Prairie South School Division No. 210

2021-22 ANNUAL REPORT

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Letter of Transmittal

Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Prairie South School Division 210 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of Prairie South School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Giselle Wilson

Introduction

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

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

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

Governance

The Board of Education

A ten-person elected Board of Education provides governance for Prairie South School Division (Prairie South). *The Education Act, 1995* gives the Board of Education authority to govern the school division. Prairie South is organized into six subdivisions for purpose of elections and representation, but every member of the Board represents all students in Prairie South and is committed to providing the best education possible for every student.

The 2021-22 Board of Education Trustees were elected on November 9, 2020 and are serving a four-year term. Board of Education members as of August 31, 2022 are:

Subdivision 1: Darcy Pryor (Vice-Chair)
Subdivision 2: Robert Bachmann
Subdivision 3: John Bumbac
Subdivision 4: Giselle Wilson (Chair)
Subdivision 5: Shawn Davidson
Subdivision 6: Crystal Froese, Brett Hagan, Todd Johnson, Mary Jukes and Lew Young

Back Row: Shawn Davidson, John Bumbac, Todd Johnson
Middle Row: Crystal Froese, Brett Hagan, Mary Jukes, Robert Bachmann
Front Row: Giselle Wilson, Lew Young, Darcy Pryor

School Community Councils

The Board of Education has established a School Community Council (SCC) for 31 of the 39 schools in Prairie South (five Hutterite Colony Schools, two Associate Schools and the Virtual School do not have SCCs). In Prairie South, SCCs are comprised of elected parent and community representatives, together with the school principal and a teacher assigned by the principal. No additional appointed members are included on SCCs in Prairie South.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members, and Prairie South has established board policy and administrative procedures that support these opportunities. SCC members work with school staff on many occasions, including during Learning Improvement Plan development meetings at the beginning of the school year. SCC elections were held in September 2020 (postponed from April 2020 due to COVID-19) and during their regular cycle in April 2021.

The Board of Education financially supports SCC operations and funds development opportunities to build SCC understanding and capacity to support student learning and well-being. Targeted funding for SCC development is assured in Prairie South through a centralized fund that allowed every development request received in 2021-22 to be met. Additional development opportunities are provided by a variety of Prairie South staff at individual SCC or school community meetings.

Operational funding for each SCC is provided by the Board of Education on an annual basis. This funding of $1,000 per SCC is intended to provide means to meet and conduct the business of the SCC, and allowance for a grant carry-over allows SCCs to support ongoing work from year to year. Exclusive of staffing costs associated with SCC development support, the total financial commitment from Prairie South for SCCs was $33,904 in 2021-22.

In addition to this, two SCC and parent virtual presentations were organized in 2021-22. The first was a presentation in November called “Understanding Mental Health States: What the Words Mean.” This was presented by the Prairie South Learning Department. Second, Prairie South hosted a Speakers Spotlight, where Dr. Robyne Hanley-Dafoe spoke to the SCCs and parent community. Dr. Hanley-Dafoe is a multi-award-winning psychology and education instructor who specializes in resiliency, navigating stress and change, and personal wellness. Her keynotes provide practical strategies, grounded in global research and case studies, that help foster resiliency within ourselves and others. Following her keynote, Dr. Hanley-Dafoe participated in an interactive Question and Answer portion with parents, answering specific questions they had in regards to supporting their children and families with resiliency and navigating the pandemic and other challenges they currently face. The financial commitment related to these events totalled $9,200.

Examples of community and family engagement at the school level included: a Digital Citizenship and online safety presentation for parents at Empire Elementary School (K-8) in

Moose Jaw; Coronach School hosted Darren Lang who spoke about tools to beat stress and feel your best; and a Mental Health Fair hosted at Mossbank School which included many hosts and presenters from the community supporting mental health and wellness. These are just a few examples of the many events and initiatives that took place in Prairie South schools throughout the year.

The Education Regulations, 2019 also require SCCs to work with school staff to develop an annual school level plans and to recommend that plan to the Board of Education. Prairie South requires SCCs to engage in an ongoing process of self-monitoring and planning for improvement in developing and supporting school Learning Improvement Plans. A division-level summary of self-monitoring outcomes is provided to the Board of Education and the public on an annual basis. Learning Improvement Plans are reviewed and revised with SCCs on a bi-monthly basis.

All schools in Prairie South acknowledge the importance of SCCs as a mechanism for connecting community and school. The COVID-19 pandemic continued to play a role in community connections and the school division already has plans in place to re-establish face to face engagement activities with parents and families for the 2022-23 school year.

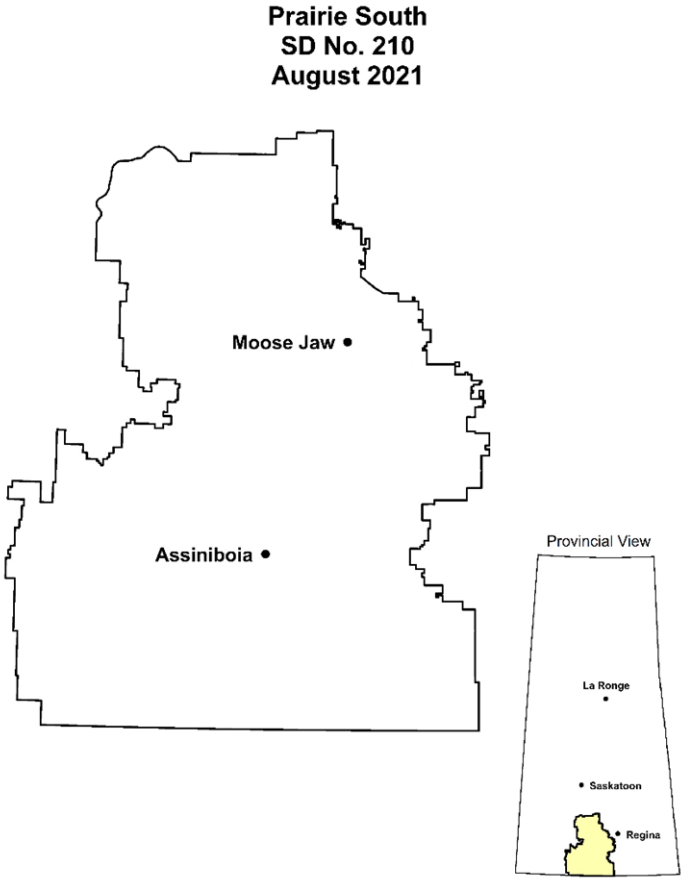
School Division Profile

School Division in Context

Prairie South School Division (Prairie South) has 39 schools located within 24 rural, urban, and Hutterian communities as well as online. Prairie South encompasses 32,747 square kilometres of southern Saskatchewan. It spans a geographic area from Coronach and Mankota in the South; Chaplin and Central Butte in the West; Bengough and Rouleau in the East; and Craik in the North. Prairie South is located on Treaty 4 territory and the homeland of the Métis Nation. In 2021-22, Prairie South's largest school was École Palliser Heights School in the City of Moose Jaw, a Pre-Kindergarten to Grade 8 dual track French Immersion and English school with 683 students; and the smallest school was Vanguard Colony School, a Kindergarten to Grade 9 school with two students. The map below shows the geographic location of the division.

Prairie South encompasses rural and urban communities surrounding the City of Moose Jaw, where the school division office, learning department, John Chisholm Partnership Centre, facilities, and transportation offices are located.

Five Hutterite colony schools and two associate schools are supported in partnership with Prairie South School Division.



Division Philosophical Foundation

Mission and Vision

Learning together for our future.

Our motto or positioning statement, “Learning together”, is taken directly from our mission-vision statement. At Prairie South, we learn from one another, from our learning environments, and from our communities. We embrace the opportunity to be life-long learners and understand the significance of learning how to learn.

Core Values

1. Development of the Whole Child

   At school students:
   - learn how to learn;
   - achieve at their highest levels;
   - contribute to their school community; and
   - participate in the communities at large.

2. Community Involvement & Engagement

   Community involvement is important because:
   - our schools connect people with learning and community;
   - public participation helps us make better decisions; and
   - diverse perspectives create a better understanding of need.

3. Division Transparency

   We build trust and credibility with our community members by:
   - sharing information that improves the public’s understanding of our decisions and policies;
   - showing how we spend our monies to deliver services; and
   - maintaining the code of ethics established by the Board.

4. A Collective Common Sense Approach

   Our decisions and policies reflect the needs of our communities and are based on:
   - careful research;
   - accurate data; and
   - informed judgment.

Commitments

Prairie South is committed to quality learning through:

1. Students and Families: building blocks for learning.

   We work together with caring people in student homes to prepare students for the future. Our decisions and policies reflect the best interest of our students.

2. Learning Environments: places of learning.

   Our learning environments encourage 21st Century competencies through responsive instruction and assessment, innovative delivery models, and a student first culture. Our learning environments contribute to physical, mental, and spiritual well-being.

3. Inclusive Communities: partners in learning.

   Our communities, their individuals, businesses, public and private agencies are our partners in learning. Our communities are involved in the process of determining needs, identifying resources, and creating solutions for our learning environments.

4. Our People: champions of learning.

   Our people have the power to inspire greatness through their attitudes and actions. Prairie South staff are leaders in learning and share their talents and abilities with one another for the betterment of students, families, learning environments, and communities.

Community Partnerships

Prairie South and individual schools within the school division have established a range of formal and informal community partnerships to promote student learning and ensure that students' school experiences are positive and successful. School division partnerships enhance student learning by providing a link between division, schools, and the community.

Prairie South and its partner agencies have an active HUB that assists families, students, and individuals with elevated risk in the City of Moose Jaw and surrounding rural areas. The Coordinator of Student Support Services represents Prairie South at the HUB and meets with partnering agencies to review and accept referrals and to plan and communicate about ongoing supports needed for clients. The HUB team does not carry a caseload but works quickly to connect referred individuals or families to needed resources resulting in improved overall welfare for Prairie South students and families.

Prairie South and its community partners are committed to making schools and communities safe through the multidisciplinary Community Threat Assessment Team (Community TAT). Community TAT members strive to share the details of threatening situations appropriately and promptly in order to collaborate effectively and make use of a broad range of expertise. The

Community TAT functions under a communications protocol signed by the school division and other community partners.

Prairie South believes in the importance of Early Years Programming and Early Years Intervention. The division is happy to have representative sit on the Management Committee for the Moose Jaw Family Resource Center (FRC). The FRC welcomes families with young children prenatal to age five. At the FRC families can access reliable information and supports and participate in services that align with the four pillars of programming – early learning, parenting education, family wellness, and information and referrals. The services reflect the needs and voices of local parents, caregivers and children and are the result of a collective effort by and shared vision of early years sector partners who compromise the FRC Management Committee.

Collaboration with corporations, businesses, organizations, and institutions encourage students to apply skills learned in the classroom to a real-world setting and develop confidence and experience in employment and the community. Partnerships offer the opportunity to work together, and students and schools benefit from this. Twenty-six community/business partnerships open the door to career opportunities for Prairie South students, encourage student performance and participation in the community and extend learning beyond the confines of classroom walls. Typically, the partner business celebrates school achievements, engages community in school activities and presentations, or provides resources to support school Learning Improvement Plans. Business education partnerships put to practice the belief that an entire community has a role to play in the education of students. These partnerships provide a link between schools and communities, creating the opportunity for collaboration where the partners and schools share values, resources, and responsibilities to improve student learning outcomes.

Strategic Direction and Reporting

Education Sector - Strategic Planning

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

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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

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

Learning Response

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

Mental Health and Well-Being

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

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (required wording in this section)

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

The goals of *Inspiring Success* are:

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

School Division Programs and Strategic Activity

The schools and communities in Prairie South reflect the diversity of students and their families. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. To provide the best education possible for all students, Prairie South offers a wide range of programs and supports in all 39 schools across the division. Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction and First Nations and Métis (FNM) content, perspectives, and ways of knowing.

In addition, each school in Prairie South offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more schools:

- Graduation coach programming for vulnerable students
- Asynchronous online programming
- English as an Additional Language programming
- French Immersion programming
- Core French
- Music/band programming
- Nutrition programming
- Prekindergarten (PreK) programming
- Early Learning Intensive Supports (ELIS) programming
- Technology-enhanced programming
- Synchronous online programming
- School-Aged Parent Programming
- Career Planning and Consultation

Additional services and supports are offered to students and teachers by specialized school division staff (Learning Support Teams) who fulfill roles including:

- Learning Consultant
- Psychologist
- Speech and Language Pathologist
- Advocacy and Behaviour Consultant
- Student Support Consultant

Prairie South is proud to offer effective instruction and assessment practices to all its students. In addition to offering Saskatchewan curriculum in all schools, Prairie South also offers:

- Ministry designated and Prairie South funded Prekindergarten programs to nearly 250 students
- Unique and valuable partnerships with a wide variety of organizations representing other ministries, businesses, communities, and other stakeholders
- French Immersion PreK-12
- Inclusive Lifeskills programming at Riverview Collegiate

Strategic plans and priorities in Prairie South are aligned with the Framework of the Provincial Education Plan. Actions have been taken in 2021-22 towards each of the three interim priority areas. Many of the actions are also aligned with the goals of *Inspiring Success* to ensure equitable opportunities and outcomes for First Nations and Métis learners.

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

- Throughout 2021-22, reading supports were provided to teachers in an 'as requested' format. Teachers, small groups, or staff groups requested and received professional learning support with respect to specific reading instructional strategies and assessment practices.
- Schools added culturally responsive (relevant and affirming) materials to school libraries and classrooms to recognize and value First Nations and Métis cultural identities.
- Leveled Literacy Intervention supports were provided throughout the year for new student support teachers (SSTs) and those requesting specific support for implementation of the program.
- In January 2022, Prairie South updated what we called our Literacy Call to Action. The most recent reading results had indicated that our grade 2 and 3 students were still not achieving the same level of proficiency in reading as they had prior to the pandemic. School administration, in collaboration with their staff, made necessary changes to established literacy focus plans. As school specific plans were developed, administrators:
  - Incorporated extra literacy time through cross-curricular planning, instruction, and assessment.
  - Ensured a responsive teaching approach to ensure each teacher knew what each learner needed and that specific gaps were being addressed.
  - Ensured student support time for interventions was well established, strategic, and uninterrupted.
  - Ensured students were placed in appropriate instructional groupings and that their progress was monitored regularly.
  - Outlined what resources were available within the school, from the division and provincially.

  These literacy focus plans were reviewed on a regular basis and adjusted as the needs of the students changed.
- In February, one teacher or SST from each school attended a Literacy Call to Action Professional Learning Session. This full day session focused on research-based intervention strategies and activities for students who are reading well below grade level in grades 1, 2 and 3. The intent was that each staff member would take this learning back to their schools and share it with the rest of their staff.
- Prairie South partnered with the Saskatchewan Teachers' Federation Professional Learning (STFPL) to offer two literacy related workshops – Cracking the Code: Building Skills for Successful Readers and Let's Talk: Supporting Diverse Language Learners in the Early Years. Cracking the Code was an interactive session that focused on building strong readers through the skills needed for decoding, fluency, and phonological awareness. It looked at the connections between curriculum, effective programming, cues and conventions, oral

language, and formative assessment. Let's Talk: Supporting Diverse Language Learners in the Early Years was an interactive workshop, focused on language diverse learners, offering opportunities for educators to develop deeper understanding of early childhood language development and strategies to support language growth within the structures and routines of an early years classroom. This day offered practical authentic methods to intervene and support language development for diverse early learners and their families.

- Kindergarten teachers completed the Literacy Practices in Kindergarten Learning Modules provided by the Ministry of Education.
- Schools hosted literacy nights and incentive programs that involved not only the students but also families.
- Administrators in Prairie South continued to demonstrate leadership in supporting effective instruction and assessment practices in reading and writing.
- Teachers and SSTs continued to use Leveled Literacy Intervention for students who were reading slightly below grade level. This intervention yields results when used as intended and includes a writing component so both reading and writing skills are incorporated.
- Prairie South partnered with the United Way to offer and host a Summer Success Reading Camp in two of our elementary schools.

