



Prairie South School Division No. 210
2019 - 2020 Annual Report

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School Division Contact Information



Prairie South School Division No. 210
Learning together.

1075 9th Avenue North West
Moose Jaw, Saskatchewan
S6H 1V7

Phone: (306) 694-1200
Fax: (306) 694-4955
Website: prairiesouth.ca
Email: info@prairiesouth.ca

An electronic copy of this report is available at www.prairiesouth.ca/division/board-ofeducation/plans-reporting/

Letter of Transmittal

Honourable Dustin Duncan
Minister of Education



Dear Minister Duncan:

The Board of Education of Prairie South School Division 210 is pleased to provide you and the residents of the school division with the 2019-20 annual report. This report presents an overview of Prairie South School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in blue ink that reads "Robert Bachmann". The signature is written in a cursive style and extends to the right with a long horizontal line.

Robert Bachmann, Chair

Introduction

This annual report presents an overview of Prairie South School Division's activities and results for the fiscal year September 1, 2019 to August 31, 2020, including governance structures, students, staff, programs and facilities. It also offers information about our work related to the Education Sector Strategic Plan (ESSP) priorities. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic.

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

In addition to detailing the school division's activities and performance, this annual report provides a report from management endorsing the financial overview and audited financial statements. Financial statements included in this report have been audited by an independent auditor following Canadian Generally Accepted Auditing Standards.

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 “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in 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 2019-2020, the Board of Education provided governance support during a period of significant disruption related to the global COVID-19 pandemic in addition to the regular work of the Board of Education.

The 2019-2020 Board of Education Trustees were elected on October 26, 2016 and are serving a four-year term. Board of Education members as of August 31, 2020 are:

Subdivision 1: Darcy Pryor

Subdivision 2: Robert Bachmann (Chair)

Subdivision 3: Al Kessler

Subdivision 4: Giselle Wilson (Vice-Chair)

Subdivision 5: Shawn Davidson

Subdivision 6: Mary Jukes, Tim McLeod, Jan Radwanski, Brian Swanson and Lew Young



Back Row (left to right): Al Kessler, Jan Radwanski, Giselle Wilson, Brian Swanson, Lew Young, Mary Jukes, Darcy Pryor. Front Row (left to right): Shawn Davidson, Tim McLeod, Robert Bachmann

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. In 2019-2020, a spring SCC inservice was cancelled due to the global COVID-19 pandemic and many SCCs were dormant during the school closure from March until June. The regular cycle of SCC elections was also interrupted during this time, and elections and Annual General Meetings of SCCs were rescheduled from April to September 2020.

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 2019-2020 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 \$17,012 in 2019-2020; this amount is reflective of the reduced role of SCCs in Prairie South in 2019-2020 due to the suspension of school related to the global COVID-19 pandemic.

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. After a period of suspension of school from

March until June, 2020, these community connections will be even more significant in the future as Prairie South re-establishes 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; Kincaid, Chaplin, and Central Butte in the West; Bengough and Rouleau in the East; and Craik in the North. In 2019-2020, 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 650 students; the smallest school was Vanguard Colony School, a Kindergarten to Grade 9 school with two students, one in Grade 5 and one in Grade 7. 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 21st Century competencies through responsive instruction and assessment, innovative delivery models, and a student first culture. Our learning environments contribute to physical, mental and spiritual well-being.

3. **Inclusive Communities: partners in learning.**

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

4. **Our People: champions of learning.**

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

Community Partnerships

Prairie South School Division and individual schools within the Division have established a range of formal and informal community partnerships in order 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 our community partners are committed to making our 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.

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 in order to improve student learning outcomes.

Program Overview

Like our schools and communities, the students and families in Prairie South School Division are diverse. 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
- Technology-enhanced programming
- Synchronous online programming
- School-Aged Parent Programming

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 of 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, business, communities, and other stakeholders
- French Immersion PreK-12
- Inclusive Lifeskills programming at Riverview Collegiate

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

Enduring Strategies of the 2014-2020 ESSP:

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

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

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

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

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with Reading, Writing and Math at Grade Level outcome

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 Reading, Writing, Math at Grade Level include:

- 90% of students reading at grade level (Fountas and Pinnell, Basic Reading Inventory)
- 80% of students writing at a proficient level (Provincial Writing Rubric)
- 80% of students proficient in numeracy (Provincial Math Rubric)

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

Reading and Writing supports were provided to teachers in an ‘as requested’ format. Teachers, small groups, or staff groups requested professional learning support with respect to specific writing and reading instructional strategies and assessment practices.

Levelled Literacy Intervention supports were provided throughout the year for new student support teachers and those requesting specific support for implementation of the program.

Each teacher who is new to the division, regardless of their career stage, is provided with one-on-one professional learning support which always includes a portion of the time spent on reading and writing instruction and assessment practices.

Administrators in Prairie South continued to demonstrate leadership in supporting effective instruction and assessment practices in reading and writing. At administrator professional learning sessions, they presented to each other on the practices implemented in their schools that had led to increases in the number of students proficient in reading and writing. *SaskReads* and *SaskReads for Admin* continued to be key guiding documents in 2019-2020.

In 2019-2020, 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 being deferred until 2020-2021.

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. The teachers attended face to face meetings, completed tasks for the group on their own and brought resources and learning back to the division and their schools.

Classes were suspended for all students in Prairie South in March, 2020 and a period of optional remote supplementary learning happened from March until June. While some students participated in significant learning opportunities during this time, others did not and additional supports will be necessary in coming years to mitigate any resulting loss in reading, writing and math literacy.

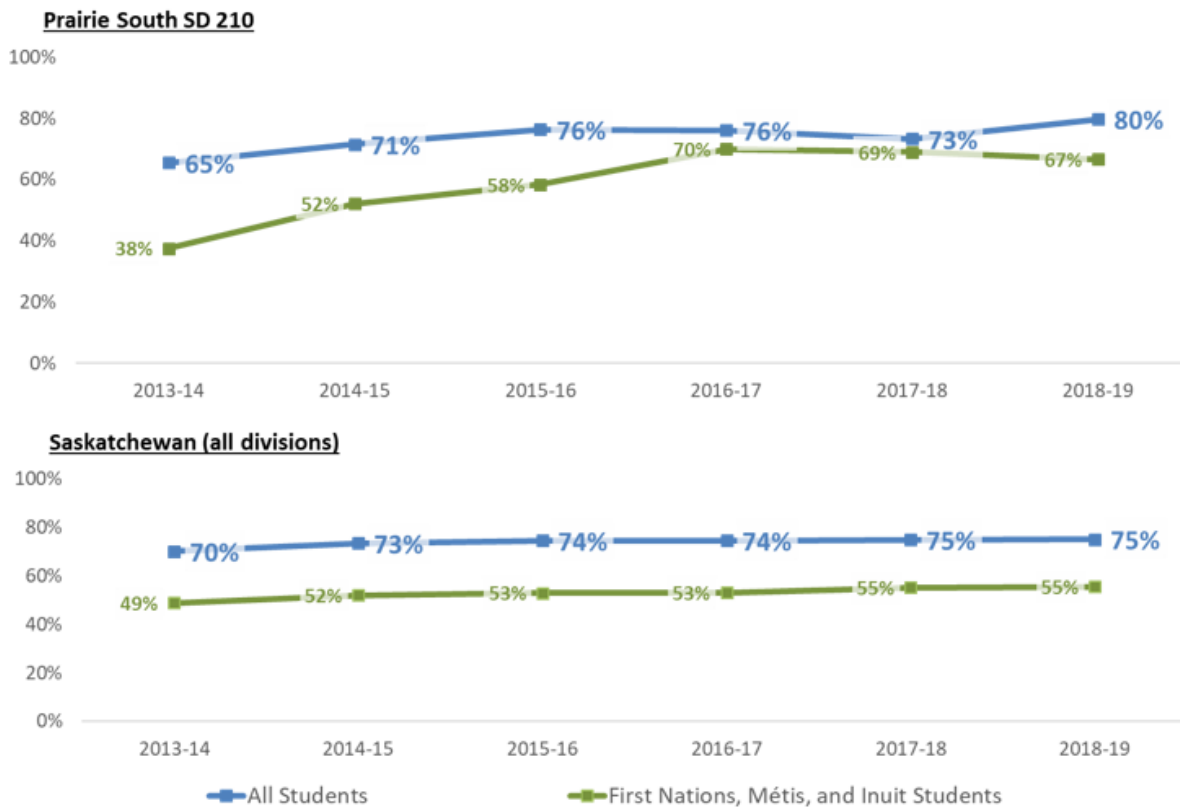
Measures for Reading at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

Percentage of Grade 3 Students Reading At or Above Grade Level, 2013-14 to 2018-19



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

Source: Ministry of Education, 2020

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

Grade 3 reading results have improved steadily over the past six years, and the number of proficient readers in Prairie South Grade 3 classrooms was nearly 15% higher in 2019 than in 2014, a change from 65.4% to 79.8%. In a typical year, this equates to approximately 75 additional Grade 3 students reading with proficiency. Self-identified First Nations and Métis children make up approximately 5 percent of the Grade 3 demographic in Prairie South School Division and read with less proficiency than their non-FNMI peers. Although the small sample size is challenging to analyze, it appears as though the gap between FNMI students and their non-FNMI peers may be closing. In the last year reported, Prairie South excluded fewer students in every category (FNMI, total, pre-established, unexcused) than the provincial average, which suggests a high degree of reliability of Prairie South outcomes data. 2019-2020 data is not reported due to the suspension of classes related to the global COVID-19 pandemic.

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

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</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. 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, increased outcomes for those students are necessary in order to achieve the following strategic plan indicators:</p> <ul style="list-style-type: none"> • 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>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>During the 2019-2020 year two school administrators and the Student Services Coordinator participated in the Leading to Learn program, intended to build school division capacity related to school administration and FNMI students and their families.</p> <p>Treaty 4 Flags were raised at several schools with a large event being held at Riverview Collegiate in September 2019. The highlight of the event was hoop dancing and traditional drumming lead by students from Riverview Collegiate. Our Treaty 4 Group continued to be active and provided leadership to students in other schools at various events throughout the year.</p> <p>In order to increase school level awareness of FNMI resources, information and resources were provided to a lead teacher at each school on the first of every month in 2019-2020 for sharing with the rest of the staff at monthly staff meetings.</p>

Kits of FNMI materials that were developed by the Saskatchewan Physical Education Association were purchased to support physical education curriculum and were distributed to schools for incorporation into Physical Education classes from Kindergarten to Grade 12.

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

Average Final Marks

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

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

Average Final Marks – Prairie South SD

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

Subject	All Students		Non-FNMI		FNMI	
	Province	PrSth	Province	PrSth	Province	PrSth
English Language Arts A 10 (Eng & Fr equiv)	75.1	80.5	78.5	80.7	62.9	76.3
English Language Arts B 10 (Eng & Fr equiv)	75.7	78.6	79.1	78.9	64.3	72.1
Science 10 (Eng & Fr equiv)	73.8	77.6	77.5	77.9	61.8	71.2
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	78.6	77.1	78.8	63.0	73.9
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	80.4	79.0	80.7	65.5	72.8
English Language Arts 20 (Eng & Fr equiv)	77.3	78.2	79.6	78.5	67.0	72.1
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	75.0	72.7	75.2	64.9	73.2
Math: Foundations 20 (Eng & Fr equiv)	77.4	82.3	79.1	82.7	67.8	73.6

