,730,507	3,902,250	3,532,808
Other	669,100	713,271	579,416
Total Expenses (Schedule B)	135,281,194	142,130,944	139,390,754
Operating Deficit for the Year	(2,404,257)	(1,985,884)	(14,817,539)
Accumulated Surplus from Operations, Beginning of Year	204,905,234	204,905,234	219,722,773
Accumulated Surplus from Operations, End of Year	202,500,977	202,919,350	204,905,234

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, 2023

	2023	2022
	\$	\$
Accumulated Remeasurement Gains (Losses), Beginning of Year	318,230	(1,025,003)
Unrealized gains attributable to:		
Derivatives	266,575	1,343,233
Net remeasurement gains for the year	266,575	1,343,233
Accumulated Remeasurement Gains, End of Year	584,805	318,230

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

Prairie Spirit School Division No. 206
Consolidated Statement of Changes in (Net Debt) Net Financial Assets
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	4,902,902	4,902,902	14,463,892
Changes During the Year			
Operating Deficit, for the Year	(2,404,257)	(1,985,884)	(14,817,539)
Acquisition of Tangible Capital Assets (Schedule C)	(7,048,000)	(12,507,644)	(4,185,927)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	15,428	122,400
Net Gain on Disposal of Capital Assets (Schedule C)	-	(15,428)	(64,169)
Amortization of Tangible Capital Assets (Schedule C)	8,239,560	8,503,059	8,384,818
Net Acquisition of Inventory of Supplies Held for Consumption	-	10,032	(96,725)
Net Change in Other Non-Financial Assets	-	(58,427)	(247,081)
	(1,212,697)	(6,038,864)	(10,904,223)
Net Remeasurement Gains	-	266,575	1,343,233
Change in Net Financial Assets	(1,212,697)	(5,772,289)	(9,560,990)
(Net Debt) Net Financial Assets, End of Year	3,690,205	(869,387)	4,902,902

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, 2023**

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(1,985,884)	(14,817,539)
Add Non-Cash Items Included in Deficit (Schedule D)	8,487,631	8,320,649
Net Change in Non-Cash Operating Activities (Schedule E)	4,681,462	5,927,184
Cash Provided by (Used in) Operating Activities	11,183,209	(569,706)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(12,507,644)	(4,185,927)
Proceeds on Disposal of Tangible Capital Assets	15,428	122,400
Cash Used in Capital Activities	(12,492,216)	(4,063,527)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(160,029)	(5,000)
Proceeds on Disposal of Portfolio Investments	1,419	1,462
Cash Used in Investing Activities	(158,610)	(3,538)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,422,539)	(1,372,343)
Cash Used in Financing Activities	(1,422,539)	(1,372,343)
DECREASE IN CASH AND CASH EQUIVALENTS	(2,890,156)	(6,009,114)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	24,620,755	30,629,869
CASH AND CASH EQUIVALENTS, END OF YEAR	21,730,599	24,620,755

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	111,276,036	113,337,571	108,975,227
Operating Grant PMR	2,965,504	2,692,566	2,965,504
Other Ministry Grants	2,305,301	1,410,767	849,033
Total Ministry Grants	116,546,841	117,440,904	112,789,764
Other Provincial Grants	-	68,343	-
Federal Grants	-	24,655	31,590
Grants from Others	-	350,000	200,000
Total Operating Grants	116,546,841	117,883,902	113,021,354
Capital Grants			
Ministry of Education Capital Grants	5,813,000	9,659,698	1,404,605
Total Capital Grants	5,813,000	9,659,698	1,404,605
Total Grants	122,359,841	127,543,600	114,425,959