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

- Schools in Prairie South had a strong focus on connecting and reconnecting all students in 2021-22. As an educational expert in trauma informed practices (Kevin Cameron) has noted, we can't fix the learning gap without fixing the connection gap. Schools worked hard to ensure that every student felt like they belonged and were connected to at least one adult in the building. Teachers made back-to-school phone calls to students and families. Frequent communication between school and home happened throughout the school year. Students were connected with extra curricular offerings as well as agencies, services, and outreach programming.
- Students who needed additional transition support from the 2020-21 school year to the 2021-22 school year were identified early and team meetings took place so that appropriate transitions supports were identified and implemented.
- Schools received School Summary Reports in August. These reports contain Attendance Data, OurSCHOOL Survey Data, EYE Data, and Reading/Writing/Math Data. This data is reviewed by school-based administrators, school staff and SCC members to identify Learning Improvement Plan goals and focus areas. The primary focus was on the Mental Health and Well-Being priority, but some schools did include goals related to the Learning Response as well. Schools with a Learning Response goal had a Learning Improvement Team that focused on that goal. Over the course of the year, goals were monitored and adjusted during regular Learning Improvement Team meetings.
- New Teacher Orientation Days focused on purposeful planning, culturally appropriate and authentic assessment measures and practices, and differentiation.
- Extra educational assistant (EA) staffing was approved by the Board to meet additional/unexpected needs of students who were new to Prairie South.

- Inclusion and Intervention Plans (IIPs) were reviewed and revised as of the end of October to accurately identify student strengths and needs, updated medical information, appropriate goals, etc.
- All schools had a Response to Intervention plan and process in place. All students were expected to achieve at their highest level and appropriate interventions and extra supports were put in place when students struggled to meet an outcome(s).
- Students in Prairie South had alternate opportunities, such as apprenticeship and entrepreneurship, to earn credits outside the standard school day context. They were also provided with multiple pathways to success including credit recovery and credit extension.
- Consultants created numerous Teaching to Diversity Modules for staff to extend their learning when it comes to meeting the needs of all learners. Topics include The Adaptive Dimension, All About Prompting, Building an Outcome Continuum, Inclusive Environments, Classroom Management, The Reduced Outcome Process and Leveled Literacy.
- Other professional learning days that were offered included: Teaching a Split Grade, Differentiating Instruction and Assessment to Support Middle Years and Secondary EAL Students, EAL Promising Practices, Les practiques efficaces pour améliorer la lecture en immersion française, and Outcomes Based Practices for High School Teachers.
- Prairie South partnered with local Elders and Knowledge Keepers to increase opportunities for students to participate in Indigenous cultural activities, events, and celebrations.
- Professional Learning opportunities for staff were provided to better understand and appreciate treaties and First Nations and Métis languages and cultures including 4 Seasons of Reconciliation Training.
- SaskMATH was introduced to all administrators by two staff members who were involved in the creation of this resource. Administrators then took their learning back to their school staffs. SaskMATH is an excellent resource that honours Indigenous ways of knowing. The SaskMath resource is structured around the Essentials of Mathematics Instructions. Within each of the sections, there is information and resources created specifically for Indigenous Ways of Knowing and the topic, such as Indigenous Ways of Knowing connections to assessment or responding to instructional practices.
- Grade 2, 5 and 8 teachers received professional learning on the mathematics number strand provincial rubric, instructional strategies, assessment, and resources connected to curricular outcomes.
- Grade 4, 7, and 9 teachers received professional learning on the provincial writing continuum and rubrics, instructional strategies, assessment, and resources connected to curricular outcomes.
- Prairie South partnered with Early Years stakeholders (Early Childhood Intervention Program (ECIP), KidsFirst, Family Resource Center, Moose Jaw Literacy Network, Autism Spectrum Disorder Program, Saskatchewan Health Authority) to create a smooth early childhood education continuum and a smooth transition to elementary school.
- Prairie South offered Prekindergarten (Prek) programming to 280 three- and four-year-olds within the city of Moose Jaw as well as Assiniboia, Gravelbourg, Lafleche, Central Butte, Glentworth, and Coronach. Eight of these program spots were dedicated to the Early Learning Intensive Support Program. Eight of our PreK programs are funded by the Ministry of Education. Nine of the programs are funded by Prairie South School Division. This high-

quality childhood educational programming is provided to improve intellectual development, increase social skills, improve health, and increase the child's self-esteem. In addition, children who are in our PreK program have access to speech and language services and our staff are committed to connecting families to appropriate internal and external supports and resources as needed.

- All Kindergarten students participate in the Early Years Evaluation (EYE) assessment. The EYE assessment is shared with parents at fall student lead conferences. During this time, at-home activities to support growth are also discussed and shared. Collaborative teams (teachers, student support teachers, speech-language pathologists, etc.) use the EYE assessment information to plan necessary interventions and learning invitations.

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

- Prairie South started the 2021-22 year with a keynote address from Dr. Robyne Hanley-Dafoe. Dr. Robyne's message focused on the five pillars of everyday resiliency and the concept that we can all do hard things. Dr. Robyne reminded us that as we returned to another year of schooling during a global pandemic, we would all be at different stages of readiness. She provided us with practical tools and strategies to support ourselves and one another during another year of uncertain times.
- Prairie South staff were equipped with a program called Not Myself Today. Staff members had individual access to materials and modules, Wellness Wednesday emails were sent to all staff, school administrators shared wellness content at staff meetings and senior leadership worked through practical strategies during administrator meetings. This not only impacted staff wellness, but also student wellness, because staff shared these practical tools and strategies with their students. They modelled mental health wellness strategies in their day-to-day interactions.
- All Prairie South schools incorporated a mental health and well-being goal into their Learning Improvement Plans. Goals were individualized to meet the needs of their school communities and to respond to their OurSCHOOL data. Over the course of the year, goals were monitored and adjusted during regular Learning Improvement Team meetings. School Community Council members were part of the Learning Improvement Plan process and implementation throughout the year.
- Students were supported through targeted classroom supports and interventions:
    - Staff utilized a What Is Mental Health presentation to explain the different states of mental health and what people need to do to support their own mental health.
    - Resources for the National Day of Truth and Reconciliation were shared with all staff members. Each school took part in Truth and Reconciliation learnings and events.
    - Numerous staff members regularly utilized resources such as Mind Up or Kids Have Stress Too.
    - Staff were provided with a Mental Health Wellness resource package each month. Each package had a different mental health wellness topic focus and included links to resources, videos, literature, research and more.
    - Mental Health Studies was a course available to high school students.

- Signs of Suicide (SOS) was facilitated in all Grade 8 classrooms as well as some grades 9 to 12 classrooms. SOS is a suicide prevention program that educates students about the relationship between suicide and depression. It encourages all students to seek help from trusted adults whether they have concerns about themselves or a friend using specially designed messaging.
- Individualized classroom presentations on resiliency, what is mental health, empathy and kindness, and more were offered or shared by consultants upon request.

- In January, Dr. Robyne Hanley-Dafoe was brought back in for an evening with parents. During this session, Dr. Robyne shared the five pillars of resiliency and how parents can foster resiliency in children and youth.
- Prairie South partnered with the Family Resource Centre to learn more about the social-emotional domain of the ASQ screening tool and created PreK Love Bags for PreK students to take home. PreK Love Bags included information about the ASQ and the social-emotional domain as well as supporting activities.
- Numerous professional learning opportunities were hosted for staff so that staff could support students and guide families towards appropriate resources:
  - Mental Health First Aid Training
  - Go-To Educator Training
  - Kids Have Stress Too PD
  - NVCI Training
  - Gender and Sexual Diversity
  - Dr. Robyne Hanley-Dafoe's book *Calm Within the Storm* was read by many and utilized in every School-Based Administrator meeting.
- Prairie South worked closely with other agencies in a more integrated way to meet the needs of students and families. This included weekly huddles with Mental Health and Addictions and monthly meetings with the Family Outreach Program. Leaders from a number of publicly funded organizations met monthly to network about services and supports offered within the city of Moose Jaw and surrounding area.
- Prairie South Schools partnered with Holy Trinity School Division, The Saskatchewan Health Authority, The Early Years Family Resource Center, Moose Jaw Literacy Network, Journey to Hope, and Moose Jaw Family Services on a committee called the Community Wellness Collaborative. This committee came together when the Ministry of Education announced that one of the provincial education plan interim priorities was the mental health and well-being of students and staff across the province. The committee existed to support the mental wellness aspect of mental health and in doing so supported the school divisions and their focus on this priority. The focus of the committee was to focus on preventative strategies. Together we planned and created monthly resource packages on various mental health wellness topics. These packages included research, literature, videos, activities, and resources and were distributed to all Prairie South and Holy Trinity schools as well as community-based organizations.
- Prairie South partnered with a local non-profit organization called River Street Promotions. River Street Promotions set up a Mental Health Wellness Grant. This grant was a cost share grant allowing School Community Councils to apply for matching funds. Funds requested

needed to support a project related to student mental health and well-being. River Street Promotions also sponsored the parent event with Dr. Robyne Hanley-Dafoe.

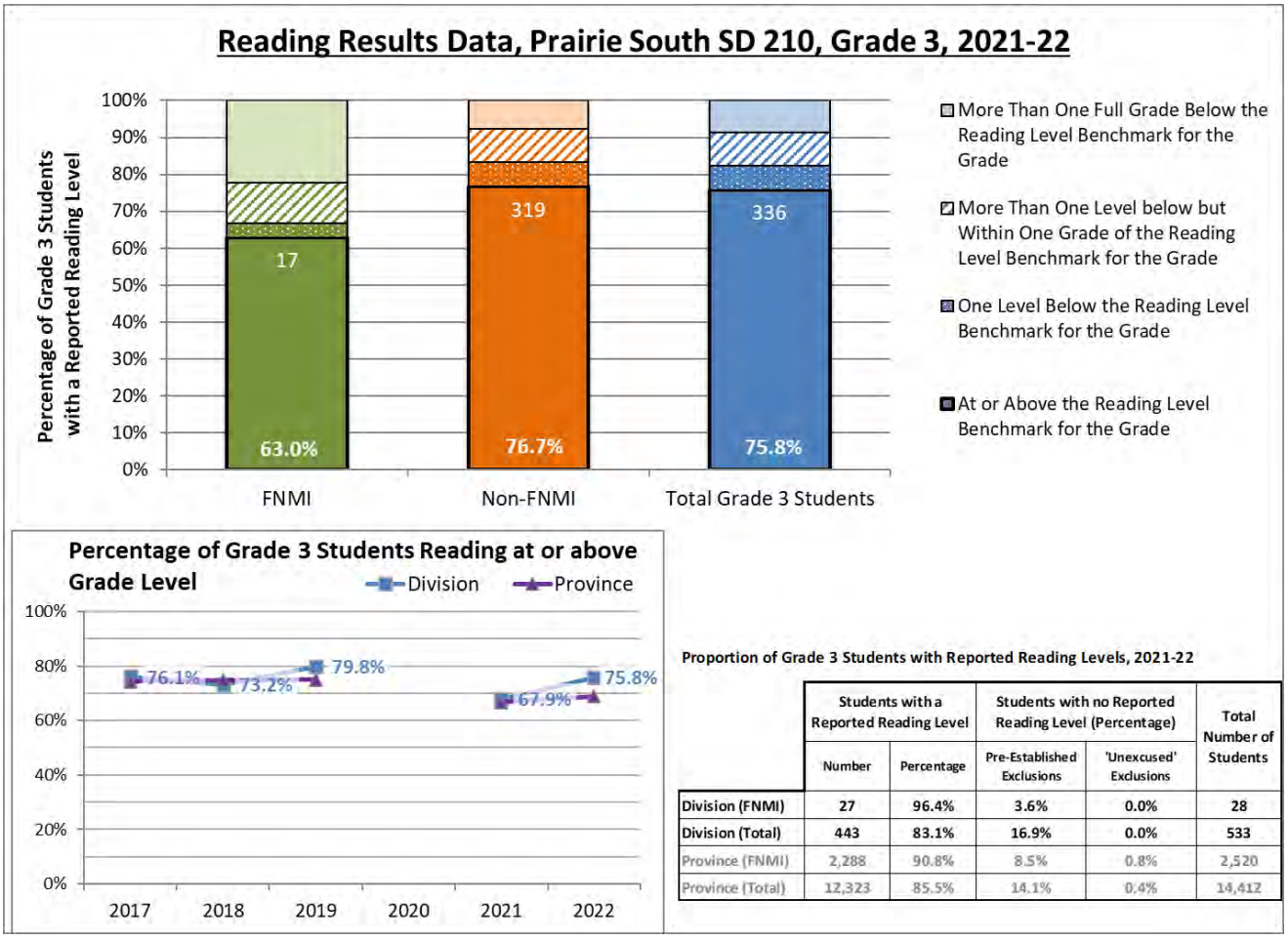
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

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



Proportion of Grade 3 Students with Reported Reading Levels, 2021-22

	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)	27	96.4%	3.6%	0.0%	28
Division (Total)	443	83.1%	16.9%	0.0%	533
Province (FNMI)	2,288	90.8%	8.5%	0.8%	2,520
Province (Total)	12,323	85.5%	14.1%	0.4%	14,412

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

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

Grade 3 reading results in Prairie South had saw steady improvement (65.4% in 2014 to 79.8% in 2019). Due to disruptions in learning caused by the global COVID-19 pandemic, some students' reading results had not progressed. Provincial reading results for 2020-21 and research from other jurisdictions showed that the impact of the COVID-19 pandemic on literacy development is evident.

When assessed in November of 2021, 65.4% of Grade 3 students were reading at or above grade level. By June 2022, proficiency in reading had improved and the percentage of Grade 3 students reading at, or above grade level had increased by 10.4 percentage points to 75.8%.

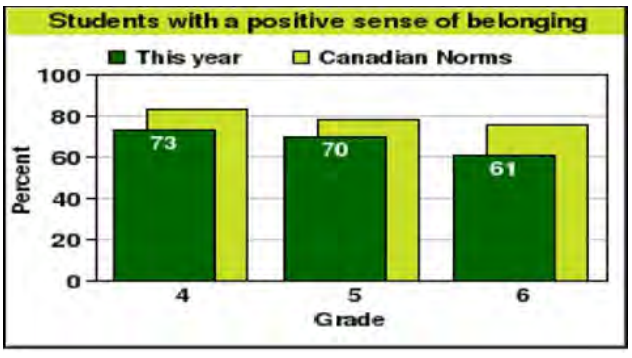
In 2021-22, the FNMI sub-population for Grade 3 students shows that 63.0% of students were reading at or above grade level. This data outlines the need for targeted supports and resources for schools with high FNMI student population.

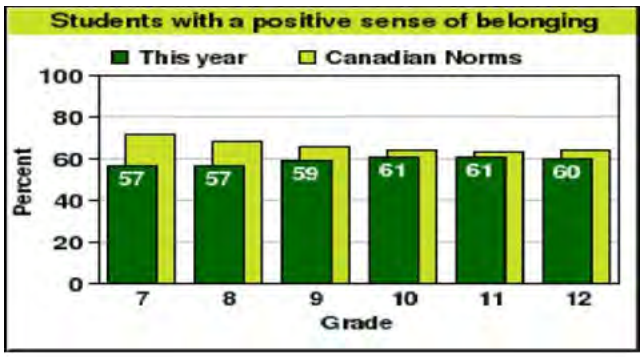
Mental Health and Well-Being

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

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

"Sense of belonging" considers the extent to which students feel personally accepted, respected, included, and supported by others in the school social environment. The bar charts below show the percentage of students considered to have a positive sense of belonging for the 2021-22 school year.