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

Source: Ministry of Education, 2020

Analysis of Results – Average Final Marks

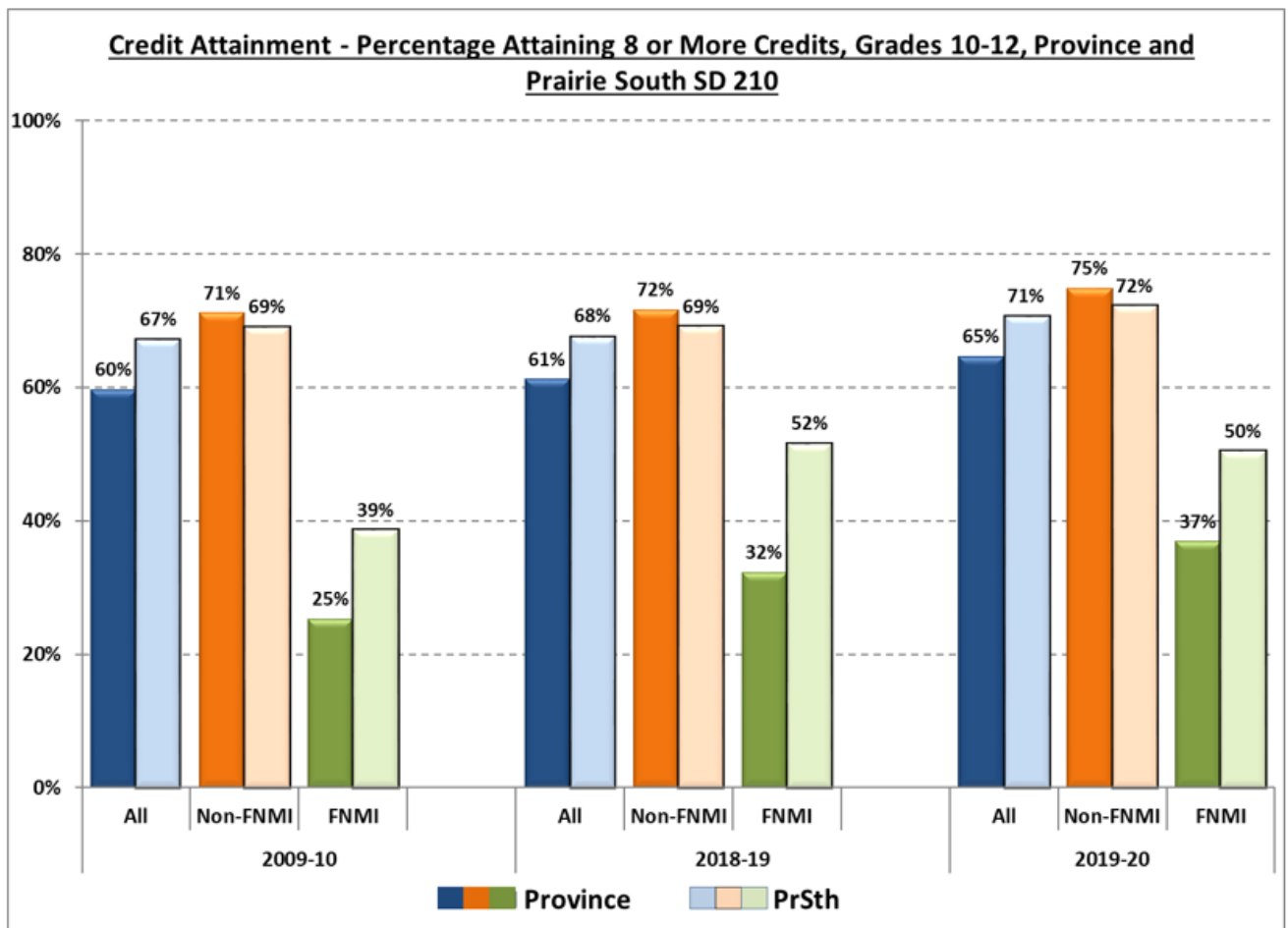
Average final marks for non-FNMI students in Prairie South School Division are generally consistent with average final marks throughout Saskatchewan for this subpopulation. Prairie South School Division FNMI students outperform other FNMI students in Saskatchewan, however caution should be exercised when reviewing this data due to small numbers of students in this demographic which can result in fluctuations from year to year. Even with the relatively strong performance of Prairie South FNMI students, this subpopulation did not perform as well as the non-FNMI subpopulation in any of the selected subjects.

Credit Attainment

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

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

Credit Attainment – Prairie South SD



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

Prairie South trends are consistent when measured against provincial data in each of the years presented. 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 by a margin of 71% compared to 65%. Although credit attainment has improved over the long term, FNMI students continued to earn significantly fewer credits than their non-FNMI counterparts. Fewer than 7% of students in grades 10-12 in Prairie South self identify as FNMI.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with the Graduation Rates outcome

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:

- 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)

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

Graduation and engagement outcomes for all students were addressed in 2019-2020 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.

In 2019-2020, 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 work directly with students who are at risk of not graduating and provide academic, social and personal support. In 2019-2020, 81 students were supported using the graduation coach model including 22 Grade 12 students, 17 of whom graduated on time in June 2020. 3 of these graduates registered for post-secondary education in the fall of 2020.

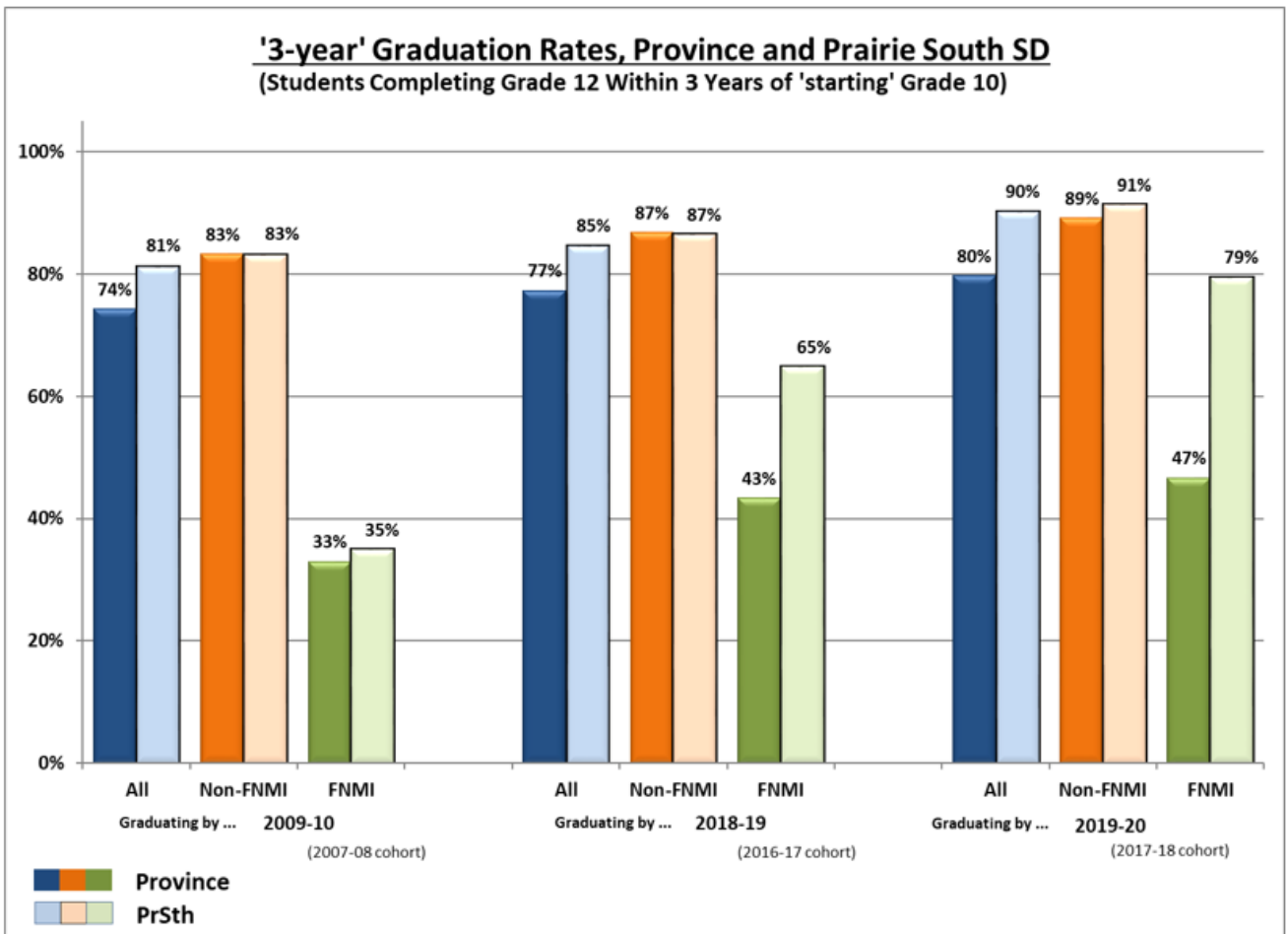
Measures for Graduation Rates

Three-Year Graduation Rate

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

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

Prairie South SD



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

Source: Ministry of Education, 2020

Analysis of Results – Three-Year Graduation Rates

In 2019-2020, Prairie South students met provincial and local goals related to on-time graduation, with a total on-time graduation rate of 90% and a FNMI on-time graduation rate of 79%. This is the second 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 their counterparts in the remainder of the province by a significant margin again in 2019-2020. The influence of FNMI success in this area caused Prairie South's overall graduation rate to exceed the provincial rate by 10% in 2019-2020.

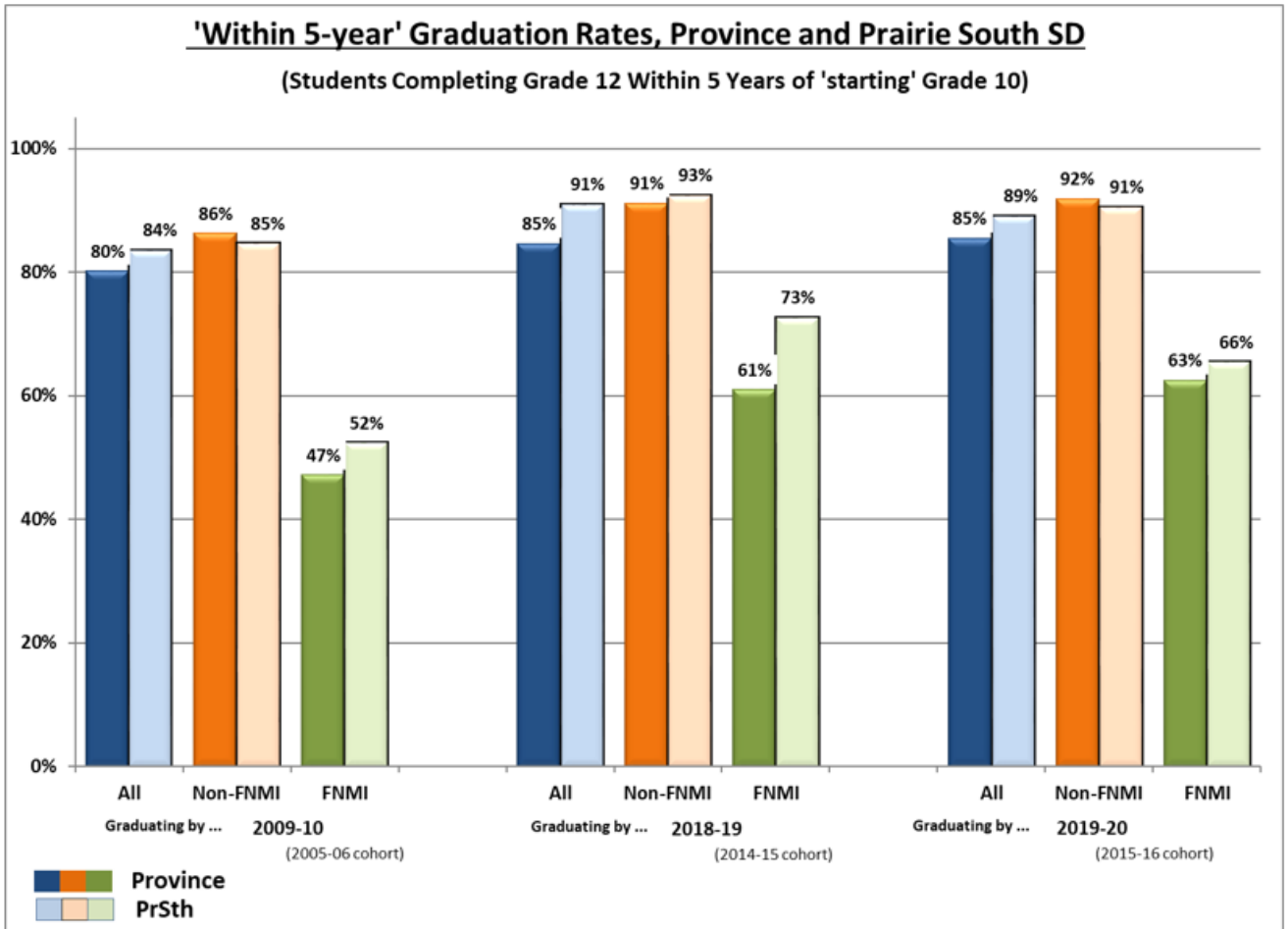
Provincial policies set in place in response to the COVID-19 pandemic, along with school operational and instructional responses, likely contributed to a larger than usual year-over-year percentage point increase in graduation rates for June 2020 both provincially and in Prairie South.

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.