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 14)		
Operating Fees			
Tuition Fees			
School Boards	-	1,500	500
Federal Government and First Nations	2,321,760	2,524,085	2,386,272
Individuals and Other	-	500	500
Total Tuition Fees	2,321,760	2,526,085	2,387,272
Transportation Fees	430,000	410,640	444,245
Total Operating Tuition and Related Fees	2,751,760	2,936,725	2,831,517
Total Tuition and Related Fees Revenue	2,751,760	2,936,725	2,831,517
School Generated Funds Revenue			
Curricular			
Student Fees	400,000	297,019	279,144
Total Curricular Fees	400,000	297,019	279,144
Non-Curricular Fees			
Commercial Sales - GST	100,000	87,770	53,395
Commercial Sales - Non-GST	150,000	145,766	58,992
Fundraising	600,000	1,228,646	605,125
Grants and Partnerships	184,000	214,525	307,433
Students Fees	1,000,000	959,883	773,226
Other	-	8,922	1,064
Total Non-Curricular Fees	2,034,000	2,645,512	1,799,235
Total School Generated Funds Revenue	2,434,000	2,942,531	2,078,379
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	897,658	897,658	887,918
Total Operating Grants	897,658	897,658	887,918
Total Complementary Services Revenue	897,658	897,658	887,918

Prairie Spirit School Division No. 206
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 14)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	3,054,678	3,056,096	2,994,919
Other Ministry Grants	240,000	764,000	247,661
Other Grants	460,000	471,222	421,294
Total Operating Grants	3,754,678	4,291,318	3,663,874
Fees and Other Revenue			
Other Revenue	-	176,031	6,499
Total Fees and Other Revenue	-	176,031	6,499
Total External Services Revenue	3,754,678	4,467,349	3,670,373
Other Revenue			
Miscellaneous Revenue	359,000	491,069	318,900
Sales & Rentals	60,000	61,958	73,187
Investments	250,000	788,742	225,813
Gain on Disposal of Capital Assets	10,000	15,428	61,169
Total Other Revenue	679,000	1,357,197	679,069
TOTAL REVENUE FOR THE YEAR	132,876,937	140,145,060	124,573,215

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 14)		
Board Members Expense	240,600	199,407	185,826
Professional Development - Board Members	20,200	51,409	18,971
Elections	15,000	-	-
Other Governance Expenses	277,800	319,094	278,114
Amortization of Tangible Capital Assets	2,530	2,530	2,530
Total Governance Expense	556,130	572,440	485,441
Administration Expense			
Salaries	2,858,600	2,883,776	2,785,275
Benefits	370,050	395,158	373,176
Supplies & Services	302,683	213,390	359,924
Non-Capital Furniture & Equipment	28,500	25,697	25,654
Building Operating Expenses	100,900	90,393	118,616
Communications	56,020	54,197	64,897
Travel	34,800	16,940	13,436
Professional Development	84,560	117,640	83,317
Amortization of Tangible Capital Assets	125,240	133,355	128,979
Total Administration Expense	3,961,353	3,930,546	3,953,274
Instruction Expense			
Instructional (Teacher Contract) Salaries	62,979,082	63,771,977	62,139,772
Instructional (Teacher Contract) Benefits	3,850,510	4,306,390	3,937,119
Program Support (Non-Teacher Contract) Salaries	12,640,083	12,940,218	11,605,419
Program Support (Non-Teacher Contract) Benefits	2,743,790	2,859,680	2,559,848
Instructional Aids	4,116,979	3,801,911	3,783,189
Supplies & Services	907,500	655,850	504,258
Non-Capital Furniture & Equipment	536,030	1,112,257	1,422,520
Communications	334,080	299,844	284,360
Travel	458,310	374,507	330,993
Professional Development	585,820	374,564	245,856
Student Related Expense	261,175	155,895	160,934
Amortization of Tangible Capital Assets	1,217,850	1,112,806	1,267,261
Total Instruction Expense	90,631,209	91,765,899	88,241,529