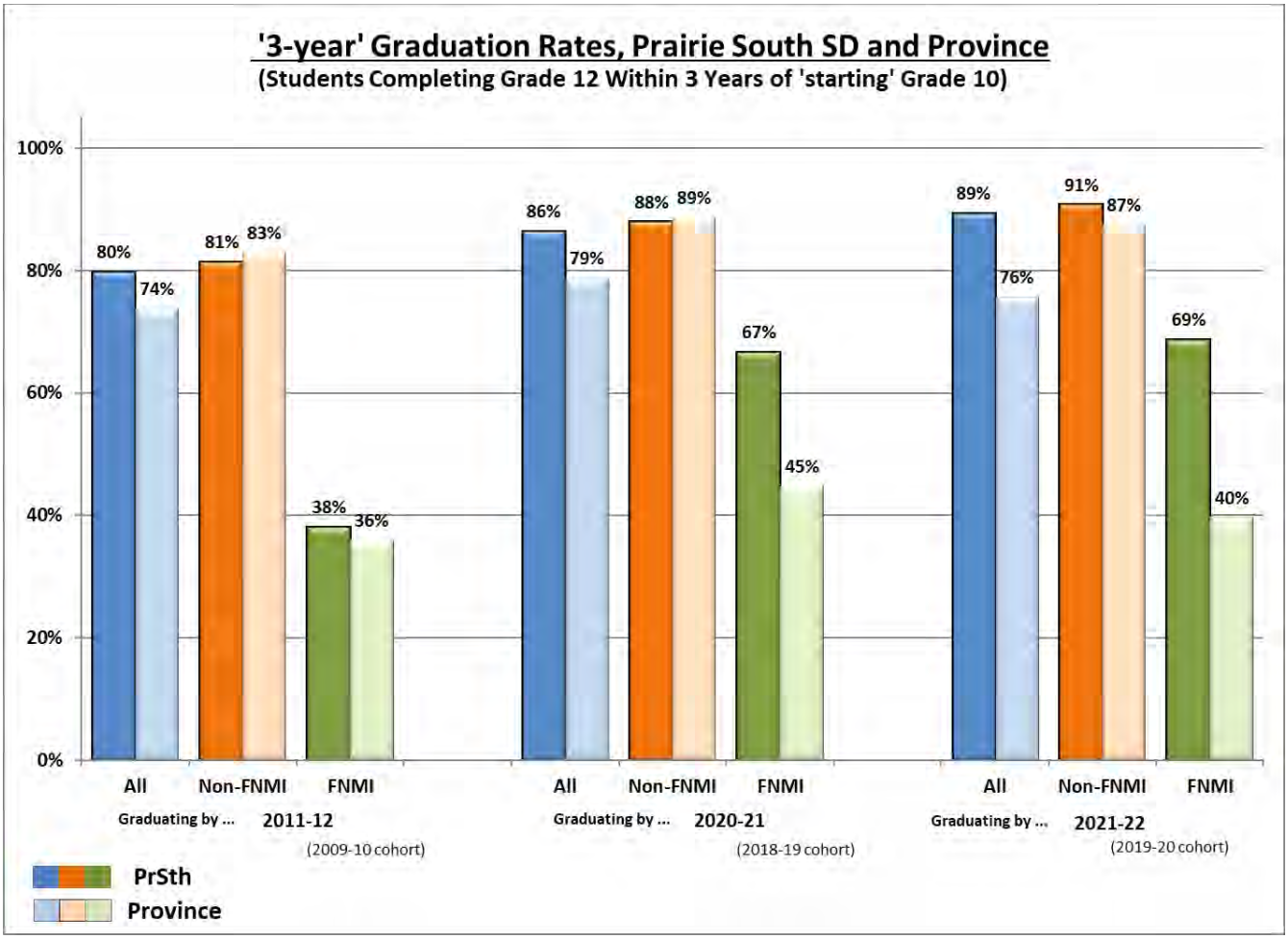


Analysis of Results – Mental Health and Well-Being Measure
"Our deepest desire is to belong" (Dr. Robyne Hanley-Dafoe). When comparing Prairie South's data from 2020-21 (not displayed above) to 2021-22, the percentage of students reporting a positive sense of belonging stayed the same or increased/decreased by one or two percentage points for students in grades 4, 5, 7, 8, 11 and 12. Students in grades 6, 9 and 10 who reported a postive sense of belonging decreased by seven to eight percentage points (Grade 6 – 68% to 61%, Grade 9 - 67% to 59% and Grade 10 - 68% to 61%). For the past two years, Prairie South's data in the area of students with a positive sense of belonging has been lower than the provincial average. This data outlines the importance of understanding what belonging means to each individual and how we can support all students to achieve a positive sense of belonging.

Three-Year Graduation Rate

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

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



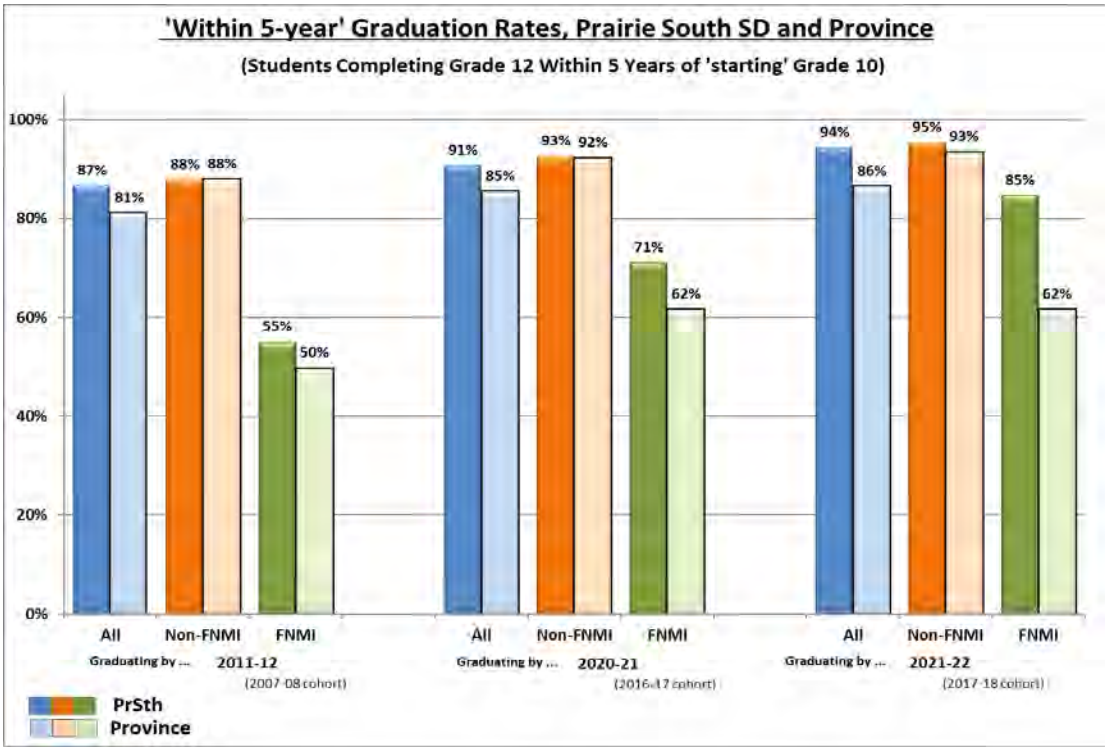
Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Three-Year Graduation Rates
In 2021-22, Prairie South students met the previously established provincial goal of 80% but fell short on local goals (90% three-year graduation and 92% five-year graduation rates) related to on-time graduation, with a total on-time graduation rate of 89% and a FNMI on-time graduation rate of 69%. This is the third consecutive year that the school division has achieved at or above the provincial goal in both categories. Non-FNMI students in Prairie South graduated at a rate slightly below their provincial counterparts; however, Prairie South FNMI students outperformed FNMI students in the province overall by a significant margin again in 2021-22 (69% compared to 40%). The influence of FNMI student success in this area contributed to Prairie South's overall graduation rate exceeding the provincial rate by thirteen percentage points in 2021-22 (89% compared to 76%).

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Graduation Rates Within Five Years

In 2021-22, extended time graduation rates for Prairie South students were slightly higher than the year before (94% up from 91%). The FNMI subpopulation in Prairie South outperformed the corresponding subpopulation provincially by twenty-three percentage points (85% compared to 62%), while results for the non-FNMI subpopulation exceeded those for the provincial subpopulation by a small margin (95% compared to 93%).

Ongoing Measures of Progress

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

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

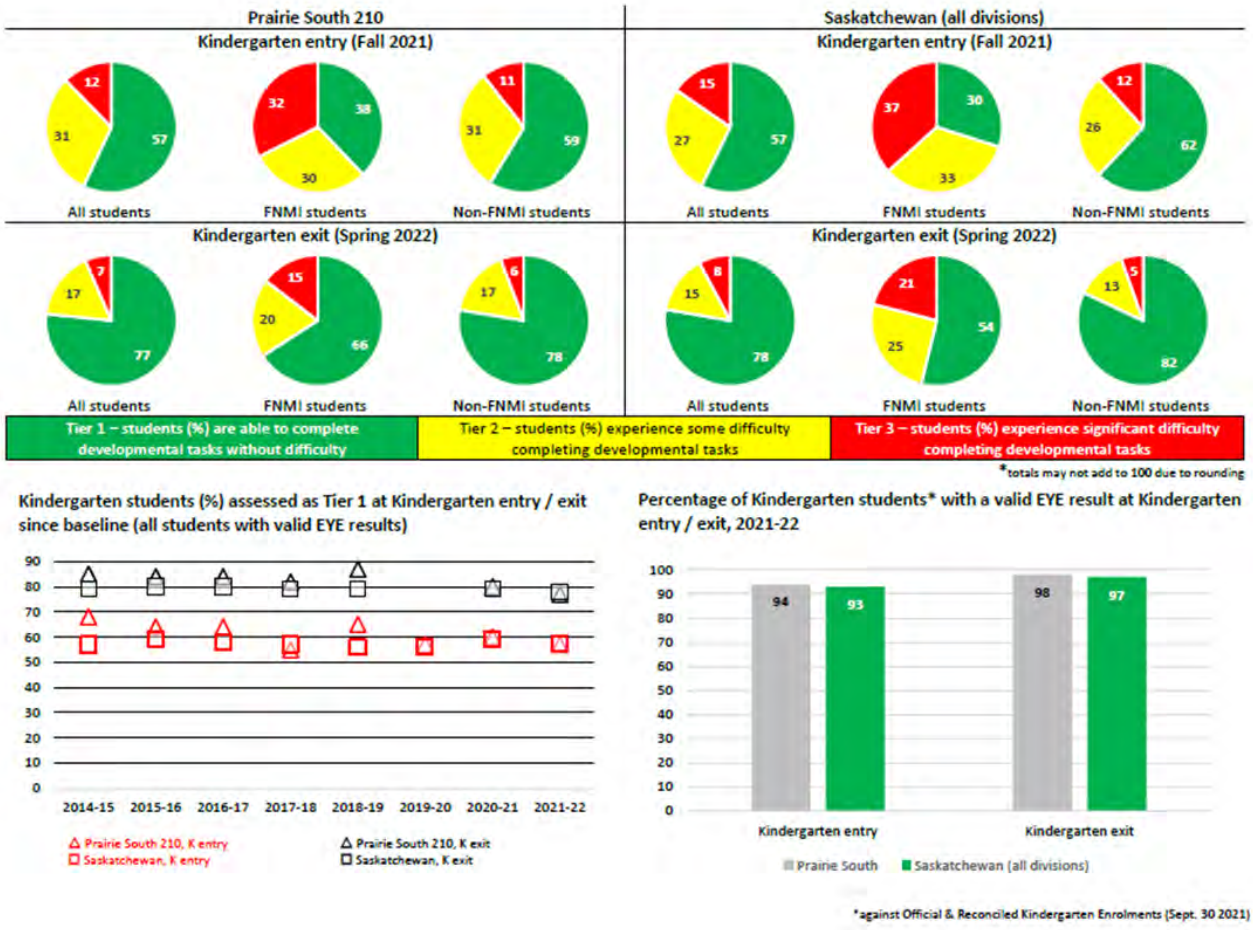
Early Years Evaluation

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit 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).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



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

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

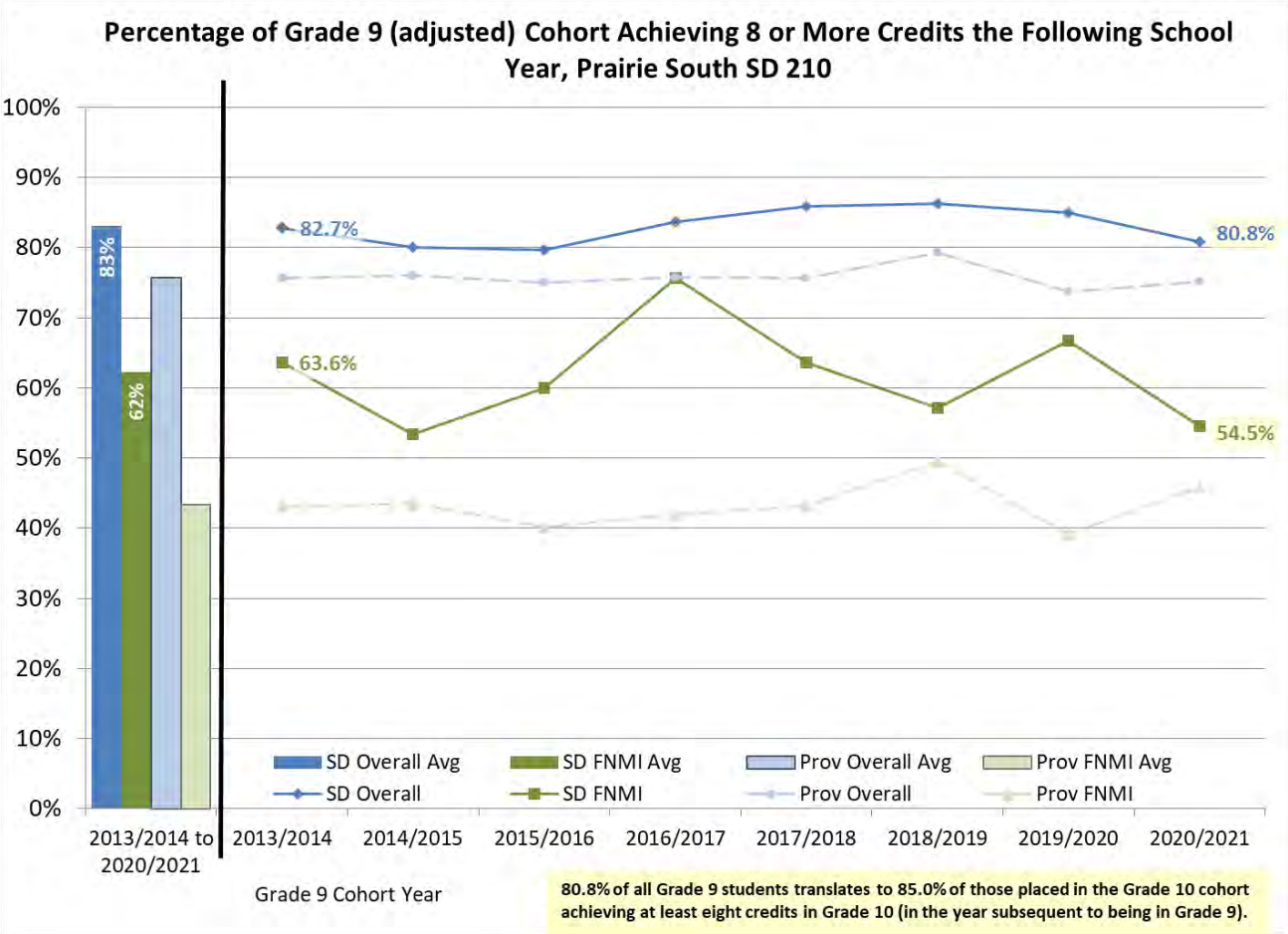
Source: Ministry of Education, Early Years Branch, 2022

Analysis of Results – Early Years Evaluation
During the 2021-22 school year, the proportion of Prairie South Kindergarten students achieving developmental readiness were eleven percentage points less at both entry and exit compared to pre-pandemic levels in 2018-19 and three percentage points less than in 2020-21. FNMI outcomes continued to lag behind non-FNMI outcomes at exit but showed significant growth. In 2020-21 there was a 32% variance in results between FNMI and non-FNMI sub-populations (82% compared to 50%). In 2021-22 there was a 12% variance in results between FNMI and non-FNMI sub-populations (78% compared to 66%). Kindergarten entry data for 2021-22 showed a 21% variance in results between FNMI and non-FNMI sub-populations. When compared to the provincial average, Prairie South has a greater proportion of FNMI students achieving developmental readiness (66% for Prairie South compared to 54% provincially). Due to the continued impacts of the global COVID-19 pandemic, not all enrolled students had valid EYE results (for Prairie South 93% at entry and 97% at exit), due in part to the fact that only students learning in person participated in the assessment.