Prairie South SD



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

Source: Ministry of Education, 2020

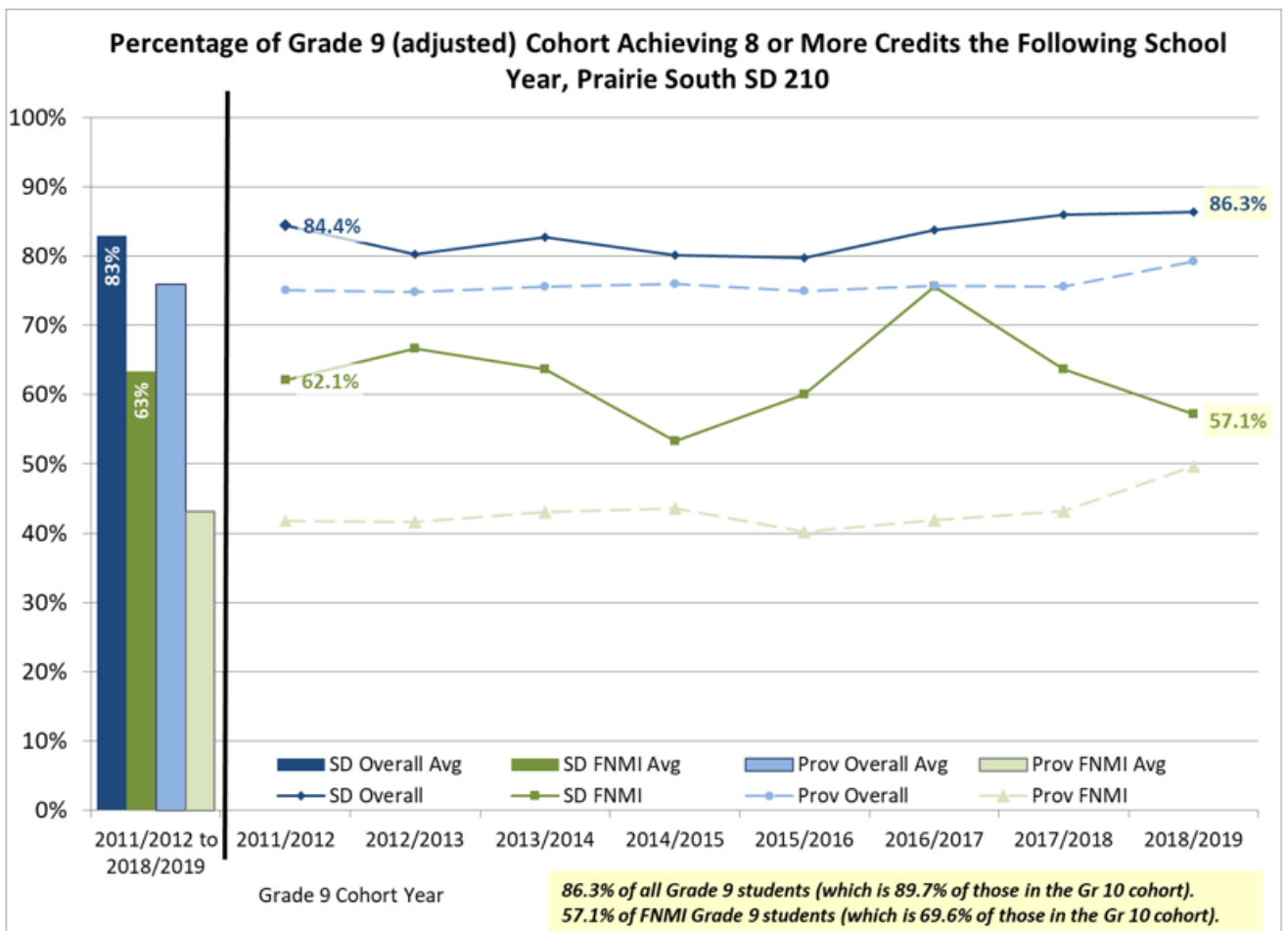
Analysis of Results – Graduation Rates ‘within five-years’

In 2019-2020, extended time graduation rates for Prairie South students were slightly lower than the year before. The FNMI subgroup in Prairie South outperformed the corresponding subgroup provincially by 3%, while results for the non-FNMI subgroup lagged the provincial subgroup by a small margin. While year-to-year variations may be attributable to sample size 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 response to the global COVID-19 pandemic rather than to sustainable systemic improvement in 2019-2020.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Grade 9 to 10 Transition

Higher percentages of Prairie South School Division students attained 8 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 continue to show recent gains and are at an eight-year high. FNMI students in Prairie South School Division have achieved more credits on average than their provincial counterparts, however the proportion of FNMI students achieving 8 or more credits fluctuated more widely due to small numbers in this demographic. While FNMI numbers fell in 2019-2020, the results reported are well above the 8-year average for FNMI students in the province (43%).

The provincial policy decision that all students would receive passing grades in courses in which they were actively enrolled as of March 13, 2020 likely impacted the number of credits earned in 2019-20 compared to previous years.

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

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

<p>School division goals aligned with the Early Years outcome</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 Early Years include:</p> <ul style="list-style-type: none"> • 90% of Kindergarten students demonstrating readiness in all domains (EYE(exit))
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>An August, 2019 inservice at Prairie South School Division featuring Dr. Debbie Pushor emphasized the importance of parent engagement that begins in the Early Years.</p> <p>In 2019-2020, Prairie South provided Prekindergarten opportunities beyond those sponsored by the Ministry of Education for more than 150 children in 10 schools in six communities.</p> <p>In September, 2019 the Saskatchewan Professional Development Unit (SPDU) provided Prairie South Prekindergarten teachers and educational assistants with a full day workshop on Rich Literacy Practices hosted in Moose Jaw. In February, 2020 Prairie South Prekindergarten teachers and educational assistants took part in a second SPDU workshop hosted in Moose Jaw titled Developing Self Regulation and Social Emotional Skills in Early Years.</p> <p>Prekindergarten and Kindergarten teachers attended a day of professional learning hosted by the Ministry of Education regarding incorporation of First Nations and Métis teachings into classrooms.</p> <p>Additionally, four additional 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.</p> <p>Early Learning Intensive Support (ELIS) pilot funds allowed four Prairie South children with intensive needs to have the supports needed to attend Prekindergarten. In March, 2020 four additional spots were offered to Prairie South families.</p> <p>Prairie South staff were involved with community partners in planning the 2020 National</p>

	<p>Early Years Conference to be held in Moose Jaw. Conference registration sold out quickly, however the global COVID-19 pandemic forced organizers to postpone this event until the 2020-2021 school year.</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 is ongoing.</p>
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Measures for Early Years

Early Years Evaluation

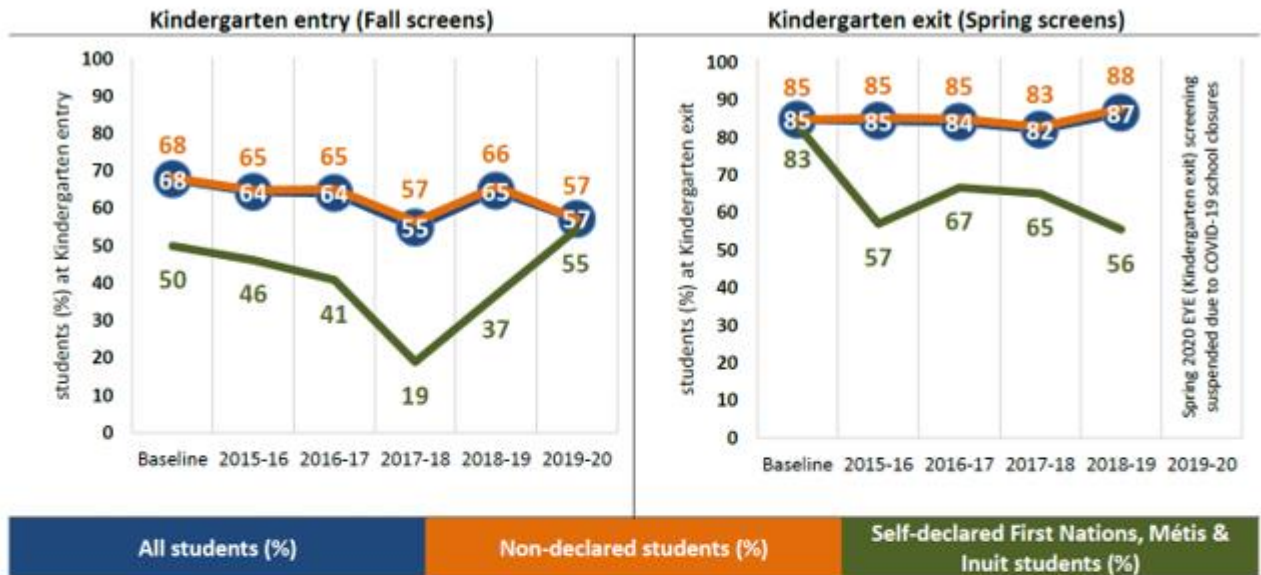
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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.

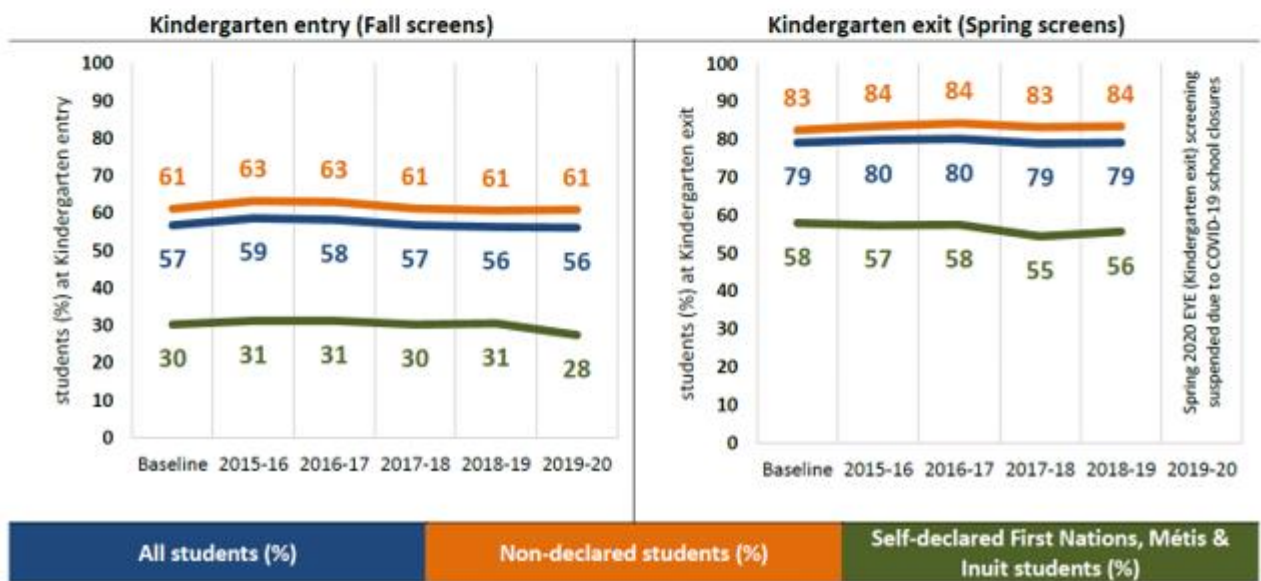
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic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

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

Prairie South 210



Saskatchewan (all divisions)



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

children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2020

Analysis of Results – Early Years Evaluation

Prairie South School Division data continued to show consistent levels of developmental readiness of Kindergarten students on a year over year basis at Kindergarten exit, however FNMI outcomes showed ongoing decline and lagged behind non-FNMI outcomes by 30% in the last year of data presented. Kindergarten entry data for 2019-2020 shows very little difference between FNMI and non-FNMI sub-populations, however overall readiness is at a six-year low. In previous years, fluctuations in entry readiness are addressed by the time exit data is produced, however the effects of the suspension of classes associated with the global COVID-19 pandemic are currently unknown.

Demographics

Students – Prairie South SD

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	513	532	533	492	490
1	569	533	531	545	510
2	512	589	556	531	568
3	531	530	595	560	529
4	474	554	532	588	553
5	470	493	553	528	584
6	514	476	488	549	524
7	435	526	473	480	553
8	469	455	518	488	464
9	462	473	496	530	491
10	552	482	488	523	539
11	500	541	491	481	482
12	618	593	607	572	571
Total	6,619	6,777	6,861	6,867	6,858

PreK	270	272	268	265	269
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	71	86	104	101	91
	4 to 6	56	73	85	94	88
	7 to 9	80	80	72	74	84
	10 to 12	101	122	121	121	107
	Total	308	361	382	390	370
English as an Additional Language	1 to 3	92	115	127	134	156
	4 to 6	103	111	116	113	127
	7 to 9	75	89	106	93	90
	10 to 12	53	70	45	53	51
	Total	323	385	394	393	424
French Immersion	K to 3	228	232	248	240	233
	4 to 6	126	135	144	144	133
	7 to 9	70	86	102	107	123
	10 to 12	46	42	39	43	60
	Total	470	495	533	534	549

Notes:

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

Source: Ministry of Education, 2019

Staff

Job Category	FTEs
Classroom teachers	430.1
Principals, vice-principals	37.8
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	230.8
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	18.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	63.8
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	117.9
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	5.0
Total Full-Time Equivalent (FTE) Staff	903.4

Notes:

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

Source: Prairie South Schools Human Resources Department, September 30, 2019

Senior Management Team

The Director of Education, Anthony D. (Tony) Baldwin, is the Chief Executive Officer of Prairie South School Division, and reports directly to the Board of Education. The Central Administrative Council (CAC), comprised of four LEADS superintendents and two SASBO superintendents are responsible for school operations, learning, business and human resources:

Ryan Boughen, Superintendent of School Operations
 Derrick Huschi, Superintendent of School Operations
 Lori Meyer, Superintendent of Learning
 Steve Robitaille, Superintendent of Business
 Darran Teneycke, Superintendent of School Operations
 Diana Welter, Superintendent of Human Resources

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 th 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	9-12	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

Infrastructure Projects			
School	Project	Details	2019-2020 Cost
9 th Avenue Office	Renovation	Window Replacement	9,465
9 th Avenue Office	Lighting	Lighting Upgrade	7,598
9 th Maintenance Shop	IT	Cameras	7,847
Assiniboia Composite High	Grounds	Field Upgrade	170,166
Assiniboia Composite High	Lighting	Lighting Upgrade	4,463
Assiniboia Composite High	Lighting	Lighting Upgrade	34,404
Assiniboia Elementary	Lighting	Lighting Upgrade	2,225
Assiniboia Office	Lighting	Lighting Upgrade	1,266
Avonlea	Roof	Partial Roof Replacement	85,500
Avonlea	Plumbing	Sewer Replacement	50,949
Avonlea	Security	Security Alarm	902
Avonlea	Lighting	Lighting in Gym	7,473
Caronport Elementary	Lighting	Lighting Upgrade	4,216