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 14)		
Salaries	5,348,500	5,357,596	5,140,940
Benefits	1,089,610	1,177,311	1,082,154
Supplies & Services	30,750	31,767	79,235
Non-Capital Furniture & Equipment	47,500	67,658	94,464
Building Operating Expenses	10,541,304	15,656,076	18,589,738
Communications	15,260	17,213	16,628
Travel	183,800	229,616	249,539
Professional Development	25,650	19,767	7,565
Amortization of Tangible Capital Assets	5,724,860	6,002,374	5,795,053
Amortization of Tangible Capital Assets ARO	-	39,291	42,526
Total Plant Operation & Maintenance Expense	23,007,234	28,598,669	31,097,842
Student Transportation Expense			
Salaries	3,686,075	3,385,153	3,382,517
Benefits	903,250	827,590	802,892
Supplies & Services	1,780,425	1,832,645	1,688,708
Non-Capital Furniture & Equipment	884,525	702,957	688,347
Building Operating Expenses	44,800	47,867	49,742
Communications	97,420	95,828	95,786
Travel	50,700	35,745	39,773
Professional Development	22,268	6,907	8,667
Contracted Transportation	277,500	296,293	277,656
Amortization of Tangible Capital Assets	1,169,080	1,144,513	1,112,339
Total Student Transportation Expense	8,916,043	8,375,498	8,146,427
Tuition and Related Fees Expense			
Tuition Fees	453,296	469,973	495,897
Total Tuition and Related Fees Expense	453,296	469,973	495,897
School Generated Funds Expense			
Academic Supplies & Services	200,000	285,613	253,805
Cost of Sales	325,000	501,305	184,113
Non-Capital Furniture & Equipment	50,000	204,625	71,138
School Fund Expenses	1,859,000	1,900,730	1,480,760
Total School Generated Funds Expense	2,434,000	2,892,273	1,989,816

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Complementary Services Expense	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	622,920	633,973	595,987
Program Support (Non-Teacher Contract) Salaries & Benefits	219,402	219,402	215,100
Instructional Aids	65,000	48,155	47,734
Supplies & Services	-	12	76
Non-Capital Furniture & Equipment	-	64	-
Contracted Transportation & Allowances	15,000	8,519	9,407
Total Complementary Services Expense	922,322	910,125	868,304
External Service Expense			
Grant Transfers	-	80,000	-
Other Fees	-	14,804	13,913
Administration Salaries & Benefits	96,800	105,312	102,260
Instructional (Teacher Contract) Salaries & Benefits	2,316,300	2,225,631	2,175,218
Program Support (Non-Teacher Contract) Salaries & Benefits	225,500	308,644	295,194
Transportation Salaries & Benefits	175,125	218,172	167,117
Instructional Aids	171,268	62,402	117,971
Supplies & Services	568,284	679,104	533,173
Non-Capital Furniture & Equipment	68,183	49,695	32,736
Building Operating Expenses	2,300	13,446	5,370
Communications	15,531	16,509	11,116
Travel	18,200	14,969	12,374
Professional Development (Non-Salary Costs)	27,087	21,253	8,214
Student Related Expenses	42,253	24,119	22,022
Contracted Transportation & Allowances	3,676	-	-
Amortization of Tangible Capital Assets	-	68,190	36,130
Total External Services Expense	3,730,507	3,902,250	3,532,808

Prairie Spirit School Division No. 206
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Other Expense	(Note 14)		
Interest and Bank Charges			
Current Interest and Bank Charges	34,100	74,580	45,550
Interest on Capital Loans	635,000	638,691	690,916
Total Interest and Bank Charges	669,100	713,271	736,466
Recovery of Uncollectable Accounts	-	-	(157,050)
Total Other Expense	669,100	713,271	579,416
TOTAL EXPENSES FOR THE YEAR	135,281,194	142,130,944	139,390,754

Prairie Spirit School Division No. 206
Schedule C - Consolidated Supplementary Details
for the year ended August 31, 2023

