



**Prairie South School Division No. 210**

**2020-21 ANNUAL REPORT**

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## School Division Contact Information



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## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education



Dear Minister Duncan:

The Board of Education of Prairie South School Division No. 210 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Prairie South School Division's goals, activities, and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in blue ink that reads "Giselle Wilson". The signature is written in a cursive, flowing style.

Giselle Wilson

## Introduction

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

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

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

## Governance

### The Board of Education

A ten-person elected Board of Education provides governance for Prairie South School Division. *The Education Act, 1995* gives the Board of Education the authority to govern the school division. Prairie South School Division 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.

In 2020-21, the Board of Education provided governance support during a global COVID-19 pandemic in addition to the regular work of the Board of Education.

The 2020-21 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, 2021 are:

**Subdivision 1:** Darcy Pryor

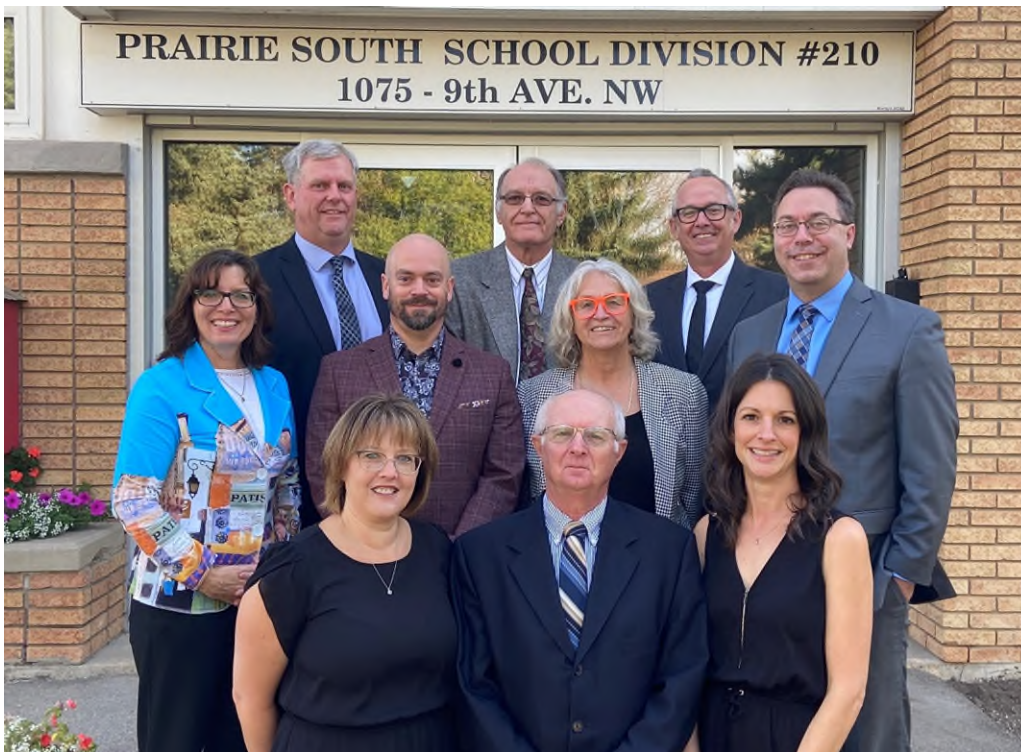
**Subdivision 2:** Robert Bachmann (Chair)

**Subdivision 3:** John Bumbac

**Subdivision 4:** Giselle Wilson (Vice-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 School Division (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 exist on SCCs in Prairie South School Division.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members, and Prairie South School Division has established board policy and administrative procedures that support these opportunities. SCC members work with school staffs 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 SCC 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 School Division through a centralized fund that allowed every development request received in 2020-21 to be met. Additional development opportunities are provided by a variety of Prairie South School Division 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 \$1000 per SCC is intended to provide the SCC with the 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 related to SCCs from Prairie South was \$33,904 in 2020-21.

*The Education Regulations, 2019* also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education. Prairie South School Division 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 School Division 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 will look to the future to re-establish engagement activities with parents and families.

# School Division Profile

## About Us

Prairie South School Division has 39 schools located within 24 rural, urban, and Hutterian communities and on the World Wide Web. 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. In 2020-21, Prairie South School Division’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 628 students; 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 School Division is a very diverse school division and 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 21<sup>st</sup> 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 School Division 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 experience is 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 twice weekly 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 School Division 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 School Division 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 support 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 year’s 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. The 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.

## **Program Overview**

The schools and communities in Prairie South School Division reflect the diversity of students and their families. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order 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 School Division 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
- 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 School Division 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 School Division 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 Direction and Reporting

### Education Sector - Strategic Planning

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

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

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

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

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>In December 2017, the Board of Education approved a renewed strategic plan that provided guidance related to school division initiatives until June 2021. The timings associated with this strategic plan allowed the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan and provided a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs.</p> <p>Indicators of success included in the strategic plan related to Reading, Writing, Math at Grade Level included:</p> <ul style="list-style-type: none"> <li>• 90% of students reading at grade level [Fountas and Pinnell (F&amp;P), Basic Reading Inventory],</li> <li>• 80% of students writing at a proficient level (Provincial Writing Rubric),</li> <li>• 80% of students proficient in numeracy (Provincial Math Rubric).</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>Prairie South encouraged staff to attend the monthly online Speaker Series based on the policy imperatives <i>Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (Inspiring Success)</i>. The rationale for this policy framework is articulated in the historical, cultural, ecological, moral, economic and Student First imperatives. Inspiring Success aims to create a provincial Prekindergarten to Grade 12 education system that foundationally places Indigenous knowledge systems, cultures and languages within the structures, policies and curricula to ensure an equitable and inclusive system that benefits all learners.</p> <p>Throughout 2020-21, Reading and Writing 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 writing and reading instructional strategies and assessment practices.</p> <p>Levelled Literacy Intervention supports were provided throughout the year for new student support teachers (SST) and those requesting specific support for implementation of the program.</p> <p>In January, Prairie South School Division initiated a Literacy Call to Action. The most recent reading results at that time indicated that our grade 2 and 3 students were not achieving the same level of proficiency in reading as they had in the past. School administration, in collaboration with their staff, were asked to develop a literacy refocus plan. As school specific plans were developed, administrators:</p> <ul style="list-style-type: none"> <li>• reviewed the number of minutes in the school day that were being utilized to focus on literacy;</li> </ul>

- 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 the appropriate instructional groupings and that their progress was monitored regularly; and
- outlined what resources were available within the school, from the division and provincially.

These plans were reviewed on a regular basis and adjusted as the needs of the students changed.

In April 2021, one teacher or SST from each school attended a workshop on the F&P Literacy Continuum. During this virtual workshop, teachers in attendance explored The Literacy Continuum as a powerful link that connects assessment to instruction. Together the group explored the behaviours and understandings to observe, teach for, and support in getting students to think within, beyond, and about the text.

Administrators in Prairie South continued to demonstrate leadership in supporting effective instruction and assessment practices in reading and writing. SaskReads and SaskReads for Administrators continued to be key guiding documents.

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.

In 2019-20, math teachers from grades 5-12 were invited to participate in professional learning delivered by Peter Liljedahl, a math consultant from British Columbia. Mr. Liljedahl worked with teachers to develop the concept of a Thinking Math Classroom which included a shift in pedagogy and practice for many participants. This included the 'de-fronting' of classrooms causing them to become more student centered. A second day of learning with Mr. Liljedahl was planned for April of 2020; however, the global COVID-19 pandemic resulted in this professional learning taking place during the 2020-21 school year instead.

Two teachers from Prairie South were nominated and selected to participate in the provincial group working on a SaskMath document to support math instruction and assessment in the province. This was the second year that these two teachers attended virtual meetings, completed tasks for the group on their own and brought resources and learning back to the division and their schools.

### **Measures for Reading, Writing and Math At or Above Grade Level**

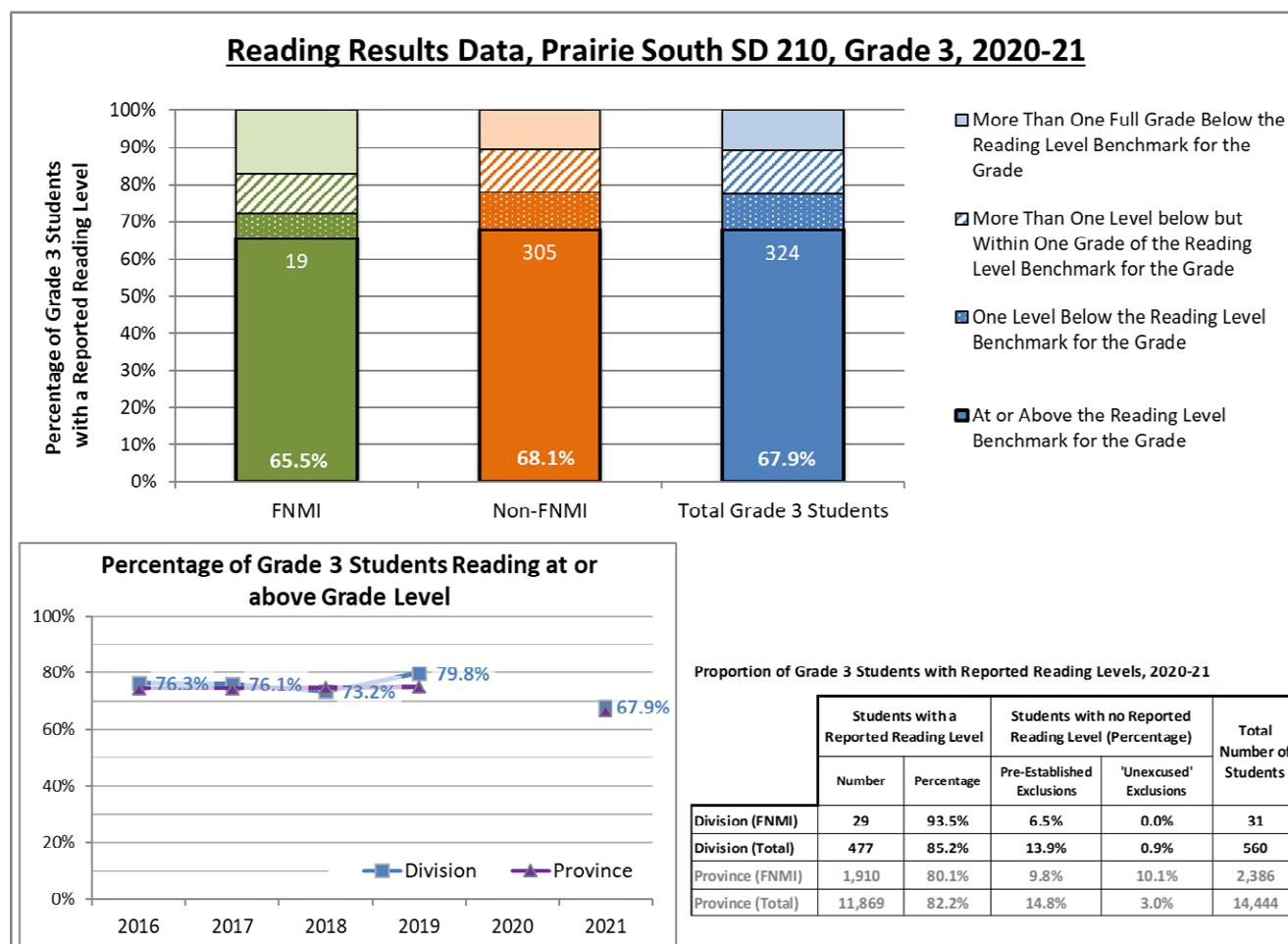
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

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

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

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been



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

Source: Ministry of Education, 2021

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

Grade 3 reading results in Prairie South had seen 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 have not progressed over the past two years. Provincial reading results for 2020-21 and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. When assessed in November of 2020, 55.5% of Grade 3 students were reading at or above grade level. By June 2021, proficiency in reading had improved and the percentage of Grade 3 students reading at or above grade level had increased by 12.4 percentage points to 67.9%. With reference to reporting prior to the pandemic (not shown here), it appears that the gap in reading achievement between FNMI students and their non-FNMI peers continues to close.

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

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

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

2020-21 Data - Students writing at or above grade level:

	Overall	FNMI
Grade 4	62.6%	41.7%
Grade 7	65.9%	67.8%
Grade 9	67.3%	54.6%

2018-19 Data – Students writing at or above grade level:

	Overall	FNMI
Grade 4	62.3%	51.5%
Grade 7	65.9%	72.7%
Grade 9	66.9%	70.0%

The second year of data collection took place in 2018-19 using the provincial rubric for writing in Prairie South School Division. At that time, writing levels in grades 4, 7 and 9 were generally consistent with those of the province; however, FNMI students in Prairie South outperformed both non-FNMI students in Prairie South and total provincial students in grades 7 and 9.

The 2020-21 data indicated that overall proficiency in writing stayed fairly consistent even with disruptions in learning due to the global COVID-19 pandemic. However, results show a significant decline in at grade level writing for FNMI students in grades 4 and 9. While this gap is a concern for Prairie South, care must be taken interpreting these results because of the small population of FNMI students in the school division.

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

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

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

2020-21 Data – Students at or above grade level in the numeracy strand:

	Overall	FNMI
Grade 2	74.3%	45%
Grade 5	66.9%	39.3%
Grade 8	76.3%	43.3%

2018-19 Data – Students at or above grade level in the numeracy strand:

	Overall	FNMI
Grade 2	75.1%	52%
Grade 5	67.3%	46.2%
Grade 8	71.7%	39.1%

2018-19 was the first year of data collection using the provincial rubric for math in Prairie South School Division. At that time, math proficiency levels for students in grades 2, 5 and 8 were similar between Prairie South and the province as a whole. In Prairie South, FNMI students significantly underperformed non-FNMI students at all grade levels in mathematics, and the gap between the two groups widened as students got older.