Grade 9 to 10 Transition

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

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



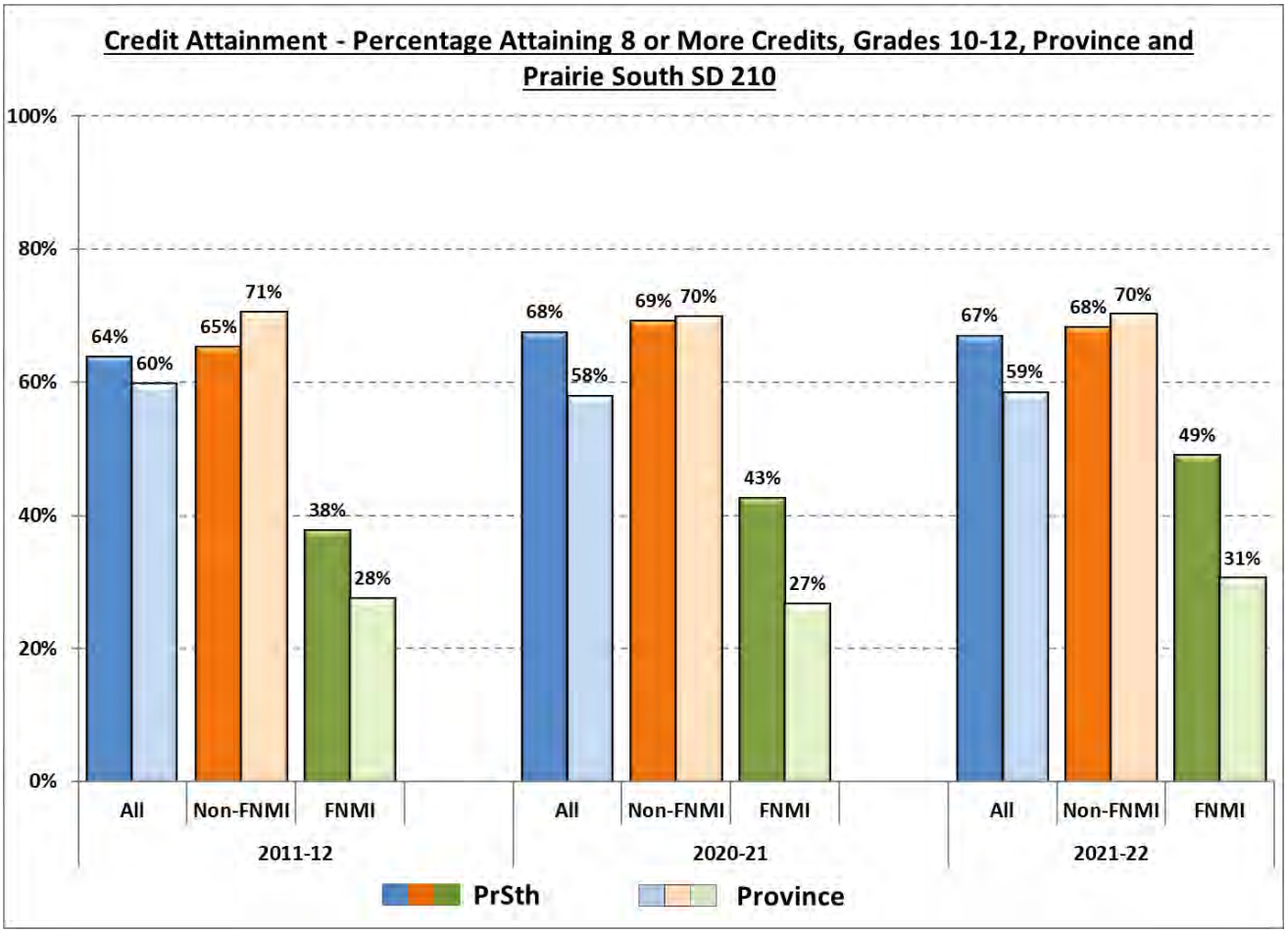
Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying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

Analysis of Results – Grade 9 to 10 Transition
Higher percentages of Prairie South students attained eight or more credits the year after Grade 9 than provincial averages (83% as compared to 76% for the eight-year average). While there has been increases for Prairie South over the 8-year period, there has been a slight decline from the 8-year high in the two most recent years. A higher percentage of FNMI students in Prairie South have achieved eight or more credits on average than their provincial counterparts; however, the proportion of FNMI students achieving eight or more credits fluctuated more widely due to small numbers in this demographic. While FNMI numbers fell in 2021-22 to below the 8-year average for FNMI students in Prairie South (62%), the results reported are well above the 8-year average for FNMI students in the province (46%).

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2022

Analysis of Results – Credit Attainment
Prairie South trends in percentage of students attaining 8 or more credits each year are consistent when measured against provincial data in each of the years presented above. Relatively strong performance by Prairie South FNMI students when compared to provincial averages for the same demographic helped overall Prairie South results to be ahead of provincial results in 2021-22 by a margin of 67% compared to 59%. Although credit attainment has remained relatively consistent over the long term, FNMI students continued to earn significantly fewer credits with only 49% attaining 8 or more credits in 2021-22 compared to 68% for their non-FNMI counterparts. There is more year-to-year fluctuation in results for FNMI students due to the small population size. Fewer than 7% of students in grades 10-12 in Prairie South self-identify as FNMI. Graduation coaches have been implemented in the three high schools in Moose Jaw to identify and support students who may be at risk of not graduating on time by identifying students falling behind in credit attainment and working collaboratively with them to get back on track.

Demographics

Students

Prairie South offered face-to-face learning in each of its buildings in 2021-22. The COVID-19 pandemic led to an increase in students attending the Virtual School and home-based education programs in the 2020-21 school year. However, in 2021-22 there was a decline in the number of families opting to enrol their children in the Prairie South Virtual School and home-based education program. In the Virtual School there was a decrease of 99 students from the 2020-21 school year and a decrease of 12 students attending home-based programs as these students move back into our brick-and-mortar buildings.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	533	492	490	482	504
1	531	545	510	497	518
2	556	531	568	525	509
3	595	560	529	557	531
4	532	588	553	533	567
5	553	528	584	553	545
6	488	549	524	582	555
7	473	480	553	520	591
8	518	488	464	557	523
9	496	530	491	493	593
10	488	523	539	506	512
11	491	481	482	517	499
12	607	572	571	559	589
Total	**6,861**	**6,867**	**6,858**	**6,881**	**7,036**

PreK	**268**	**265**	**269**	**230**	**241**

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	104	101	91	103	128
	4 to 6	85	94	88	99	103
	7 to 9	72	74	84	90	109
	10 to 12	121	121	107	95	95
	Total	**382**	**390**	**370**	**387**	**435**
English as an Additional Language	1 to 3	127	134	156	131	136
	4 to 6	116	113	127	113	105
	7 to 9	106	93	90	95	89
	10 to 12	45	53	51	60	40
	Total	**394**	**393**	**424**	**399**	**370**
French Immersion	K to 3	248	240	233	221	211
	4 to 6	144	144	133	125	142
	7 to 9	102	107	123	129	122
	10 to 12	39	43	60	76	86
	Total	**533**	**534**	**549**	**580**	**561**

Notes:

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

Source: Ministry of Education, 2021

Staff

Job Category	FTEs
Classroom teachers	431.0
Principals, vice-principals	38.4
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	249.7
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	20.4
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	58.9
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	117.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	5.0
Total Full-Time Equivalent (FTE) Staff	**920.4**

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: August 31, 2022

Senior Management Team

The 2021-22 school year was Ryan Boughen's first year as Director of Education. The information below includes the Central Administrative Council (CAC), comprised of four LEADS superintendents and two SASBO superintendents who are responsible for school operations, learning, business, and human resources.

- Derrick Huschi, Superintendent of School Operations
- Amy Johnson, Superintendent of Human Resources
- Amanda Olson, Superintendent of Learning
- Ron Purdy, Superintendent of Business
- Jennifer Prokopetz, Superintendent of School Operations
- Dustin Swanson, Superintendent of School Operations

Together with the Director of Education, each member of the Central Administrative Council assumes responsibility for a leadership portfolio designed to ensure the effective implementation of Board of Education policy in Prairie South. The Central Administrative Council works closely with school and division-based staff.

Infrastructure and Transportation

School	Grades	Location
Assiniboia 7th Avenue	PreK-4	Assiniboia
Assiniboia Composite High	9-12	Assiniboia
Assiniboia Elementary	5-8	Assiniboia
Avonlea	K-12	Avonlea
Baildon Colony**	1-8	Baildon
Belle Plaine Colony**	1-12	Belle Plaine
Bengough****	K-12	Bengough
Caronport Elementary	K-8	Caronport
Caronport High*	9-12	Caronport
Central Butte	PreK-12	Central Butte
Central Collegiate	9-12	Moose Jaw
Chaplin****	K-12	Chaplin
Cornerstone Christian*	K-12	Moose Jaw
Coronach	PreK-12	Coronach
Craik****	K-12	Craik
Empire	PreK-8	Moose Jaw
Eyebrow	K-12	Eyebrow
Glentworth	PreK-12	Glentworth
École Gravelbourg School	PreK-12	Gravelbourg
Huron Colony**	1-9	Eyebrow
Kincaid Central	K-12	Kincaid
King George	PreK-8	Moose Jaw
Lafleche Central	PreK-12	Lafleche
Lindale	PreK-8	Moose Jaw
Mankota	K-12	Mankota
Mortlach	K-12	Mortlach
Mossbank	K-12	Mossbank
École Palliser Heights School	PreK-8	Moose Jaw
Peacock Collegiate	9-12	Moose Jaw
Prairie South Virtual School	1-12	Online

School	Grades	Location
Prince Arthur	PreK-8	Moose Jaw
Riverview Collegiate	9-12	Moose Jaw
Rockglen	K-12	Rockglen
Rose Valley Colony**	1-9	Assiniboia
Rouleau	PreK-12	Rouleau
Sunningdale	PreK-8	Moose Jaw
Vanguard Colony** ***	1-8	Vanguard
Westmount	PreK-8	Moose Jaw
William Grayson	PreK-8	Moose Jaw

* Denotes Associate School

** Denotes School Located on a Hutterite Colony

*** Denotes Unfunded School

****Denotes Small School of Necessity (SSON)

Infrastructure Projects

School	Project	Details	2021-22 Cost
9th Avenue Office	Grounds	Flagpole Install	7,356
9th Avenue Office	Renovation	Board Office	21,120
9th Avenue Office	Grounds	Asphalt Upgrade	5,773
Assiniboia 7th Avenue	Insurance	Hail Damage	141,158
Assiniboia 7th Avenue	Insurance	Hail Damage	6,431
Assiniboia Composite High	Renovation	Accessibility Upgrade	19,385
Assiniboia Composite High	Insurance	Hail Damage	12,324
Assiniboia Composite High	HVAC	Boiler Upgrade (HVAC) Glycol	14,138
Assiniboia Elementary	Electrical	Security Cameras	1,901
Avonlea	HVAC	Building Management Upgrade	8,366
Avonlea	Electrical	Lighting Upgrade	82,386
Bengough	Grounds	Flagpole	7,356
Bengough	Renovation	Change Room Upgrade	23,734
Bengough	HVAC	Ductwork	13,288
Bengough	Renovation	Stage Curtains	4,600
Central Butte	HVAC	Building Automation Upgrade	7,237
Central Butte	Grounds	Concrete Walkways	100,973
Central Collegiate	Roof	Roof Replacement section 2,7,13	11,588
Central Collegiate	Grounds	South Parking Asphalt Replacement	116,285
Central Collegiate	Renovation	Asbestos Remediation	130,181
Chaplin	Renovation	Insurance Sprinkler Replacement	24,049
Chaplin	HVAC	Valves/Chimney Venting Heating Upgrade	62,988

School	Project	Details	2021-22 Cost
Ecole Gravelbourg	Electrical	Security Cameras	1,901
Ecole Gravelbourg	Grounds	Asphalt Upgrade - Playground Flat Servicing	5,071
Craik	Roof	Roof Replacement Section 2	9,182
Eyebrow	Renovation	Entranceway	4,147
Glentworth	Electrical	Lighting Upgrade	4,402
Glentworth	HVAC	Boiler Upgrade (HVAC) Glycol	14,138
Guthridge Field	Roof	Roof and Roof Top unit Replacement	6,518
Kincaid	Electrical	Lighting Upgrade	4,402
Kincaid	Grounds	Flagpole	7,356
King George	Renovation	Attic Beam Repair	18,513
Lafleche	Electrical	Lighting Upgrade	4,402
Lindale	HVAC	Building Automation Upgrade	9,271
Lindale	Grounds	Asphalt	22,063
Lindale	Renovation	Asbestos Remediation	26,634
Mankota	Electrical	Lighting Upgrade	4,402
Mankota	HVAC	Boiler Upgrade (HVAC) Glycol	14,138
Mortlach	Renovation	Home Ec Lab Upgrade	18,173
Mortlach	HVAC	Gym Roof Top Unit Replacement	11,823
Mossbank	Renovation	Changeroom Upgrade	23,146
Mossbank	Grounds	Sidewalk Replacement	29,818
Mossbank	HVAC	Boiler Upgrade (HVAC) Glycol	14,138
Palliser Heights	HVAC	Expansion Tank Upgrade	12,700
Peacock Collegiate	Grounds	Asphalt Parking lot Replacement	76,155
Peacock Collegiate	IT	Security Cameras	24,832
Peacock Collegiate	Roof	Roof Replacement Section 2	13,577
Riverview Collegiate	Grounds	Flagpole	7,356
Riverview Collegiate	Renovation	Changeroom Upgrades	17,933
Rockglen	Electrical	Lighting and Ceiling Upgrade	2,750
Rockglen	HVAC	Building Automation Upgrade	48,676
Rockglen	Renovation	Washroom Upgrade	1,605
Rockglen	Renovation	Window and Door Replacement	207,574
Rouleau	Grounds	Digital Sign	42,663
Sunningdale	Renovation	Barrier Free Doors	9,491
Sunningdale	Roof	Partial Roof Replacement	94,217
William Grayson	HVAC	Building Automation Upgrade	13,446
Total			**$1,649,230**

Transportation

Prairie South safely transports a significant number of students in a diverse mix of rural and urban communities to and from school daily. Rural students are transported long distances in some of the most sparsely populated areas of Saskatchewan, while urban students are transported when the distance between school and home is over one kilometer.

Prairie South operates and maintains a transportation and maintenance fleet to support transportation and facilities functions in the school division.

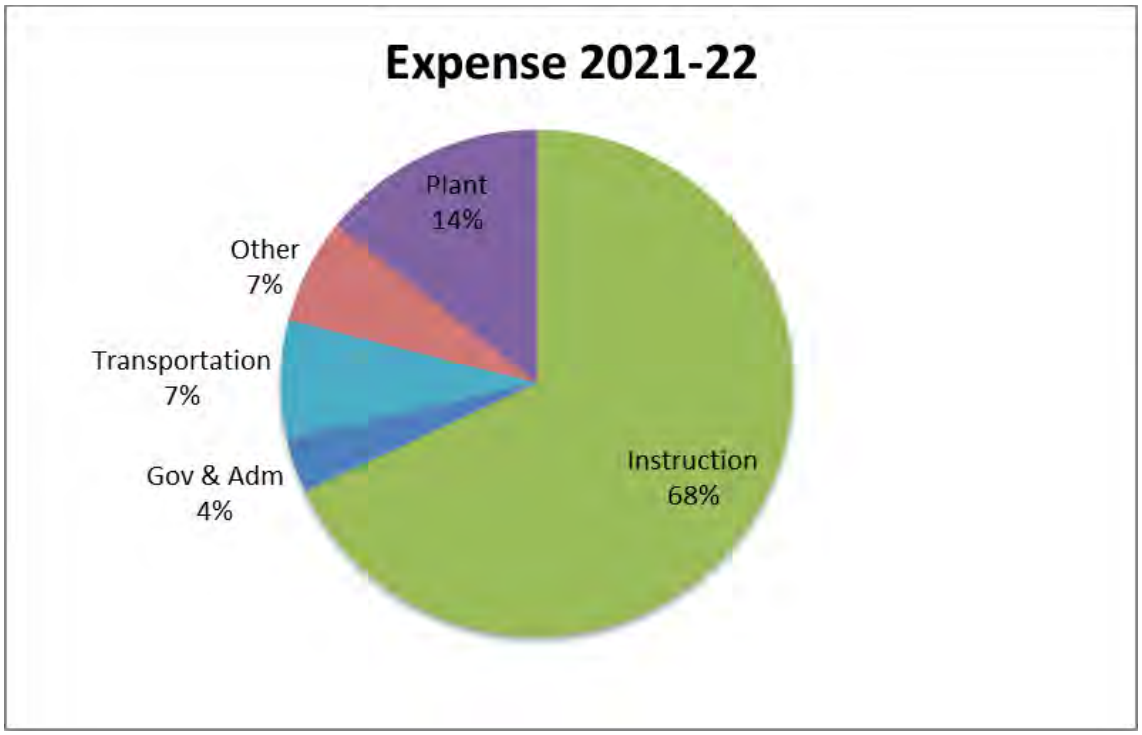
In 2021-22, Prairie South transported students from Holy Trinity Catholic School Division in the southern half of the City of Moose Jaw as well as rural students from the Moose Jaw catchment and provided some specialty bus service for that school division in the City of Moose Jaw.