	Land	Improvements	Buildings	Short-Term Buildings	ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2022
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	5,979,163	4,817,156	258,769,454	15,227,112	2,637,146	18,273,172	1,106,231	9,310,908	2,038,756	-	2,981,455	319,577,529
Additions/Purchases	-	58,055	-	-	-	1,046,023	48,768	634,573	255,084	85,273	10,379,868	4,185,927
Disposals	-	-	-	-	-	(298,553)	-	(771,382)	(691,075)	-	-	(1,761,010)
Transfers to (from)	-	-	13,361,323	-	-	-	-	-	-	-	(13,361,323)	-
Closing Balance as of August 31	5,979,163	4,875,211	272,130,777	15,227,112	2,637,146	19,020,642	1,154,999	9,174,099	1,602,765	85,273	-	321,140,553
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	3,948,559	89,329,132	8,436,803	1,895,618	10,961,704	727,939	5,639,844	1,430,664	-	-	116,550,117
Amortization of the Period	-	101,795	5,272,496	655,393	39,291	1,176,419	56,694	914,310	269,606	17,055	-	8,384,818
Disposals	-	-	-	-	-	(298,553)	-	(771,382)	(691,075)	-	-	(2,564,672)
Closing Balance as of August 31	N/A	4,050,354	94,601,628	9,092,196	1,934,909	11,839,570	784,633	5,782,772	1,009,195	17,055	N/A	122,370,263
Net Book Value												
Opening Balance as of September 1	5,979,163	868,597	169,440,322	6,790,309	741,528	7,311,468	378,292	3,671,064	608,092	-	2,981,455	203,027,412
Closing Balance as of August 31	5,979,163	824,857	177,529,149	6,134,916	702,237	7,181,072	370,366	3,391,327	593,570	68,218	-	198,770,290
Change in Net Book Value	-	(43,740)	8,088,827	(655,393)	(39,291)	(130,396)	(7,926)	(279,737)	(14,522)	68,218	(2,981,455)	(4,257,122)
Disposals												
Historical Cost	-	-	-	-	-	298,553	-	771,382	691,075	-	-	2,622,903
Accumulated Amortization	-	-	-	-	-	298,553	-	771,382	691,075	-	-	2,564,672
Net Cost	-	-	-	-	-	-	-	-	-	-	-	58,231
Price of Sale	-	-	-	-	-	15,428	-	-	-	-	-	122,400
Gain on Disposal	-	-	-	-	-	15,428	-	-	-	-	-	64,169

Buildings with a net book value of \$13,031,076 (2022-\$14,197,330) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

Prairie Spirit School Division No. 206
Schedule D: Consolidated Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	8,503,059	8,384,818
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(15,428)	(64,169)
Total Non-Cash Items Included in Deficit	8,487,631	8,320,649

Prairie Spirit School Division No. 206
Schedule E: Consolidated Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease in Accounts Receivable	5,918,591	2,852,888
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,324,216)	3,305,771
Increase in Liability for Employee Future Benefits	85,400	84,400
Increase in Deferred Revenue	50,082	27,931
Decrease (Increase) in Inventory of Supplies Held for Consumption	10,032	(96,725)
Increase in Prepaid Expenses	(58,427)	(247,081)
Total Net Change in Non-Cash Operating Activities	4,681,462	5,927,184