2020-21 data indicated that overall proficiency in the number strand in grades 2 and 5 stayed fairly consistent even with disruptions in learning due to the global COVID-19 pandemic. Once again, FNMI students significantly underperformed non-FNMI students at all grade levels in mathematics, and the gap between the two groups widened as students got older. While this gap is an ongoing concern for Prairie South, care must be taken interpreting these results because of the small population of FNMI students in the school division.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

In December 2017, the Board of Education approved a renewed strategic plan that provided guidance related to school division initiatives until June 2021. The timings associated with this strategic plan allowed the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan and provided a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. While indicators of success included in the strategic plan are not specifically related to Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates, improving outcomes for First Nations, Métis and Inuit students is necessary to achieve the following strategic plan indicators:

- 90% on time graduation (provincial Student Data System)
- 92% extended time graduation (provincial Student Data System)
- 90% of students at 90% attendance (Prairie South School Division Student Information System)
- 80% of students socially engaged (OurSCHOOL Social Engagement Composite)

<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>The goals of <i>Inspiring Success</i> guided the actions taken to ensure equitable opportunities and outcomes for First Nations and Métis students through respectful relationships with First Nations and Métis peoples at the local level and developing understanding of the worldviews and historical impact of First Nations and Métis Nation. All Prairie South School Division Staff and Trustees completed the Four Seasons of Reconciliation Training. This resource is a direct response to the Truth and Reconciliation Commission (TRC) of Canada’s 94 Calls to Action, more specifically #62, which calls federal, provincial and territorial governments to develop and implement curriculum and learning resources from a First Nations, Métis and Inuit perspective.</p> <p>Elders, Knowledge Keepers, members of Wakamow Aboriginal Community Association (WACA) and Learning Department staff provided support and guidance for ceremonial events such as Smudging, Tipi Raising, Flag Raising and Cultural Feasts.</p> <p>All teachers in Prairie South School Division were offered Teaching Treaties in the Classroom Professional Development.</p> <p>In order to increase school level awareness of First Nations, Métis and Inuit resources, information and resources were provided to all staff on a regular basis throughout the school year. First Nations, Métis and Inuit reading materials were purchased and distributed to all schools. In addition, classrooms were given the opportunity to participate in various cultural teachings provided by Elders and Knowledge Keepers.</p> <p>The Curriculum Coordinator, Learning Consultants and educators spent a significant amount of time updating First Nations, Métis and Inuit resources and protocols this year. All staff in Prairie South have access to these resources and protocol documents.</p> <p>Prairie South self-declaration documents/forms for First Nations, Métis and Inuit students were revised to be more culturally sensitive and appropriate.</p>
<p><b>Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation</b></p>	
<p><b>Average Final Marks</b></p>	
<p>Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for post-secondary education, to determine eligibility for scholarships and awards and by some employers when hiring.</p> <p>The following table displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.</p>	

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

Subject	All Students		Non-FNMI		FNMI	
	PrSth	Province	PrSth	Province	PrSth	Province
English Language Arts A 10 (Eng & Fr equiv)	81.0	75.5	81.6	78.7	68.7	62.6
English Language Arts B 10 (Eng & Fr equiv)	77.8	74.9	78.3	78.1	65.8	62.2
Science 10 (Eng & Fr equiv)	79.1	74.6	79.8	77.8	65.2	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	77.9	74.5	78.8	78.5	65.1	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	79.4	76.0	79.8	78.1	64.1	63.8
English Language Arts 20 (Eng & Fr equiv)	80.5	76.6	80.7	78.9	76.6	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	77.0	69.4	77.3	72.8	73.9	62.3
Math: Foundations 20 (Eng & Fr equiv)	82.0	76.6	82.1	78.3	nr	66.0

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis, or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2021

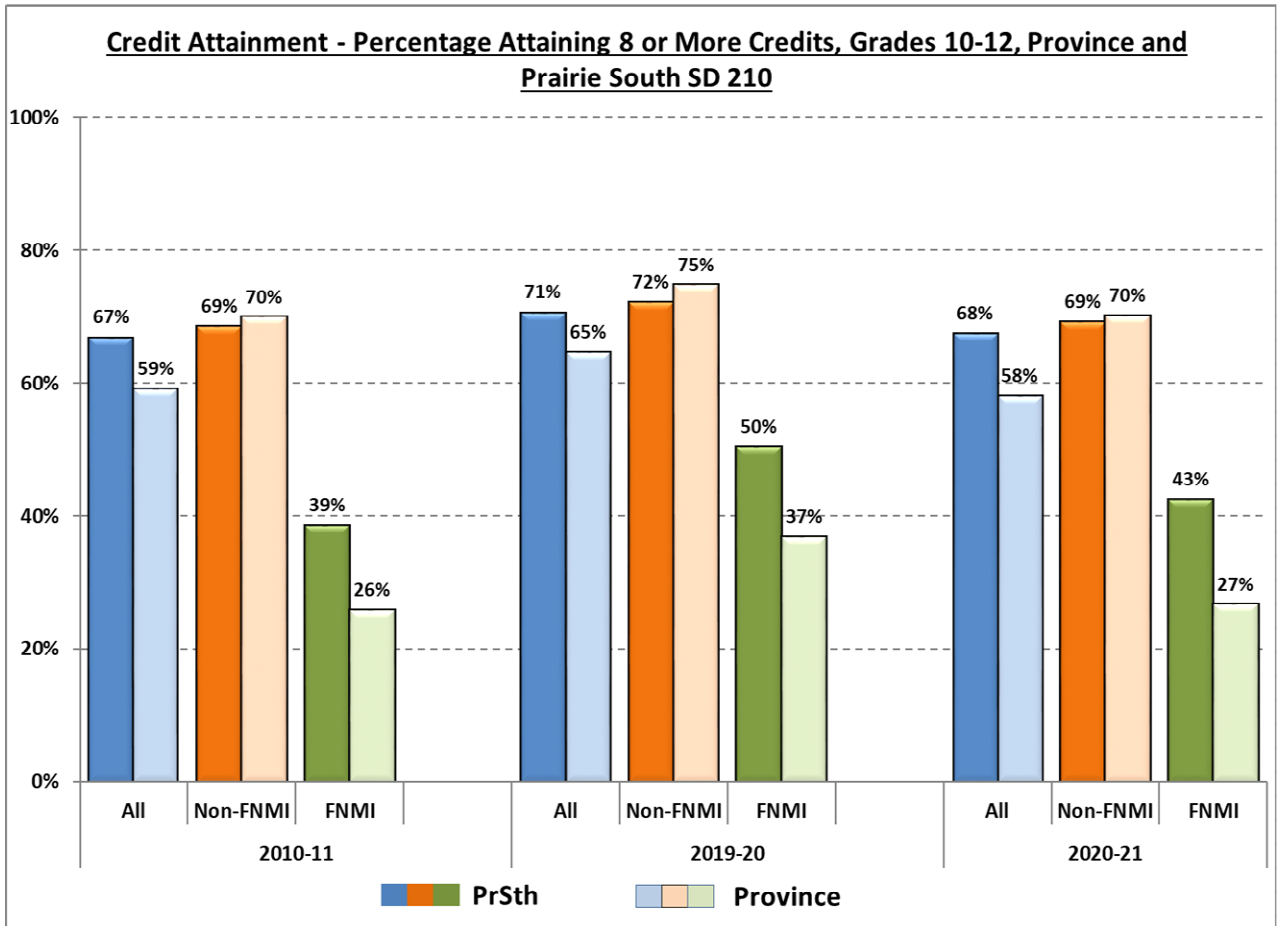
#### Analysis of Results – Average Final Marks

Average final marks for non-FNMI students in Prairie South School Division are generally consistent with average final marks throughout Saskatchewan for this subpopulation. Prairie South School Division FNMI students tend to outperform other FNMI students in Saskatchewan; however, caution should be exercised when reviewing this data due to small numbers of students in this demographic which can result in fluctuations from year to year. Fewer than 7% of students in grades 10-12 in Prairie South self-identify as FNMI.

#### 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, 2021

### 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 School Division FNMI students when compared to provincial averages of the same demographic helped overall Prairie South results to be ahead of provincial results in 2020-21 by a margin of 68% compared to 58%. Although credit attainment has remained relatively consistent over the long term, FNMI students continued to earn significantly fewer credits with only 43% attaining 8 or more credits in 2020-21 compared to 69% 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 working collaboratively with them to get back on track.

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

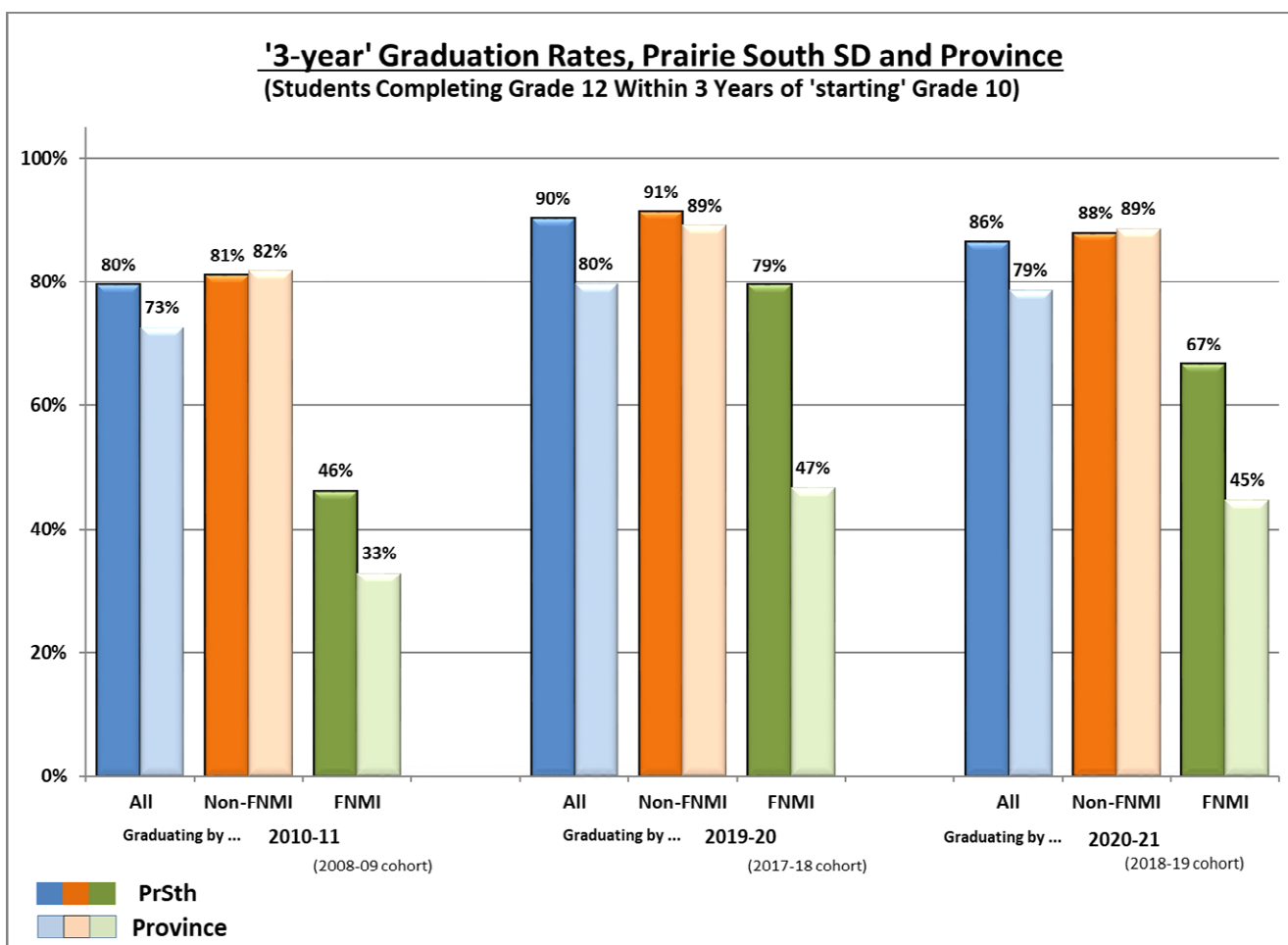
<p><b>School division goals aligned with the Graduation Rates outcome</b></p>	<p>In December 2017, the Board of Education approved a renewed strategic plan that provides guidance related to school division initiatives until June 2021. The timings associated with this strategic plan will allow the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan, and will provide a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. Indicators of success included in the strategic plan related to Graduation Rates include:</p> <ul style="list-style-type: none"> <li>• 90% on time graduation (provincial Student Data System)</li> <li>• 92% extended time graduation (provincial Student Data System)</li> <li>• 90% of students at 90% attendance (Prairie South School Division Student Information System)</li> <li>• 80% of students socially engaged (OurSCHOOL Social Engagement Composite)</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<p>Graduation and engagement outcomes for all students were addressed in 2020-21 as a team of school-based administrators supported by division-level staff continued the implementation of the December 2017 Prairie South School Division strategic planning document to further integrate provincial work on the ESSP with school division work already underway. Improvement work related to graduation and engagement was targeted in locations where this work would be most meaningful. Continued areas of focus for school and division administrators included analysis of trends in the data related to non-graduates, and then use of these trends to identify students at risk from cohorts that have not yet completed their Grade 12 year.</p> <p>In 2020-21, Prairie South School Division maintained resources related to graduation coach programs in each of the three collegiate high schools in the City of Moose Jaw. Graduation coach staff worked directly with students who are at risk of not graduating and provided academic, social, and personal support. In 2020-21, 45 students were supported using the graduation coach model including 23 Grade 12 students, 17 of whom graduated on time in June 2021. Seven of these graduates registered for post-secondary education in the fall of 2021.</p> <p>The three collegiate high schools in the city of Moose Jaw offered face-to-face courses using the block system during the COVID-19 pandemic. By having students in cohort groups and reducing the number of interactions outside of the classroom, teachers were able to teach face-to-face with very little interruption to classroom learning throughout the year. Students were successful in achieving credits toward graduation.</p>

## Measures for Graduation Rates

### Three-Year Graduation Rate

To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 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, 2021