Charter trips returned following the global COVID-19 pandemic; however, the trips still affected costs associated with transportation services in Prairie South because there were still fewer trips compared to pre-pandemic numbers. The chart below provides details of transportation for Prairie South during 2021-22.

Transportation Statistics (2021-22 School Year)	
Students transported	2,501
In-town students transported (included in above)	987
Transportation routes	106
Number of buses	143
Kilometers travelled daily	18,149.30
Average age of bus	7.54 years
Capacity utilized on buses	67.6%
Average one-way ride time	28 minutes
Longest one-way ride time	96 minutes
Charter Trip kilometers	73,413
Regular Route kilometers	3,179,265
Total kilometers travelled	3,252,678
Cost per student per year	$2,692
Cost per kilometer travelled	$2.07

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022 Budget	2022 Actual	2021 Actual Restated	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Grants	87,091,139	81,702,561	85,555,869	(5,388,578)	-6%	1
Tuition and Related Fees	216,500	246,193	251,038	29,693	14%	2
School Generated Funds	1,283,954	1,182,727	429,144	(101,227)	-8%	3
Complementary Services	691,700	718,129	694,435	26,429	4%	
External Services	3,457,580	3,268,023	3,722,297	(189,557)	-5%	4
Other	431,000	618,553	691,011	187,553	44%	5
Total Revenues	**93,171,873**	**87,736,186**	**91,343,794**	**(5,435,687)**	**-6%**	
EXPENSES						
Governance	413,793	358,211	367,526	(55,582)	-13%	6
Administration	2,777,029	2,821,601	2,850,925	44,572	2%	
Instruction	60,713,777	61,081,329	59,621,245	367,552	1%	
Plant	13,841,359	12,820,034	15,657,052	(1,021,325)	-7%	7
Transportation	6,804,296	6,733,625	6,039,900	(70,671)	-1%	
Tuition and Related Fees	8,000	12,259	6,000	4,259	53%	8
School Generated Funds	1,262,797	1,123,395	432,662	(139,402)	-11%	9
Complementary Services	1,450,165	1,519,957	1,577,860	69,792	5%	
External Services	3,541,985	3,371,781	3,833,363	(170,204)	-5%	
Other Expenses	6,000	18,701	4,418	12,701	212%	10
Total Expenses	**90,819,201**	**89,860,893**	**90,390,951**	**(958,308)**	**-1%**	
Surplus (Deficit) for the Year	**2,352,672**	**(2,124,707)**	**952,843**			

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

Note	Explanation
1	Under budget mainly due to less capital grant revenue as a result of delays in joint use new school construction partially offset by an operating grant increase for enrolment increase, preventative maintenance renewal (PMR) funding increase, community net funding increase, emergent funding, and an air purification grant.
2	Tuition revenue higher than budgeted re.lated tor virtual school and one international student.
3	Under budget as a result of school activities not quite back to normal pre-pandemic levels.
4	External sources revenue under budget due to a reduction of Associate school grants from decreased enrolment.
5	Over budget as there were unbudgeted rebates received, sale of technology, and interest revenue higher than expected.
6	Reporting of School Community Council expenses were moved to the instruction category.
7	Under budget as supply chain issues delayed some maintenance projects.
8	Additional courses were purchased for students.
9	Under budget as a result of school activities not quite back to normal pre-pandemic levels.
10	Over budget mainly due to more service fees paid as a result of higher volume of online payments.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Bachmann, Robert	$18,375	$1,234	-	$260	-	$848	$20,717
Bumbac, John	22,178	3,310	-	5,008	-	848	31,344
Davidson, Shawn	18,065	1,460	-	30	-	848	20,403
Froese, Crystal	17,685	-	-	1,835	-	848	20,368
Hagan, Brett	18,588	-	-	918	-	848	20,354
Johnson, Todd	18,741	157	-	2,390	-	848	22,136
Jukes, Mary	18,795	84	-	2,320	-	847	22,046
Pryor, Darcy, Vice Chair	20,621	1,162	-	2,168	-	847	24,798
Wilson, Giselle, Chair	24,288	3,556	-	3,155	-	848	31,847
Young, Llewellyn	18,041	-	-	917	-	848	19,806

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total $50,000 or more.

Name	Amount
Abdai, Katie	$73,564
Ackerman, Jaime	78,991
Adams, Carley	71,407
Adams, Tianna	94,797
Aitken, Eleese	109,163
Alexander, Patricia	122,618
Alexanderson, Kim	94,466
Alexanderson, Michael	96,745
Allan, Sarah J	93,063
Alm, Kathie	60,364
Anderson, Mariette	90,350
Anderson, Noah	76,631
Andrew, Sharon	98,678

Name	Amount
Andrews, Michele L	98,807
Andrie, Danae	79,039
Ansell, Dana	90,722
Arguin, Kayla R.	64,802
Arndt, Duane	98,036
Arndt, Shameem	96,409
Arnott, Tana	128,716
Baber, Kendra	90,826
Backa, Geoffrey	100,047
Baiton, Darren	125,726
Baiton, Samantha	91,706
Baldwin, Sandra M	120,146
Bartle, Lynn	90,370

Name	Amount
Bauck, Jennifer	84,971
Baum, Tara L	91,657
Bean, Michelle	92,911
Bechard, Leslie	81,334
Behl, Vijay K	83,560
Behrns, Lee	92,754
Bell, James	90,961
Bell, Peter	100,592
Bellows, Kristin	104,658
Belsher, Colin	96,285
Berenik, Tammy	64,916
Berenyi, Cheryl	90,335
Berg, April	54,167
Berglund, Dale	91,034
Bernard-Branning, Faith	63,839
Berner, Robert	90,723
Beselaere, Nathan	110,951
Binetruy, Kerrie	100,069
Bistretzan, Bonnie	61,516
Bittner, Bernard	76,745
Blackwell, Cheri	90,726
Blair, Christine	91,937
Blair, Tal	103,536
Blatz, Robyn	90,301
Block, Alan	92,030
Blondeau, Kathryn	96,082
Bloom, Amber	77,392
Bloudoff, Theran	91,413
Boese, Heather M	80,009
Bonneau-Chevrier, Lillian	90,281
Bouffard, Crystal	91,981
Boughen, Rachel	90,261
Boughen, Ryan	200,500
Boulton, Jeffrey	118,672
Bouvier Simonsen, Dominiq	91,336
Bouvier, Natasha	91,271
Bowley, Brian	76,370
Boyle, Todd	94,847

Name	Amount
Bradley, Trista	55,588
Branning, Stephanie	90,261
Brassard, Carol	90,261
Braun, Jordaan	68,571
Breitkreuz, Julia	61,203
Breitkreuz, Troy	95,055
Brennan, Chris	77,749
Brennan, Valerie	110,052
Breton, Jason	67,722
Briens, Michelle	85,146
Brinkworth, Jayla R	60,898
Brooks, Melissa	106,349
Brown, Joanne	90,261
Brown, Jody	90,410
Brownell, Warren	94,653
Buettner, Blake	91,945
Bumphrey-Letnes, Katie	96,924
Burghardt, Lora	74,580
Burghardt, Tim	94,653
Busch, Cassandra D	61,126
Bzdel Montgomery, Lisa	90,975
Cameron, Crystal	92,679
Cameron, Derrick	101,257
Campbell, Cody M	53,503
Campbell, Eric	126,247
Campbell, Sharon	101,237
Caplette-Tarrant, Krysta	77,642
Carlson, Robert	53,535
Carter, Cal G	74,750
Carter, Regine	64,879
Cartman, Elizabeth	56,589
Chadwick, Brent	112,855
Chadwick, Marni	91,269
Champigny Lucyk, Chantal	114,254
Chan, Jenn	115,350
Cherwaty, Roxie	69,038
Chevrier, Christianne	90,261
Chiasson, Jessica	63,904
Chow, Joshua J.K.	60,427

Name	Amount
Church, Cameron	95,541
Church, Jessica	72,446
Clarke, Anita	57,518
Clarke, Sarah	71,395
Clegg, Kent	100,526
Closs, Tracey	90,261
Coates, Dacy E	51,827
Coghill, Chris	64,551
Coghill, Vicki	91,723
Collinge, Charmaine	106,038
Colven, Janice	106,676
Connors, Laura	55,737
Coolidge, Lisa H	65,430
Cooper, Rikell	72,306
Cornet, Sandi	62,139
Couperthwaite, Kimberly	55,207
Cowie, Nadine	110,057
Cozart, Alixandra	65,661
Craaybeek, Michelle	56,589
Craig, Amy	90,626
Cridland, Shelley	90,281
Crocker, Cheryl	59,572
Crocker, Gillian	105,606
Cushway, Marla	51,362
Dalgarno-Stevens, Jasmine	67,861
Daniel, Lacey	93,379
De Graauw, Gillian	95,843
Deans, Raymond	90,856
Delorme, Melanie	92,137
Denet, Sheldon	50,062
Diewold, Heather	91,001
Diggins, Daryl	65,659
Dillitzer, Mikel	77,846
Dolman, Carla	96,211
Dombowsky, Tracy	110,057
Doyle, Ronda	100,761
Drake, Brianne	72,139
Dubeau, Katryne	87,865

Name	Amount
Dueck, Robin	56,589
Dunne, Lori	56,589
Dunne, Mark	81,976
Dyck, Donna	90,618
Earl, Cheryl	91,553
Eberl, Rayleen	115,011
Eberle, Katie	90,360
Edwards, Charla	108,967
Ehrhardt, Jenna	89,800
Eirich, Elaine	56,589
Elder, Christa	90,261
Elder, Nadine	110,153
Elek, Jaylyn	87,067
Elliott, Pamela	100,047
Ellis, Kaitlyn R	53,256
Erlandson, Tamarra	55,940
Espiritu, Josephine	56,589
Evans, Cole A	68,874
Ewen, Melissa	80,862
Fafard, Louise	90,261
Farrell-Schury, Shannon	102,162
Fedoski, Brendan	74,077
Feeley, Jeff	100,405
Feeley, Joanne	100,047
Fehr, Dale	95,306
Feiffer, Jodi	94,653
Fiala, Cayle	73,370
Ficzel, Ronald	91,322
Fieger, Courtney	95,119
Fieger, Rae-Ann	103,420
Flamand, Christina	69,822
Florek, Tasha	90,261
Foster, Aaron	91,589
Fournier, Nathalie	91,957
Friesen, Trista B	59,303
Friess, Caitlyn	67,457
Frisk-Welburn, Tanya	94,758
Froehlich, Shayla D	59,037
Froshaug, Corbin	95,028
Froshaug, Lona	120,194

Name	Amount
Gagne, Ashley D	96,347
Galbraith, Lisa	92,303
Gallagher, Andrew	92,343
Gallagher, Michelle	90,261
Gardner, Melissa	100,047
Gardner, Renee	93,208
Gardner, Tayler	55,275
Gauthier, Francine	92,131
Gauvin, Stephane	125,847
Geiger, Nikki	96,042
Gibson, Kelsey	67,716
Gingell Munteanu, Rhonda	90,281
Goepen-Bourgeois, Kristin	94,341
Gorham, Kourtney	93,826
Gossard, Danielle	100,582
Grass, Kelly	94,653
Gray, Crystal	95,045
Gray, Karen	90,391
Gray, Sandi	86,703
Gregor, Rodger	90,261
Grieve, Tamara A	99,660
Gunchoski, Porsche A.D	57,004
Gutek, Michael	90,934
Hack, Shelby	68,542
Hagen, Troy	75,604
Hagenes, Taylor	78,205
Hager, Shelley	51,131
Hallborg, Nicole	59,072
Hand, Don	109,956
Hanson, Evan	103,224
Hartman, Veronique	95,405
Haubrich, Tanis	67,149
Hawkins, Krystal	69,097
Hawkins, Laurie	91,515
Hazell, Natalie	81,664
Hazell, Nathan	96,021
Heck, Chelsea	66,290
Heebner, Samantha	85,442

Name	Amount
Hellings, Laurie	91,975
Hemstock, Jennifer	90,884
Hendry, Jodie	76,496
Henrikson, Kaitlyn L	52,087
Heshka, Robin	116,876
Hesjedal, Aaron	116,249
Hetherington, Erin	79,532
Hildebrandt, Carla	110,052
Hintze, Kelsey	53,419
Hirtle-Gluck, Christine	94,653
Hlady, Carrie	65,990
Hoffman, Steen K	61,068
Hogeboom, Shayne	104,238
Hoggard, Michelle	62,849
Hoimyr, Kenton	90,766
Holmes, Lonny	95,760
Hordichuk, Colleen	100,125
Hornoi, Keanna M	64,475
Howe, Victoria	67,232
Hunt, Michael	91,718
Huschi, Derrick	177,638
Huschi, Joshua	75,441
Hutton, Heather	71,626
Huyghebaert, Darcey J	92,990
Ike, Deborah	114,449
Irving, James	96,014
Jacek, Amanda	59,370
Jacobson, Laurissa	91,182
James, Kassandra L	61,891
Jamieson-Pilgrim, Rhonda	91,584
Janzen, Sandra	90,261
Johnson, Amy J	161,640
Johnson, Ida	79,039
Johnson, Tanya	107,497
Johnstone, Lori	94,653
Kazeil, Hali	76,521
Kearns, Jody	91,124
Keeler, Margot	73,626
Keller, Robbi	66,780

Name	Amount
Kempel, Deana	122,587
Khaira, Maninder P	76,401
Kiefer, Carrie	90,261
Kitts, Jeff	104,055
Klippenstein, Linda	89,042
Knudsen, Audrey	95,962
Korbo, Amy	90,261
Korchinski, Brooke C	72,789
Kotschorek, Greg	101,888
Krauss, Deanna	96,064
Krawetz, Candice	118,946
Krosse, Nicole J	97,523
Krukoff, Shane	94,653
Ksenych, Clayton M	58,072
Kuffner, Christy	90,855
Lagasse, Tracey	90,261
Lamb, Janice	81,531
Lamontagne, Grady	68,088
Lariviere, Leanne	90,032
Lasko, Wadena	90,702
Lawson Knoop, Kirsten	88,050
Lee, Jodie	90,461
Leonard, Adam	77,768
Lewchuk, Michael	94,762
Lewis, Corrie	101,182
Lewis, Gary	54,495
Lien, Maren	94,653
Logan, Kelly	116,077
Lothian, Matthew	73,878
Loveridge, Brandon	91,883
Lys, Stephen	95,446
Macdonald, Anna M	58,379
Mack, Chantel	88,596
Mackey, Shelby	87,565
Maclachlan, David	81,976
Mann, Jaime	56,589
Marcenko, Michelle	112,276
Marcotte, Sarah R	64,300
Martens, J.Scott	92,118
Martens, Perry	89,488

Name	Amount
Martin, Beckie	95,387
Mathieson, Brianne R	60,308
Mccorriston, Holly	79,970
Mccorriston, Paul	92,269
Mccrea, Tiffany	78,608
Mcdowell, Aimee	77,987
Mcintosh, Angus	110,796
Mcintyre, Laura	56,914
Mckay, Lucas	76,062
Mckay, Madison	68,284
Mckenna, Durston	91,648
Mclean, Jonathan	127,814
Mcleod, Stephanie	73,179
Mcmurchy, Ashley	75,112
Mcnabb, Garnet	73,105
Mcnaughton, Lori	95,803
Mcnutt, Sarah	77,326
Mealing, Amanda	90,261
Menke, Alicia	73,004
Menzies, Carmen	90,618
Menzies, Clayton	92,295
Mergel, Patty	91,227
Meyer, Don	54,046
Michalko, Kelly	110,052
Michener, Tanis D	68,541
Mihalicz, Bartley	94,653
Milligan, Nicole	75,324
Mitchell, Jennifer	82,180
Mitchell, Scott	75,840
Moerike, Lindsay	95,736
Moneo, Shannon	95,721
Montague, B Patrick	96,823
Montague, Jennifer	104,658
Montpetit, Audray-Anne	73,469
Mooney, Theresa	106,513
Morash, Kathy	91,342
Morgan, Katelyn E	63,320
Morland, Harper Vaughan	57,383
Mullens, Sheena B	77,301