Prairie Spirit School Division No. 206
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 13)
External Sources				
Jointly Administered Funds				
School generated funds	1,956,127	10,878	82,598	1,884,407
Central Valley Athletic Committee	26,354	-	6,499	19,855
Valley Christian Academy	245,547	3,056,096	3,195,496	106,147
Prairie Spirit Schools Foundation Corporation	57,020	176,031	30,166	202,885
Total Jointly Administered Funds	2,285,048	3,243,005	3,314,759	2,213,294
Ministry of Education				
Designated for tangible capital asset expenditures	3,083,351	2,462,942	3,119,257	2,427,036
PMR maintenance project allocations	7,678,567	2,692,566	6,353,460	4,017,673
Federal Capital Tuition	163,951	-	-	163,951
Invitational Shared Services Initiative (ISSI)	138,669	360,000	198,698	299,971
English as an Additional Language (EAL)	46,373	11,088	14,230	43,231
First Nation and Metis Education (FNME)	156,788	114,426	148,923	122,291
Early Learning Implementation Strategy (ELIS)	63,114	200,000	168,608	94,506
Metis Nation Program Grant (MNP)	96,090	350,000	150,374	295,716
French Teacher Recruitment and Retention	86,345	68,343	21,920	132,768
Provincial Education Plan	-	189,000	-	189,000
Early Years Family Resource Centre	-	215,000	-	215,000
Total Ministry of Education	11,513,248	6,663,365	10,175,470	8,001,143
Total	13,798,296	9,906,370	13,490,229	10,214,437
Internal Sources				
Board governance				
Election	15,000	15,000	-	30,000
Board Strategic Initiatives	25,840	-	25,840	-
Total Board governance	40,840	15,000	25,840	30,000
Curriculum and student learning				
School Decentralized Budget Carryovers	976,680	16,290	264,440	728,530
School Community Councils	107,822	-	35,906	71,916
PEP Programming and Development	2,025,075	-	810,518	1,214,557
Staff Wellness	6,193	26,478	-	32,671
Total curriculum and student learning	3,115,770	42,768	1,110,864	2,047,674
Facilities				
Facility Related Projects	570,000	-	-	570,000
School Lab Upgrades	1,804,480	-	82,843	1,721,637
Insurance Stabilization	272,401	85,233	-	357,634
Blaine Lake School Project	1,000,000	-	1,000,000	-
Total facilities	3,646,881	85,233	1,082,843	2,649,271
Information technology				
Technology Projects	388,400	-	61,826	326,574
Total information technology	388,400	-	61,826	326,574

Prairie Spirit School Division No. 206
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 13)
Professional development				
Staff Development	138,369	14,420	-	152,789
Total professional development	138,369	14,420	-	152,789
Transportation				
Transportation - Bus Replacements	1,117,046	-	-	1,117,046
Transportation - System Optimization	300,832	-	55,930	244,902
Total transportation	1,417,878	-	55,930	1,361,948
Total	8,748,138	157,421	2,337,303	6,568,256
<hr/>				
Total Designated Assets	22,546,434	10,063,791	15,827,532	16,782,693

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

1. AUTHORITY AND PURPOSE

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Reporting Entity and Consolidation

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

Controlled Entities

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

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

These consolidated financial statements contain the following controlled entities:

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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 \$2,223,000 (2022 - \$2,137,600) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$558,392 (2022 - \$558,392) because actual collectability may differ from initial estimates.
- useful lives of tangible capital assets and related accumulated amortization of \$129,112,312 (2022 - \$122,370,263) because the actual useful lives of the tangible capital assets may differ from their estimated economic lives.
- estimated asset retirement obligation of \$2,637,146 (2022 - \$2,637,146) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

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

i) Fair Value

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

Fair value is determined by inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices).

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

ii) Cost or Amortized Cost

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

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

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

e) Financial Assets

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

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

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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

f) Non-Financial Assets

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

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

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

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

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

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

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

Pooled assets in furniture and equipment, computer hardware and audio-visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

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. Inventories of supplies held for consumption include bus parts.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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

g) Liabilities

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

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

Asset Retirement Obligation (ARO) consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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:

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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.

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 recognized in the year they are earned.

iii) Interest Income

Interest is recognized as revenue when it is earned.

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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.

j) Accounting Standards Not Yet in Effect

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

i) PS 3400 Revenue (effective September 1, 2023)

A new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023	2022
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs w/RBC, monthly interest at 4.59% per annum, maturing Dec 7/23	\$ 31,236	\$ 26,155
GICs w/RBC, monthly interest at 0.80% per annum, matured Feb 10/23	-	5,000
Harbourfront Wealth Management Inc.	158,529	-
Total portfolio investments reported at cost or amortized cost	\$ 189,765	\$ 31,155