Infrastructure Projects			
School	Project	Details	2019-2020 Cost
Caronport Elementary	Renovation	Door Replacement	37,073
Caronport Elementary	Grounds	School Sign	15,108
Centennial Auditorium	Renovation	Auditorium Upgrade I	223,299
Centennial Auditorium	Renovation	Auditorium Upgrade II	51,799
Central Butte	Lighting	Lighting Upgrade	13,067
Central Butte	Lighting	Lighting Upgrade	2,285
Central Butte	HVAC	Boiler Controls Upgrade	1,262
Central Collegiate	Lighting	Lighting Upgrade	1,266
Central Collegiate	HVAC	Boiler Automation	404,645
Central Collegiate	HVAC	Venting	24,367
Central Collegiate	Renovation	Floor Replacement	6,675
Central Collegiate	Renovation	Shop Floor Replacement	1,302
Central Collegiate	Grounds	Asphalt Curbing	407,910
Central Collegiate	Remediation	Asbestos	133,063
Coronach	Grounds	Concrete Replacement	212,886
Coronach	Lighting	Lighting Upgrade	2,175
Coronach	Lighting	Lighting Upgrade	59,951
École Gravelbourg	Renovation	Brick Repairs	51,373
Eyebrow	Lighting	Lighting Upgrade	4,159
Eyebrow	Roof	Partial Roof Replacement	46,270

Infrastructure Projects			
School	Project	Details	2019-2020 Cost
Glentworth	Renovation	Window Replacement	114,952
Guthridge Field	Grounds	Track Replacement	256,264
Guthridge Field	Grounds	Asphalt Cap Walking Path	5,918
Kincaid	Renovation	PAA Renovation	12,312
Kincaid	Renovation	Window Replacement	142,505
King George	Grounds	Playground Tarmac Recap	20,239
King George	HVAC	Boiler Controls Upgrade	866
King George	Lighting	Lighting Upgrade	17,723
King George	Plumbing	Water Heater Replacement	6,155
King George	IT	Camera Wiring Upgrade	6,088
Lindale	Lighting	Lighting Upgrade	6,356
Mankota	Roof	Roof Repairs	10,536
Mankota	Renovation	Window Replacement	126,363
Mortlach	Grounds	Playground Tarmac	18,507
Mossbank	Grounds	Playground	41,796
Palliser Heights	Grounds	Parking Lot Gravel	4,855
Palliser Heights	Renovation	PAA Upgrade	19,264
Palliser Heights	Grounds	Track Upgrade	17,889
Palliser Heights	Plumbing	Sewer Lining Replacement	38,628
Palliser Heights	IT	Cameras	9,815

Infrastructure Projects			
School	Project	Details	2019-2020 Cost
Peacock Collegiate	Lighting	LED Lighting Upgrade I	13,936
Peacock Collegiate	Lighting	LED Lighting Upgrade II	148,645
Peacock Collegiate	Roof	Partial Roof Replacement	107,338
Peacock Collegiate	HVAC	Air Conditioner Replacement	2,254
Prince Arthur	Lighting	LED Tubes	1,266
Prince Arthur	Grounds	Playground Tarmac	22,811
Rockglen	Footprint	Decommission	445,195
Rockglen	Grounds	Outdoor Learning Center	4,720
Rouleau	HVAC	Roof Top Unit Replacement	368
Sunningdale	Lighting	LED Tubes	12,684
Sunningdale	Grounds	Outdoor Learning Space	53,396
Transportation	HVAC	Boiler Controls Upgrade	494
Transportation	Lighting	LED Tubes	1,280
Transportation Shop	Grounds	Gravel	20,314
William Grayson	Grounds	Outdoor Learning Centre	11,436
William Grayson	Grounds	Playground Asphalt	19,906
William Grayson	Remediation	Flood	260,097
Total			\$4,089,580

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 on a daily basis. 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.

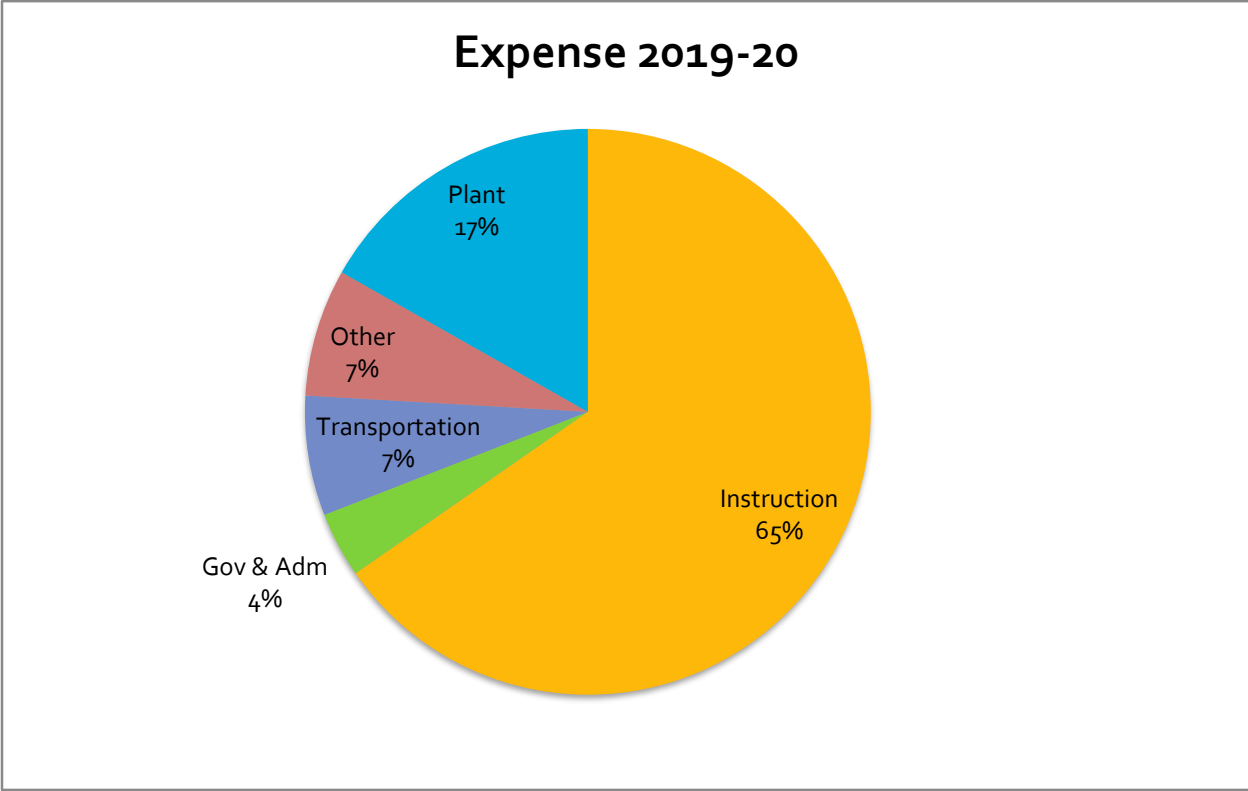
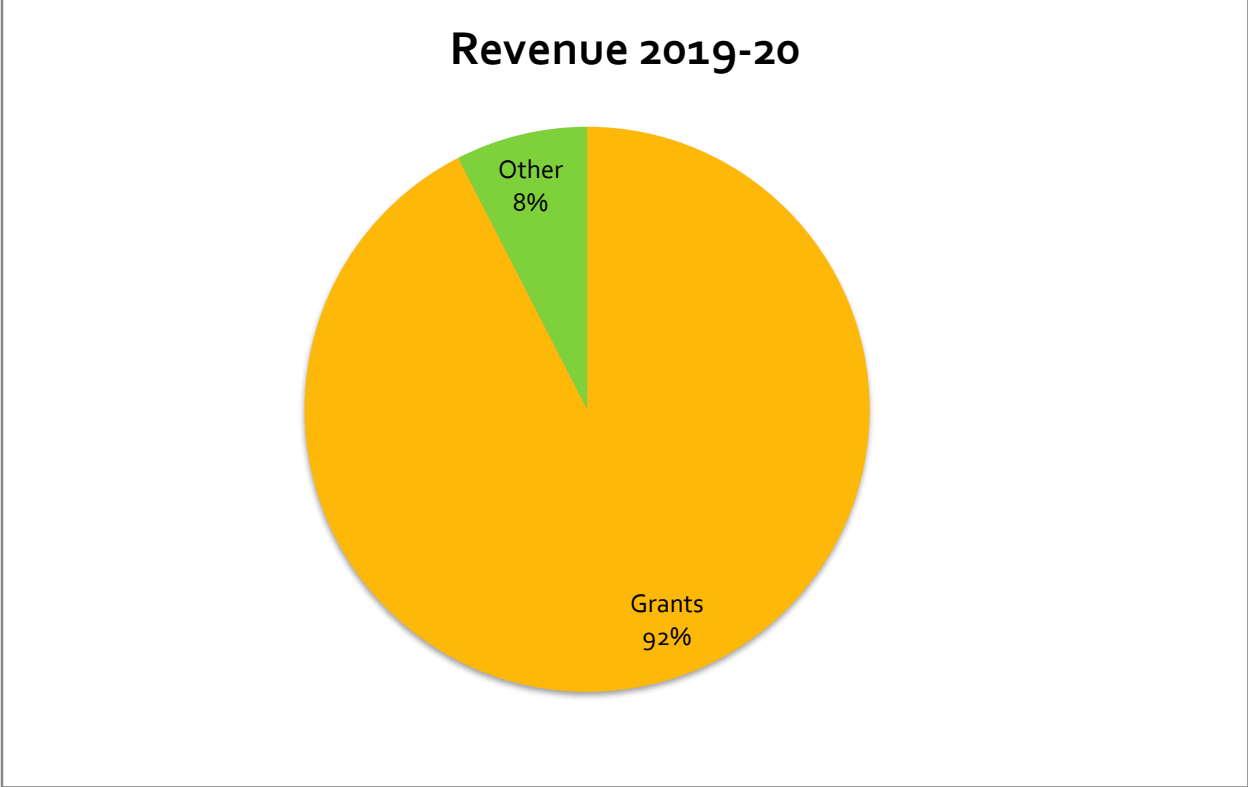
In 2019-2020, Prairie South School Division implemented a formal partnership agreement with Holy Trinity related to the expansion of a previous agreement to transport Holy Trinity students. This agreement resulted in a single, standardized school transportation system in the southern half of the City of Moose Jaw beginning in the 2019-2020 school year. Prairie South currently transports rural students from the Moose Jaw catchment for Holy Trinity and provides some specialty bus service for that school division in the City of Moose Jaw.

The suspension of school 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 2019-2020.

Transportation Statistics (2019-2020 School Year)	
Students transported	2,769
In-town students transported (included in above)	1,026 (Urban - Moose Jaw)
Transportation routes	109
Number of buses	148
Kilometers travelled daily	17,825
Average age of bus	8.25 Years
Capacity utilized on buses	66.2% (Average)
Average one-way ride time	26 minutes
Longest one-way ride time	93 minutes
Charter Trip kilometers	59,158
Regular Route kilometers	2,094,638
Total kilometers travelled	2,153,796
Cost per student per year	\$2,098.33
Cost per kilometer travelled	\$2.70

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	-	2,403	24,730	2,403	100%	1
Grants	78,382,306	78,917,227	78,044,235	534,921	1%	
Tuition and Related Fees	207,500	251,931	128,462	44,431	21%	2
School Generated Funds	1,514,000	1,074,893	1,328,165	(439,107)	-29%	3
Complementary Services	622,350	673,629	640,052	51,279	8%	4
External Services	3,478,558	3,541,985	3,560,347	63,427	2%	
Other	675,500	892,523	861,903	217,023	32%	5
Total Revenues	84,880,214	85,354,591	84,587,894	474,377	1%	
EXPENSES						
Governance	416,488	334,396	360,293	(82,092)	-20%	6
Administration	2,862,481	2,832,848	2,852,784	(29,633)	-1%	
Instruction	57,973,656	55,395,947	56,445,462	(2,577,709)	-4%	
Plant	13,558,213	14,239,879	14,473,477	681,666	5%	7
Transportation	6,539,787	5,810,288	6,464,224	(729,499)	-11%	8
Tuition and Related Fees	10,000	14,525	8,000	4,525	45%	9
School Generated Funds	1,425,775	1,027,725	1,358,238	(398,050)	-28%	10
Complementary Services	1,445,971	1,482,449	1,508,128	36,478	3%	
External Services	3,700,220	3,651,319	3,646,414	(48,901)	-1%	
Other Expenses	-	3,120	4,885	3,120	100%	11
Total Expenses	87,932,591	84,792,496	87,121,905	(3,140,095)	-4%	
Surplus (Deficit) for the Year	(3,052,377)	562,095	(2,534,011)			

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

Note	Explanation
1	Over budget due to Treaty Land Entitlement not being budgeted
2	Over budget due to more tuition students attending than budgeted
3	Under budget due to School Generated Funds (SGF) activities ending with the Covid-19 shutdown
4	Over budget due to more grant revenue than budgeted being received for Early Learning Intensive Supports
5	Over budget due to receiving more interest than budgeted and due to insurance refunds from the Saskatchewan School Boards Association insurance pools
6	Under budget due to reduced spending on School Community Councils, board travel and professional development as a result of Covid-19
7	Over budget for cost of Rockglen wing demolition budgeted in previous year, unbudgeted asbestos removal and football field repair budgeted on wrong line
8	Under budget due to reduced fuel use, reduced bus repairs, reduced driver expenses for special trips as a result of COVID-19 school closures
9	Over budget due to more students taking online courses because of Covid-19 shutdown
10	Under budget due to SGF activities ending with the Covid-19 shutdown
11	Over budget due to service charges for online payments in school cash not being budgeted