Name	Amount
Munn, Anthony	72,670
Munro, Glen	81,976
Munro, Katherine Rose	79,890
Myers, Lisa	82,975
Nelson, Jennifer	84,599
Nestman, Jacqueline	52,312
Neufeld, Leisa	112,743
Neufeld, Marquita	97,527
Newton, David	53,786
Nichols, Chelsea	82,734
Nicholson, Cole	71,546
Nicholson, Heather	90,618
Nivon, Catlin T	76,817
Nyhus, Brea	74,728
O'Brien, Michelle	101,528
O'Byrne, Lauren	68,562
Odendaal, Daniel	68,245
Okraincee, Lenea	89,651
Olliver, Rickey	73,852
Olson, Amanda	164,179
Onraet, Shane	113,770
Oonincx, Kristy	90,261
Osberg, David	124,769
Osberg, Jennifer	110,052
Packet, Lisa	109,421
Packet, Shirley	110,052
Pagan, Brad G	53,458
Paice, Derick	84,578
Papilion, Amanda	91,764
Parks, Cecil	73,580
Parsons, Kimberly	95,306
Patterson, Leigh	66,866
Peakman, Tim	61,134
Perrault, Gisele	94,772
Peters, Chelsea A	73,219
Peters, Kelly	81,072
Peterson, Brennan	92,528
Peterson, Trevor	91,768
Pethick, Leigh	90,261
Pethick, Shannon	90,261

Name	Amount
Petlak, Cheryl	94,653
Petlak, Logan	96,865
Pfluger, Jared	67,852
Phillips, Josie	77,883
Phillips, Sonya Carolyn	90,380
Pickering, Chris	75,715
Pilon, Katherine	65,042
Pilsworth, Jordan	58,568
Pippus, Tracy	94,817
Pituley, Jackie	90,291
Pladson, Amber Marie	91,054
Podgursky, Joyleen	50,014
Polupski, Cody J	55,371
Polupski, Jana	96,761
Polupski, Lorne	91,886
Porter, Derek	90,557
Pouteaux, Guylaine	90,409
Prayda, Kirsten	75,808
Price, Catherine	94,653
Prokopetz, Jennifer	157,148
Purdy, Ron	164,180
Pylatuk, Cody	67,055
Quance, Owen W	81,682
Rae, Amanda D	70,895
Raes, Brad	111,634
Rasmussen, Jenna	94,079
Rath, Roxanne	64,916
Rattee, Courtney	73,983
Rattee, Robin	94,890
Rauscher, Heather	110,052
Rawlyk, Ray	101,231
Raymond, Barry	110,052
Redstone, Bert	95,564
Reid-Ward, Kelly	89,486
Rendall, Lorelei M	79,853
Renwick, Zachary	65,324
Rettman, Jessica	74,196
Rettman, Tiu	71,382
Rieder, Kathy	109,519
Roach, Carla	90,261

Name	Amount
Robertson, Scott	126,031
Robinson, Joel C	90,261
Robinson, Kariann	90,320
Rogers, Benjamin	67,873
Romanow, Melissa	105,524
Roney, David	109,756
Roney, Jason	92,557
Roney, Rebecca L	52,119
Rosso, Sophie	100,047
Rotaru, Mihaela Mirela	61,825
Rowlinson, Heather	92,641
Ruston, Nancy	90,995
Ruthven, Brian	119,517
Ruthven, Randi	110,057
Rutko, Leanne	109,675
Ryba, Jacquie	95,791
Saas, Cori	95,663
Samoleski, Judy	96,018
Saulters, Deanna	104,652
Saylor, Tammy	95,442
Scerbe, Silva	79,239
Schafer, Clifford	101,261
Schauenberg, Tara	110,058
Schlamp, Lisa	56,154
Schmidt, Rina	71,936
Schultz, Janis	85,188
Schulz, Mark	54,035
Scidmore, L Michael	90,889
Scott, Karen	90,261
Selensky, Gail	94,851
Senecal, Kalen Arthur	62,729
Sheffield, Jessica R	72,840
Sheward, Ivy	64,658
Shillington, Allison	90,261
Shotton, Nicole	72,348
Shura, Anna	90,261
Sigfusson, Dana	51,018
Silbernagel, Karla	107,605
Silversides, R. Keith	88,537
Simoneau, Angela	67,988

Name	Amount
Simonsen, Craig	94,752
Simpson, Laura	70,530
Sinclair, Terrilynn N	59,253
Singbeil, Kathryn	94,279
Singleton, Mitch	106,171
Sleightholm, Chapin M	91,580
Smid, Katelyn E	65,868
Smith Harkness, Darla	95,307
Smith, Brittani	73,649
Smith, Cynthia	92,359
Smith, Dale	51,038
Smith, Linda	54,457
Sonmor, Miranda	97,097
Soper, Kristy N	112,274
Spanjer, Candace F	88,050
St Laurent, Michael	81,331
Stamm, Shelly	94,653
Stengler, Kailyn	90,273
Stevens, Kara	52,602
Stewart, Anne	96,618
Stewart, Cailen	80,802
Stinson, Crystal	58,057
St-Jacques, Daniel	63,779
Straker, Charlaine E	97,232
Straub, Jackie	117,532
Struble, Natasha	90,276
Sullivan, Shaun	84,551
Sutherland, Yvonne	53,786
Swanson, Dustin	157,148
Tallon, Maxine	76,338
Taylor, Debbie	85,247
Taylor, Shaunna	89,803
Taylor, Tracey	95,020
Teneycke, Emma	61,036
Tenford, Jennifer	53,975
Thiessen, Anthony J	76,555
Thue, Kim	63,738
Thurlow, Rachel	73,872
Tiffen, Brett	95,898
Timoruski, Shana	67,926

Name	Amount
Toner, Erin K	111,610
Topp, Erika	90,767
Tran, Ashley	72,599
Tressel, Jill	124,487
Trusty, Dahinda	100,047
Tschetter, Leah	86,799
Turner, Cory	73,105
Tyminski, Hannah	68,245
Ubell, Aaron	90,271
Vaags-Nyhof, Maureen	95,304
Vailas, Alexa R	56,740
Vance, Suzanne	90,558
Varjassy, Candace	90,697
Veeder, Natasha	72,832
Veer, Lisa	101,423
Volman, Alexander	77,173
Waiting, Jade	77,003
Walker, Andrea	74,482
Wallington, Kristen	67,116
Wallington, Trisha	64,946
Walters, Joyce	90,099
Walz, Alana	95,803

Name	Amount
Wandler, Alan	101,564
Ward, Shevonne	64,141
Waronek, Trina	98,807
Warren, Shawn	91,320
Webb, Benjamin	67,289
Welms, Dariel	82,362
Wheatley, Kristin	94,712
Wicker, Scott	91,689
Widenmaier, Kylie	66,628
Wigmore, Jocelyn	84,623
Williams, Gary	50,693
Williams, Jayda	100,047
Wilson, Colette	95,586
Wilson, Lana	101,371
Windrum, Pamela	91,741
Wolfe, Danika	60,236
Woloschuk, Amy	90,975
Wourms Rowe, Tana	96,968
Wourms, Michael	103,274
Young, Ashley	72,981
Young, L Brett	91,123
Zacharias, Derek	105,883

Supplier Payments

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

Name	Amount
1080 Architecture, Planning & Interiors	$163,024
Alfa Engineering Ltd.	52,565
All 'n All Construction Inc.	207,573
Amazon	227,784
Aon Canada Inc.	698,032
Apex Electric Ltd.	51,054
Apple Canada Inc.	94,181
Arnil Construction Ltd.	163,905
B & A Petroleum Ltd.	70,587

Name	Amount
BCL Consulting Group Inc.	125,088
Beaton Enterprises	84,970
BTS Business Technology Solutions Group	299,682
C & S Builders Ltd.	1,105,756
Charter Telecom Inc.	85,951
City of Moose Jaw	161,501
Colliers Project Leaders Inc.	241,797

Name	Amount
Cornerstone Christian School	209,737
Cypress Paving (1976) Ltd.	210,243
Don's Plumbing & Heating	118,785
Duncan Roofing Ltd.	296,553
Eecol Electric Corporation	72,200
EMCO Corporation	85,817
Excel Refrigeration (Regina) Ltd.	286,906
Federated Co-operatives Ltd.	1,350,780
Field Plumbing & Heating Ltd.	105,297
GDI Services (Canada) LP	101,883
Harbuilt Construction	64,770
Horizon Computer Solutions	53,680
Imperial Dade Canada, Inc.	91,279
Inland Audio Visual Ltd.	73,958
Karst Holdings Incorporated	52,734
KEV Software Inc.	70,342
Legacy Bus Sales/Pro-Tec Industries	1,266,764
Loraas Disposal Services Ltd.	78,297
Macaranas Cleaning Ltd.	95,113
McColman & Sons Demolition Ltd.	326,340
Minister Of Finance	51,543
Municipal Employees Pension Plan	1,375,371
Nor-Val Equipment Sales	88,689
Pearson Canada Inc.	110,408
Powerland Computers Ltd.	99,102

Name	Amount
Powerschool Canada ULC	87,190
Pro-Tec Electric Ltd.	218,586
Real Canadian Superstore	130,434
Receiver General for Canada	3,559,435
Regina Plumbing & Heating	137,861
RMIS Engineering	119,312
Saskatchewan Professional Teachers Association	63,717
Saskatchewan School Boards Association	1,138,453
Saskatchewan Workers Compensation Board	285,073
SaskEnergy	672,370
SaskPower	1,081,575
SaskTel	194,202
SGI	129,829
Southland Co-op Ltd.	71,063
Sportfactor Inc.	61,400
St. Johns Music Ltd.	78,369
Strategic Prairie Regional Alliance	1,495,887
Supreme Office Product	399,741
Swish - Kemsol	140,688
Toshiba Business Solutions	321,009
Trade West Equipment Ltd.	115,711
Vandurme, Mona	80,076
Veritiv Canada Inc.	323,528
Vipond Inc.	71,348
Wal-Mart	59,974
Warner Truck Industries Ltd.	86,100
Wascana Driving School Inc.	239,170
Zonar Systems Inc.	55,405

Other Expenditures

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

Name	Amount
Canadian Union of Public Employees	$203,453
Municipal Employees Pension Plan	1,380,278
Prairie South Teachers Association	65,258
Receiver General for Canada	14,123,311

Name	Amount
Saskatchewan School Boards Association	208,744
Saskatchewan Teachers' (Life) Superannuation Commission	90,640
Saskatchewan Teachers' Federation	5,563,348

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2022

Chief Financial Officer

Deloitte LLP

Auditor

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

Saskatchewan

Management's Responsibility for the Financial Statements

The School Division's management is responsible for the preparation of the 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 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 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 composed 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 financial statements. The Board is also responsible for the appointment of the School Division's external auditors.

The external auditors, Deloitte LLP, conduct an independent examination in accordance with Canadian generally accepted auditing standards and express their opinion on the financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School Division's 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 South School Division No. 210:

Board Chair

Director of Education

Chief Financial Officer

November 22, 2022

Deloitte LLP
2103 – 11th Avenue
9th Floor
Bank of Montreal Building
Regina, SK S4P 3Z8
Canada

Tel: 306-565-5200
Fax: 306-757-4753
www.deloitte.ca

Independent Auditor's Report

To the Trustees of the Board of Education of
Prairie South School Division No. 210

Opinion

We have audited the financial statements of Prairie South School Division No. 210 (the "School Division"), which comprise the statement of financial position as at August 31, 2022, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School Division as at August 31, 2022, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 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 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 Those Charged with Governance for the Financial Statements

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

In preparing the 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.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 GAAS 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 financial statements.

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

- Identify and assess the risks of material misstatement of the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

Deloitte LLP

Chartered Professional Accountants
Regina, Saskatchewan
November 22, 2022

Prairie South School Division No. 210

Statement of Financial Position
as at August 31, 2022

	2022	2021
	$	$ (Restated - Note 2(j))
Financial Assets		
Cash and Cash Equivalents	21,772,392	29,446,684
Accounts Receivable (Note 7)	1,085,185	2,650,350
Portfolio Investments (Note 3)	13,128,053	7,067,548
Total Financial Assets	**35,985,630**	**39,164,582**
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,512,426	6,806,554
Liability for Employee Future Benefits (Note 5)	2,790,500	2,784,600
Deferred Revenue (Note 9)	207,473	135,678
Total Liabilities	**7,510,399**	**9,726,832**
Net Financial Assets	**28,475,231**	**29,437,750**
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	45,657,769	46,948,547
Inventory of Supplies Held for Consumption	159,465	177,745
Prepaid Expenses	717,913	571,043
Total Non-Financial Assets	**46,535,147**	**47,697,335**
Accumulated Surplus (Note 12)	**75,010,378**	**77,135,085**

Unrecognized Assets (Note 15)
Contingent Liabilities (Note 16)
Contractual Obligations (Note 17)

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

Approved by the Board:

Chairperson

Chief Financial Officer

Prairie South School Division No. 210
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$	$	$
	(Note 13)		(Restated - Note 2(j))
REVENUES			
Grants	87,091,139	81,702,561	85,555,869
Tuition and Related Fees	216,500	246,193	251,038
School Generated Funds	1,283,954	1,182,727	429,144
Complementary Services (Note 10)	691,700	718,129	694,435
External Services (Note 11)	3,457,580	3,268,023	3,722,297
Other	431,000	618,553	691,011
Total Revenues (Schedule A)	**93,171,873**	**87,736,186**	**91,343,794**
EXPENSES			
Governance	413,793	358,211	367,526
Administration	2,777,029	2,821,601	2,850,925
Instruction	60,713,777	61,081,329	59,621,245
Plant Operation & Maintenance	13,841,359	12,820,034	15,657,052
Student Transportation	6,804,296	6,733,625	6,039,900
Tuition and Related Fees	8,000	12,259	6,000
School Generated Funds	1,262,797	1,123,395	432,662
Complementary Services (Note 10)	1,450,165	1,519,957	1,577,860
External Services (Note 11)	3,541,985	3,371,781	3,833,363
Other	6,000	18,701	4,418
Total Expenses (Schedule B)	**90,819,201**	**89,860,893**	**90,390,951**
Operating (Deficit) Surplus for the Year	**2,352,672**	**(2,124,707)**	**952,843**
Accumulated Surplus from Operations, Beginning of Year	**77,135,085**	**77,135,085**	**76,182,242**
Accumulated Surplus from Operations, End of Year	**79,487,757**	**75,010,378**	**77,135,085**

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

Prairie South School Division No. 210

Statement of Changes in Net Financial Assets
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$ (Note 13)	$	$ (Restated - Note 2(j))
Net Financial Assets, Beginning of Year	**29,437,750**	**29,437,750**	**27,221,928**
Changes During the Year			
Operating (Deficit) Surplus for the Year	2,352,672	(2,124,707)	952,843
Acquisition of Tangible Capital Assets (Schedule C)	(11,095,006)	(2,911,230)	(3,106,458)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	7,400	146,290
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(7,400)	(88,937)
Amortization of Tangible Capital Assets (Schedule C)	4,159,375	4,202,008	4,334,275
Net Acquisition of Inventory of Supplies	-	18,280	49,384
Net Change in Other Non-Financial Assets	-	(146,870)	(71,575)
Change in Net Financial Assets	**(4,582,959)**	**(962,519)**	**2,215,822**
Net Financial Assets, End of Year	**24,854,791**	**28,475,231**	**29,437,750**

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

Prairie South School Division No. 210

Statement of Cash Flows

for the year ended August 31, 2022

	2022	2021
	$	$
		(Restated - Note 2(j))
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(2,124,707)	952,843
Add Non-Cash Items Included in Surplus (Schedule D)	4,194,608	4,245,338
Net Change in Non-Cash Operating Activities (Schedule E)	(779,858)	(760,433)
Cash Provided by Operating Activities	**1,290,043**	**4,437,748**
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,911,230)	(3,106,458)
Proceeds on Disposal of Tangible Capital Assets	7,400	146,290
Cash (Used) by Capital Activities	**(2,903,830)**	**(2,960,168)**
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(6,160,481)	(6,053,324)
Proceeds on Disposal of Portfolio Investments	99,976	6,063,079
Cash (Used) Provided by Investing Activities	**(6,060,505)**	**9,755**
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	**(7,674,292)**	**1,487,335**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**29,446,684**	**27,959,349**
CASH AND CASH EQUIVALENTS, END OF YEAR	**21,772,392**	**29,446,684**