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 250,816	\$ 319,094	\$ -	\$ 2,530	\$ 572,440	\$ 485,441
Administration	3,278,934	518,257	-	133,355	3,930,546	3,953,274
Instruction	83,878,265	6,774,828	-	1,112,806	91,765,899	88,241,529
Plant Operation & Maintenance	6,534,907	16,022,097	-	6,041,665	28,598,669	31,097,842
Student Transportation	4,212,743	3,018,242	-	1,144,513	8,375,498	8,146,427
Tuition and Related Fees	-	469,973	-	-	469,973	495,897
School Generated Funds	-	2,892,273	-	-	2,892,273	1,989,816
Complementary Services	853,375	56,750	-	-	910,125	868,304
External Services	2,857,759	976,301	-	68,190	3,902,250	3,532,808
Other	-	74,580	638,691	-	713,271	579,416
TOTAL	\$ 101,866,799	\$31,122,395	\$ 638,691	\$ 8,503,059	\$ 142,130,944	\$139,390,754

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, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 1,614,300	\$ 1,782,500
Current period service cost	140,500	168,800
Interest cost	68,200	37,200
Benefit payments	(107,500)	(123,700)
Actuarial gains	(59,600)	(250,500)
Accrued Benefit Obligation - end of year	1,655,900	1,614,300
Unamortized net actuarial gains	567,100	523,300
Liability for Employee Future Benefits	\$ 2,223,000	\$ 2,137,600

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 140,500	\$ 168,800
Amortization of net actuarial (gain) loss	(15,800)	2,100
Benefit cost	124,700	170,900
Interest cost	68,200	37,200
Total Employee Future Benefits Expense	\$ 192,900	\$ 208,100

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,028	1	1,029	1,005
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	\$ 6,763,432	\$ 1,659	\$ 6,765,091	\$ 6,622,387

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

	2023	2022
Number of active School Division members	754	721
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	\$ 2,017,609	\$ 1,878,728
School Division contributions for the year	\$ 2,017,609	\$ 1,878,728
Actuarial extrapolation date	31-Dec-22	31-Dec-21
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

PRAIRIE SPIRIT SCHOOL DIVISION NO. 206
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at August 31, 2023

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:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$2,478,376	\$ -	\$ 2,478,376	\$ 9,201,905	\$ -	\$ 9,201,905
GST Receivable	722,721	-	722,721	587,010	-	587,010
PST Receivable	710,959	-	710,959	204,010	-	204,010
Other Receivables	1,441,356	558,392	882,964	1,279,078	558,392	720,686
Total Accounts Receivable	\$5,353,412	\$ 558,392	\$ 4,795,020	\$11,272,003	\$ 558,392	\$10,713,611

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 1,825,753	\$ 2,151,507
Supplier Payments	3,464,991	4,209,068
Liability for Asset Retirement Obligation	2,637,146	2,637,146
Other Accounts Payable	1,221,278	1,475,663
Total Accounts Payable and Accrued Liabilities	\$ 9,149,168	\$ 10,473,384

The school division recognized an estimated liability for asset retirement obligation of \$2,637,146 (2022 - \$2,637,146) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the School Division's facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the School Division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all School Division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

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9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2023	2022
Capital Loans:		
Stobart loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at Canadian Deposit Offering Rate (CDOR) plus acceptance fee of 0.42%, expires May 9/33	\$ 4,167,000	\$ 4,522,000
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	5,774,000	6,265,000
Martensville High loan - RBC, monthly P&I, interest at 3.79%, expires Feb/35	6,319,667	6,750,084
Communications loan - RBC, monthly P&I, interest at 2.93%, expires July/26	451,451	597,573
	16,712,118	18,134,657
Derivatives consist of long-term financial instruments created by:		
Interest rate swap agreement at 2.97%, expires May 9/33	(245,156)	(133,406)
Interest rate swap agreement at 2.97%, expires May 9/33	(339,649)	(184,824)
	(584,805)	(318,230)
Total Long-Term Debt	\$ 16,127,313	\$ 17,816,427

Future principal and interest repayments over the next 5 years are estimated as follows:		
2024	\$	2,037,499
2025		2,038,500
2026		2,036,026
2027		1,909,820
2028		1,932,820
Thereafter		9,979,328
Total		19,933,993
Less: Interest and executory cost		3,221,875
Total future principal repayments	\$	16,712,118