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	20,361	1,475	-	1,249	-	425	23,510
Davidson, Shawn	16,765	373	-	-	-	425	17,563
Jukes, Mary	17,251	-	-	1,231	-	425	18,907
Kessler, Allister	17,641	543	-	1,101	-	425	19,710
McLeod, Timothy	17,251	-	-	1,130	-	425	18,806
Pryor, Darcy	17,749	1,122	-	886	-	425	20,182
Radwanski, Jan	15,359	-	-	892	-	425	16,676
Swanson, Brian	16,821	-	-	-	-	425	17,246
Wilson, Giselle, Vice Chair	19,450	2,095	-	1,334	-	425	23,304
Young, Llewellyn	17,430	-	-	1,130	-	425	18,985

Personal Services

Abdai, Katie	63,319
Adams, Tianna	85,389
Aitken, Eleese	103,600
Alexander, Patricia	115,176
Alexander, Shayla	52,184
Alexanderson, Kim	80,382
Alexanderson, Michael	91,853
Alm, Kathie	57,722
Amundrud, Brian	54,618
Anderson Grass, M	91,217
Anderson, Mariette	83,904
Anderson, Noah	68,978
Andrew, Sharon	91,027
Andrie, Danae	69,757
Arndt, Duane	87,893
Arndt, Shameem	86,799
Arnott, Tana	107,325
Baber, Kendra	87,039
Backa, Geoffrey	96,445
Baiton, Darren	123,367
Baiton, Samantha	86,897
Baldwin, Anthony D	213,196
Bartle, Lynn	86,955
Bauck, Jennifer	73,747
Baum, Tara L	87,293
Bean, Michelle	87,260
Bechard, Leslie	78,080
Behrns, Lee	88,560
Bell, James	53,167
Bell, Peter	105,107
Bellinger, Jolyn	87,908
Bellows, Kristin	100,593
Belsher, Colin	88,191
Berenik, Tammy	63,336
Berenyi, Cheryl	87,039
Berg, April	51,854
Berglund, Dale	87,184
Bernard-Branning, Faith	70,052
Berner, Robert	86,755

Beselaere, Nathan	106,646
Binetruy, Kerrie	96,456
Bishop, Angela	82,191
Bistretzan, Bonnie	58,843
Bittner, Bernard	72,316
Blackwell, Cheri	87,102
Blair, Christine	87,516
Blair, Tal	99,344
Blanchette, Dana	86,755
Blatz, Robyn	86,614
Block, Alan	88,028
Blondeau, Kathryn	80,101
Bloom, Amber	68,471
Bloudoff, Theran	80,543
Boese, Heather M	74,069
Bonneau-Chevrier, L	86,856
Bouffard, Crystal	87,955
Boughen, Rachel	87,116
Boughen, Ryan	174,163
Boulton, Jeffrey	108,468
Bouvier Simonsen, D	88,377
Bouvier, Natasha	87,098
Bowley, Brian	67,020
Boyes, W.Mike	76,776
Boyle, Todd	91,145
Branning, Stephanie	86,755
Brassard, Carol	87,973
Braun, Jordaan	59,541
Breitkreuz, Eldon	58,703
Breitkreuz, Troy	91,984
Brennan, Chris	64,964
Brennan, Valerie	105,777
Breton, Jason	64,898
Brooks, Melissa	98,904
Brown, Joanne	87,079
Brown, Jody	86,942
Brownell, Warren	91,546
Buettner, Blake	87,708
Bumphrey-Letnes, Katie	91,665

Burghardt, Lora	78,364
Burghardt, Tim	91,119
Burnham, Lisa	86,946
Bzdel Montgomery, Lisa	87,039
Caldwell, Brandi A	62,124
Cameron, Crystal	88,152
Cameron, Derrick	95,825
Campbell, Eric	118,249
Carter, Cal G	65,593
Cartman, Elizabeth	54,113
Chadwick, Brent	102,289
Chadwick, Marni	86,982
Champigny Lucyk, Chantal	107,456
Chevrier, Christianne	86,984
Chow, Heather L	96,161
Church, Cameron	88,102
Church, Jessica	69,562
Clarke, Anita	91,002
Clarke, Sarah	63,766
Clegg, Kent	99,876
Closs, Tracey	86,765
Coghill, Chris	64,433
Coghill, Vicki	83,348
Collinge, Charmaine	86,095
Colven, Janice	92,930
Cooper, Rikell	66,466
Cornet, Sandi	55,857
Couzens, Trina	91,261
Cowie, Nadine	105,782
Cozart, Alixandra	54,825
Craaybeek, Michelle	54,113
Craig, Amy	86,924
Cridland, Garnet	91,545
Cridland, Shelley	86,869
Crocker, Gillian	88,680
Dale, Duane	57,280
Dalgarno, Lucia	93,608
Dalgarno-Stevens, Jasmine	59,558
Daniel, Lacey	87,608
Danylchuk, Sharon	87,221

Deans, Raymond	88,428
Decaux, Deborah	105,401
Delorme, Melanie	87,193
Denet, Sheldon	52,183
Diewold, Heather	87,388
Diggins, Daryl	52,552
Dillitzer, Mikel	68,531
Dolman, Carla	91,973
Dombowsky, Tracy	105,782
Donnelly, Abigail	59,187
Doyle, Ronda	96,835
Dryburgh, Alex	57,847
Dubeau, Katryne	73,533
Dunne, Lori	54,113
Dunne, Mark	78,398
Duxbury, Amanda	80,686
Dyck, Donna	87,009
Earl, Cheryl	87,407
Eberl, Rayleen	108,506
Eberle, Katie	86,282
Edwards, Charla	105,567
Eirich, Elaine	54,113
Elder, Christa	86,755
Elder, Nadine	96,333
Elek, Jaylyn	77,100
Elez, Jessica	70,383
Elliott, Pamela	90,977
Erickson, Meagan	86,755
Espiritu, Josephine	54,058
Ethier, Tiffany	69,818
Evans, Alysha	72,132
Fafard, Louise	93,594
Farrell-Schury, Shannon	97,889
Fedoski, Brendan	65,497
Feeley, Jeff	87,804
Feeley, Joanne	96,639
Fehr, Dale	77,702
Feiffer, Jodi	84,219
Ferrie, Linda	91,320
Fiala, Cayle	66,628

De Graauw, Gillian	91,891
Fieger, Courtney	91,865
Fieger, Rae-Ann	92,110
Fitzpatrick, Angela	65,023
Foster, Aaron	87,091
Fournier, Nathalie	81,863
Friesen, Taryn	58,646
Frisk-Welburn, Tanya	91,819
Fritzler, Bruce	117,623
Froats, Jason	90,546
Froshaug, Corbin	91,918
Froshaug, Lona	100,593
Gagne, Ashley D	92,201
Galbraith, Lisa	81,028
Gallagher, Andrew	86,970
Gallagher, Michelle	87,554
Gardner, Melissa	96,730
Gardner, Renee	88,449
Gardner, Tayler	74,347
Gartner, Melissa	73,235
Gasper, James	78,086
Gauthier, Francine	88,422
Gauvin, Stephane	120,144
Geiger, Nikki	89,886
George, Jocelyne	91,110
Gillett, Kurt	64,743
Gingell Munteanu, Rhonda	86,968
Goby, Jackie	104,335
Goepen-Bourgeois, Kristine	91,039
Gorham, Kourtney	70,592
Gossard, Danielle	98,382
Grass, Kelly	92,115
Gray, Crystal	83,254
Gray, Karen	88,803
Gray, Sandi	75,921
Gregor, Rodger	87,629
Grove, Michelle	78,648
Guenther, Jessica	56,564
Guttek, Michael	87,365
Hack, Shelby	60,621

Ficzel, Ronald	87,963
Hall, Marla	87,418
Hallborg, Nicole	62,672
Hand, Don	100,593
Hanson, Evan	98,659
Hare, Leslie	74,022
Harper, Amanda	69,194
Hawkins, Laurie	87,759
Hazell, Natalie	76,609
Hazell, Nathan	92,127
Heck, Chelsea	66,691
Heebner, Samantha	74,519
Heebner-Straker, C	86,784
Hellings, Laurie	87,564
Hendry, Jodie	67,480
Heshka, Robin	100,957
Hesjedal, Aaron	111,677
Hetherington, Erin	69,850
Hicks, Ashley	70,179
Hildebrandt, Carla	105,777
Hirtle-Gluck, Christine	91,042
Hlady, Carrie	52,960
Hogeboom, Shayne	100,254
Hoggard, Michelle	58,306
Hoimyr, Kenton	87,146
Holmes, Lonny	106,539
Hordichuk, Colleen	97,668
Huel, Victoria	86,897
Hunt, Michael	84,420
Huschi, Derrick	174,163
Huschi, Joshua	66,124
Hutton, Heather	63,157
Huyghebaert, Darcey J	88,196
Ike, Deborah	109,766
Irving, James	91,625
Jacobson, Laurissa	87,174
Jamieson, Rachelle	91,025
Jamieson-Pilgrim, R	88,034
Janzen, Sandra	96,371
Johnson, Ida	70,590

Johnstone, Lori	91,404
Kazeil, Hali	67,700
Kearns, Jody	87,389
Keeler, Margot	67,354
Kempel, Deana	103,090
Kiefer, Carrie	69,546
Kitts, Jeff	90,249
Klein, Rachel	64,167
Klippenstein, Linda	85,629
Knight-Szakacs, Tracey	86,699
Knudsen, Audrey	87,705
Korbo, Amy	58,895
Korchinski, Brooke C	63,459
Kotschorek, Greg	89,007
Krause, Tannis R	66,150
Krauss, Deanna	91,863
Krawetz, Candice	114,762
Krogan, Ellen	61,115
Krukoff, Shane	91,068
Kuffner, Christy	87,039
Lacasse Corcoran, Edna	93,725
Lagasse, Tracey	87,512
Lamb, Janice	79,075
Laminman, Brenda	70,840
Lamontagne, Grady	58,959
Lariviere, Leanne	87,324
Lasko, Wadena	87,417
Leonard, Adam	68,242
Lewchuk, Michael	90,977
Lewis, Corrie	88,668
Lewis, Gary	52,717
Lewis, Sharon	63,667
Lindsay, Mitchell	96,930
Lix, Nicole	61,320
Logan, Kelly	103,969
Lorge, Elvira	70,587
Lothian, Matthew	63,608
Loveridge, Brandon	82,785
Lucas, Christy	70,862
Lys, Stephen	92,100
Mack, Chantel	74,380

Mack, Larissa	63,502
Mackey, Shelby	72,981
Maclachlan, David	78,398
Maclachlan, Tara	58,891
Mann, Jaime	54,112
Marcenko, Michelle	107,036
Martens, J.Scott	87,516
Martens, Perry	79,474
Martin, Beckie	87,597
Mccann, Amanda R	100,593
Mccorrison, Holly	70,544
McCrea, Tiffany	69,083
McCrystal, Jessa	60,557
McDowell, Aimee	66,708
Mcintosh, Angus	104,773
McKay, Lucas	67,019
McKay, Madison	59,542
McKenna, Durston	80,637
McLean, Jonathan	123,428
McLeod, Chelsea	66,866
McMurchy, Ashley	56,934
McNabb, Garnet	69,217
McNaughton, Lori	86,755
Mealing, Amanda	86,755
Menke, Alicia	61,732
Menzies, Carmen	81,369
Menzies, Clayton	87,942
Mergel, Patty	87,944
Meyer, Lori	180,830
Michalko, Diane	86,755
Michalko, Kelly	105,777
Mihalicz, Bartley	91,654
Milley-Lowe, Angela L	88,072
Milligan, Nicole	66,042
Mitchell, Jennifer	72,450
Mitchell, Scott	69,726
Moerike, Lindsay	91,793
Moneo, Shannon	91,927
Montague, B Patrick	90,594
Montague, Jennifer	96,371
Montgomery, Jonie	68,003

Montpetit, Audray-Anne	65,225
Mooney, Theresa	100,994
Morash, Kathy	87,136
Morgan, Roger	91,830
Morgan, Suzanne	87,011
Morson, Chelsea	85,710
Munn, Anthony	60,541
Munro, Glen	78,398
Myers, Lisa	72,587
Nelson, Jennifer	73,848
Neufeld, Leisa	104,833
Neufeld, Marquita	87,516
Newton, David	51,830
Nichols, Chelsea	52,053
Nicholson, Cole	63,210
Nicholson, Heather	87,413
Nyhus, Brea	63,665
O'Brien, Michelle	96,161
O'Byrne, Lauren	60,388
Odendaal, Daniel	60,244
Okraincee, Lenea	86,461
Olliver, Rickey	72,316
Olson, Amanda	130,465
Onraet, Shane	107,538
Oonincx, Kristy	87,039
Osberg, David	118,383
Osberg, Jennifer	105,777
Packet, Lisa	104,816
Packet, Shirley	97,206
Pagan, Brad G	52,088
Paice, Derick	60,649
Panko, Ang	87,343
Papilion, Amanda	81,712
Parks, Cecil	69,217
Parsons, Kimberly	91,261
Paterson, Melissa	71,002
Patterson, Leigh	59,300
Pavier, Marilyn	81,618
Paysen, Shauna	81,730
Peakman, Tim	59,033
Perrault, Gisele	87,343