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

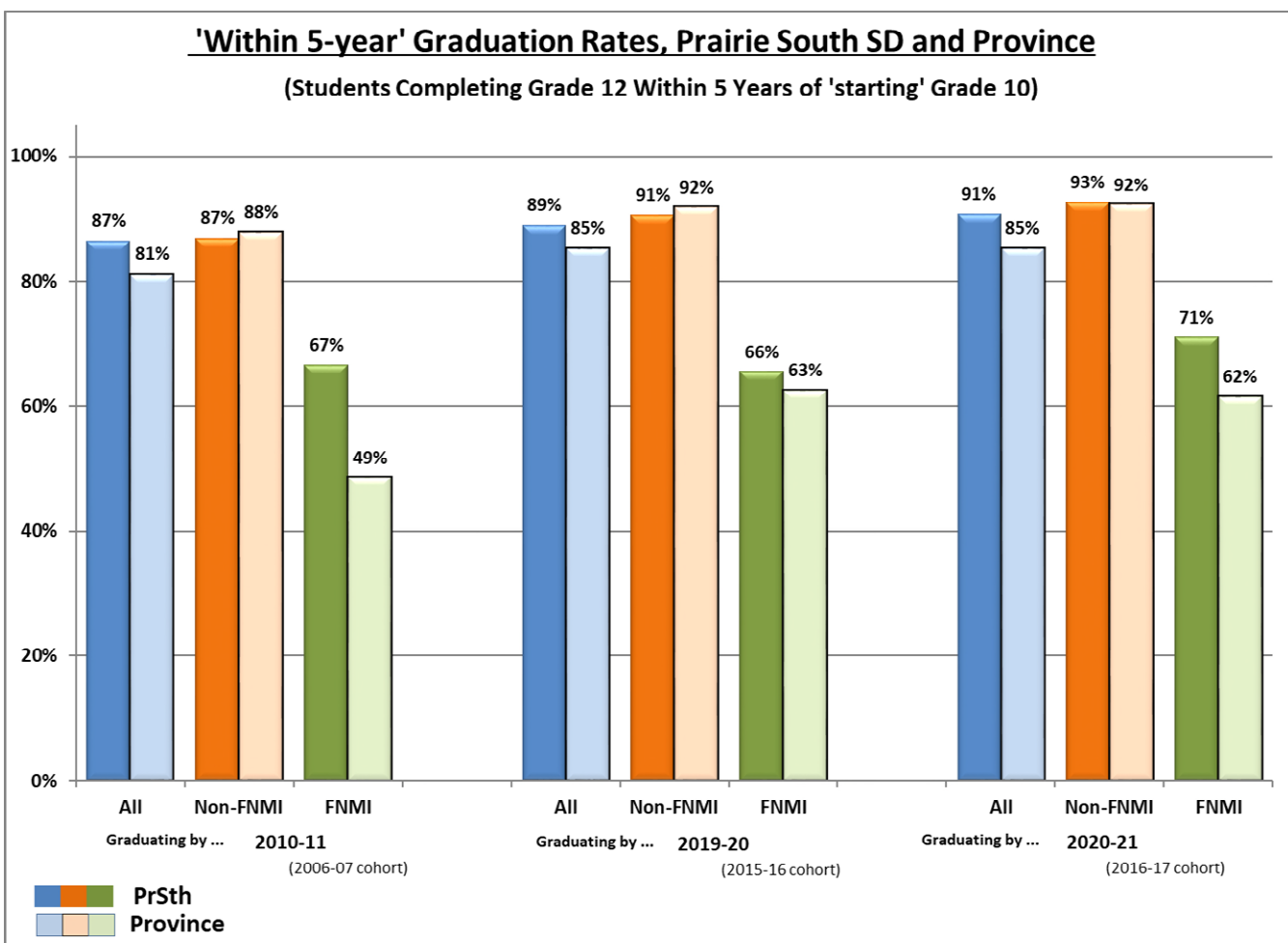
In 2020-21, Prairie South students met provincial but fell short on local goals related to on-time graduation, with a total on-time graduation rate of 86.5% and a FNMI on-time graduation rate of 65%. This is the third consecutive year that the school division has achieved at or above the provincial goal in both categories. Non-FNMI students in Prairie South graduated generally at the same rate as their provincial counterparts; however, Prairie South FNMI students outperformed FNMI students in the province overall by a significant margin again in 2020-21. The influence of FNMI success in this area caused Prairie South's overall graduation rate to exceed the provincial rate by seven percentage points in 2020-21 (86% compared to 79%).

Provincial policies set in place in response to the COVID-19 pandemic, along with school operational and instructional responses, likely contributed to a larger than usual year-over-year percentage point increase in graduation rates for June 2020 both provincially and in Prairie South School Division.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2021

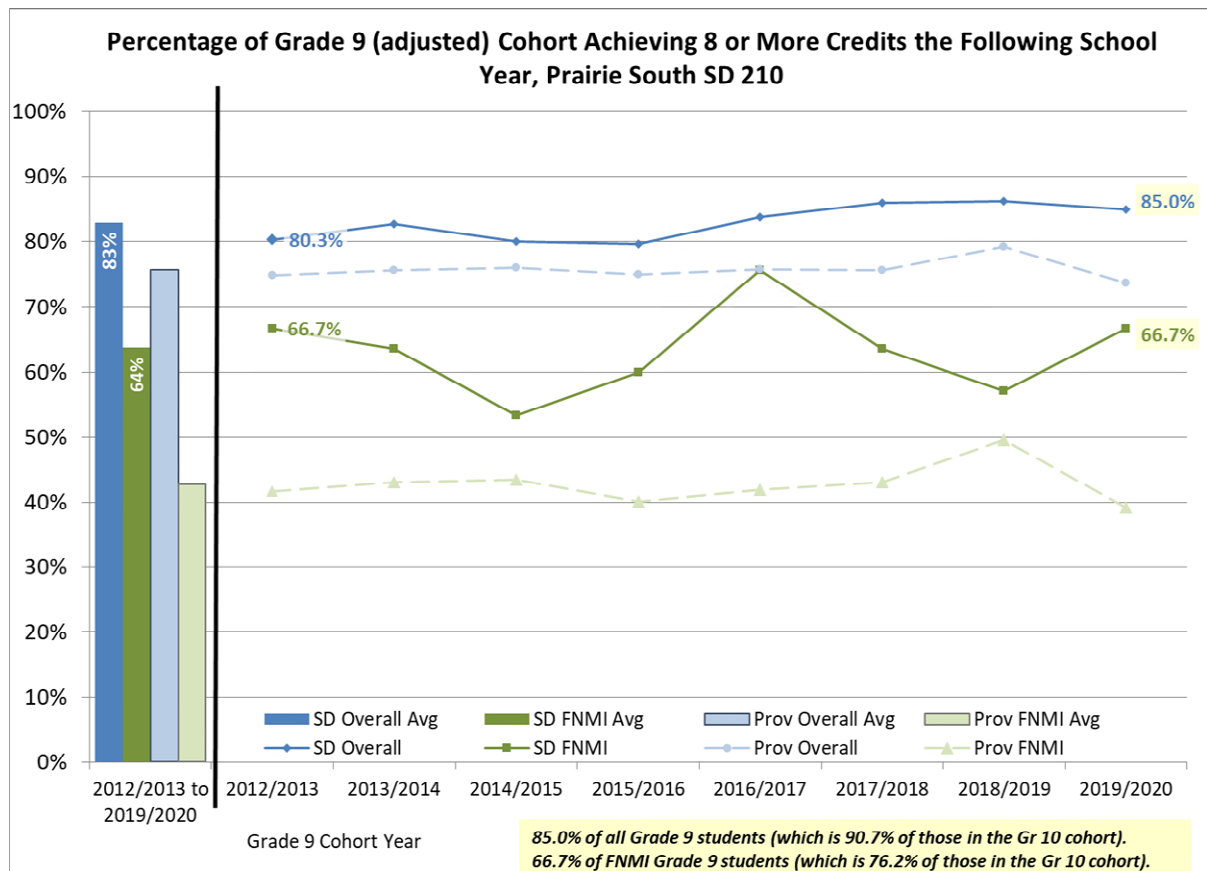
## Analysis of Results – Graduation Rates ‘within five-years’

In 2020-21, extended time graduation rates for Prairie South students were slightly higher than the year before (91% up from 89%). The FNMI subgroup in Prairie South outperformed the corresponding subgroup provincially by nine percentage points (71% compared to 62%), while results for the non-FNMI subgroup exceeded those for the provincial subgroup by a small margin (93% compared to 92%). While year-to-year variations may be attributable to small number of students in the FNMI subgroup, the flat nature of this data overall may indicate that improvements in on-time graduation rates reported in the previous chart may be related to provincial direction related to credit attainment in March 2020 in response to the global COVID-19 pandemic rather than to sustainable systemic improvement in 2020-21.

### 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, 2021

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

Higher percentages of Prairie South School Division students attained eight or more credits the year after Grade 9 than provincial averages (83% as compared to 76% for the eight-year average). Overall rates of improvement in this area in Prairie South School Division continued to show recent gains with a slight decline from the 8-year high in 2019-20. A higher percentage of FNMI students 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 2020-21, the results reported are well above the 8-year average for FNMI students in the province (43%) and still ahead of the 8-year average for FNMI students in Prairie South (64%).

## Early Years

### **ESSP Outcome:**

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

### **ESSP Improvement Targets:**

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

<b>School division goals aligned with the Early Years outcome</b>	<p>In December 2017, the Board of Education approved a renewed strategic plan that provided guidance related to school division initiatives until June 2021. The timings associated with this strategic plan allowed the school division to continue to work in alignment with the 2014-2020 Education Sector Strategic Plan and provided a one-year transition period for the Board of Education to consider subsequent provincial initiatives and their alignment with Prairie South School Division student needs. Indicators of success included in the strategic plan related to Early Years include:</p> <ul style="list-style-type: none"><li>• 90% of Kindergarten students demonstrating readiness in all domains [EYE(exit)].</li></ul>
<b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome</b>	<p>An August 2020 in-service at Prairie South School Division featured two keynote speakers John Lagimodiere and Alan Kehler. John Lagimodiere shared realities, tips, and tricks to help with the challenges of teaching Indigenous curriculum in today's Saskatchewan. Alan Kehler increased the school division's understanding of mental illness, trauma, resilience, and wellness. Both speakers helped equip staff to deal with the countless challenges that students face and understand the integral role that all staff can play in each student's life.</p> <p>Prairie South encouraged staff to attend the monthly online Speaker Series based on the policy imperatives <i>Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (Inspiring Success)</i>. The rationale for this policy framework is articulated in the historical, cultural, ecological, moral, economic and Student First imperatives. Inspiring Success aims to create a provincial Prekindergarten to Grade 12 education system that foundationally places Indigenous knowledge systems, cultures and languages within the structures, policies and curricula to ensure an equitable and inclusive system that benefits all learners.</p> <p>In 2020-21, Prairie South provided Prekindergarten opportunities beyond those sponsored by the Ministry of Education for more than 140 children in eight schools in six communities.</p> <p>Four half days of professional learning were provided to Prekindergarten teachers and educational assistants allowing them to share invitations, learnings and challenges in a collaborative environment designed to scale up promising practices from around the school division. Professional Learning opportunities included: Trauma Informed Strategies, Family Engagement During COVID, Ministry of Education Inclusion Videos, Indigenous Education (Sacred Tree).</p>

	<p>All Prekindergarten and Kindergarten teachers and educational assistants completed the Four Season of Reconciliation.</p> <p>Teachers, educational assistants, and administrators new to Prekindergarten and Kindergarten programming completed the Prekindergarten and Kindergarten Basics Workshops online.</p> <p>Each new school division early years teacher, regardless of their career stage, was provided with one-on-one professional learning support with learning consultants and the school division’s early years consultant.</p> <p>Early Learning Intensive Support (ELIS) funds allowed eight Prairie South children with intensive needs to have the supports needed to attend Prekindergarten.</p> <p>Prairie South staff were involved with community partners in planning the 2021 National Early Years Conference which was held virtually in April. Keynote Speakers included: Dr. Michael Unger – Building resilience in younger children given the challenges of COVID-19 and Dr. Rebecca Isabell – Nurturing Young Children to be Creative Communicators, Collaborators, and Critical Thinkers.</p> <p>Prairie South was one of the school divisions selected to participate in the Community Mapping Project established by the Ministry of Education to support sector goals in the Early Years. This project continued through the 2020-21 school year.</p>
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**Measures for Early Years**

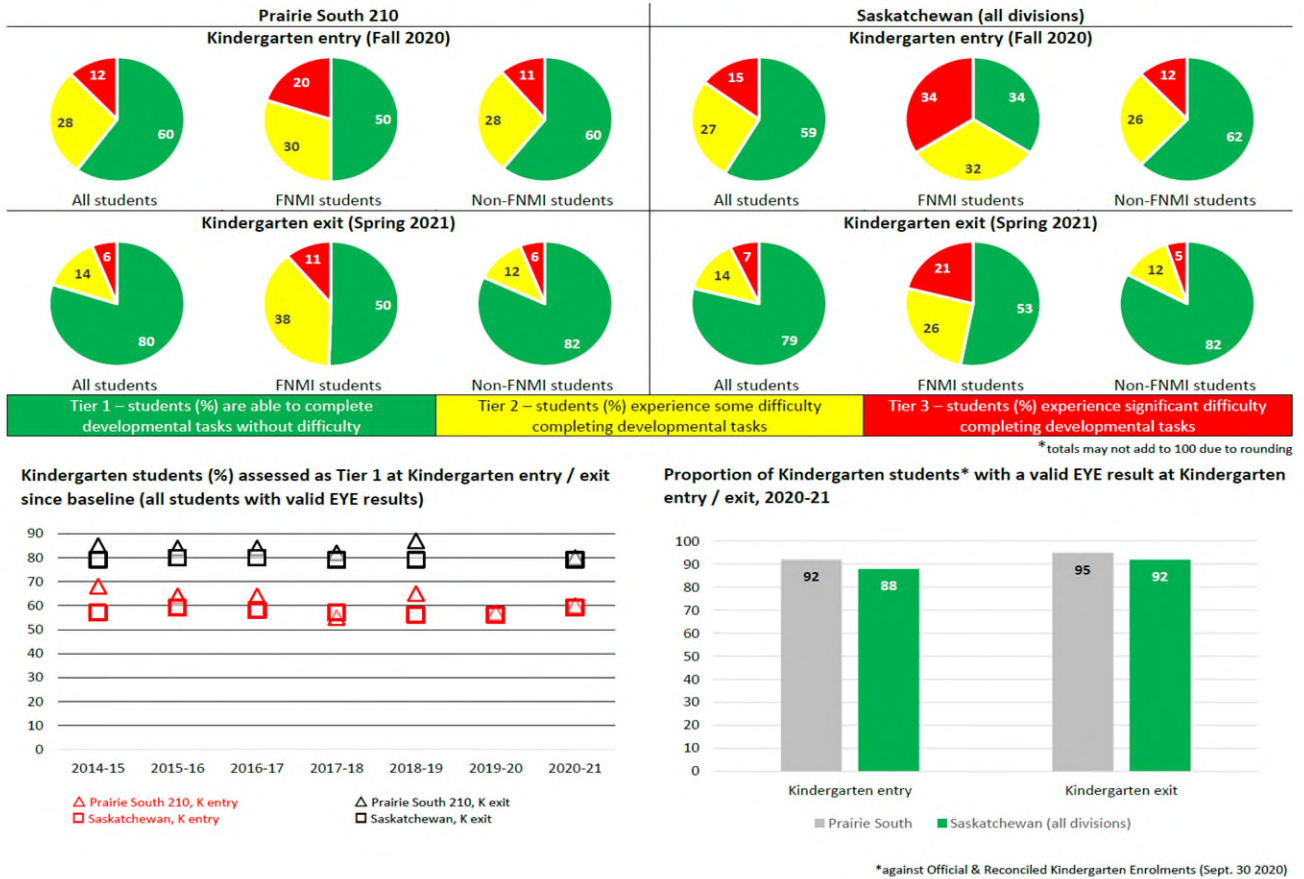
**Early Years Evaluation**

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

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



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

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

Source: Ministry of Education, Early Years Branch, 2021

### **Analysis of Results – Early Years Evaluation**

In the 2020-21 school year, the proportion of Prairie South Kindergarten students achieving developmental readiness were eight percentage points less at both entry and exit compared to pre-pandemic levels in 2018-19. FNMI outcomes showed ongoing decline and lagged behind non-FNMI outcomes at exit by 32% (82% compared to 50%). Kindergarten entry data for 2020-21 shows a 10% variance between FNMI and non-FNMI sub-populations. By a very small margin (80% compared to 79%), a greater proportion of Prairie South School Division students are achieving developmental readiness when compared to the provincial results. Due to the impacts of the global COVID-19 pandemic, not all enrolled students had valid EYE results (for Prairie South 92% at entry and 95% at exit), due in part to the fact that only student learning in person participated in the assessment. Kindergarten enrolments in 2020-21 were also at a 5-year low.