Principal and interest payments on the long-term debt are as follows:		
	2023	2022
Principal	\$ 1,422,539	\$ 1,372,343
Interest	638,691	690,916
Total	\$ 2,061,230	\$ 2,063,259

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10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Non-Capital deferred revenue:				
Donation from Con-Tech General Contractors Ltd.	\$ 5,000	\$ -	\$ -	\$ 5,000
Jordan's Principle Funding	30,208	72,750	24,655	78,303
Saskatoon Industry Education	-	1,987	-	1,987
Total Deferred Revenue	\$ 35,208	\$ 74,737	\$ 24,655	\$ 85,290

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:

	2023	2022
Summary of Complementary Services Revenues and Expenses		
Revenues:		
Operating Grants	\$ 897,658	\$ 887,918
Total Revenues	897,658	887,918
Expenses:		
Salaries & Benefits	853,375	811,087
Instructional Aids	48,155	47,734
Supplies and Services	12	76
Non-Capital Equipment	64	-
Contracted Transportation & Allowances	8,519	9,407
Total Expenses	910,125	868,304
Excess (Deficiency) of Revenues over Expenses	\$ (12,467)	\$ 19,614

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:

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Associate School*	Provincial Education Plan	Early Years Learning Resource Centre	Prairie Spirit Schools Foundation	Driver Education	2023	2022
Revenues:								
Operating Grants	\$ 360,000	\$ 3,056,096	\$ 189,000	\$ 215,000	\$ -	\$ -	\$ 3,820,096	\$ 3,242,580
Grants from Others	-	-	-	-	-	471,222	471,222	421,294
Fees and Other Revenues	-	-	-	-	176,031	-	176,031	6,499
Total Revenues	360,000	3,056,096	189,000	215,000	176,031	471,222	4,467,349	3,670,373
Expenses:								
Grant Transfers	-	80,000	-	-	-	-	80,000	-
Tuition & Other Related Fees	-	14,804	-	-	-	-	14,804	13,913
Salaries & Benefits	187,762	2,669,997	-	-	-	-	2,857,759	2,739,788
Instructional Aids	-	62,402	-	-	-	-	62,402	117,971
Supplies and Services	5,287	172,766	-	-	18,166	482,885	679,104	533,173
Non-Capital Equipment	-	49,695	-	-	-	-	49,695	32,737
Building Operating Expenses	-	13,446	-	-	-	-	13,446	5,370
Communications	-	16,509	-	-	-	-	16,509	11,116
Travel	709	14,260	-	-	-	-	14,969	12,374
Professional Development	1,300	19,953	-	-	-	-	21,253	8,214
Student Related Expenses	3,645	13,474	-	-	7,000	-	24,119	22,022
Amortization of Tangible Capital Assets	-	68,190	-	-	-	-	68,190	36,130
Total Expenses	198,703	3,195,496	-	-	25,166	482,885	3,902,250	3,532,808
Excess (Deficiency) of Revenues over Expenses	\$ 161,297	\$ (139,400)	\$ 189,000	\$ 215,000	\$ 150,865	\$ (11,663)	\$ 565,099	\$ 137,565

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

Summary of Associate School Revenues and Expenses, Details for Valley Christian Academy	2023	2022
Revenues:		
Operating Grants	\$ 3,056,096	\$ 3,002,580
Total Revenues	3,056,096	3,002,580
Expenses:		
Grant Transfers	80,000	-
Tuition & Other Related Fees	14,804	13,913
Salaries & Benefits	2,669,997	2,528,167
Instructional Aids	62,402	117,904
Supplies and Services	172,766	92,744
Non-Capital Equipment	49,695	32,737
Building Operating Expenses	13,446	5,370
Communications	16,509	11,116
Travel	14,260	12,360
Professional Development	19,953	8,214
Student Related Expenses	13,474	16,584
Amortization of Tangible Capital Assets	68,190	36,130
Total Expenses	3,195,496	2,875,239
(Deficiency) Excess of Revenues over Expenses	\$ (139,400)	\$ 127,341