Peters, Chelsea A	64,515
Peters, Kelly	86,755
Peterson, Brennan	85,774
Peterson, Trevor	86,850
Pethick, Leigh	92,700
Pethick, Shannon	87,536
Petlak, Cheryl	91,119
Petlak, Logan	86,565
Pflugger, Jared	64,898
Phillips, Josie	62,127
Phillips, Sonya Carolyn	87,284
Pickering, Chris	66,774
Pilsworth, Jordan	61,568
Pippus, Tracy	91,191
Pituley, Jackie	86,027
Pladson, Amber Marie	87,308
Podgursky, Joyleen	114,748
Poettcker, Rosalyn	50,007
Polupski, Jana	92,745
Polupski, Lorne	88,561
Porter, Derek	87,524
Pouteaux, Guylaine	87,510
Prayda, Kirsten	66,888
Price, Catherine	91,261
Prokopetz, Jennifer	109,349
Promhouse, Paul	90,788
Purdy, Ron	140,129
Pylatuk, Cody	58,532
Raes, Brad	91,030
Rasmussen, Jenna	80,471
Rath, Roxanne	63,336
Rattee, Robin	91,198
Rauscher, Heather	105,777
Rawlyk, Ray	97,014
Raymond, Barry	105,777
Redstone, Bert	85,713
Reid-Ward, Kelly	87,230
Renwick, Zachary	55,914
Rettman, Tiu	61,335
Rieder, Kathy	105,671
Robertson, Scott	120,694

Robinson, Joel C	83,785
Robinson, Kariann	87,145
Robinson, Katrina	60,148
Robitaille, Emma	59,517
Robitaille, Stephen	160,956
Rogers, Benjamin	65,338
Romanow, Melissa	84,556
Roney, David	105,907
Roney, Jason	87,559
Rosso, Sophie	97,299
Rowlinson, Heather	86,869
Ruston, Nancy	87,251
Ruthven, Brian	114,083
Ruthven, Randi	99,837
Rutko, Leanne	104,505
Ryba, Jacquie	92,327
Saas, Cori	89,186
Salminen, Raven	60,312
Samoleski, Judy	92,041
Saulters, Deanna	95,755
Sayers, Ruby	86,086
Saylor, Tammy	92,456
Schafer, Clifford	96,819
Schafer, Sharon	93,466
Schauenberg, Tara	105,782
Schepp, Michelle	70,954
Schlamp, Lisa	54,113
Schmidt, Rina	63,430
Scholpp-Smith, Leanne	91,044
Schultz, Janis	90,977
Scidmore, L Michael	86,755
Scott, Karen	86,897
Seargeant, Sarah	55,891
Selensky, Gail	92,119
Sheffield, Jessica R	51,009
Shillington, Allison	86,463
Shotton, Nicole	69,747
Silbernagel, Karla	99,567
Silversides, R. Keith	92,612
Silvester, Brittany	57,610
Simonsen, Craig	91,252

Simpson, Laura	62,636
Singbeil, Kathryn	83,693
Singleton, Mitch	73,796
Singleton, Rae	56,046
Sleightholm, Chapin M	84,160
Smith Harkness, Darla	82,126
Smith, Cynthia	81,097
Solie, Shelley	86,755
Sonmor, Miranda	78,630
St Laurent, Michael	78,720
Stamm, Shelly	91,404
Stark, Crystal	87,324
Stewart, Anne	86,755
Stewart, Barry	126,152
Stewart, Cailen	71,476
St-Jacques, Daniel	54,951
Straub, Jackie	110,940
Struble, Natasha	86,784
Sullivan, Shaun	74,889
Swanson, Dustin	121,430
Tallon, Maxine	59,558
Taylor, Debbie	82,395
Taylor, Shaunna	91,098
Taylor, Tracey	87,112
Temple, Jennifer	80,207
Teneycke, Darran	167,256
Thue, Kim	57,858
Tiffen, Brett	91,758
Timoruski, Shana	75,630
Topp, Erika	86,894
Tran, Ashley	63,881
Tressel, Jill	117,293
Trusty, Dahinda	91,546
Tschetter, Leah	68,627
Turner, Cory	69,217
Tyminski, Hannah	60,102
Ubell, Aaron	86,812
Ulmer, Dee Lindsay	62,566
Vaags-Nyhof, Maureen	91,462
Vance, Suzanne	87,270
Varjassy, Candace	86,812

Veeder, Natasha	77,814
Veer, Lisa	92,119
Vennes-Ouellet, Sarah	71,345
Volman, Alexander	67,521
Walker, Andrea	65,594
Wallington, Kristen	56,838
Wallington, Trisha	56,882
Walters, Joyce	86,755
Walz, Alana	91,735
Wandler, Alan	93,277
Ward, Shevonne	56,536
Waronek, Trina	87,909
Warren, Shawn	86,451
Watson, Lexis	59,579
Welms, Dariel	72,842
Welter, Diana	167,849
Wheatley, Kristin	91,805
Wicker, Scott	80,207
Wiebe, Elizabeth	86,972
Wigmore, Jocelyn	84,380
Williams, Jayda	96,161
Williamson, Ken	52,183
Wilson, Colette	91,999
Wilson, Lana	97,490
Windrum, Pamela	87,324
Wist, Tracey	70,306
Wist, Troy	109,489
Woloschuk, Amy	86,755
Wourms Rowe, Tana	91,892
Wourms, Michael	93,005
Young, Ashley	64,994
Young, L Brett	96,371
Zacharias, Derek	101,082
Zerr, Taylor	67,839
Zinn, Brenda	87,992

Supplier Payments

Name	Amount
1080 Architecture, Planning & Interiors	88,716
Action Sewer & Drain	80,757
Bien Acu	63,786
Alfa Engineering Ltd.	84,216
Amazon	175,911
Apple Canada Inc.	78,630
Arnil Construction Ltd.	522,463
Mark Beaton	65,136
C & S Builders Ltd.	771,473
CDW Canada Inc.	380,322
City of Moose Jaw	149,333
Colliers Project Leaders Inc.	141,189
Cornerstone Christian School	498,709
Cypress Paving (1976) Ltd.	174,168
Duncan Roofing Ltd.	132,498
Eecol Electric Corp.	103,817
Emco Corporation	65,617
Federated Co-operatives Ltd	672,535
Fellner's Driving School Ltd	52,044
Field Plumbing & Heating	723,903
Five Hills Health Region	82,372
Flynn Canada Ltd.	76,751
GDI Services (Canada) LP	98,278
Karst Holdings Incorporated	63,289
KEV Software Inc.	58,940
Leeville Construction Ltd.	115,877
Legacy Bus Sales Ltd.	1,341,757
Loraas Disposal Services Ltd.	65,939
Madge Roofing Inc.	54,830
Marsh Canada Limited	373,361
Miles Ahead Driver Ed	97,360
Minister Of Finance (PST)	64,451
Municipal Employees Pension Plan	1,322,002
Ocean Marker Sport Surfaces (2014) Ltd	411,968
Pearson Canada Inc. T46254	120,348
Powerland Computers Ltd.	224,912
Powerschool Canada ULC	153,368
Prairie Controls Ltd.	90,327
Precise Temp Refrigeration Ltd.	53,522
Premium Fire Protection Ltd.	85,417
Pro-Tec Electric Ltd.	51,830
Real Canadian Superstore	83,570

Name	Amount
Receiver General For Canada	3,033,684
Roof Management & Inspection Services Ltd.	83,824
Saskatchewan Professional Teachers Association	63,872
Saskatchewan School Boards Association	1,135,151
Saskatchewan Workers Compensation Board	383,754
Saskenergy	532,307
Saskpower	1,084,135
Sasktel	121,264
Sasktel Mobility	55,431
SGI	117,167
Simpson Removal & Restoration	104,198
SK Schultz Electric	152,036
Southern Design And Build Inc	63,986
Sportfactor Inc.	72,259
St John's Music	109,189
Strategic Prairie Regional Alliance	144,645
Success Office Systems	248,243
Suncorp Valuations Ltd.	63,415
Supreme Office Product	285,759
Trade West Equipment Ltd.	80,799
Mona Vandurme	68,962
Veritiv Canada Inc.	407,441
Vipond Inc.	53,143
Walchuk Masonary	52,337
Warner Truck Industries	221,606
Winmar Property	257,541
Zonar Systems Inc.	51,058

Other Expenditures

Name	Amount
Canadian Union Of Public Employees	191,208
Municipal Employees Pension Plan	1,322,002
Prairie South Teachers Association	85,607
Receiver General For Canada	13,024,795
Saskatchewan School Boards Association	177,225
Saskatchewan Teachers' (Life) Superannuation Commission	90,556
Saskatchewan Teachers Federation	5,085,793

Audited Financial Statements

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2020

Tony Baldwin

Director

Deloitte LLP

Auditor

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

Management's Responsibility for the Financial Statements

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

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

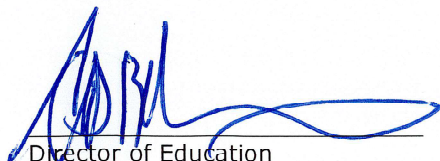
The Board of Education is composed of elected officials who are not employees of the School Division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

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



Board Chair



Director of Education



Business Manager

November 24, 2020

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, 2020, 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, 2020, 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.

Other Matter

The financial statements for the year ended August 31, 2019 were audited by another auditor who expressed an unmodified opinion on those financial statements on November 26, 2019.

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 24, 2020

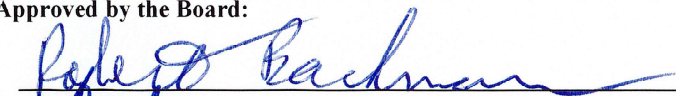
Prairie South School Division No. 210
Statement of Financial Position
as at August 31, 2020

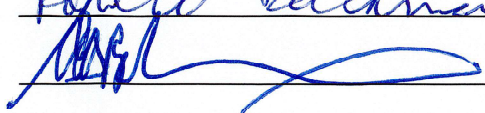
	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	27,959,349	24,899,084
Accounts Receivable (Note 7)	1,018,084	1,618,441
Portfolio Investments (Note 3)	7,077,303	6,045,342
Total Financial Assets	36,054,736	32,562,867
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,140,966	3,441,716
Liability for Employee Future Benefits (Note 5)	2,732,200	2,670,000
Deferred Revenue (Note 9)	380,538	306,590
Total Liabilities	7,253,704	6,418,306
Net Financial Assets	28,801,032	26,144,561
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	47,851,402	50,066,816
Inventory of Supplies for Consumption	227,129	130,433
Prepaid Expenses	499,468	475,126
Total Non-Financial Assets	48,577,999	50,672,375
Accumulated Surplus (Note 12)	77,379,031	76,816,936

Unrecognized Assets (Note 15)
 Contractual Rights (Note 16)
 Contingent Liabilities (Note 17)
 Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:





Chairperson

Director

Prairie South School Division No. 210
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Property Taxes and Other Related	-	2,403	24,730
Grants	78,382,306	78,917,227	78,044,235
Tuition and Related Fees	207,500	251,931	128,462
School Generated Funds	1,514,000	1,074,893	1,328,165
Complementary Services (Note 10)	622,350	673,629	640,052
External Services (Note 11)	3,478,558	3,541,985	3,560,347
Other	675,500	892,523	861,903
Total Revenues (Schedule A)	84,880,214	85,354,591	84,587,894
EXPENSES			
Governance	416,488	334,396	360,293
Administration	2,862,481	2,832,848	2,852,784
Instruction	57,973,656	55,395,947	56,445,462
Plant	13,558,213	14,239,879	14,473,477
Transportation	6,539,787	5,810,288	6,464,224
Tuition and Related Fees	10,000	14,525	8,000
School Generated Funds	1,425,775	1,027,725	1,358,238
Complementary Services (Note 10)	1,445,971	1,482,449	1,508,128
External Services (Note 11)	3,700,220	3,651,319	3,646,414
Other	-	3,120	4,885
Total Expenses (Schedule B)	87,932,591	84,792,496	87,121,905
Operating Surplus (Deficit) for the Year	(3,052,377)	562,095	(2,534,011)
Accumulated Surplus from Operations, Beginning of Year	76,816,936	76,816,936	79,350,947
Accumulated Surplus from Operations, End of Year	73,764,559	77,379,031	76,816,936

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	26,144,561	26,144,561	25,948,161
Changes During the Year			
Operating Surplus (Deficit) for the Year	(3,052,377)	562,095	(2,534,011)
Acquisition of Tangible Capital Assets (Schedule C)	(2,647,452)	(2,215,934)	(2,326,539)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	34,789	25,410
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(11,804)	(9,594)
Amortization of Tangible Capital Assets (Schedule C)	4,377,327	4,408,363	4,835,995
Net Acquisition of Inventory of Supplies	-	(96,696)	(73,501)
Net Change in Other Non-Financial Assets	-	(24,342)	278,640
Change in Net Financial Assets	(1,322,502)	2,656,471	196,400
Net Financial Assets, End of Year	24,822,059	28,801,032	26,144,561

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, 2020**

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	562,095	(2,534,011)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,396,559	4,826,401
Net Change in Non-Cash Operating Activities (Schedule E)	1,314,717	(528,964)
Cash Provided by Operating Activities	6,273,371	1,763,426
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(2,215,934)	(2,326,539)
Proceeds on Disposal of Tangible Capital Assets	34,789	25,410
Cash (Used) by Capital Activities	(2,181,145)	(2,301,129)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(7,063,285)	(6,023,078)
Proceeds on Disposal of Portfolio Investments	6,031,324	32,173
Cash (Used) by Investing Activities	(1,031,961)	(5,990,905)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,060,265	(6,528,608)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	24,899,084	31,427,692
CASH AND CASH EQUIVALENTS, END OF YEAR	27,959,349	24,899,084