## Demographics

### Students

Although Prairie South was fortunate enough to offer face-to-face learning in each of its buildings in 2020-21, the school division did see a significant increase in families opting to enrol their children in the Prairie South Virtual School and home-based education program. In the Virtual School there was an increase of 184 students from the 2019-20 school year and an increase of 127 students attending the home-based program.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Kindergarten</b>	532	533	492	490	482
<b>1</b>	533	531	545	510	497
<b>2</b>	589	556	531	568	525
<b>3</b>	530	595	560	529	557
<b>4</b>	554	532	588	553	533
<b>5</b>	493	553	528	584	553
<b>6</b>	476	488	549	524	582
<b>7</b>	526	473	480	553	520
<b>8</b>	455	518	488	464	557
<b>9</b>	473	496	530	491	493
<b>10</b>	482	488	523	539	506
<b>11</b>	541	491	481	482	517
<b>12</b>	593	607	572	571	559
<b>Total</b>	<b>6,777</b>	<b>6,861</b>	<b>6,867</b>	<b>6,858</b>	<b>6,881</b>

<b>PreK</b>	<b>272</b>	<b>268</b>	<b>265</b>	<b>269</b>	<b>230</b>
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Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	86	104	101	91	103
	<b>4 to 6</b>	73	85	94	88	99
	<b>7 to 9</b>	80	72	74	84	90
	<b>10 to 12</b>	122	121	121	107	95
	<b>Total</b>	<b>361</b>	<b>382</b>	<b>390</b>	<b>370</b>	<b>387</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	115	127	134	156	131
	<b>4 to 6</b>	111	116	113	127	113
	<b>7 to 9</b>	89	106	93	90	95
	<b>10 to 12</b>	70	45	53	51	60
	<b>Total</b>	<b>385</b>	<b>394</b>	<b>393</b>	<b>424</b>	<b>399</b>
<b>French Immersion</b>	<b>K to 3</b>	232	248	240	233	221
	<b>4 to 6</b>	135	144	144	133	125
	<b>7 to 9</b>	86	102	107	123	129
	<b>10 to 12</b>	42	39	43	60	76
	<b>Total</b>	<b>495</b>	<b>533</b>	<b>534</b>	<b>549</b>	<b>580</b>

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, 2020

## Staff

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	443.10
<b>Principals, vice-principals</b>	37.10
<b>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</b>	239.60
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	18.42
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	59.83
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	117.00
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	5.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>920.05</b>

Notes:

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

Source: Prairie South Schools Human Resources Department, September 30, 2020

## **Senior Management Team**

The 2020-21 school year saw Prairie South welcome Mr. Ryan Boughen as the Director of Education and Chief Financial Officer effective August 1, 2021. Mr. Tony Baldwin announced his retirement effective July 31, 2021. Tony helped guide the school division through many difficult and unique challenges and opportunities in his seven years with Prairie South. 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  
Darran Teneycke, Superintendent of School Operations (up to July 31, 2021)  
Ryan Boughen, Superintendent of School Operations (up to July 31, 2021)  
Jennifer Prokopetz, Superintendent of School Operations (effective August 1, 2021)  
Dustin Swanson, Superintendent of School Operations (effective August 1, 2021)

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 School Division. The Central Administrative Council works closely with school and division-based staff.

## Infrastructure and Transportation

School	Grades	Location
Assiniboia 7 <sup>th</sup> 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
Prince Arthur	PreK-8	Moose Jaw
Riverview Collegiate	9-12	Moose Jaw
Rockglen	K-12	Rockglen

School	Grades	Location
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	2020-21 Cost
9 <sup>th</sup> Avenue Office	Renovation	Window Replacement	131,973
Assiniboia 7 <sup>th</sup>	Renovation	Hail Damage 2020	75,472
Assiniboia Composite High	Grounds	Field Upgrade	5,380
Assiniboia Composite High	Lighting	Lighting Upgrade (CAIF 2020)	190,065
Assiniboia Composite High	Renovation	Hail Damage 2020	198,018
Assiniboia Composite High	Renovation	Accessibility Upgrade	12,902
Assiniboia Elementary	IT	Pod Cast Setup	4,067
Avonlea	Lighting	Lighting Upgrade CAIF	8,315
Avonlea		Local Improvement Levi	86,829
Bengough	HVAC	Ductwork	194,293
Centennial Auditorium	Renovation	Upgrade Phase II	167,575
Central Butte	Lighting	Lighting Upgrade CAIF 2021	76,600
Central Collegiate	Grounds	Asphalt Curbing	27,707
Central Collegiate	Renovation	Asbestos Remediation 2021	1,223,064
Central Collegiate	Renovation	Sewer Relining	13,078
Central Collegiate	Renovation	Learning Space Upgrade (Innovation)	12,870
Chaplin	HVAC	Heating Upgrade	87,670
Coronach	Grounds	Concrete Replacement	41,208
Coronach	Lighting	Lighting Upgrade CAIF 2021	253,200
Coronach	Renovation	Accessibility Upgrade	14,491
Craik	HVAC	Furnace replacement & venting	69,831
Craik	Lighting	Exterior LED	12,697
Craik	Ground	Asphalt Upgrade	4,304

School	Project	Details	2020-21 Cost
Ecole Gravelbourg	Lighting	Gym LED	3,699
Ecole Gravelbourg	Grounds	Bus Lane Asphalt	64,109
Glentworth	Renovation	Window and Door Replacement	94,736
Glentworth	Lighting	Gym LED	3,699
Glentworth	Renovation	Concrete Floor Replacement	161,618
Guthridge Field	Grounds	Track Replacement	3,134
Kincaid	Lighting	Gym and Exterior Lighting Upgrade	3,699
Kincaid	Renovation	Window and Door Replacement	106,115
King George	Renovation	Elevator Swipe card	7,569
Lindale	Renovation	Gym Asbestos Remediation	336,637
Lindale	IT	Lab in Library Upgrade	13,402
Mankota	Renovation	Window and Door Replacement	65,054
Mankota	Lighting	Gym LED	3,699
Mankota	Grounds	Playground	10,473
Mossbank	Grounds	Playground	9,432
Mossbank	Lighting	Gym LED	3,699
Palliser Heights	IT	PAA Innovation	15,091
Peacock Collegiate	Renovation	Sewer Relining	44,088
Peacock Collegiate	Renovation	Electronics Room Floor Replacement	43,139
Peacock Collegiate	Renovation	Window Glazing Replacement	21,798
Peacock Collegiate	IT	VOIP	29,411
Peacock Collegiate	Renovation	Elevator Swipe card	7,569
Prince Arthur	Grounds	GeoDome	30,316
Riverview Collegiate	Lighting	Gym LED	3,699
Riverview Collegiate	Grounds	Concrete Replacement	6,456
Rockglen	Grounds	Outdoor Learning Center	58,141
Rockglen	HVAC	Boiler automation/HVAC	425,784
Rockglen	Lighting	Lighting Upgrade	22,681
Rouleau	Lighting	LED Tubes	5,326
Sunningdale	Grounds	Outdoor Learning Space	74,615
Sunningdale	Grounds	Fencing	17,078
Sunningdale	Renovation	Partial Roof Replacement	260,230
William Grayson	HVAC	Boiler Automation / HVAC Upgrade	188,674
William Grayson	HVAC	Dust Installation	19,084
<b>Total</b>			<b>\$5,075,561</b>

## Transportation

Prairie South School Division 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 School Division operates and maintains a transportation and maintenance fleet to support transportation and facilities functions in the school division. In addition, Prairie South School Division provides contracted maintenance services to Holy Trinity Catholic School Division to ensure the safe maintenance of their bus fleet.

In 2020-21, 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.

The suspension of charter trips related to the global COVID-19 pandemic affected costs associated with transportation services in Prairie South. The chart below provides actual costs of transportation for Prairie South during 2020-21.

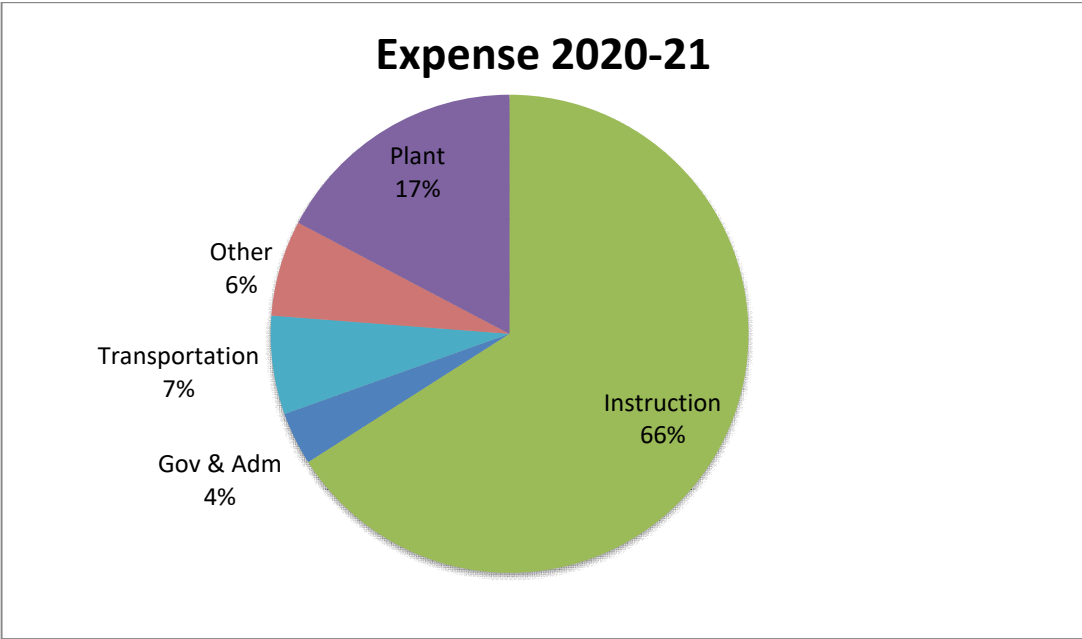
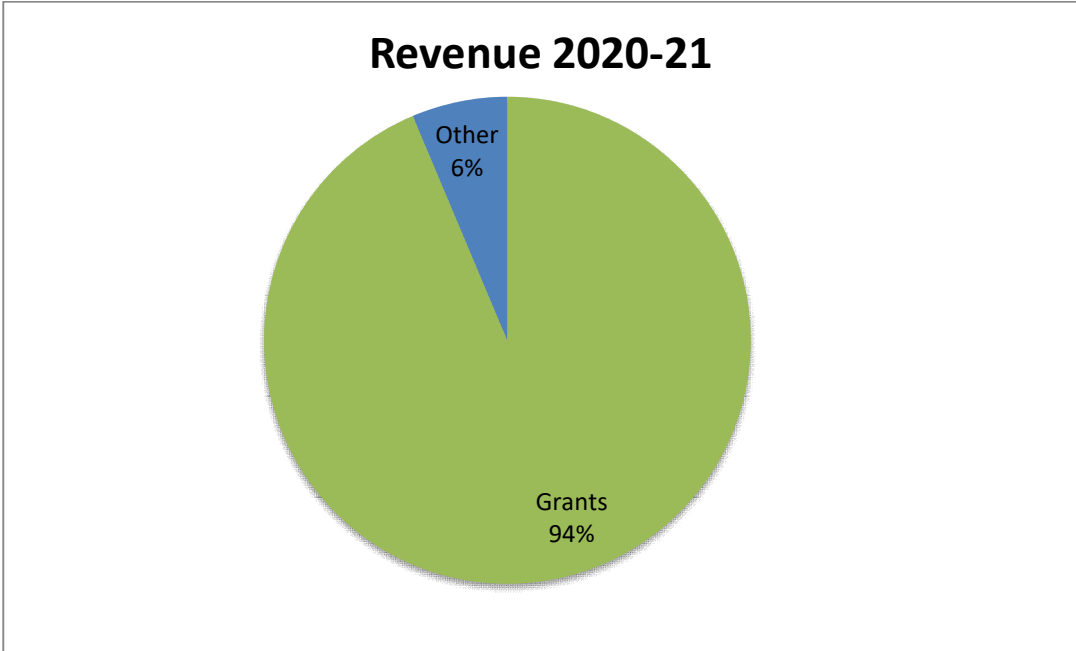
<b>Transportation Statistics (2020-21 School Year)</b>	
Students transported	2,529
In-town students transported (included in above)	811
Transportation routes	106
Number of buses	145
Kilometers travelled daily	18,146
Average age of bus	8.8 years
Capacity utilized on buses	62%
Average one-way ride time	30 minutes
Longest one-way ride time	94 minutes
Charter Trip kilometers	1,188
Regular Route kilometers	2,243,911
Total kilometers travelled	2,245,099
Cost per student per year	\$2,385.06
Cost per kilometer travelled	\$2.69



# Financial Overview

In 2020-21, contingency funding of \$3,559,257, including \$158,767 for the associate schools, was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	-	-	2,403	-		
Grants	80,682,967	85,555,869	78,917,227	4,872,902	6%	1
Tuition and Related Fees	234,000	251,038	251,931	17,038	7%	2
School Generated Funds	1,511,071	429,144	1,074,893	(1,081,927)	-72%	3
Complementary Services	625,142	694,435	673,629	69,293	11%	4
External Services	3,565,194	3,722,297	3,541,985	157,103	4%	
Other	519,300	691,011	892,523	171,711	33%	5
<b>Total Revenues</b>	<b>87,137,674</b>	<b>91,343,794</b>	<b>85,354,591</b>	<b>4,206,120</b>	<b>5%</b>	
<b>EXPENSES</b>						
Governance	460,988	367,526	334,396	(93,462)	-20%	6
Administration	2,879,201	2,850,925	2,832,848	(28,276)	-1%	
Instruction	59,278,980	59,621,245	55,395,947	342,265	1%	
Plant	13,409,096	15,630,456	14,239,879	2,221,360	17%	7
Transportation	6,528,234	6,039,900	5,810,288	(488,334)	-7%	8
Tuition and Related Fees	10,000	6,000	14,525	(4,000)	-40%	9
School Generated Funds	1,455,398	432,662	1,027,725	(1,022,736)	-70%	10
Complementary Services	1,246,246	1,577,860	1,482,449	331,614	27%	11
External Services	3,748,210	3,833,363	3,651,319	85,153	2%	
Other Expenses	7,000	4,418	3,120	(2,582)	-37%	12
<b>Total Expenses</b>	<b>89,023,353</b>	<b>90,364,355</b>	<b>84,792,496</b>	<b>1,341,002</b>	<b>2%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(1,885,679)</b>	<b>979,439</b>	<b>562,095</b>			

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

Note	Explanation
1	Over budget due to unbudgeted pandemic funding, masks, CommunityNet, Climate Action Incentive Funding, more Preventative Maintenance Renewal funding than budget, donated money for school improvement projects, offset by a reduction in capital funding for new school due to timing of project.
2	Over budget due to more online school tuition than budgeted.
3	School fundraising activities less than budget due to pandemic restrictions.
4	More Early Learning Intensive Support funding than budget as well as a nutrition donation.
5	Over budget as there was an unbudgeted gain on disposal of fixed assets and unbudgeted rebates (WCB, SGI).
6	Reduced Board professional development and travel, savings on election. As well, school community council costs moved to instruction.
7	Extra spending for facility projects due to unbudgeted pandemic savings, asbestos remediation from Emergent Funding, offset by Preventative Maintenance Renewal under budget.
8	Less than budget due to pandemic as there was less bus repairs and costs for extra trips for school activities.
9	Less than budget as less online courses required than budgeted.
10	School activities less than budget due to pandemic restrictions.
11	More than budgeted Early Learning Intensive Support spending. As well, expenses for complementary expense were incorrectly budgeted in instruction.
12	Less than budget due to fewer service fees for online payment as a result of reduced school activities from the pandemic.