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

Prairie South School Division No. 210

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$	$	$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	76,649,122	78,354,058	76,347,050
Other Ministry Grants	2,434,517	2,888,684	4,428,514
Total Ministry Grants	**79,083,639**	**81,242,742**	**80,775,564**
Other Provincial Grants	-	-	3,391,491
Grants from Others	273,000	413,425	546,877
Total Operating Grants	**79,356,639**	**81,656,167**	**84,713,932**
Capital Grants			
Ministry of Education Capital Grants	7,716,000	-	750,000
Other Capital Grants	18,500	46,394	91,937
Total Capital Grants	**7,734,500**	**46,394**	**841,937**
Total Grants	**87,091,139**	**81,702,561**	**85,555,869**
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	26,000	27,410	33,235
Individuals and Other	23,500	54,590	60,760
Total Tuition Fees	**49,500**	**82,000**	**93,995**
Transportation Fees	167,000	164,193	157,043
Total Tuition and Related Fees Revenue	**216,500**	**246,193**	**251,038**
School Generated Funds Revenue			
Curricular			
Student Fees	6,284	10,578	16,695
Total Curricular Fees	**6,284**	**10,578**	**16,695**
Non-Curricular Fees			
Commercial Sales - GST	393,042	326,768	107,288
Commercial Sales - Non-GST	276,687	335,305	123,757
Fundraising	228,029	200,980	93,974
Grants and Partnerships	56,938	37,757	29,850
Students Fees	229,364	195,242	29,834
Other	93,610	76,097	27,746
Total Non-Curricular Fees	**1,277,670**	**1,172,149**	**412,449**
Total School Generated Funds Revenue	**1,283,954**	**1,182,727**	**429,144**

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$	$	$
Complementary Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	547,764	551,390	532,730
Other Ministry Grants	131,400	131,910	131,417
Other Provincial Grants	12,536	12,705	12,562
Other Grants	-	22,124	17,726
Total Operating Grants	**691,700**	**718,129**	**694,435**
Total Complementary Services Revenue	**691,700**	**718,129**	**694,435**
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	3,244,617	2,970,338	3,397,940
Other Ministry Grants	-	9,214	-
Other Provincial Grants	-	-	158,767
Total Operating Grants	**3,244,617**	**2,979,552**	**3,556,707**
Fees and Other Revenue			
Tuition and Related Fees	-	64,499	-
Other Revenue	212,963	223,972	165,590
Total Fees and Other Revenue	**212,963**	**288,471**	**165,590**
Total External Services Revenue	**3,457,580**	**3,268,023**	**3,722,297**
Other Revenue			
Miscellaneous Revenue	59,000	148,686	184,073
Sales & Rentals	137,000	101,311	120,284
Investments	235,000	361,156	297,717
Gain on Disposal of Capital Assets	-	7,400	88,937
Total Other Revenue	**431,000**	**618,553**	**691,011**
TOTAL REVENUE FOR THE YEAR	**93,171,873**	**87,736,186**	**91,343,794**

Prairie South School Division No. 210

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$ (Note 13)	$	$ (Restated - Note 2(j))
Governance Expense			
Board Members Expense	216,898	214,818	193,059
Professional Development - Board Members	17,500	19,001	1,895
Grants to School Community Councils	54,000	-	-
Elections	-	-	40,825
Other Governance Expenses	125,395	124,392	131,747
Total Governance Expense	**413,793**	**358,211**	**367,526**
Administration Expense			
Salaries	2,028,896	2,003,214	1,969,098
Benefits	313,002	311,567	286,599
Supplies & Services	226,637	270,344	235,033
Non-Capital Furniture & Equipment	6,127	24,032	12,385
Building Operating Expenses	40,500	92,269	178,092
Communications	23,970	21,881	27,503
Travel	41,300	17,135	13,975
Professional Development	54,610	36,635	-
Amortization of Tangible Capital Assets	41,987	44,524	128,240
Total Administration Expense	**2,777,029**	**2,821,601**	**2,850,925**
Instruction Expense			
Instructional (Teacher Contract) Salaries	42,629,830	42,154,760	41,773,968
Instructional (Teacher Contract) Benefits	2,600,085	2,921,059	2,698,137
Program Support (Non-Teacher Contract) Salaries	7,549,876	7,829,742	7,370,938
Program Support (Non-Teacher Contract) Benefits	1,900,045	1,891,724	1,867,031
Instructional Aids	1,197,509	1,356,073	1,496,990
Supplies & Services	1,005,030	1,318,555	1,071,362
Non-Capital Furniture & Equipment	1,191,080	1,091,586	1,204,185
Communications	649,547	708,351	729,250
Travel	150,436	135,463	104,165
Professional Development	474,815	398,933	256,570
Student Related Expense	563,309	455,207	185,144
Amortization of Tangible Capital Assets	802,215	819,876	863,505
Total Instruction Expense	**60,713,777**	**61,081,329**	**59,621,245**

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$ (Note 13)	$	$ (Restated - Note 2(j))
Plant Operation & Maintenance Expense			
Salaries	3,483,462	3,421,329	3,378,449
Benefits	992,692	770,837	784,715
Supplies & Services	26,500	10,911	11,176
Non-Capital Furniture & Equipment	272,814	102,305	80,770
Building Operating Expenses	6,551,895	5,911,139	8,758,814
Communications	7,500	10,730	10,024
Travel	100,500	143,454	133,761
Professional Development	12,500	12,819	7,664
Amortization of Tangible Capital Assets	2,393,496	2,409,915	2,465,083
Amortization of Tangible Capital Assets ARO	-	26,595	26,596
Total Plant Operation & Maintenance Expense	**13,841,359**	**12,820,034**	**15,657,052**
Student Transportation Expense			
Salaries	2,876,232	2,837,630	2,803,113
Benefits	785,724	733,197	726,739
Supplies & Services	1,243,922	1,558,024	1,129,885
Non-Capital Furniture & Equipment	576,028	380,472	396,261
Building Operating Expenses	77,600	82,149	93,639
Communications	19,600	12,717	8,818
Travel	3,000	93	15
Professional Development	15,000	12,995	8,498
Contracted Transportation	286,741	216,475	23,487
Amortization of Tangible Capital Assets	920,449	899,873	849,445
Total Student Transportation Expense	**6,804,296**	**6,733,625**	**6,039,900**
Tuition and Related Fees Expense			
Tuition Fees	8,000	12,259	6,000
Total Tuition and Related Fees Expense	**8,000**	**12,259**	**6,000**
School Generated Funds Expense			
Academic Supplies & Services	18,365	17,119	19,673
Cost of Sales	472,280	456,602	170,614
Non-Capital Furniture & Equipment	16,262	18,264	4,356
School Fund Expenses	755,890	631,410	238,019
Total School Generated Funds Expense	**1,262,797**	**1,123,395**	**432,662**

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	$ (Note 13)	$	$ (Restated - Note 2(j))
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	723,977	712,846	754,507
Program Support (Non-Teacher Contract) Salaries & Benefits	609,958	674,092	580,817
Instructional Aids	-	5,341	14,511
Supplies & Services	40,500	41,028	160,087
Non-Capital Furniture & Equipment	-	6,841	4,495
Communications	1,000	1,685	1,474
Travel	14,000	12,935	11,268
Professional Development (Non-Salary Costs)	5,700	7,450	2,974
Student Related Expenses	53,900	56,609	46,042
Contracted Transportation & Allowances	-	-	555
Amortization of Tangible Capital Assets	1,130	1,130	1,130
Total Complementary Services Expense	**1,450,165**	**1,519,957**	**1,577,860**
External Service Expense			
Other Fees	751,692	206,402	869,184
Administration Salaries & Benefits	138,577	132,594	145,142
Instructional (Teacher Contract) Salaries & Benefits	2,384,619	2,736,587	2,569,542
Program Support (Non-Teacher Contract) Salaries & Benefits	141,801	144,594	134,019
Supplies & Services	17,145	20,016	19,316
Non-Capital Furniture & Equipment	-	237	236
Building Operating Expenses	1,000	1,006	973
Travel	1,350	1,564	1,205
Professional Development (Non-Salary Costs)	-	119	-
Student Related Expenses	105,705	128,567	93,470
Contracted Transportation & Allowances	-	-	276
Amortization of Tangible Capital Assets	96	95	-
Total External Services Expense	**3,541,985**	**3,371,781**	**3,833,363**
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	6,000	10,820	4,418
Total Interest and Bank Charges	**6,000**	**10,820**	**4,418**
Provision for Uncollectable Accounts	-	7,881	-
Total Other Expense	**6,000**	**18,701**	**4,418**
TOTAL EXPENSES FOR THE YEAR	**90,819,201**	**89,860,893**	**90,390,951**

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2022

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2022	2021
	$	$	$	$	$	$	$	$	$	$	$	$	$ (Restated - Note 2(j))
Tangible Capital Assets - at Cost													
Opening Balance as of September 1	1,718,010	531,037	105,748,664	3,993,330	1,579,104	12,101,487	847,404	6,431,521	2,803,981	535,138	471,048	**136,760,724**	**137,722,648**
Additions/Purchases	-	-	-	-	-	1,110,253	76,099	535,674	359,451	-	829,753	**2,911,230**	**3,106,458**
Disposals	-	-	-	-	-	(73,078)	-	(902,737)	(898,494)	(441,649)	-	**(2,315,958)**	**(4,068,382)**
Closing Balance as of August 31	**1,718,010**	**531,037**	**105,748,664**	**3,993,330**	**1,579,104**	**13,138,662**	**923,503**	**6,064,458**	**2,264,938**	**93,489**	**1,300,801**	**137,355,996**	**136,760,724**
Tangible Capital Assets - Amortization													
Opening Balance as of September 1	-	392,992	71,879,309	2,333,760	1,223,385	6,741,462	760,247	4,032,744	1,943,586	504,692	-	**89,812,177**	**89,488,931**
Amortization of the Period	-	23,355	2,088,241	126,128	26,595	819,254	33,308	605,493	460,936	18,698	-	**4,202,008**	**4,334,275**
Disposals	-	-	-	-	-	(73,078)	-	(902,737)	(898,494)	(441,649)	-	**(2,315,958)**	**(4,011,029)**
Closing Balance as of August 31	**N/A**	**416,347**	**73,967,550**	**2,459,888**	**1,249,980**	**7,487,638**	**793,555**	**3,735,500**	**1,506,028**	**81,741**	**N/A**	**91,698,227**	**89,812,177**
Net Book Value													
Opening Balance as of September 1	1,718,010	138,045	33,869,355	1,659,570	355,719	5,360,025	87,157	2,398,777	860,395	30,446	471,048	**46,948,547**	**48,233,717**
Closing Balance as of August 31	1,718,010	114,690	31,781,114	1,533,442	329,124	5,651,024	129,948	2,328,958	758,910	11,748	1,300,801	**45,657,769**	**46,948,547**
Change in Net Book Value	**-**	**(23,355)**	**(2,088,241)**	**(126,128)**	**(26,595)**	**290,999**	**42,791**	**(69,819)**	**(101,485)**	**(18,698)**	**829,753**	**(1,290,778)**	**(1,285,170)**
Disposals													
Historical Cost	-	-	-	-	-	73,078	-	902,737	898,494	441,649	-	**2,315,958**	**4,068,382**
Accumulated Amortization	-	-	-	-	-	73,078	-	902,737	898,494	441,649	-	**2,315,958**	**4,011,029**
Net Cost	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**57,353**
Price of Sale	-	-	-	-	-	7,400	-	-	-	-	-	**7,400**	**146,290**
Gain on Disposal	**-**	**-**	**-**	**-**	**-**	**7,400**	**-**	**-**	**-**	**-**	**-**	**7,400**	**88,937**

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of $7,462,992 (2021 - $8,121,232)

Prairie South School Division No. 210

Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2022

	2022	2021
	$	$
Non-Cash Items Included in Surplus		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	4,202,008	4,334,275
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(7,400)	(88,937)
Total Non-Cash Items Included in Surplus	**4,194,608**	**4,245,338**

Prairie South School Division No. 210

Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2022

	2022	2021
	$	$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	1,565,165	(1,632,266)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(2,294,128)	1,086,484
Increase in Liability for Employee Future Benefits	5,900	52,400
Increase (Decrease) in Deferred Revenue	71,795	(244,860)
Decrease in Inventory of Supplies Held for Consumption	18,280	49,384
(Increase) in Prepaid Expenses	(146,870)	(71,575)
Total Net Change in Non-Cash Operating Activities	**(779,858)**	**(760,433)**

Prairie South School Division No. 210

Schedule F: Detail of Designated Assets
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	$	$	$	$ (Note 12)
External Sources				
Jointly administered funds				
School Generated Funds	1,344,255	1,182,727	1,123,395	1,403,587
Total jointly administered funds	**1,344,255**	**1,182,727**	**1,123,395**	**1,403,587**
Ministry of Education				
Designated for tangible capital asset expenditures	90,299	64,282	154,581	-
PMR maintenance project allocations	2,731,797	2,629,481	1,233,660	4,127,618
Education Emergency Pandemic Support program allocation	862,862	-	862,862	-
Mental Health First Aid Provincial Training Initiative	-	25,300	20,131	5,169
Voices to Encourage Change	-	5,000	4,279	721
Violent Threat Risk Assessment carryover	2,548	9,000	11,548	-
Joint use school	1,244,894	-	825,152	419,742
Total Ministry of Education	**4,932,400**	**2,733,063**	**3,112,213**	**4,553,250**
Total	**6,276,655**	**3,915,790**	**4,235,608**	**5,956,837**
Internal sources				
Curriculum and student learning				
Designated for Classroom Composition	1,458,762	4,750,000	-	6,208,762
Innovation	159,948	-	120,848	39,100
Pre-Kindergarten Programming	620,548	-	620,548	-
School Community Council Carryovers	20,673	31,000	39,977	11,696
School Budget Carryovers	968,276	3,232,437	3,192,531	1,008,182
Total curriculum and student learning	**3,228,207**	**8,013,437**	**3,973,904**	**7,267,740**
Furniture and equipment				
Playgrounds	4,764	-	377	4,387
School Development Fund	5,357	3,700	2,887	6,170
Total furniture and equipment	**10,121**	**3,700**	**3,264**	**10,557**
Other				
Operating Annual Cash Draw	-	12,000,000	-	12,000,000
Total other	**-**	**12,000,000**	**-**	**12,000,000**
Professional development				
Support Staff Professional Development	75,000	53,531	53,531	75,000
Total professional development	**75,000**	**53,531**	**53,531**	**75,000**
Transportation				
Allocation for School Buses Purchases	3,932,216	-	132,117	3,800,099
Total transportation	**3,932,216**	**-**	**132,117**	**3,800,099**
Total	**7,245,544**	**20,070,668**	**4,162,816**	**23,153,396**
Total Designated Assets	**13,522,199**	**23,986,458**	**8,398,424**	**29,110,233**

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the Prairie South School Division No. 210" and operates as "the Prairie South School Division No. 210". 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 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) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 14 of the financial statements.

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 financial statements, and the reported amounts of revenues and expenses during the year.

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

- the liability for employee future benefits of $2,790,500 (2021 - $2,784,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of $91,698,227 (2021 - $89,812,177) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of $1,579,104 (2021 - $1,579,104) 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 financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities.

All 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 statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the 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 denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the 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.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

e) Financial Assets

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

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

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

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

Portfolio Investments consist of term deposits, guaranteed investment certificates at amortized cost and unrealized equity in Saskatchewan Co-operatives and Credit Unions. 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 upgrade	25 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	2-5 years
Computer software	5 years

*Buildings that include asbestos and are fully amortized have had their useful life reassessed and increased by 20 years.