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	2,403	24,730
Total Other Tax Revenues	-	2,403	24,730
Total Property Taxes and Other Related Revenue	-	2,403	24,730
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	74,888,153	74,823,023	74,457,427
Other Ministry Grants	2,451,153	2,709,052	2,469,493
Total Ministry Grants	77,339,306	77,532,075	76,926,920
Other Provincial Grants	37,500	-	-
Grants from Others	430,500	400,522	417,732
Total Operating Grants	77,807,306	77,932,597	77,344,652
Capital Grants			
Ministry of Education Capital Grants	575,000	950,000	597,571
Other Capital Grants	-	34,630	102,012
Total Capital Grants	575,000	984,630	699,583
Total Grants	78,382,306	78,917,227	78,044,235
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	25,000	22,825	39,130
Individuals and Other	13,500	59,516	34,685
Total Tuition Fees	38,500	82,341	73,815
Transportation Fees	169,000	169,590	54,647
Total Tuition and Related Fees Revenue	207,500	251,931	128,462
School Generated Funds Revenue			
Curricular			
Student Fees	27,000	6,416	16
Total Curricular Fees	27,000	6,416	16
Non-Curricular Fees			
Commercial Sales - GST	435,000	294,357	447,229
Commercial Sales - Non-GST	328,000	256,498	274,809
Fundraising	299,000	183,974	173,323
Grants and Partnerships	124,000	46,376	50,027
Students Fees	239,000	212,811	267,169
Other	62,000	74,461	115,592
Total Non-Curricular Fees	1,487,000	1,068,477	1,328,149
Total School Generated Funds Revenue	1,514,000	1,074,893	1,328,165

Prairie South School Division No. 210
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	529,938	529,938	524,802
Other Ministry Grants	80,000	130,635	70,399
Other Provincial Grants	12,412	12,536	12,536
Other Grants	-	520	23,075
Total Operating Grants	622,350	673,629	630,812
Fees and Other Revenue			
Other Revenue	-	-	9,240
Total Fees and Other Revenue	-	-	9,240
Total Complementary Services Revenue	622,350	673,629	640,052
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	3,280,395	3,357,873	3,316,326
Total Operating Grants	3,280,395	3,357,873	3,316,326
Fees and Other Revenue			
Tuition and Related Fees	-	25,833	39,278
Other Revenue	198,163	158,279	204,743
Total Fees and Other Revenue	198,163	184,112	244,021
Total External Services Revenue	3,478,558	3,541,985	3,560,347
Other Revenue			
Miscellaneous Revenue	68,500	221,234	110,642
Sales & Rentals	157,000	136,953	158,113
Investments	450,000	522,532	583,554
Gain on Disposal of Capital Assets	-	11,804	9,594
Total Other Revenue	675,500	892,523	861,903
TOTAL REVENUE FOR THE YEAR	84,880,214	85,354,591	84,587,894

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	213,000	185,932	201,518
Professional Development - Board Members	17,500	8,954	10,437
Grants to School Community Councils	54,000	17,012	35,867
Elections	-	500	-
Other Governance Expenses	131,988	121,998	112,471
Total Governance Expense	416,488	334,396	360,293
Administration Expense			
Salaries	2,002,454	2,018,676	1,939,579
Benefits	326,975	302,479	283,773
Supplies & Services	241,310	230,528	312,067
Non-Capital Furniture & Equipment	10,600	12,108	9,268
Building Operating Expenses	52,000	58,603	78,430
Communications	23,370	30,141	25,479
Travel	42,300	21,419	34,787
Professional Development	55,035	13,899	31,851
Amortization of Tangible Capital Assets	108,437	144,995	137,550
Total Administration Expense	2,862,481	2,832,848	2,852,784
Instruction Expense			
Instructional (Teacher Contract) Salaries	40,614,813	39,023,740	39,882,912
Instructional (Teacher Contract) Benefits	2,514,115	2,352,678	2,505,932
Program Support (Non-Teacher Contract) Salaries	7,131,849	7,000,694	6,935,478
Program Support (Non-Teacher Contract) Benefits	1,762,320	1,834,559	1,637,195
Instructional Aids	1,562,198	1,126,570	1,251,783
Supplies & Services	841,982	918,551	755,295
Non-Capital Furniture & Equipment	1,080,580	1,241,376	1,140,404
Communications	213,977	152,138	192,188
Travel	171,810	92,517	144,489
Professional Development	542,981	361,548	396,670
Student Related Expense	606,964	325,565	412,908
Amortization of Tangible Capital Assets	930,067	966,011	1,190,208
Total Instruction Expense	57,973,656	55,395,947	56,445,462

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	3,400,361	3,301,617	3,320,001
Benefits	775,270	808,330	767,787
Supplies & Services	54,000	5,726	27,776
Non-Capital Furniture & Equipment	253,200	80,440	58,746
Building Operating Expenses	6,304,009	7,361,146	7,553,386
Communications	8,500	9,772	9,651
Travel	89,500	93,472	119,639
Professional Development	12,500	4,510	12,506
Amortization of Tangible Capital Assets	2,660,873	2,574,866	2,603,985
Total Plant Operation & Maintenance Expense	13,558,213	14,239,879	14,473,477
Student Transportation Expense			
Salaries	2,812,931	2,794,541	2,749,865
Benefits	654,289	751,731	694,769
Supplies & Services	1,267,118	856,002	1,178,158
Non-Capital Furniture & Equipment	677,300	402,976	568,111
Building Operating Expenses	88,600	104,899	78,218
Communications	22,600	11,628	12,026
Travel	5,000	2,201	4,227
Professional Development	15,000	2,557	8,465
Contracted Transportation	320,405	162,668	267,539
Amortization of Tangible Capital Assets	676,544	721,085	902,846
Total Student Transportation Expense	6,539,787	5,810,288	6,464,224
Tuition and Related Fees Expense			
Tuition Fees	10,000	14,525	8,000
Total Tuition and Related Fees Expense	10,000	14,525	8,000
School Generated Funds Expense			
Academic Supplies & Services	7,128	9,108	18,231
Cost of Sales	585,194	341,025	540,060
Non-Capital Furniture & Equipment	-	15,680	10,202
School Fund Expenses	833,453	661,912	789,745
Total School Generated Funds Expense	1,425,775	1,027,725	1,358,238

Prairie South School Division No. 210
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	810,853	799,687	801,130
Program Support (Non-Teacher Contract) Salaries & Benefits	406,088	492,778	454,939
Instructional Aids	-	4,717	-
Supplies & Services	146,150	125,407	164,279
Non-Capital Furniture & Equipment	-	1,797	109
Communications	600	1,942	599
Travel	16,000	9,583	13,191
Professional Development (Non-Salary Costs)	5,200	6,810	6,742
Student Related Expenses	59,950	38,598	66,009
Amortization of Tangible Capital Assets	1,130	1,130	1,130
Total Complementary Services Expense	1,445,971	1,482,449	1,508,128
External Service Expense			
Other Fees	491,000	511,174	473,568
Administration Salaries & Benefits	146,660	145,279	145,607
Instructional (Teacher Contract) Salaries & Benefits	2,805,047	2,761,881	2,773,326
Program Support (Non-Teacher Contract) Salaries & Benefits	130,717	130,586	128,170
Supplies & Services	10,000	15,419	12,473
Non-Capital Furniture & Equipment	-	134	-
Building Operating Expenses	1,000	983	949
Travel	1,350	1,450	1,339
Professional Development (Non-Salary Costs)	3,500	-	-
Student Related Expenses	110,670	84,137	110,706
Amortization of Tangible Capital Assets	276	276	276
Total External Services Expense	3,700,220	3,651,319	3,646,414
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	-	2,974	47
Total Interest and Bank Charges	-	2,974	47
Provision for Uncollectable Accounts	-	146	4,838
Total Other Expense	-	3,120	4,885
TOTAL EXPENSES FOR THE YEAR	87,932,591	84,792,496	87,121,905

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020

	Land	Buildings		Short-Term	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Equipment		Assets Under Construction	2020	2019
		Buildings	Buildings					Audio Visual	Software			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	1,718,010	105,748,664	3,792,038	11,289,961	819,370	8,180,236	3,974,045	562,279	-	-	136,615,640	136,459,743
Additions/Purchases	-	-	-	1,275,254	12,815	347,086	322,367	13,375	245,037	-	2,215,934	2,326,539
Disposals	-	-	-	(1,137,203)	-	(452,522)	(1,098,017)	(288)	-	-	(2,688,030)	(2,170,642)
Closing Balance as of August 31	1,718,010	105,748,664	3,792,038	11,428,012	832,185	8,074,800	3,198,395	575,366	245,037	245,037	136,143,544	136,615,640
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	67,698,737	2,090,918	7,646,124	732,771	4,922,195	2,787,563	324,232	-	-	86,548,824	83,867,655
Amortization of the Period	-	23,353	2,090,327	612,589	28,475	806,526	615,169	115,534	(288)	-	4,408,363	4,835,995
Disposals	-	-	-	(1,114,218)	-	(452,522)	(1,098,017)	(288)	-	-	(2,665,045)	(2,154,826)
Closing Balance as of August 31	N/A	69,789,064	2,207,308	7,144,495	761,246	5,276,199	2,304,715	439,478	N/A	88,292,142	86,548,824	86,548,824
Net Book Value												
Opening Balance as of September 1	1,718,010	38,049,927	1,701,120	3,643,837	86,599	3,258,041	1,186,482	238,047	-	-	50,066,816	52,592,088
Closing Balance as of August 31	1,718,010	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	
Change in Net Book Value	-	(2,090,327)	(116,390)	639,680	(15,660)	(459,440)	(292,802)	(102,159)	245,037	(2,215,414)	(2,525,272)	
Disposals												
Historical Cost	-	-	-	1,137,203	-	452,522	1,098,017	288	-	-	2,688,030	2,170,642
Accumulated Amortization	-	-	-	(1,114,218)	-	(452,522)	(1,098,017)	288	-	-	(2,665,045)	(2,154,826)
Net Cost	-	-	-	22,985	-	-	-	-	-	-	22,985	15,816
Price of Sale	-	-	-	34,489	-	300	-	-	-	-	34,789	25,410
Gain on Disposal	-	-	-	11,504	-	300	-	-	-	-	11,804	9,594

Prairie South School Division No. 210
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Surplus / (Deficit)		
Amortization of Tangible Capital Assets (Schedule C)	4,408,363	4,835,995
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(11,804)	(9,594)
Total Non-Cash Items Included in Surplus / Deficit	4,396,559	4,826,401

Prairie South School Division No. 210
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	600,357	(328,457)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	699,250	(351,018)
Increase in Liability for Employee Future Benefits	62,200	16,300
Increase (Decrease) in Deferred Revenue	73,948	(70,928)
(Increase) in Inventory of Supplies for Consumption	(96,696)	(73,501)
(Increase) Decrease in Prepaid Expenses	(24,342)	278,640
Total Net Change in Non-Cash Operating Activities	1,314,717	(528,964)

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie South School Division No. 210” and operates as “the Prairie South School Division No. 210”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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 \$2,732,200 (2019 - \$2,670,000) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$88,292,142 (2019 - \$86,548,824) 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, 2020

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.

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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 other receivables. 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

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

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

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

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i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Affinity Credit Union, GIC, Interest of 2.90%, due March 4, 2020	\$ -	\$ 1,000,000
Affinity Credit Union, GIC, Interest of 2.90%, due April 4, 2020	-	1,000,000
Affinity Credit Union, GIC, Interest of 2.90%, due May 4, 2020	-	1,000,000
Affinity Credit Union, GIC, Interest of 2.90%, due June 4, 2020	-	250,000
Altrna, GIC, Interest of 3.00%, due June 4, 2020	-	250,000
Duca FN Credit Union, GIC, Interest of 3.00%, due June 4, 2020	-	250,000
Kindred Credit Union, GIC, Interest of 3.10%, due June 4, 2020	-	250,000
First Credit Union UN, GIC, Interest of 3.00%, due July 3, 2020	-	1,000,000
First Credit Union UN, GIC, Interest of 3.00%, due August 4, 2020	-	1,000,000
Affinity Credit Union GIC, 2.00%, April 6, 2021	1,031,534	-
Bshore Cashable GIC, Interest of 1.7%, due May 7, 2021	3,000,000	-
Bshore GIC, Interest of 1.5%, due June 4, 2021	250,000	-
Duca FN Credit Union, GIC, Interest of 1.85%, due June 4, 2021	250,000	-
G&F 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 CU GIC, Interest of 1.50%, due June 4, 2021	250,000	-
Summerland GIC, Interest of 2.25%, due September 2, 2021	1,000,000	-
CIBC, GIC, Interest of 0.55%, due June 29, 2021	1,064	1,058
RBC, GIC, Interest of 0.50%, due August 23, 2021	5,450	5,422
CIBC, GIC, Interest of 1.60%, due July 6, 2021	11,877	11,690
Conexus Credit Union, Term Deposit, Interest of 1.20%, due June 4, 2021	13,154	13,154
Equity in Credit Unions	1,035	989
Equity in Cooperatives	13,189	13,029
Total portfolio investments reported at cost or amortized cost	\$ 7,077,303	\$ 6,045,342