## 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, Chair	20,889	954	-	20	-	453	22,316
Bumbac, John*	16,143	975	-	725	-	379	18,222
Davidson, Shawn	16,759	-	-	20	-	453	17,232
Froese, Crystal*	15,656	32	-	20	-	379	16,087
Hagan, Brett*	14,231	-	-	20	-	378	14,629
Johnson, Todd*	15,080	32	-	20	-	379	15,511
Jukes, Mary	18,171	32	-	217	-	453	18,873
Kessler, Allister*	2,965	370	-	-	-	73	3,408
McLeod, Timothy*	1,392	-	-	-	-	23	1,415
Pryor, Darcy	18,680	585	-	324	-	453	20,042
Radwanski, Jan*	2,790	-	-	-	-	73	2,863
Swanson, Brian*	2,790	-	-	-	-	73	2,863
Wilson, Giselle, Vice Chair	20,458	2,022	-	509	-	452	23,441
Young, Llewellyn	17,579	-	-	20	-	453	18,052

Note:

\*Trustees were either newly elected or completed their term in October, so remuneration reflects a partial year only.

### Personal Services

Name	Amount
Abdai, Katie	69,238
Adams, Tianna	90,456
Aitken, Eleese	105,778
Alexander, Patricia	118,945
Alexanderson, Kim	85,083
Alexanderson, Michael	94,654
Alm, Kathie	58,596
Anderson Grass, Melinda	93,232
Anderson, Mariette	88,845
Anderson, Noah	74,375
Andrew, Sharon	97,583
Andrie, Danae	75,114
Ansell, Dana	89,035

Name	Amount
Arndt, Duane	88,491
Arndt, Shameem	88,491
Arnott, Tana	109,773
Baber, Kendra	88,491
Backa, Geoffrey	98,085
Baiton, Darren	124,271
Baiton, Samantha	88,863
Baldwin, Anthony D	217,109
Baldwin, Sandra M	116,177
Bartle, Lynn	88,637
Bauck, Jennifer	79,856
Baum, Tara L	89,131
Bean, Michelle	90,213
Bechard, Leslie	79,642

Name	Amount
Behrns, Lee	89,463
Bell, James	65,367
Bell, Peter	101,450
Bellows, Kristin	102,605
Belsher, Colin	91,846
Berenik, Tammy	63,648
Berenyi, Cheryl	88,781
Berg, April	53,182
Berglund, Dale	83,981
Bernard-Branning, Faith	71,258
Berner, Robert	88,841
Beselaere, Nathan	107,586
Binetruy, Kerrie	99,232
Bistretzan, Bonnie	59,722
Bittner, Bernard	74,166
Blackwell, Cheri	90,255
Blair, Christine	89,550
Blair, Tal	101,077
Blanchette, Dana	88,491
Blatz, Robyn	88,540
Block, Alan	90,105
Blondeau, Kathryn	84,879
Bloom, Amber	71,810
Bloudoff, Theran	85,156
Boese, Heather M	102,944
Bonneau-Chevrier, Lillian	88,510
Bouffard, Crystal	88,652
Boughen, Rachel	88,491
Boughen, Ryan	177,340
Boulton, Jeffrey	121,314
Bouvier Simonsen, Dominique	88,491
Bouvier, Natasha	86,245
Bowley, Brian	71,115
Boyes, W.Mike	78,690
Boyle, Todd	92,797
Branning, Stephanie	88,491
Brassard, Carol	88,501
Braun, Jordaan	64,080

Name	Amount
Breitkreuz, Troy	92,797
Brennan, Chris	68,596
Brennan, Valerie	107,893
Breton, Jason	65,876
Briens, Michelle	75,133
Brinkworth, Jayla R	57,150
Brooks, Melissa	102,605
Brown, Joanne	88,491
Brown, Jody	88,608
Brownell, Warren	92,797
Brumwell, Ashley	59,761
Buettner, Blake	89,891
Bumphrey-Letnes, Katie	93,300
Burghardt, Lora	79,642
Burghardt, Tim	92,797
Burnham, Lisa	89,444
Busch, Cassandra D	58,752
Bzdel Montgomery, Lisa	88,491
Cameron, Crystal	90,250
Cameron, Derrick	98,153
Campbell, Eric	123,739
Campbell, Sharon	96,183
Caplette-Tarrant, Krysta	72,028
Carter, Cal G	67,870
Cartman, Elizabeth	54,932
Chadwick, Brent	109,779
Chadwick, Marni	88,796
Champigny Lucyk, Chantal	109,852
Chan, Jenn	112,798
Cherwaty, Roxie	64,323
Chevrier, Christianne	88,491
Chow, Joshua J.K.	54,146
Church, Cameron	92,797
Church, Jessica	78,742
Clarke, Anita	93,098
Clarke, Sarah	67,436
Clegg, Kent	106,075
Closs, Tracey	88,763
Coghill, Chris	59,926

Name	Amount
Coghill, Vicki	88,356
Collinge, Charmaine	102,155
Colven, Janice	104,377
Coolidge, Lisa H	55,539
Cooper, Robin	54,075
Cornet, Sandi	58,277
Couzens, Trina	53,576
Cowie, Nadine	107,899
Cozart, Alixandra	59,520
Craaybeek, Michelle	54,932
Craig, Amy	88,674
Cridland, Garnet	99,377
Cridland, Shelley	88,763
Crocker, Gillian	93,361
Crompton, Alyssa	74,822
Dalgarno-Stevens, Jasmine	63,051
Daniel, Lacey	89,380
Danylchuk, Sharon	94,491
De Graauw, Gillian	93,264
Deans, Raymond	89,793
Decaux, Deborah	107,509
Delorme, Melanie	88,588
Denet, Sheldon	52,232
Diewold, Heather	89,255
Diggins, Daryl	52,369
Dillitzer, Mikel	72,971
Dolman, Carla	93,558
Dombowsky, Tracy	107,899
Donnelly, Abigail	63,040
Doyle, Ronda	98,085
Drake, Brianne	67,489
Dubeau, Katryne	79,114
Dueck, Robin	53,554
Dunne, Lori	54,932
Dunne, Mark	79,584
Duxbury, Amanda	86,908
Dyck, Donna	88,491
Earl, Cheryl	88,516
Eberl, Rayleen	113,518

Name	Amount
Eberle, Katie	89,165
Edwards, Charla	107,097
Ehrhardt, Jenna	84,289
Eirich, Elaine	54,932
Elder, Christa	89,161
Elder, Nadine	98,346
Elek, Jaylyn	81,695
Elliott, Pamela	95,721
Erlandson, Tamarra	52,431
Espiritu, Josephine	54,932
Ethier, Tiffany	89,795
Evans, Alysha	71,546
Ewen, Melissa	75,597
Farrell-Schury, Shannon	98,961
Fedoski, Brendan	69,360
Feeley, Jeff	98,299
Feeley, Joanne	98,476
Fehr, Dale	93,030
Feiffer, Jodi	89,675
Ferrie, Linda	98,797
Fiala, Cayle	51,053
Ficzel, Ronald	88,896
Fieger, Courtney	93,233
Fieger, Rae-Ann	97,657
Flamand, Christina	65,487
Florek, Tasha	88,491
Foster, Aaron	88,584
Fournier, Nathalie	86,501
Fox, Cacye-Jo M	57,440
Frisk-Welburn, Tanya	93,218
Froats, Jason	94,687
Froshaug, Corbin	92,816
Froshaug, Lona	117,800
Gagne, Ashley D	93,218
Galbraith, Lisa	86,321
Gallagher, Andrew	89,466
Gallagher, Michelle	88,491
Gardner, Melissa	98,085
Gardner, Renee	90,730
Gardner, Tayler	88,832

Name	Amount
Gasper, James	79,251
Gauthier, Francine	88,847
Gauvin, Stephane	123,353
Geiger, Nikki	93,415
George, Jocelyne	93,147
Gibson, Kelsey	64,334
Gingell Munteanu, Rhonda	88,510
Goby, Jackie	112,289
Goepen-Bourgeois, Kristine	92,900
Gorham, Kourtney	76,287
Gossard, Danielle	104,248
Grass, Kelly	92,797
Gratrix, Riley C	62,797
Gray, Crystal	88,608
Gray, Karen	89,170
Gray, Sandi	81,464
Gregor, Rodger	88,491
Grieve, Tamara A	98,691
Guenther, Jessica	59,989
Gutek, Michael	89,716
Hack, Shelby	64,323
Hagen, Troy	70,954
Hagenes, Taylor	73,279
Hall, Marla	55,907
Hallborg, Nicole	56,297
Hand, Don	106,091
Hanson, Evan	101,174
Hare, Leslie	68,128
Harper, Amanda	73,890
Haubrich, Tanis	79,517
Hawkins, Krystal	65,224
Hawkins, Laurie	88,749
Hazell, Natalie	78,523
Hazell, Nathan	93,652
Heebner, Samantha	80,010
Heebner-Straker, Charlaine E	88,510
Hellings, Laurie	90,114
Hendry, Jodie	71,869

Name	Amount
Heshka, Robin	115,300
Hesjedal, Aaron	113,599
Hetherington, Erin	74,923
Hicks, Ashley	73,915
Hildebrandt, Carla	107,893
Hill-Borgeaud, Tessa	79,286
Hintze, Kelsey	57,009
Hirtle-Gluck, Christine	92,797
Hlady, Carrie	66,951
Hobbs, Heather	88,558
Hogeboom, Shayne	102,943
Hoimyr, Kenton	88,491
Hordichuk, Colleen	99,136
Howe, Victoria	58,674
Huel, Victoria	88,491
Hunt, Michael	89,204
Huschi, Derrick	175,440
Huschi, Joshua	70,601
Hutton, Heather	68,228
Huyghebaert, Darcey J	88,505
Ike, Deborah	111,513
Irving, James	94,002
Jacobson, Laurissa	71,649
James, Kassandra L	57,503
Jamieson, Rachelle	92,659
Jamieson-Pilgrim, Rhonda	90,782
Janzen, Sandra	88,608
Johnson, Amy J	113,716
Johnson, Ida	61,178
Johnson, Tanya	105,116
Johnstone, Lori	92,797
Kazeil, Hali	71,953
Kearns, Jody	89,327
Keeler, Margot	71,997
Kempel, Deana	116,129
Khaira, Maninder P	71,809
Kiefer, Carrie	70,793
Kitts, Jeff	105,518
Klippenstein, Linda	87,296

Name	Amount
Knight, Emma	61,796
Knudsen, Audrey	88,781
Korbo, Amy	52,126
Korchinski, Brooke C	67,636
Kotschorek, Greg	94,578
Krause, Tannis R	65,111
Krauss, Deanna	93,042
Krawetz, Candice	116,611
Krukoff, Shane	92,515
Kuffner, Christy	89,017
Lagasse, Tracey	88,588
Lamb, Janice	88,491
Laminman, Brenda	77,678
Lamontagne, Grady	62,895
Lariviere, Leanne	88,781
Lasko, Wadena	89,528
Lawson Knoop, Kirsten	81,411
Leonard, Adam	71,840
Lewchuk, Michael	93,001
Lewis, Corrie	90,208
Lewis, Gary	52,232
Lewis, Sharon	67,308
Lien, Maren	93,087
Lindsay, Mitchell	98,153
Lix, Nicole	57,042
Logan, Kelly	109,433
Lorge, Elvira	67,110
Lothian, Matthew	67,780
Loveridge, Brandon	89,138
Lys, Stephen	94,119
Mack, Chantel	79,468
Mackey, Shelby	80,357
Maclachlan, David	79,584
Maclachlan, Tara	71,647
Mann, Jaime	54,932
Marcenko, Michelle	109,162
Marcotte, Sarah R	53,428
Martens, J.Scott	89,521
Martens, Perry	79,642
Martin, Beckie	89,819

Name	Amount
Mccann, Amanda R	102,605
Mccorrison, Holly	73,951
Mccorrison, Paul	95,590
Mccrea, Tiffany	73,541
Mccrystal, Jessa	64,504
Mcdowell, Aimee	71,672
Mcintosh, Angus	106,976
Mcintyre, Laura	52,347
Mckay, Lucas	70,986
Mckay, Madison	58,997
Mckenna, Durston	85,267
Mclean, Jonathan	126,421
Mcleod, Chelsea	73,280
Mcleod, Stephanie	80,624
Mcmurphy, Ashley	69,605
Mcnabb, Garnet	70,984
Mcnabb, Katie	51,407
Mcnaughton, Lori	88,491
Mcnutt, Sarah	70,772
Mealing, Amanda	88,491
Menke, Alicia	64,903
Menzies, Carmen	87,035
Menzies, Clayton	89,655
Mergel, Patty	88,627
Meyer, Lori	87,143
Michalko, Diane	89,071
Michalko, Kelly	107,894
Mihalicz, Bartley	92,797
Milley-Lowe, Angela L	80,349
Milligan, Nicole	70,202
Mitchell, Jennifer	77,194
Mitchell, Scott	73,966
Moerike, Lindsay	93,283
Moneo, Shannon	94,306
Montague, B Patrick	92,797
Montague, Jennifer	100,883
Montpetit, Audray-Anne	68,694
Mooney, Theresa	103,574
Morash, Kathy	90,483
Morgan, Katelyn E	57,293