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

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, software licenses, technical support, permits, association membership and rent.

g) Liabilities

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

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

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

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

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 statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

ii) Fees and Services

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

iii) Interest Income

Interest is recognized as revenue when it is earned.

iv) Other (Non-Government Transfer) Contributions

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

j) Accounting Changes

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

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

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	46,592,828	355,719	46,948,547
Amortization Expense	4,307,679	26,596	4,334,275
Accounts Payable and Accrued Liabilities	5,227,450	1,579,104	6,806,554
Accumulated Surplus	78,358,470	(1,223,385)	77,135,085

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	**Cost**	**Cost**
Summerland GIC, Interest of 2.25%, Due September 7, 2021	$ -	$ 1,000,000
Affinity Credit Union GIC, 1.00%, Due April 6, 2022	-	500,000
Duca FN Credit Union, GIC, Interest of 1.10%, Due April 6, 2022	-	250,000
Kindred Credit Union, GIC, Interest of 1.10%, Due April 6, 2022	-	250,000
G&F Credit Union GIC, Interest of 0.95%, Due May 4, 2022	-	1,021,500
Bshore GIC, Interest of 0.95%, Due May 9, 2022	-	3,000,000
G&F Credit Union GIC, Interest of 1.00%, Due June 6, 2022	-	1,000,000
Bridgewater BK GIC. Interest of 1.35%, Due Sept 8, 2022	100,000	-
CCS GIC. Interest of 1.00%, Due Sept 8, 2022	50,000	-
Community TR GIC. Interest of 1.11%, Due Sept 8, 2022	100,000	-
First Ontario GIC. Interest of 1.02%, Due Sept 8, 2022	250,000	-
HVNT BK GIC. Interest of 1.02%, Due Sept 8, 2022	100,000	-
League SVGS GIC. Interest of 1.05%, Due Sept 8, 2022	100,000	-
MCAN GIC. Interest of 1.30%, Due Sept 8, 2022	100,000	-
RFA BK of CDA GIC. Interest of 1.40%, Due Sept 8, 2022	100,000	-
Wealth One GIC. Interest of 1.38%, Due Sept 8, 2022	100,000	-
G&F Credit Union, GIC, Interest of 2.35%, Due June 8, 2023	1,010,055	-
Prospera Credit Union, GIC, Interest of 3.15%, Due July 20, 2023	7,048,413	-
G&F Credit Union, GIC, Interest of 3.15%, Due August 8, 2023	4,021,736	-
CIBC, GIC, Interest of 0.35%, Due June 29, 2022	-	1,070
RBC, GIC, Interest of 0.75%, Due August 23, 2022	5,460	5,455
CIBC, GIC, Interest of 1.40%, Due July 6, 2022	12,014	11,966
Lafleche CU, Term Deposit, Interest of 0.65%, Due Sept 6, 2022	2,500	-
Conexus Credit Union, Term Deposit, Interest of 1.50%, Due June 4, 2022	13,154	13,154
Equity in Credit Unions	1,104	1,057
Equity in Cooperatives	13,617	13,346
Total portfolio investments reported at cost or amortized cost	**$ 13,128,053**	**$ 7,067,548**

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2022 Actual	2021 Actual
					(Restated-Note 2(j))
Governance	$ 214,818	$ 143,393	$ -	**$ 358,211**	**$ 367,526**
Administration	2,314,781	462,296	44,524	**2,821,601**	**2,850,925**
Instruction	54,797,285	5,464,168	819,876	**61,081,329**	**59,621,245**
Plant Operation & Maintenance	4,192,166	6,191,358	2,436,510	**12,820,034**	**15,657,052**
Student Transportation	3,570,827	2,262,925	899,873	**6,733,625**	**6,039,900**
Tuition and Related Fees	-	12,259	-	**12,259**	**6,000**
School Generated Funds	-	1,123,395	-	**1,123,395**	**432,662**
Complementary Services	1,386,938	131,889	1,130	**1,519,957**	**1,577,860**
External Services	3,013,775	357,911	95	**3,371,781**	**3,833,363**
Other	-	18,701	-	**18,701**	**4,418**
TOTAL	**$ 69,490,590**	**$ 16,168,295**	**$ 4,202,008**	**$ 89,860,893**	**$ 90,390,951**

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

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	**$ 2,163,500**	**$ 2,676,400**
Current period service cost	167,400	211,800
Interest cost	43,700	42,900
Benefit payments	(229,400)	(208,000)
Actuarial (gains)	(211,200)	(559,600)
Plan amendments	856,500	-
Accrued Benefit Obligation - end of year	**2,790,500**	**2,163,500**
Unamortized net actuarial gains	-	621,100
Liability for Employee Future Benefits	**$ 2,790,500**	**$ 2,784,600**

Employee Future Benefits Expense	2022	2021
Current period service cost	$ 167,400	$ 211,800
Amortization of net actuarial (gain) loss	(37,300)	5,700
Plan amendments	61,500	-
Benefit cost	**191,600**	**217,500**
Interest cost	43,700	42,900
Total Employee Future Benefits Expense	**$ 235,300**	**$ 260,400**

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 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 financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active school division members	629	5	634	644
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	$ 4,592,212	$ 2,342	$ 4,594,554	$ 4,578,448

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 financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2022	2021
Number of active school division members	586	576
Member contribution rate (percentage of salary)	9.00%	9.00%
School division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	$ 1,377,252	$ 1,323,991
School division contributions for the year	$ 1,377,085	$ 1,323,966
Actuarial extrapolation date	Dec/31/2021	Dec/31/2020
Plan Assets (in thousands)	$ 3,568,400	$ 3,221,426
Plan Liabilities (in thousands)	$ 2,424,014	$ 2,382,526
Plan Surplus (in thousands)	$ 1,144,386	$ 838,900

7. ACCOUNTS RECEIVABLE

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

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	$ -	$ -	$ -	$ 1,650,000	$ -	$ 1,650,000
Other Receivables	1,085,185	-	1,085,185	1,000,350	-	1,000,350
Total Accounts Receivable	**$1,085,185**	**$ -**	**$ 1,085,185**	**$2,650,350**	**$ -**	**$ 2,650,350**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		(Restated - Note 2(j))
Accrued Salaries and Benefits	$ 1,428,754	$ 1,644,284
Supplier Payments	1,442,768	2,878,152
Liability for Asset Retirement Obligation	1,579,104	1,579,104
Staff Funds	4,744	5,697
Construction Holdbacks	57,056	204,423
Holy Trinity Funds Held (Joint Use School)	-	494,894
Total Accounts Payable and Accrued Liabilities	**$ 4,512,426**	**$ 6,806,554**

The school division recognized an estimated liability for Asset Retirement Obligation of $1,579,104 (2021 - $1,579,104) for the removal and disposal of asbestos. The nature of the liability is the implementation of PSAS 3280 which recognizes a legal obligation created for the safe handling of asbestos established through legislation in 1975. The assumptions used in estimating the liability include an assumed per square foot cost to remediate the asbestos applied to the applicable square footage of each building containing asbestos. The liability will be reduced as asbestos is remediated. None has happened in the current year.

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
Bengough School	$ -	$ 3,700	$ -	$ 3,700
Craik School	2,000	-	-	2,000
Eyebrow School Entryway Project	2,332	-	2,332	-
Mortlach School Projects	2,315	-	1,040	1,275
Peacock Auditorium Enhancement	-	5,811	-	5,811
Peacock Welding Equipment	10,000	-	-	10,000
Total capital projects deferred revenue	**16,647**	**9,511**	**3,372**	**22,786**
Non-Capital deferred revenue:				
Band Instrument Rentals	7,550	9,300	7,550	9,300
Donations	86,034	130,392	65,542	150,884
School Development Fund	11,947	-	1,444	10,503
Rentals and Tuition	13,500	14,000	13,500	14,000
Total non-capital deferred revenue	**119,031**	**153,692**	**88,036**	**184,687**
Total Deferred Revenue	**$ 135,678**	**$ 163,203**	**$ 91,408**	**$ 207,473**

10. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Learning Services	Nutrition	Other Programs	2022	2021
Revenues:						
Operating Grants	$ 551,390	$ 12,705	$ 54,034	$ 100,000	**$ 718,129**	**$ 694,435**
Total Revenues	**551,390**	**12,705**	**54,034**	**100,000**	**718,129**	**694,435**
Expenses:						
Salaries & Benefits	924,152	322,616	55,870	84,300	**1,386,938**	**1,335,324**
Instructional Aids	-	-	-	5,341	**5,341**	**14,511**
Supplies and Services	1,218	39,810	-	-	**41,028**	**160,087**
Non-Capital Equipment	-	-	-	6,841	**6,841**	**4,495**
Communications	-	1,685	-	-	**1,685**	**1,474**
Travel	-	12,935	-	-	**12,935**	**11,268**
Professional Development (Non-Salary Costs)	4,890	2,560	-	-	**7,450**	**2,974**
Student Related Expenses	19,338	63	36,044	1,164	**56,609**	**46,042**
Contracted Transportation & Allowances	-	-	-	-	**-**	**555**
Amortization of Tangible Capital Assets	-	1,130	-	-	**1,130**	**1,130**
Total Expenses	**949,598**	**380,799**	**91,914**	**97,646**	**1,519,957**	**1,577,860**
(Deficiency) Excess of Revenues over Expenses	**$ (398,208)**	**$ (368,094)**	**$ (37,880)**	**$ 2,354**	**$ (801,828)**	**$ (883,425)**

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11. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Food Services	Associate Schools*	Other Programs	2022	2021
Revenues:					
Operating Grants	$ -	$ 2,979,552	$ -	**$ 2,979,552**	**$ 3,556,707**
Fees and Other Revenues	158,047	64,499	65,925	**288,471**	**165,590**
Total Revenues	**158,047**	**3,044,051**	**65,925**	**3,268,023**	**3,722,297**
Expenses:					
Tuition & Other Related Fees	-	206,402	-	**206,402**	**869,184**
Salaries & Benefits	133,201	2,830,852	49,722	**3,013,775**	**2,848,703**
Supplies and Services	-	6,797	13,219	**20,016**	**19,316**
Non-Capital Equipment	237	-	-	**237**	**236**
Building Operating Expenses	-	-	1,006	**1,006**	**973**
Travel	1,564	-	-	**1,564**	**1,205**
Professional Development	-	-	119	**119**	**-**
Student Related Expenses	128,567	-	-	**128,567**	**93,470**
Amortization of Tangible Capital Assets	95	-	-	**95**	**276**
Total Expenses	**263,664**	**3,044,051**	**64,066**	**3,371,781**	**3,833,363**
Excess (Deficiency) of Revenues over Expenses	**$ (105,617)**	**$ -**	**$ 1,859**	**$ (103,758)**	**$ (111,066)**

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

Summary of Associate School Revenues and Expenses, Details by School	Briercrest Christian Academy	Cornerstone Christian School	2022	2021
Revenues:				
Operating Grants	$ 1,044,500	$ 1,935,052	**$ 2,979,552**	**$ 3,556,707**
Fees and Other Revenues	64,499	-	**64,499**	**-**
Total Revenues	**1,108,999**	**1,935,052**	**3,044,051**	**3,556,707**
Expenses:				
Tuition & Other Related Fees	3,977	202,425	**206,402**	**869,184**
Salaries & Benefits	1,102,280	1,728,572	**2,830,852**	**2,679,790**
Supplies and Services	2,742	4,055	**6,797**	**7,733**
Total Expenses	**1,108,999**	**1,935,052**	**3,044,051**	**3,556,707**
Excess (Deficiency) of Revenues over Expenses	**$ -**	**$ -**	**$ -**	**$ -**

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12. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. This represents the accumulated balance of net surplus arising from the operations of the school division including school generated funds.

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

Details of accumulated surplus are as follows:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
	Restated - Note 2(j))			
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	$ 46,948,547	$ 2,911,230	$ 4,202,008	$ 45,657,769
Less: Liability for Asset Retirement Obligation	(1,579,104)	-	-	(1,579,104)
	45,369,443	**2,911,230**	**4,202,008**	**44,078,665**
Designated Assets (Schedule F)	**13,522,199**	**23,986,458**	**8,398,424**	**29,110,233**
Unrestricted Surplus	**18,243,443**	**-**	**16,421,963**	**1,821,480**
Total Accumulated Surplus	**$ 77,135,085**	**$ 26,897,688**	**$ 29,022,395**	**$ 75,010,378**

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on August 27, 2021 and the Minister of Education on August 30, 2021.

14. TRUSTS

The school division, as the trustee, administers trust funds for banked salary for teacher deferred salary leaves and scholarships. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

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	Deferred Salaries		Prairie South Schools Bursary Fund		Total	Total
			As At Dec 31	As At Dec 31		
	2022	2021	2021	2020	2022	2021
Cash and short-term investments	$ 44,281	$ 28,929	$ 45,248	$ 4,652	$ 89,529	$ 33,581
Accounts Receivable	-	-	8,774	4,764	-	4,764
Portfolio investments	-	-	1,613,113	1,597,858	1,613,113	1,597,858
Total Assets	**44,281**	**28,929**	**1,667,135**	**1,607,274**	**1,702,642**	**1,636,203**
Accounts Payable	**-**	**-**	22,251	7,995	22,251	7,995
Total Liabilities	**-**	**-**	**22,251**	**7,995**	**22,251**	**7,995**
Revenues						
Contributions and donations	15,074	14,778	42,435	77,243	57,509	92,021
Interest on investments	278	179	89,003	53,985	89,281	54,164
	15,352	14,957	131,438	131,228	146,790	146,185
Expenses						
Administration	-	-	7,688	6,940	7,688	6,940
Student Related Expenses	-	-	78,145	83,689	78,145	83,689
	-	-	85,833	90,629	85,833	90,629
Excess of Revenues over Expenses	15,352	14,957	45,605	40,599	60,957	55,556
Trust Fund Balance, Beginning of Year	28,929	13,972	1,599,279	1,558,680	1,628,208	1,572,652
Trust Fund Balance, End of Year	**$ 44,281**	**$ 28,929**	**$ 1,644,884**	**$ 1,599,279**	**$ 1,689,165**	**$1,628,208**

15. UNRECOGNIZED ASSETS

The school division has works of art that are not recognized because the valuation is too old to be relied on. The valuation amount is not material.

16. CONTINGENT LIABILITIES

Litigation

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

Loan Guarantee

The school division has guaranteed a loan with the Bank of Montreal on property currently owned by Cornerstone Christian School, an associate school of the school division. The corresponding Title Transfer Agreement with the school would provide the school division with the title to the educational real property of Cornerstone Christian School upon default of the loan.

The loan was renegotiated on September 28, 2012 in the amount of $822,000 with Bank of Montreal. The balance of the loan at August 31, 2022 is $8,058 and the loan is in good standing. The loan is a 10-year term at a fixed rate of 3.55% per annum. The final payment was made subsequent to year end on September 30, 2022 and Prairie South's responsibility was discharged.

17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- photocopying services through Toshiba at an estimated annual cost of $275,000-$300,000. Includes the lease payments below. The contract expires August 31, 2025.
- contract for purchase-cards with Bank of Montreal. There is no actual payment to the vendor but significant dollars' flow through the cards.
- contract for office supplies and furnishings with Supreme Office Products dated October 31, 2014 which renews annually unless terminated by either party. Annual spending is $250,000 to $300,000.
- contract for natural gas with Direct Energy. The Estimated annual cost is $280,000. The contract expires October 31, 2026.
- contract with Imperial Dade for the supply of caretaking supplies. The contract expires August 31, 2023. An average value for the annual spend would be $275,000.
- contract with Saskatchewan Government Insurance (SGI) for driver education funding. The contract is open-ended and its value varies with the number of students trained in a year. An average value would be approximately $265,000.
- contract with Wascana Driving School for the provision of driver education services with a starting annual cost of approximately $265,000. The contract expires August 31, 2024.
- the school division entered into a contract for 10 school buses for delivery early in the 2022-23 school year at a cost of $1,395,572.
- the school division has entered into agreements jointly with the Government of Saskatchewan and Holy Trinity School Division for the proposed Joint-Use School (JUS) to be constructed in Moose Jaw. Expected completion of the project is currently January of 2025. Obligations are apportioned equally between the two divisions until the completion of the project. Significant joint contractual obligations related to the new school are as follows (these represent the total value of the contracts):
    - Project management services contract for the design and construction of a new school with Colliers Project Management Project Leaders - $600,000.
    - Prime consultant services with Strategic Prairie Regional Alliance - $2,497,000.
    - Commissioning Services with Thurston Engineering - $77,000.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2023	$ 89,770	**$ 89,770**
2024	89,770	**89,770**
2025	89,770	**89,770**
Total Lease Obligations	**$ 269,310**	**$ 269,310**

18. 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 regular review and follow-up of overdue accounts.

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

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

	August 31, 2022				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	$ 477,671	$ 308,713	$ 10,061	$ 102,430	$ 56,467
Net Receivables	**$ 477,671**	**$ 308,713**	**$ 10,061**	**$ 102,430**	**$ 56,467**

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 has a guaranteed loan for Cornerstone Christian School. The principal and interest amount outstanding at August 31, 2022 is in good standing and the loan was paid off September 30, 2022. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, engaging in good budget practices and projecting future needs for funds.

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

	August 31, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	$ 4,505,907	$ 2,926,803	$ -	$ 1,243,920	$ 335,184
Total	**$ 4,505,907**	**$ 2,926,803**	**$ -**	**$ 1,243,920**	**$ 335,184**

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

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 portfolio investments.

The school division also has an authorized bank line of credit of $15,000,000 with interest payable monthly at a rate of prime minus 0.75% 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 at August 31, 2022.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit

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.

19. COVID-19 PANDEMIC

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