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NOTES TO THE FINANCIAL STATEMENTS
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4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 176,078	\$ 158,318	\$ -	\$ 334,396	\$ 360,293
Administration	2,321,155	366,698	144,995	2,832,848	2,852,784
Instruction	50,211,671	4,218,265	966,011	55,395,947	56,445,462
Plant	4,109,947	7,555,066	2,574,866	14,239,879	14,473,477
Transportation	3,546,272	1,542,931	721,085	5,810,288	6,464,224
Tuition and Related Fees	-	14,525	-	14,525	8,000
School Generated Funds	-	1,027,725	-	1,027,725	1,358,238
Complementary Services	1,292,465	188,854	1,130	1,482,449	1,508,128
External Services	3,037,746	613,297	276	3,651,319	3,646,414
Other	-	3,120	-	3,120	4,885
TOTAL	\$64,695,334	\$15,688,799	\$ 4,408,363	\$ 84,792,496	\$87,121,905

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

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	13	13

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Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 2,518,900	\$ 2,257,500
Current period service cost	195,600	166,400
Interest cost	50,600	69,700
Benefit payments	(182,500)	(199,100)
Actuarial losses	93,800	226,200
Plan amendments	-	(1,800)
Accrued Benefit Obligation - end of year	2,676,400	2,518,900
Unamortized net actuarial gains	55,800	151,100
Liability for Employee Future Benefits	\$ 2,732,200	\$ 2,670,000

Employee Future Benefits Expense	2020	2019
Current period service cost	\$ 195,600	\$ 166,400
Amortization of net actuarial (gain)	(1,500)	(18,900)
Plan amendments	-	(1,800)
Benefit cost	194,100	145,700
Interest cost	50,600	69,700
Total Employee Future Benefits Expense	\$ 244,700	\$ 215,400

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

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

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

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

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

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	2020			2019
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	628	6	634	655
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	\$ 4,377,190	\$ 2,278	\$ 4,379,468	\$ 4,411,336

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	2020	2019
Number of active School Division members	555	561
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	\$ 1,279,678	\$ 1,269,977
School Division contributions for the year	\$ 1,279,678	\$ 1,269,977
Actuarial extrapolation date	Dec/31/2019	Dec/31/2018
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

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NOTES TO THE FINANCIAL STATEMENTS
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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:

	2020			2019		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ -	\$ -	\$ -	\$ 877,571	\$ -	\$ 877,571
Other Receivables	1,018,084	-	1,018,084	740,870	-	740,870
Total Accounts Receivable	\$ 1,018,084	\$ -	\$ 1,018,084	\$ 1,618,441	\$ -	\$ 1,618,441

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 1,515,463	\$ 1,464,776
Supplier Payments	2,401,620	1,681,627
Staff Funds	4,764	4,580
Construction Contract Holdbacks and other Contractual Liabilities	219,119	290,733
Total Accounts Payable and Accrued Liabilities	\$ 4,140,966	\$ 3,441,716

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Capital projects:				
Playground Donations	\$ 22,913	\$ 7,979	\$ 28,231	\$ 2,661
Craik School	2,000	-	-	2,000
Eyebrow School Entryway Project	2,345	-	-	2,345
Mortlach School Projects	2,315	-	-	2,315
Rockglen Outdoor Classroom	12,366	-	2,360	10,006
Empire School Library Project	1,068	-	1,068	-
Peacock's Centennial Auditorium Improvement Fee	63,036	-	-	63,036
Peacock School Gym Floor and Governance Association Room	14,021	-	14,021	-
Total Capital Projects Deferred Revenue	120,064	7,979	45,680	82,363
Non-Capital deferred revenue:				
Band Instrument Rentals	9,246	5,800	9,246	5,800
Donations	140,551	96,928	124,678	112,801
School Development Fund	8,836	40,500	5,699	43,637
Rentals and Tuition	27,000	27,000	27,000	27,000
Climate Action Incentive Funding	-	224,734	115,797	108,937
Concession Prepaid Cards	893	-	893	-
Total Non-Capital Deferred Revenue	186,526	394,962	283,313	298,175
Total Deferred Revenue	\$ 306,590	\$ 402,941	\$ 328,993	\$ 380,538

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NOTES TO THE FINANCIAL STATEMENTS
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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	2020	2019
Revenues:						
Operating Grants	\$ 529,938	\$ 12,536	\$ 31,155	\$ 100,000	\$ 673,629	\$ 630,812
Fees and Other Revenues	-	-	-	-	-	9,240
Total Revenues	529,938	12,536	31,155	100,000	673,629	640,052
Expenses:						
Salaries & Benefits	946,710	251,196	56,432	38,127	1,292,465	1,256,069
Instructional Aids	-	-	-	4,717	4,717	-
Supplies and Services	-	125,407	-	-	125,407	164,279
Non-Capital Equipment	-	108	-	1,689	1,797	109
Communications	-	1,942	-	-	1,942	599
Travel	-	9,583	-	-	9,583	13,191
Professional Development (Non-Salary Costs)	5,571	1,239	-	-	6,810	6,742
Student Related Expenses	13,190	200	25,208	-	38,598	66,009
Amortization of Tangible Capital Assets	-	-	-	1,130	1,130	1,130
Total Expenses	965,471	389,675	81,640	45,663	1,482,449	1,508,128
Excess (Deficiency) of Revenues over Expenses	\$ (435,533)	\$ (377,139)	\$ (50,485)	\$ 54,337	\$ (808,820)	\$ (868,076)

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NOTES TO THE FINANCIAL STATEMENTS
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11. EXTERNAL SERVICES

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

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

	Food Service	*Associate Schools	Other Programs	2020	2019
Revenues:					
Operating Grants	\$ -	\$ 3,357,873	\$ -	\$ 3,357,873	\$ 3,316,326
Fees and Other Revenues	98,217	25,833	60,062	184,112	244,021
Total Revenues	98,217	3,383,706	60,062	3,541,985	3,560,347
Expenses:					
Tuition & Other Related Fees	-	511,174	-	511,174	473,568
Salaries & Benefits	125,956	2,866,477	45,313	3,037,746	3,047,103
Supplies and Services	-	6,055	9,364	15,419	12,473
Non-Capital Equipment	134	-	-	134	-
Building Operating Expenses	-	-	983	983	949
Travel	1,450	-	-	1,450	1,339
Student Related Expenses	84,137	-	-	84,137	110,706
Amortization of Tangible Capital Assets	-	-	276	276	276
Total Expenses	211,677	3,383,706	55,936	3,651,319	3,646,414
Excess (Deficiency) of Revenues over Expenses	\$ (113,460)	\$ -	\$ 4,126	\$ (109,334)	\$ (86,067)

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

Summary of Associate School Revenues and Expenses, Details by School	Briercrest Christian Adademy	Cornerstone Christian School	2020	2019
Revenues:				
Operating Grants	\$ 1,021,495	\$ 2,336,378	\$3,357,873	\$ 3,315,460
Fees and Other Revenues	25,833	-	25,833	39,278
Total Revenues	1,047,328	2,336,378	3,383,706	3,354,738
Expenses:				
Tuition & Other Related Fees	-	511,174	511,174	473,568
Salaries & Benefits	1,046,095	1,820,382	2,866,477	2,881,170
Supplies and Services	1,233	4,822	6,055	-
Total Expenses	1,047,328	2,336,378	3,383,706	3,354,738
Excess (Deficiency) of Revenues over Expenses	\$ -	\$ -	\$ -	\$ -

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12. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. 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 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 50,066,816	\$ 2,215,934	\$ 4,431,348	\$ 47,851,402
	50,066,816	2,215,934	4,431,348	47,851,402
PMR Maintenance Project Allocations (1)	1,937,849	2,427,585	2,713,999	1,651,435
Designated Assets:				
Capital Projects:				
Joint-Use New School	-	950,000	183,382	766,618
Designated for Tangible Capital Asset Expenditures	1,458,762	-	1,458,762	-
Allocation for School Buses	4,219,327	-	138,266	4,081,061
Playgrounds	16,816	10,000	16,816	10,000
School Buses from Covid Savings	-	1,629,513	-	1,629,513
	5,694,905	2,589,513	1,797,226	6,487,192
Other:				
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	-	100,000	44,533	55,467
Innovation	226,665	75,000	34,195	267,470
Pre-Kindergarten Programming	620,548	-	-	620,548
School Budget Carryovers	783,249	2,609,262	2,831,106	561,405
School Community Council Carryovers	33,288	31,000	41,213	23,075
School Development Fund	60,435	-	9,241	51,194
School Generated Funds	1,356,074	1,074,893	1,083,194	1,347,773
Support Staff Professional Development	84,120	-	13,922	70,198
Synchronous Learning	6,286	-	-	6,286
Violence Threat Risk Assessment	-	10,285	-	10,285
	3,170,665	6,590,602	4,057,404	5,703,863
Unrestricted Surplus	15,946,701	-	261,562	15,685,139
Total Accumulated Surplus	\$ 76,816,936	\$ 13,823,634	\$ 13,261,539	\$ 77,379,031

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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.

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 3, 2019 and the Minister of Education on September 6, 2019.

14. TRUSTS

The school division, as the trustee, administers trust funds for teacher deferred salary leaves, scholarships. The last of the scholarship funds held by the school division were transferred to the Prairie South Schools Bursary Fund in the prior year. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Scholarships		Deferred Salaries		Prairie South Schools Bursary Fund		Total	Total
					As at Dec 31	As at Dec 31		
	2020	2019	2020	2019	2019	2018	2020	2019
Cash and short-term investments	\$ -	\$ -	\$ 13,972	\$ 66,720	\$ 146,427	\$ 27,610	\$ 160,399	\$ 94,330
Accounts Receivable	-	-	-	-	870	1,000	870	1,000
Portfolio investments	-	-	-	-	1,426,033	1,511,211	1,426,033	1,511,211
Total Assets	-	-	13,972	66,720	1,573,330	1,539,821	1,587,302	1,606,541
Accounts Payable	-	-	-	-	14,650	4,352	14,650	4,352
Total Liabilities	-	-	-	-	14,650	4,352	14,650	4,352
Revenues								
Contributions and donations	-	-	13,868	-	36,792	177,155	50,660	177,155
Interest on investments	-	-	738	2,740	64,188	30,396	64,926	33,136
	-	-	14,606	2,740	100,980	207,551	115,586	210,291
Expenses								
Deferred Salaries Payments	-	-	67,354	130,724	-	-	67,354	130,724
Administration	-	129,544	-	-	6,021	6,964	6,021	136,508
Student Related Expenses	-	-	-	-	71,748	80,303	71,748	80,303
	-	129,544	67,354	130,724	77,769	87,267	145,123	347,535
Excess (Deficiency) of Revenues over Expenses	-	(129,544)	(52,748)	(127,984)	23,211	120,284	(29,537)	(137,244)
Trust Fund Balance, Beginning of Year	-	129,544	66,720	194,704	1,535,469	1,415,185	1,602,189	1,739,433
Trust Fund Balance, End of Year	\$ -	\$ -	\$ 13,972	\$ 66,720	\$ 1,558,680	\$ 1,535,469	\$ 1,572,652	\$ 1,602,189

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.

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16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- \$224,735 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for lighting upgrades at three schools. These projects will be complete prior to March 31, 2021.

17. 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, 2020 is \$196,124 (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.

18. 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, 2021.
- 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. Estimated annual cost is \$325,000.
- contract with Saskatchewan Government Insurance (SGI) for driver education funding. The contract is open-ended and its value varies with the number of

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- students trained in a year. An average value would be approximately \$235,000.
- 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 school division entered into three contracts for lighting upgrades under the Climate Action Incentive Fund. The upgrades are for three schools at the following costs: Assiniboia Composite High - \$183,740, Central Butte School - \$74,900, Coronach School - \$254,170.
 - the school division has entered into agreements jointly with the Government of Saskatchewan and Holy Trinity School Division for the proposed Joint-Use School (JUS) to be constructed in Moose Jaw. Expected completion of the project is currently January of 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 - \$599,903
 - Prime consultant services with Strategic Prairie Regional Alliance - \$2,497,000.
 - Commissioning Services with Thurston Engineering - \$76,500.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2021	\$ 89,770	\$ 89,770
2022	89,770	89,770
2023	89,770	89,770
2024	89,770	89,770
2025	89,770	89,770
Total Lease Obligations	\$ 448,850	\$ 448,850

19. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation. Preventative Maintenance and Renewal funds of \$2,429,397 for 2019 were reclassified from Ministry of Education Capital Grants to Other Ministry Grants.

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20. SUBSEQUENT EVENTS

The school division entered into an agreement to purchase school buses at a total cost of \$1,778,440 which did not begin to arrive until after year-end. COVID-19 savings restricted funds will cover \$1,629,513 of the purchase.

21. 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 a regular review of overdue accounts.

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

The aging of other accounts receivable as at August 31, 2020 was:

	August 31, 2020				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	\$ 537,654	\$ 119,443	\$ 363,011	\$ 2,662	\$ 52,538
Net Receivables	\$ 537,654	\$ 119,443	\$ 363,011	\$ 2,662	\$ 52,538

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division has a guaranteed loan for Cornerstone Christian School. The principal and interest amount outstanding at August 31, 2020 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:

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August 31, 2020					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 4,140,966	\$ 3,374,348	\$ 766,618	\$ -	\$ -
Total	\$ 4,140,966	\$ 3,374,348	\$ 766,618	\$ -	\$ -

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, 2020.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit
- 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.

22. 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.