Name	Amount
Morgan, Roger	71,034
Morgan, Suzanne	55,155
Morson, Chelsee	92,601
Mullens, Sheena B	68,832
Munn, Anthony	65,123
Munro, Glen	79,584
Nelson, Jennifer	79,492
Neufeld, Leisa	107,386
Neufeld, Marquita	88,685
Newton, David	51,898
Nichols, Chelsea	88,491
Nicholson, Cole	67,394
Nicholson, Heather	88,491
Nyhus, Brea	67,780
O'Brien, Michelle	98,085
O'Byrne, Lauren	64,336
Odendaal, Daniel	64,044
Okraincee, Lenea	87,047
Olafson, Kiana S	61,261
Olliver, Rickey	74,166
Olson, Amanda	155,194
Onraet, Shane	110,867
Oonincx, Kristy	88,491
Osberg, David	121,333
Osberg, Jennifer	107,893
Packet, Lisa	107,112
Packet, Shirley	98,794
Pagan, Brad G	52,272
Paice, Derick	79,925
Panko, Ang	88,491
Papilion, Amanda	86,394
Parks, Cecil	71,269
Parsons, Kimberly	92,875
Patterson, Leigh	62,537
Paysen, Shauna	87,298
Peakman, Tim	59,927
Perrault, Gisele	89,372
Peters, Chelsea A	68,767
Peters, Kelly	78,757
Peterson, Brennan	86,027

Name	Amount
Peterson, Trevor	88,510
Pethick, Leigh	93,395
Pethick, Shannon	89,541
Petlak, Cheryl	92,797
Petlak, Logan	76,719
Pflugger, Jared	65,876
Phillips, Josie	70,016
Phillips, Sonya Carolyn	88,593
Pickering, Chris	71,595
Pilon, Katherine	61,376
Pilsworth, Jordan	71,098
Pippus, Tracy	92,953
Pituley, Jackie	88,504
Pladson, Amber Marie	90,824
Podgursky, Joyleen	117,299
Polupski, Jana	94,041
Polupski, Lorne	89,735
Porter, Derek	88,563
Pouteaux, Guylaine	88,491
Prayda, Kirsten	71,355
Price, Catherine	92,816
Promhouse, Paul	99,205
Purdy, Ron	146,717
Pylatuk, Cody	62,372
Quance, Owen W	78,881
Raes, Brad	100,707
Rasmussen, Jenna	93,249
Rath, Roxanne	63,648
Rattee, Robin	92,797
Rauscher, Heather	107,893
Rawlyk, Ray	98,085
Raymond, Barry	107,894
Redstone, Bert	91,175
Reid-Ward, Kelly	89,306
Renwick, Zachary	60,771
Rettman, Jessica	68,680
Rettman, Tiu	53,848
Rieder, Kathy	108,518
Roach, Carla	88,491
Robertson, Scott	122,143



Name	Amount
Robinson, Joel C	88,491
Robinson, Kariann	88,346
Robitaille, Emma	64,608
Robitaille, Stephen	71,699
Rogers, Benjamin	65,897
Romanow, Melissa	99,589
Roney, David	107,664
Roney, Jason	90,536
Rosso, Sophie	98,085
Rowlinson, Heather	91,776
Ruston, Nancy	89,463
Ruthven, Brian	116,976
Ruthven, Randi	105,814
Rutko, Leanne	105,661
Ryba, Jacquie	93,944
Saas, Cori	92,797
Salehi Afshar, Saleh	81,463
Saliken, Damian T	54,328
Salminen, Raven	61,415
Samoleski, Judy	94,116
Saulters, Deanna	102,652
Saylor, Tammy	92,999
Scerbe, Silva	72,312
Schafer, Clifford	98,085
Schauenberg, Tara	107,899
Schlamp, Lisa	54,298
Schmidt, Rina	67,591
Scholpp-Smith, Leanne	53,576
Schultz, Janis	92,797
Schulz, Mark	58,584
Scidmore, L Michael	88,491
Scott, Karen	88,491
Selensky, Gail	92,991
Sheward, Ivy	61,904
Shillington, Allison	89,113
Shotton, Nicole	70,909
Silbernagel, Karla	101,966
Silversides, R. Keith	99,743
Silvester, Brittany	67,892
Simonsen, Craig	92,797

Name	Amount
Simpson, Laura	66,121
Singbeil, Kathryn	88,594
Singleton, Mitch	78,187
Sleightholm, Chapin M	88,954
Smith Harkness, Darla	83,517
Smith, Brittani	67,001
Smith, Cynthia	87,570
Solie, Shelley	91,321
Sonmor, Miranda	83,723
Soper, Kristy N	98,828
Spanjer, Candace F	79,831
St Laurent, Michael	79,102
Stamm, Shelly	93,377
Stengler, Kailyn	87,412
Stewart, Anne	88,491
Stewart, Brooke	62,399
Stewart, Cailen	75,244
Stinson, Crystal	55,400
St-Jacques, Daniel	59,800
Straub, Jackie	113,678
Struble, Natasha	88,523
Sullivan, Shaun	79,347
Swanson, Dustin	138,515
Tallon, Maxine	81,249
Taylor, Debbie	83,517
Taylor, Shaunna	88,841
Taylor, Tracey	93,507
Temple, Jennifer	84,798
Tendler, Genna L	83,975
Teneycke, Darran	87,528
Teneycke, Emma	57,644
Thiessen, Anthony J	58,583
Thue, Kim	60,207
Thurlow, Rachel	69,015
Tiffen, Brett	93,395
Topp, Erika	89,482
Tran, Ashley	68,538
Tressel, Jill	121,418
Trusty, Dahinda	98,085
Tschetter, Leah	72,068

Name	Amount
Turner, Cory	70,984
Tyminski, Hannah	64,189
Ubell, Aaron	88,491
Unsworth, Taylor D	52,248
Vaags-Nyhof, Maureen	92,797
Vance, Suzanne	89,346
Varjassy, Candace	88,491
Veeder, Natasha	83,062
Veer, Lisa	94,137
Vennes-Ouellet, Sarah	89,012
Verge, Renee	52,731
Volman, Alexander	71,708
Walker, Andrea	69,897
Wallington, Kristen	60,560
Wallington, Trisha	60,261
Walters, Joyce	88,384
Walz, Alana	94,595
Wandler, Alan	94,225
Ward, Shevonne	59,872
Waronek, Trina	92,967

Name	Amount
Warren, Shawn	89,041
Watson, Lexis	64,765
Webb, Benjamin	63,336
Welms, Dariel	77,492
Welter, Diana	59,780
Wheatley, Kristin	93,030
Wicker, Scott	85,148
Widenmaier, Kylie	62,703
Williams, Jayda	98,085
Williamson, Ken	50,789
Wilson, Colette	93,342
Wilson, Lana	98,172
Windrum, Pamela	89,071
Woloschuk, Amy	88,491
Wourms Rowe, Tana	94,197
Wourms, Michael	95,245
Yates-Berardi, Traci	64,958
Young, Ashley	68,740
Young, L Brett	88,491
Zacharias, Derek	102,155

## Supplier Payments

Name	Amount
1080 Architecture, Planning & Interiors	345,677
ABCO Elevator	55,317
Action Sewer & Drain	64,411
All 'n All Construction Inc.	58,316
Amazon	190,220
Aon Canada Inc.	518,936
Apple Canada Inc.	130,014
Arnill Construction Ltd.	474,718
BCL Consulting Group Inc.	58,045
Beaton, Mark	65,639

Name	Amount
Briercrest Christian Academy	161,659
C & S Builders Ltd.	880,032
CB Services Ltd.	170,385
CDW Canada Corporation	142,796
Charter Telecom Inc.	121,986
City of Moose Jaw	150,193
Colliers Project Leaders Inc.	398,185
Cornerstone Christian School	734,455
Cypress Paving (1976) Ltd.	418,167

Name	Amount
Don's Plumbing & Heating	72,213
Duncan Roofing Ltd.	79,761
Eecol Electric Corporation	57,129
EMCO Corporation	51,833
Excel Refrigeration (Regina) Ltd.	149,231
Federated Co-operatives Ltd.	901,255
Fellner's Driving School Ltd.	60,493
Field Plumbing & Heating	130,867
Flyer Electric LP	287,704
GDI Services (Canada) LP	99,705
Harbuilt Construction	169,756
HDA Engineering Ltd.	99,402
Horizon Computer Solutions	87,064
Inland Audio Visual Ltd.	68,079
Karst Holdings Incorporated	53,734
KEV Software Inc.	64,053
Legacy Bus Sales/Pro-Tec Industries	1,862,247
Loraas Disposal Services Ltd.	71,436
Macaranas Cleaning Ltd.	57,595
Mckercher LLP	91,867
Miles Ahead Driver Ed	168,310
Municipal Employees Pension Plan	1,323,966
Parr Industrial	52,252
Powerland Computers Ltd.	292,240
Powerschool Canada ULC	113,134

Name	Amount
Prairie Janitorial Supply Inc.	57,028
Precise Temp Refrigeration Ltd.	121,391
Premium Fire Protection Ltd.	108,810
Real Canadian Superstore	78,228
Receiver General for Canada	3,319,224
Regina Asphalt Paving	61,272
RMIS Engineering	65,451
Saskatchewan Health Authority	118,560
Saskatchewan Professional Teachers Association	75,994
Saskatchewan School Boards Association	980,233
Saskatchewan Workers Compensation Board	275,529
SaskEnergy	610,932
SaskPower	1,017,047
SaskTel	204,205
Scholastic Canada Ltd.	64,321
SGI	123,642
Southern Design & Build Inc.	121,081
Sportfactor Inc.	62,016
St. John's Music	73,923
Staples Business Depot	52,031
Strategic Prairie Regional Alliance	145,489
Supreme Office Products	339,464
Tetreault Driving School	52,271
Toshiba Business Solutions	338,806
Town & Country Plumbing & Heating Ltd.	83,139

Name	Amount
Vandurme, Mona	81,550
Veritiv Canada Inc.	414,860
Wal-Mart	50,720

Name	Amount
Warner Bus Industries Ltd.	128,760
Warner Truck Industries	105,361
Zoom	75,075

### Other Expenditures

Name	Amount
Canadian Union of Public Employees	189,566
Municipal Employees Pension Plan	1,278,131
Prairie South Teachers' Association	81,600
Receiver General for Canada	16,961,229

Name	Amount
Saskatchewan School Boards Association	304,045
Saskatchewan Teachers' (Life) Superannuation Commission	93,433
Saskatchewan Teachers' Federation	5,412,018

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

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## Audited Financial Statements

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Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2021

**Ron Purdy**

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Chief Financial Officer

**Deloitte LLP**

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Auditor

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

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# 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 auditing standards and express their opinion on the financial statements. The accompanying Auditors' 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.

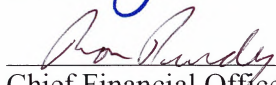
On behalf of the Prairie South School Division No. 210:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 23, 2021

## 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, 2021, 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, 2021, 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 23, 2021

**Prairie South School Division No. 210**  
**Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	29,446,684	27,959,349
Accounts Receivable (Note 7)	2,650,350	1,018,084
Portfolio Investments (Note 3)	7,067,548	7,077,303
<b>Total Financial Assets</b>	<b>39,164,582</b>	<b>36,054,736</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	5,227,450	4,140,966
Liability for Employee Future Benefits (Note 5)	2,784,600	2,732,200
Deferred Revenue (Note 9)	135,678	380,538
<b>Total Liabilities</b>	<b>8,147,728</b>	<b>7,253,704</b>
<b>Net Financial Assets</b>	<b>31,016,854</b>	<b>28,801,032</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	46,592,828	47,851,402
Inventory of Supplies Held for Consumption	177,745	227,129
Prepaid Expenses	571,043	499,468
<b>Total Non-Financial Assets</b>	<b>47,341,616</b>	<b>48,577,999</b>
<b>Accumulated Surplus (Note 12)</b>	<b>78,358,470</b>	<b>77,379,031</b>

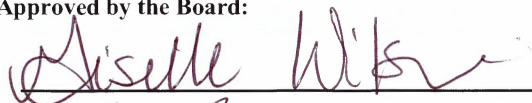
Unrecognized Assets (Note 15)

Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		
Property Taxes and Other Related	-	-	2,403
Grants	80,682,967	85,555,869	78,917,227
Tuition and Related Fees	234,000	251,038	251,931
School Generated Funds	1,511,071	429,144	1,074,893
Complementary Services (Note 10)	625,142	694,435	673,629
External Services (Note 11)	3,565,194	3,722,297	3,541,985
Other	519,300	691,011	892,523
<b>Total Revenues (Schedule A)</b>	<b>87,137,674</b>	<b>91,343,794</b>	<b>85,354,591</b>
<b>EXPENSES</b>			
Governance	460,988	367,526	334,396
Administration	2,879,201	2,850,925	2,832,848
Instruction	59,278,980	59,621,245	55,395,947
Plant	13,409,096	15,630,456	14,239,879
Transportation	6,528,234	6,039,900	5,810,288
Tuition and Related Fees	10,000	6,000	14,525
School Generated Funds	1,455,398	432,662	1,027,725
Complementary Services (Note 10)	1,246,246	1,577,860	1,482,449
External Services (Note 11)	3,748,210	3,833,363	3,651,319
Other	7,000	4,418	3,120
<b>Total Expenses (Schedule B)</b>	<b>89,023,353</b>	<b>90,364,355</b>	<b>84,792,496</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(1,885,679)</b>	<b>979,439</b>	<b>562,095</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>77,379,031</b>	<b>77,379,031</b>	<b>76,816,936</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>75,493,352</b>	<b>78,358,470</b>	<b>77,379,031</b>

*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, 2021**

	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 13)		
<b>Net Financial Assets, Beginning of Year</b>	<b>28,801,032</b>	<b>28,801,032</b>	<b>26,144,561</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(1,885,679)	979,439	562,095
Acquisition of Tangible Capital Assets (Schedule C)	(4,372,660)	(3,106,458)	(2,215,934)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	146,290	34,789
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(88,937)	(11,804)
Amortization of Tangible Capital Assets (Schedule C)	4,220,544	4,307,679	4,408,363
Net Acquisition of Inventory of Supplies	-	49,384	(96,696)
Net Change in Other Non-Financial Assets	-	(71,575)	(24,342)
<b>Change in Net Financial Assets/(Net Debt)</b>	<b>(2,037,795)</b>	<b>2,215,822</b>	<b>2,656,471</b>
<b>Net Financial Assets, End of Year</b>	<b>26,763,237</b>	<b>31,016,854</b>	<b>28,801,032</b>

*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, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	979,439	562,095
Add Non-Cash Items Included in Surplus (Schedule D)	4,218,742	4,396,559
Net Change in Non-Cash Operating Activities (Schedule E)	(760,433)	1,314,717
<b>Cash Provided by Operating Activities</b>	<b>4,437,748</b>	<b>6,273,371</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,106,458)	(2,215,934)
Proceeds on Disposal of Tangible Capital Assets	146,290	34,789
<b>Cash (Used) by Capital Activities</b>	<b>(2,960,168)</b>	<b>(2,181,145)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(6,053,324)	(7,063,285)
Proceeds on Disposal of Portfolio Investments	6,063,079	6,031,324
<b>Cash Provided (Used) by Investing Activities</b>	<b>9,755</b>	<b>(1,031,961)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>1,487,335</b>	<b>3,060,265</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>27,959,349</b>	<b>24,899,084</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>29,446,684</b>	<b>27,959,349</b>