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13. ACCUMULATED SURPLUS

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

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

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

Details of accumulated surplus are as follows:

	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 198,770,290	\$ 12,507,644	\$ 8,503,059	\$ 202,774,875
Less: Liability for Asset Retirement Obligation	(2,637,146)	-	-	(2,637,146)
Less: Debt owing on Tangible Capital Assets	(18,134,657)	1,422,539	-	(16,712,118)
	177,998,487	13,930,183	8,503,059	183,425,611
Designated Assets (Schedule F)	22,546,434	10,063,791	15,827,532	16,782,693
Unrestricted Surplus	4,360,313	-	1,649,267	2,711,046
Total Accumulated Surplus from Operations	204,905,234	23,993,974	25,979,858	202,919,350
Accumulated Remeasurement Gain	318,230	266,575	-	584,805
Total Accumulated Surplus	\$ 205,223,464	\$ 24,260,549	\$ 25,979,858	\$ 203,504,155

14. BUDGET FIGURES

The budget was approved by the board of education on August 15, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education program were reclassified from Instruction to External Services.

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15. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- Student transportation agreement with Saskatoon Public School Division No. 13 and St. Pauls' Roman Catholic Separate School Division No. 20 for service of the historical school districts of Gideon, Ebzel, Merrill and Smithville (GEMS) on a cost recovery basis until terminated in accordance with the agreement.

16. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- construction contract to PCL Construction Management Inc. for the Leask Community School renovations in the amount of \$3,189,352. The expected completion date is June 2024.
- consultant contract to Kindrachuk Agrey Architects Ltd. for \$190,086 for the Leask Community School project. The expected completion date is June 2024.
- construction contract to Graham Construction for \$682,460 for the Blaine Lake new school. The expected completion date is October 2023.
- consultant contract to Midgard Project Management Ltd. for Blaine Lake new school for \$34,818. The expected completion date is October 2023.
- construction contract to Clark Roofing for the Clavet School gym roof replacement for \$144,171. The expected completion date is October 2023.
- supply contract to Hudson Energy Canada Corp. to purchase natural gas at a fixed price of \$0.1010/m³ expiring October 31, 2024.
- supply contract to BusPlanner Inc. to purchase transportation management software for \$288,865 expiring March 31, 2028.
- supply contract to Genuine Tracking Solutions to purchase school bus management system for \$165,999 expiring August 31, 2026.

17. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation.

18. SUBSEQUENT EVENTS

Subsequent to the year end the school division and The Bergthaler Mennonite Church Inc. agreed to terminate the Memorandum of Agreement effective August 31, 2024. As of this date, Valley Christian Academy will no longer be an associate school.

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19. 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 any individual customer to the collection of outstanding tuition fees included in other receivables. Two customers account for 94% (two customers for 2022 – 90%). 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, 2023, was:

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Provincial Grants Receivable	\$ 2,478,376	\$ -	\$ -	\$ -	\$ 2,478,376
Other Receivables	\$ 1,441,356	\$ 52,658	\$ 420,378	\$ 80,000	\$ 888,320
Gross Receivables	3,919,732	52,658	420,378	80,000	3,366,696
Allowance for Doubtful Accounts	(558,392)	-	-	-	(558,392)
Net Receivables	\$ 3,361,340	\$ 52,658	\$ 420,378	\$ 80,000	\$ 2,808,304

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by ensuring budgets are followed and reviewed monthly, quarterly financial reports include forecasting expected spending through to the end of the year and all capital purchases are funded on a cash basis.

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

August 31, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 9,149,168	\$ 6,512,022	\$ -	\$ -	\$ 2,637,146
Long-term debt	16,712,118	735,739	735,739	6,080,225	9,160,415
Total	\$ 25,861,286	\$ 7,247,761	\$ 735,739	\$ 6,080,225	\$ 11,797,561

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 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, 2023.

The school division minimizes these risks by:

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

Foreign Currency Risk

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