*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, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	-	-	2,403
<b>Total Property Tax Revenue</b>	<u>-</u>	<u>-</u>	<u>2,403</u>
<b>Total Property Taxes and Other Related Revenue</b>	<u>-</u>	<u>-</u>	<u>2,403</u>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	75,638,138	76,347,050	74,823,023
Other Ministry Grants	2,245,829	4,428,514	2,709,052
<b>Total Ministry Grants</b>	<u>77,883,967</u>	<u>80,775,564</u>	<u>77,532,075</u>
Other Provincial Grants	-	3,391,491	-
Grants from Others	299,000	546,877	400,522
<b>Total Operating Grants</b>	<u>78,182,967</u>	<u>84,713,932</u>	<u>77,932,597</u>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	2,500,000	750,000	950,000
Other Provincial Capital Grants	-	-	34,630
Other Capital Grants	-	91,937	-
<b>Total Capital Grants</b>	<u>2,500,000</u>	<u>841,937</u>	<u>984,630</u>
<b>Total Grants</b>	<u>80,682,967</u>	<u>85,555,869</u>	<u>78,917,227</u>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	39,000	33,235	22,825
Individuals and Other	23,000	60,760	59,516
<b>Total Tuition Fees</b>	<u>62,000</u>	<u>93,995</u>	<u>82,341</u>
Transportation Fees	172,000	157,043	169,590
<b>Total Operating Tuition and Related Fees</b>	<u>234,000</u>	<u>251,038</u>	<u>251,931</u>
<b>Total Tuition and Related Fees Revenue</b>	<u>234,000</u>	<u>251,038</u>	<u>251,931</u>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	8,714	16,695	6,416
<b>Total Curricular Fees</b>	<u>8,714</u>	<u>16,695</u>	<u>6,416</u>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	473,813	107,288	294,357
Commercial Sales - Non-GST	331,752	123,757	256,498
Fundraising	276,335	93,974	183,974
Grants and Partnerships	59,987	29,850	46,376
Students Fees	279,199	29,834	212,811
Other	81,271	27,746	74,461
<b>Total Non-Curricular Fees</b>	<u>1,502,357</u>	<u>412,449</u>	<u>1,068,477</u>
<b>Total School Generated Funds Revenue</b>	<u>1,511,071</u>	<u>429,144</u>	<u>1,074,893</u>

**Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	532,730	532,730	529,938
Other Ministry Grants	80,000	131,417	130,635
Other Provincial Grants	12,412	12,562	12,536
Other Grants	-	17,726	520
<b>Total Operating Grants</b>	<b>625,142</b>	<b>694,435</b>	<b>673,629</b>
<b>Total Complementary Services Revenue</b>	<b>625,142</b>	<b>694,435</b>	<b>673,629</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	3,362,940	3,397,940	3,357,873
Other Provincial Grants	-	158,767	-
<b>Total Operating Grants</b>	<b>3,362,940</b>	<b>3,556,707</b>	<b>3,357,873</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	-	25,833
Other Revenue	202,254	165,590	158,279
<b>Total Fees and Other Revenue</b>	<b>202,254</b>	<b>165,590</b>	<b>184,112</b>
<b>Total External Services Revenue</b>	<b>3,565,194</b>	<b>3,722,297</b>	<b>3,541,985</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	62,300	184,073	221,234
Sales & Rentals	157,000	120,284	136,953
Investments	300,000	297,717	522,532
Gain on Disposal of Capital Assets	-	88,937	11,804
<b>Total Other Revenue</b>	<b>519,300</b>	<b>691,011</b>	<b>892,523</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>87,137,674</b>	<b>91,343,794</b>	<b>85,354,591</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	213,000	193,059	185,932
Professional Development - Board Members	17,500	1,895	8,954
Grants to School Community Councils	54,000	-	17,012
Elections	60,000	40,825	500
Other Governance Expenses	116,488	131,747	121,998
<b>Total Governance Expense</b>	<b>460,988</b>	<b>367,526</b>	<b>334,396</b>
<b>Administration Expense</b>			
Salaries	2,010,748	1,969,098	2,018,676
Benefits	327,590	286,599	302,479
Supplies & Services	234,011	235,033	230,528
Non-Capital Furniture & Equipment	10,600	12,385	12,108
Building Operating Expenses	51,500	178,092	58,603
Communications	23,970	27,503	30,141
Travel	41,300	13,975	21,419
Professional Development	54,610	-	13,899
Amortization of Tangible Capital Assets	124,872	128,240	144,995
<b>Total Administration Expense</b>	<b>2,879,201</b>	<b>2,850,925</b>	<b>2,832,848</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	41,673,826	41,773,968	39,023,740
Instructional (Teacher Contract) Benefits	2,620,988	2,698,137	2,352,678
Program Support (Non-Teacher Contract) Salaries	7,361,661	7,370,938	7,000,694
Program Support (Non-Teacher Contract) Benefits	1,819,751	1,867,031	1,834,559
Instructional Aids	1,555,698	1,496,990	1,126,570
Supplies & Services	830,979	1,071,362	918,551
Non-Capital Furniture & Equipment	1,079,080	1,204,185	1,241,376
Communications	200,327	729,250	152,138
Travel	156,810	104,165	92,517
Professional Development	526,633	256,570	361,548
Student Related Expense	608,464	185,144	325,565
Amortization of Tangible Capital Assets	844,763	863,505	966,011
<b>Total Instruction Expense</b>	<b>59,278,980</b>	<b>59,621,245</b>	<b>55,395,947</b>



**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	3,505,218	3,378,449	3,301,617
Benefits	847,520	784,715	808,330
Supplies & Services	32,000	11,176	5,726
Non-Capital Furniture & Equipment	307,250	80,770	80,440
Building Operating Expenses	6,162,832	8,758,814	7,361,146
Communications	7,500	10,024	9,772
Travel	90,500	133,761	93,472
Professional Development	12,500	7,664	4,510
Amortization of Tangible Capital Assets	2,443,776	2,465,083	2,574,866
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>13,409,096</b>	<b>15,630,456</b>	<b>14,239,879</b>
<b>Student Transportation Expense</b>			
Salaries	2,813,173	2,803,113	2,794,541
Benefits	668,865	726,739	751,731
Supplies & Services	1,163,164	1,129,885	856,002
Non-Capital Furniture & Equipment	628,900	396,261	402,976
Building Operating Expenses	83,600	93,639	104,899
Communications	18,600	8,818	11,628
Travel	5,000	15	2,201
Professional Development	15,000	8,498	2,557
Contracted Transportation	326,205	23,487	162,668
Amortization of Tangible Capital Assets	805,727	849,445	721,085
<b>Total Student Transportation Expense</b>	<b>6,528,234</b>	<b>6,039,900</b>	<b>5,810,288</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	10,000	6,000	14,525
<b>Total Tuition and Related Fees Expense</b>	<b>10,000</b>	<b>6,000</b>	<b>14,525</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	12,015	19,673	9,108
Cost of Sales	562,773	170,614	341,025
Non-Capital Furniture & Equipment	3,401	4,356	15,680
School Fund Expenses	877,209	238,019	661,912
<b>Total School Generated Funds Expense</b>	<b>1,455,398</b>	<b>432,662</b>	<b>1,027,725</b>

**Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	655,886	754,507	799,687
Program Support (Non-Teacher Contract) Salaries & Benefits	375,580	580,817	492,778
Instructional Aids	-	14,511	4,717
Supplies & Services	141,200	160,087	125,407
Non-Capital Furniture & Equipment	-	4,495	1,797
Communications	1,000	1,474	1,942
Travel	6,000	11,268	9,583
Professional Development (Non-Salary Costs)	5,700	2,974	6,810
Student Related Expenses	59,750	46,042	38,598
Contracted Transportation & Allowances	-	555	-
Amortization of Tangible Capital Assets	1,130	1,130	1,130
<b>Total Complementary Services Expense</b>	<b>1,246,246</b>	<b>1,577,860</b>	<b>1,482,449</b>
<b>External Service Expense</b>			
Other Fees	491,000	869,184	511,174
Administration Salaries & Benefits	146,660	145,142	145,279
Instructional (Teacher Contract) Salaries & Benefits	2,846,623	2,569,542	2,761,881
Program Support (Non-Teacher Contract) Salaries & Benefits	134,135	134,019	130,586
Supplies & Services	12,500	19,316	15,419
Non-Capital Furniture & Equipment	-	236	134
Building Operating Expenses	1,000	973	983
Travel	1,350	1,205	1,450
Student Related Expenses	114,666	93,470	84,137
Amortization of Tangible Capital Assets	276	276	276
<b>Total External Services Expense</b>	<b>3,748,210</b>	<b>3,833,363</b>	<b>3,651,319</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	7,000	4,418	2,974
<b>Total Interest and Bank Charges</b>	<b>7,000</b>	<b>4,418</b>	<b>2,974</b>
Provision for Uncollectable Accounts	-	-	146
<b>Total Other Expense</b>	<b>7,000</b>	<b>4,418</b>	<b>3,120</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>89,023,353</b>	<b>90,364,355</b>	<b>84,792,496</b>

**Prairie South School Division No. 210**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2021**

	Land		Buildings		School	Other	Furniture and	Computer	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	1,718,010	531,037	105,748,664	3,792,038	11,428,012	832,185	8,074,800	3,198,395	575,366	245,037	136,143,544	136,615,640
Additions/Purchases	-	-	-	143,176	1,897,529	41,801	242,375	491,872	2,039	287,666	3,106,458	2,215,934
Disposals	-	-	-	-	(1,224,054)	(26,582)	(1,885,654)	(889,825)	(42,267)	-	(4,068,382)	(2,688,030)
Transfers to (from)	-	-	-	58,116	-	-	-	3,539	-	(61,655)	-	-
<b>Closing Balance as of August 31</b>	<b>1,718,010</b>	<b>531,037</b>	<b>105,748,664</b>	<b>3,993,330</b>	<b>12,101,487</b>	<b>847,404</b>	<b>6,431,521</b>	<b>2,803,981</b>	<b>535,138</b>	<b>471,048</b>	<b>135,181,620</b>	<b>136,143,544</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	369,637	69,789,064	2,207,308	7,144,495	761,246	5,276,199	2,304,715	439,478	-	88,292,142	86,548,824
Amortization of the Period	-	23,355	2,090,245	126,452	763,668	25,583	642,199	528,696	107,481	-	4,307,679	4,408,363
Disposals	-	-	-	-	(1,166,701)	(26,582)	(1,885,654)	(889,825)	(42,267)	-	(4,011,029)	(2,665,045)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>392,992</b>	<b>71,879,309</b>	<b>2,333,760</b>	<b>6,741,462</b>	<b>760,247</b>	<b>4,032,744</b>	<b>1,943,586</b>	<b>504,692</b>	<b>N/A</b>	<b>88,588,792</b>	<b>88,292,142</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	1,718,010	161,400	35,959,600	1,584,730	4,283,517	70,939	2,798,601	893,680	135,888	245,037	47,851,402	50,066,816
Closing Balance as of August 31	1,718,010	138,045	33,869,355	1,659,570	5,360,025	87,157	2,398,777	860,395	30,446	471,048	46,592,828	47,851,402
<b>Change in Net Book Value</b>	<b>-</b>	<b>(23,355)</b>	<b>(2,090,245)</b>	<b>74,840</b>	<b>1,076,508</b>	<b>16,218</b>	<b>(399,824)</b>	<b>(33,285)</b>	<b>(105,442)</b>	<b>226,011</b>	<b>(1,258,574)</b>	<b>(2,215,414)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	1,224,054	26,582	1,885,654	889,825	42,267	-	4,068,382	2,688,030
Accumulated Amortization	-	-	-	-	1,166,701	26,582	1,885,654	889,825	42,267	-	4,011,029	2,665,045
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,353</b>	<b>22,985</b>
Price of Sale	-	-	-	-	146,190	-	100	-	-	-	146,290	34,789
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,837</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,937</b>	<b>11,804</b>

**Prairie South School Division No. 210**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,307,679	4,408,363
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(88,937)	(11,804)
<b>Total Non-Cash Items Included in Surplus</b>	<b>4,218,742</b>	<b>4,396,559</b>

**Prairie South School Division No. 210**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	(1,632,266)	600,357
Increase in Accounts Payable and Accrued Liabilities	1,086,484	699,250
Increase in Liability for Employee Future Benefits	52,400	62,200
(Decrease) Increase in Deferred Revenue	(244,860)	73,948
Decrease (Increase) in Inventory of Supplies Held for Consumption	49,384	(96,696)
(Increase) in Prepaid Expenses	(71,575)	(24,342)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(760,433)</b>	<b>1,314,717</b>

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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## **1. AUTHORITY AND PURPOSE**

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

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).

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

### **a) Basis of Accounting**

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

### **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 \$2,784,600 (2020 - \$2,732,200) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$88,588,792 (2020 - \$88,292,142) because the actual useful lives of the capital assets may differ from their estimated economic lives.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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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.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent capital 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
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	2-5 years
Computer software	5 years

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

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

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, software licenses, technical support, League of Educational Administrators Directors and Superintendents membership dues, instrument rental fees, permits, association memberships, rent and Saskatchewan Health Authority services.

**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.

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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



**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations 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.

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
Affinity Credit Union GIC, 2.00%, Due April 6, 2021	\$ -	\$ 1,031,534
Bshore Cashable GIC, Interest of 1.70%, Due May 7, 2021	-	3,000,000
Bshore GIC, Interest of 1.50%, Due June 4, 2021	-	250,000
Duca FN Credit Union, GIC, Interest of 1.85%, Due June 4, 2021	-	250,000
G&F Credit Union GIC, Interest of 2.15%, Due May 4, 2021	-	1,000,000
Kindred Credit Union, GIC, Interest of 1.55%, Due June 4, 2021	-	250,000
Meridian Credit Union GIC, Interest of 1.50%, Due June 4, 2021	-	250,000
Summerland GIC, Interest of 2.25%, Due September 7, 2021	1,000,000	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	-
CIBC, GIC, Interest of 0.35%, Due June 29, 2022	1,070	1,064
RBC, GIC, Interest of 0.10%, Due August 23, 2022	5,455	5,450
CIBC, GIC, Interest of 0.40%, Due July 6, 2022	11,966	11,877
Conexus Credit Union, Term Deposit, Interest of 0.30%, Due June 4, 2022	13,154	13,154
Equity in Credit Unions	1,057	1,035
Equity in Cooperatives	13,346	13,189
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 7,067,548</b>	<b>\$ 7,077,303</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 193,059	\$ 174,467	\$ -	\$ 367,526	\$ 334,396
Administration	2,255,697	466,988	128,240	2,850,925	2,832,848
Instruction	53,710,074	5,047,666	863,505	59,621,245	55,395,947
Plant	4,163,164	9,002,209	2,465,083	15,630,456	14,239,879
Transportation	3,529,852	1,660,603	849,445	6,039,900	5,810,288
Tuition and Related Fees	-	6,000	-	6,000	14,525
School Generated Funds	-	432,662	-	432,662	1,027,725
Complementary Services	1,335,324	241,406	1,130	1,577,860	1,482,449
External Services	2,848,703	984,384	276	3,833,363	3,651,319
Other	-	4,418	-	4,418	3,120
<b>TOTAL</b>	<b>\$ 68,035,873</b>	<b>\$18,020,803</b>	<b>\$ 4,307,679</b>	<b>\$ 90,364,355</b>	<b>\$ 84,792,496</b>

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
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## 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, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

Liability for Employee Future Benefits	2021	2020
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 2,676,400</b>	<b>\$ 2,518,900</b>
Current period service cost	211,800	195,600
Interest cost	42,900	50,600
Benefit payments	(208,000)	(182,500)
Actuarial (gains) losses	(559,600)	93,800
<b>Accrued Benefit Obligation - end of year</b>	<b>2,163,500</b>	<b>2,676,400</b>
Unamortized net actuarial gains	621,100	55,800
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,784,600</b>	<b>\$ 2,732,200</b>

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 211,800	\$ 195,600
Amortization of net actuarial (gain) loss	5,700	(1,500)
<b>Benefit cost</b>	<b>217,500</b>	<b>194,100</b>
Interest cost	42,900	50,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 260,400</b>	<b>\$ 244,700</b>

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## 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:

	2021			2020
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	639	5	644	634
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	\$ 4,574,961	\$ 3,487	\$ 4,578,448	\$ 4,379,468

#### 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.

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Details of the MEPP are as follows:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	576	555
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	\$ 1,323,991	\$ 1,279,678
School Division contributions for the year	\$ 1,323,966	\$ 1,279,678
Actuarial extrapolation date	Dec/31/2020	Dec/31/2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

## 7. ACCOUNTS RECEIVABLE

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

	<b>2021</b>			<b>2020</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,650,000	\$ -	\$ 1,650,000	\$ -	\$ -	\$ -
Other Receivables	1,000,350	-	1,000,350	1,018,084	-	1,018,084
<b>Total Accounts Receivable</b>	<b>\$2,650,350</b>	<b>\$ -</b>	<b>\$ 2,650,350</b>	<b>\$ 1,018,084</b>	<b>\$ -</b>	<b>\$ 1,018,084</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2021</b>	<b>2020</b>
Accrued Salaries and Benefits	\$ 1,644,284	\$ 1,515,463
Supplier Payments	2,878,152	1,635,002
Staff Funds	5,697	4,764
Construction Holdbacks	204,423	219,119
Holy Trinity Funds Held (Joint Use School)	494,894	766,618
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 5,227,450</b>	<b>\$ 4,140,966</b>

**PRAIRIE SOUTH SCHOOL DIVISION NO. 210**  
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**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at August 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2021
<b>Capital projects:</b>				
Playground Donations	\$ 2,661	\$ 3,500	\$ 6,161	\$ -
Craik School	2,000	-	-	2,000
Eyebrow School Entryway Project	2,345	-	13	2,332
Mortlach School Projects	2,315	-	-	2,315
Rockglen Outdoor Classroom	10,006	-	10,006	-
Peacock Welding Equipment	-	10,000	-	10,000
Peacock's Centennial Auditorium Improvement Fee	63,036	-	63,036	-
<b>Total capital projects deferred revenue</b>	<b>82,363</b>	<b>13,500</b>	<b>79,216</b>	<b>16,647</b>
<b>Non-Capital deferred revenue:</b>				
Band Instrument Rentals	5,800	7,550	5,800	7,550
Donations	112,801	93,359	120,126	86,034
School Development Fund	43,637	12,343	44,033	11,947
Rentals and Tuition	27,000	13,500	27,000	13,500
Climate Action Incentive Funding	108,937	-	108,937	-
<b>Total non-capital deferred revenue</b>	<b>298,175</b>	<b>126,752</b>	<b>305,896</b>	<b>119,031</b>
<b>Total Deferred Revenue</b>	<b>\$ 380,538</b>	<b>\$ 140,252</b>	<b>\$ 385,112</b>	<b>\$ 135,678</b>

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### 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	2021	2020
<b>Revenues:</b>						
Operating Grants	\$ 532,730	\$ 12,562	\$ 49,143	\$ 100,000	\$ 694,435	\$ 673,629
<b>Total Revenues</b>	<b>532,730</b>	<b>12,562</b>	<b>49,143</b>	<b>100,000</b>	<b>694,435</b>	<b>673,629</b>
<b>Expenses:</b>						
Salaries & Benefits	992,093	158,714	55,606	128,911	1,335,324	1,292,465
Instructional Aids	-	-	-	14,511	14,511	4,717
Supplies and Services	-	160,087	-	-	160,087	125,407
Non-Capital Equipment	-	-	634	3,861	4,495	1,797
Communications	-	1,474	-	-	1,474	1,942
Travel	-	11,268	-	-	11,268	9,583
Professional Development (Non-Salary Costs)	1,235	1,739	-	-	2,974	6,810
Student Related Expenses	17,881	479	27,682	-	46,042	38,598
Contracted Transportation & Allowances	-	-	-	555	555	-
Amortization of Tangible Capital Assets	-	-	-	1,130	1,130	1,130
<b>Total Expenses</b>	<b>1,011,209</b>	<b>333,761</b>	<b>83,922</b>	<b>148,968</b>	<b>1,577,860</b>	<b>1,482,449</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (478,479)</b>	<b>\$ (321,199)</b>	<b>\$ (34,779)</b>	<b>\$ (48,968)</b>	<b>\$ (883,425)</b>	<b>\$ (808,820)</b>

### 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:

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<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Food Services</b>	<b>Associate Schools*</b>	<b>Other Programs</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>					
Operating Grants	\$ -	\$ 3,556,707	\$ -	\$ 3,556,707	\$ 3,357,873
Fees and Other Revenues	102,351	-	63,239	165,590	184,112
<b>Total Revenues</b>	<b>102,351</b>	<b>3,556,707</b>	<b>63,239</b>	<b>3,722,297</b>	<b>3,541,985</b>
<b>Expenses:</b>					
Tuition & Other Related Fees	-	869,184	-	869,184	511,174
Salaries & Benefits	124,432	2,679,790	44,481	2,848,703	3,037,746
Supplies and Services	-	7,733	11,583	19,316	15,419
Non-Capital Equipment	236	-	-	236	134
Building Operating Expenses	-	-	973	973	983
Travel	1,205	-	-	1,205	1,450
Student Related Expenses	89,670	-	3,800	93,470	84,137
Amortization of Tangible Capital Assets	-	-	276	276	276
<b>Total Expenses</b>	<b>215,543</b>	<b>3,556,707</b>	<b>61,113</b>	<b>3,833,363</b>	<b>3,651,319</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (113,192)</b>	<b>\$ -</b>	<b>\$ 2,126</b>	<b>\$ (111,066)</b>	<b>\$ (109,334)</b>

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

<b>Summary of Associate School Revenues and Expenses, Details by School</b>	<b>Briercrest Christian Academy</b>	<b>Cornerstone Christian School</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>				
Operating Grants	\$ 1,121,769	\$ 2,434,938	\$ 3,556,707	\$ 3,357,873
Fees and Other Revenues	-	-	-	25,833
<b>Total Revenues</b>	<b>1,121,769</b>	<b>2,434,938</b>	<b>3,556,707</b>	<b>3,383,706</b>
<b>Expenses:</b>				
Tuition & Other Related Fees	151,925	717,259	869,184	511,174
Salaries & Benefits	967,083	1,712,707	2,679,790	2,866,477
Supplies and Services	2,761	4,972	7,733	6,055
<b>Total Expenses</b>	<b>1,121,769</b>	<b>2,434,938</b>	<b>3,556,707</b>	<b>3,383,706</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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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. These internally restricted amounts, or designated assets, 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, 2020	Additions during the year	Reductions during the year	August 31, 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 47,851,402	\$ 3,106,458	\$ 4,365,032	\$ 46,592,828
	<b>47,851,402</b>	<b>3,106,458</b>	<b>4,365,032</b>	<b>46,592,828</b>
<b>PMR Maintenance Project Allocations (1)</b>	<b>1,651,435</b>	<b>2,411,017</b>	<b>1,330,655</b>	<b>2,731,797</b>
<b>Education Emergency Pandemic Support Program Allocation (2)</b>	<b>-</b>	<b>3,550,297</b>	<b>2,687,435</b>	<b>862,862</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Joint Use New School	766,618	750,000	271,724	1,244,894
Designated for Capital Projects - Emergent	-	1,650,000	1,559,701	90,299
Allocation for School Buses	4,081,061	-	148,845	3,932,216
Playgrounds	10,000	-	5,236	4,764
School Buses from Covid Savings	1,629,513	-	1,629,513	-
	<b>6,487,192</b>	<b>2,400,000</b>	<b>3,615,019</b>	<b>5,272,173</b>
<b>Other:</b>				
One Time Facility Projects from Covid Savings	1,231,400	-	1,231,400	-
Designated for Classroom Composition	1,458,762	-	-	1,458,762
Early Learning Intensive Support	55,467	100,000	155,467	-
Innovation	267,470	76,626	184,148	159,948
Pre-Kindergarten Programming	620,548	-	-	620,548
School Budget Carryovers	561,405	3,196,997	2,790,126	968,276
School Community Council Carryovers	23,075	31,000	33,402	20,673
School Development Fund	51,194	-	45,837	5,357
School Generated Funds	1,347,773	429,144	432,662	1,344,255
Support Staff Professional Development	70,198	49,319	44,517	75,000
Synchronous Learning	6,286	-	6,286	-
Violent Threat Risk Assessment	10,285	9,000	16,737	2,548
	<b>5,703,863</b>	<b>3,892,086</b>	<b>4,940,582</b>	<b>4,655,367</b>
<b>Unrestricted Surplus</b>	<b>15,685,139</b>	<b>2,558,304</b>	<b>-</b>	<b>18,243,443</b>
<b>Total Accumulated Surplus</b>	<b>\$ 77,379,031</b>	<b>\$ 17,918,162</b>	<b>\$ 16,938,723</b>	<b>\$ 78,358,470</b>

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- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

### 13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board of Education on September 1, 2020 and the Minister of Education on September 9, 2020.

### 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:

	Prairie South Schools					
	Deferred Salaries		Bursary Fund		Total	Total
	As At Dec 31		As At Dec 31			
	<u>2021</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>
Cash and Short-Term Investments	\$ 28,929	\$ 13,972	\$ 4,652	\$ 146,427	\$ 33,581	\$ 160,399
Accounts Receivable	-	-	4,764	870	4,764	870
Portfolio investments	-	-	1,597,858	1,426,033	1,597,858	1,426,033
<b>Total Assets</b>	<b>28,929</b>	<b>13,972</b>	<b>1,607,274</b>	<b>1,573,330</b>	<b>1,636,203</b>	<b>1,587,302</b>
<b>Accounts Payable</b>	-	-	7,995	14,650	7,995	14,650
<b>Total Liabilities</b>	-	-	<b>7,995</b>	<b>14,650</b>	<b>7,995</b>	<b>14,650</b>
<b>Revenues</b>						
Contributions and Donations	14,778	13,868	77,243	36,792	92,021	50,660
Interest on Investments	179	738	53,985	64,188	54,164	64,926
	<u>14,957</u>	<u>14,606</u>	<u>131,228</u>	<u>100,980</u>	<u>146,185</u>	<u>115,586</u>
<b>Expenses</b>						
Deferred Salaries Payments	-	67,354	-	-	-	67,354
Administration	-	-	6,940	6,021	6,940	6,021
Student Related Expenses	-	-	83,689	71,748	83,689	71,748
	<u>-</u>	<u>67,354</u>	<u>90,629</u>	<u>77,769</u>	<u>90,629</u>	<u>145,123</u>
Excess (Deficiency) of Revenues over Expenses	14,957	(52,748)	40,599	23,211	55,556	(29,537)
Trust Fund Balance, Beginning of Year	13,972	66,720	1,558,680	1,535,469	1,572,652	1,602,189
<b>Trust Fund Balance, End of Year</b>	<b>\$ 28,929</b>	<b>\$ 13,972</b>	<b>\$ 1,599,279</b>	<b>\$ 1,558,680</b>	<b>\$ 1,628,208</b>	<b>\$ 1,572,652</b>

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## 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, 2021 is \$103,753 (which includes principal and interest) and the loan is in good standing. The loan is a 10-year term at a fixed rate of 3.55% per annum.

## 17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- photocopying services through Toshiba at an estimated annual cost of \$275,000-\$300,000. 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. The contract expires May 10, 2022.
- 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 Twin Eagle Resource Management which expires October 31, 2021. A new contract with Direct Energy takes effect November 1, 2021. Estimated annual cost is \$280,000.
- contract with Veritev for the supply of caretaking supplies. The contract expires August 31, 2021 but includes an option to extend for two additional years. An average value for the annual spend would be approximately \$275,000. The contract was extended.

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- 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 2021-22 school year at a cost of \$1,092,000.
- 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 September of 2024. Obligations are apportioned equally between the two divisions until the completion of the project. Significant joint contractual obligations and commitments 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
<b>Future minimum lease payments:</b>		
2022	\$ 89,770	\$ 89,770
2023	89,770	89,770
2024	89,770	89,770
2025	89,770	89,770
<b>Total future minimum lease payments</b>	359,080	359,080
<b>Total Lease Obligations</b>	<b>\$ 359,080</b>	<b>\$ 359,080</b>

## 18. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation. The payable to Holy Trinity School Division for the joint use school has been shown as a separate item in note 8. School Community Council Expenditures for the current fiscal year have been reclassified from Governance to Instructional Expenses.

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## 19. RISK MANAGEMENT

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

### i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include 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 grants and other accounts receivable as at August 31, 2021, was:

August 31, 2021					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,650,000	\$ 825,000	\$ -	\$ 825,000	\$ -
Other Receivables	446,333	71,874	4,757	316,272	53,430
<b>Net Receivables</b>	<b>\$ 2,096,333</b>	<b>\$ 896,874</b>	<b>\$ 4,757</b>	<b>\$ 1,141,272</b>	<b>\$ 53,430</b>

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

### ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division has a guaranteed loan for Cornerstone Christian School. The principal and interest amount outstanding at August 31, 2021 is in good standing. The school division manages liquidity risk by maintaining adequate cash balances to cover its obligations, budget practices and projections of future needs for funds.

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

August 31, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts Payable and Accrued Liabilities	\$ 5,220,203	\$ 5,220,203	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 5,220,203</b>	<b>\$ 5,220,203</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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Payable amounts related to PST are not applicable to liquidity 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 less 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 as of August 31, 2021.

The school division minimizes these risks by:

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

**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.

**20. 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.