

Prairie South School Division No. 210
2022-23 ANNUAL REPORT

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School Division Contact Information

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

Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Prairie South School Division 210 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of Prairie South School Division's goals, activities and results for the fiscal year

Governance

The Board of Education

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

The 2022-23 Board of Education Trustees were elected on November 9, 2020 and are serving a four-year term. In March 2023 Prairie South held a by-election for subdivision 6 due to the resignation of Todd Johnson. Patrick Boyle was elected as trustee for subdivision 6. Prairie South's Board of Education members as of August 31, 2023 are:

Subdivision 1: Darcy Pryor (Vice-Chair)

Subdivision 2: Robert Bachmann

Subdivision 3: John Bumbac

Subdivision 4: Giselle Wilson (Chair)

Subdivision 5: Shawn Davidson

Subdivision 6: Patrick Boyle, Crystal Froese, Brett Hagan, Mary Jukes and Lew Young

Exploitation officers who spoke about internet safety. Sunningdale's SCC also hosted a Mental Health and Wellness evening that was delivered by Prairie South's Learning Department. Mortlach School (K-12) hosted a community Christmas turkey meal. Assiniboia Composite High

School Division Profile

School Division in Context

Prairie South School Division (Prairie South) has 39 schools located within 24 rural, urban, and Hutterian communities as well as online. Prairie South encompasses 32,747 square kilometres of southern Saskatchewan. It spans a geographic area from Coronach and Mankota in the South; Chaplin and Central Butte in the West; Bengough and Rouleau in the East; and Craik in the North. Prairie South is located on Treaty 4 territory and the homeland of the Métis Nation. In 2022-23, Prairie South's largest school was École Palliser Heights School in the City of Moose

Division Philosophical Foundation

Mission and Vision

Learning together for our future.

Our motto or positioning statement, “Learning together”, is taken directly from our mission-

Commitments

Prairie South is committed to quality learning through:

- 1.

Strategic Direction and Reporting

The Provincial Education Plan

In November 2019, the collaboration of education sector partners culminated in the release of the

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.

areas. Many of the actions are also aligned with the goals of Inspiring Success to ensure equitable opportunities and outcomes for First Nations and Métis learners.

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

- x Throughout 2022-23, reading supports were provided to teachers in an 'as requested' format. Teachers, small groups, or staff groups requested and received professional learning support with respect to specific reading instructional strategies and assessment practices.
- x Schools continued to add culturally responsive (relevant and affirming) materials to school libraries and classrooms to recognize and value First Nations and Métis cultural identities.
- x Leveled Literacy Intervention supports were provided throughout the year for new student support teachers (SSTs) and those requesting specific support for implementation of the program.
- x The Literacy Call to Action professional learning day was reoffered throughout Prairie South. This full day session focused on the Science of Reading research, intervention, strategies, and activities for students who are reading well below grade level in grades 1, 2 and 3.
- x Teachers new to teaching Kindergarten completed the Literacy Practices in Kindergarten

x Grade 2, 5, and 8 teachers received professional learning on the mathematics number strand provincial rubric, instructional strategies, assessment, and resources connected to curricular outcomes.

x

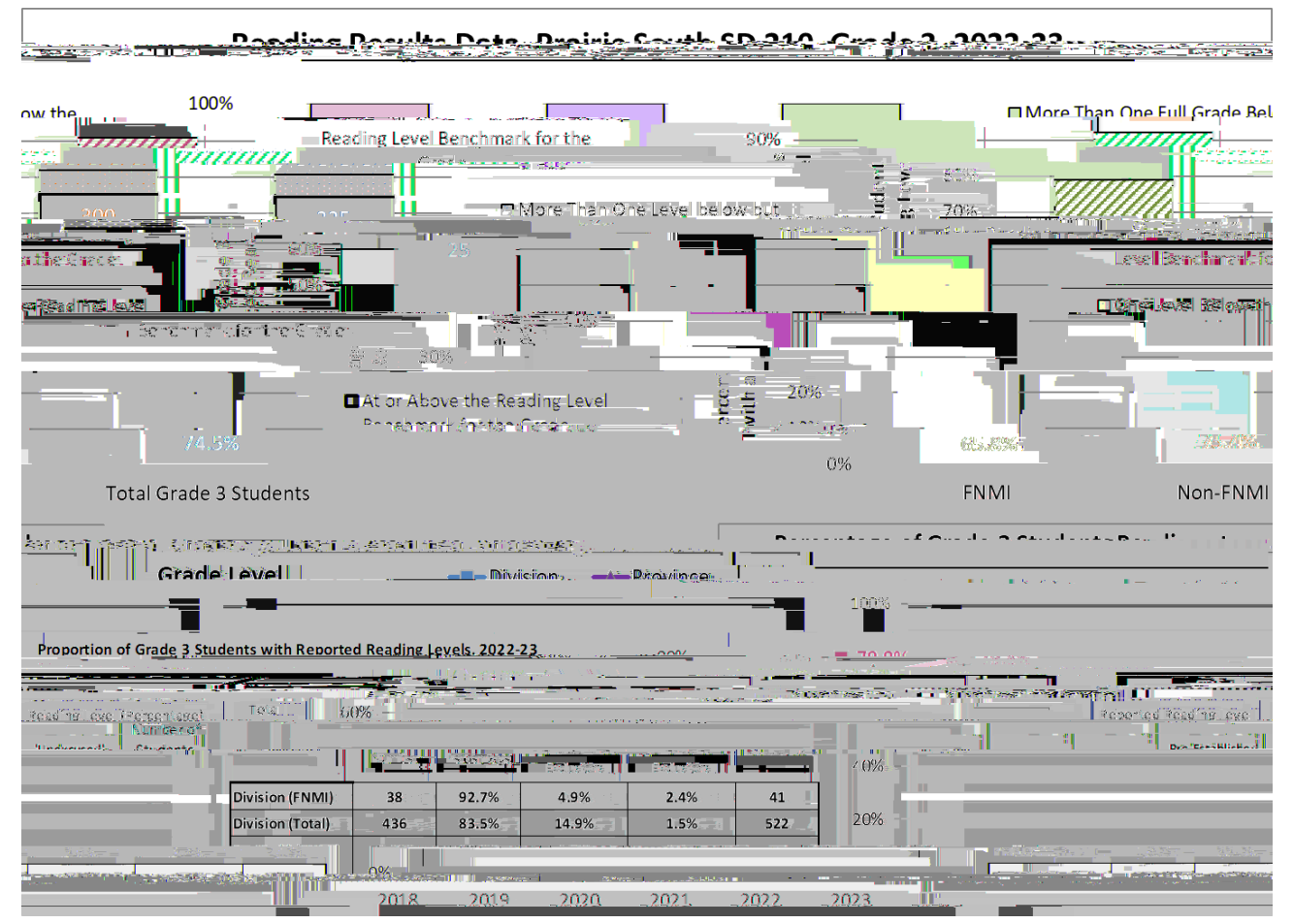
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

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

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

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

The 2022-23 cohort of Grade 3 students saw steady growth from grade 1 to grade 3. In June of Grade 1, 67.9% of students were reading at or above grade level. In June of Grade 2, 72.2% of these students were reading at or above grade level showing a 4.3 percentage point growth. In June of Grade 3, 74.5% of these students were reading at or above grade level showing another 2.3 percentage point growth. Prairie South's Grade 3 reading results were slightly above the provincial average in 2022-23.

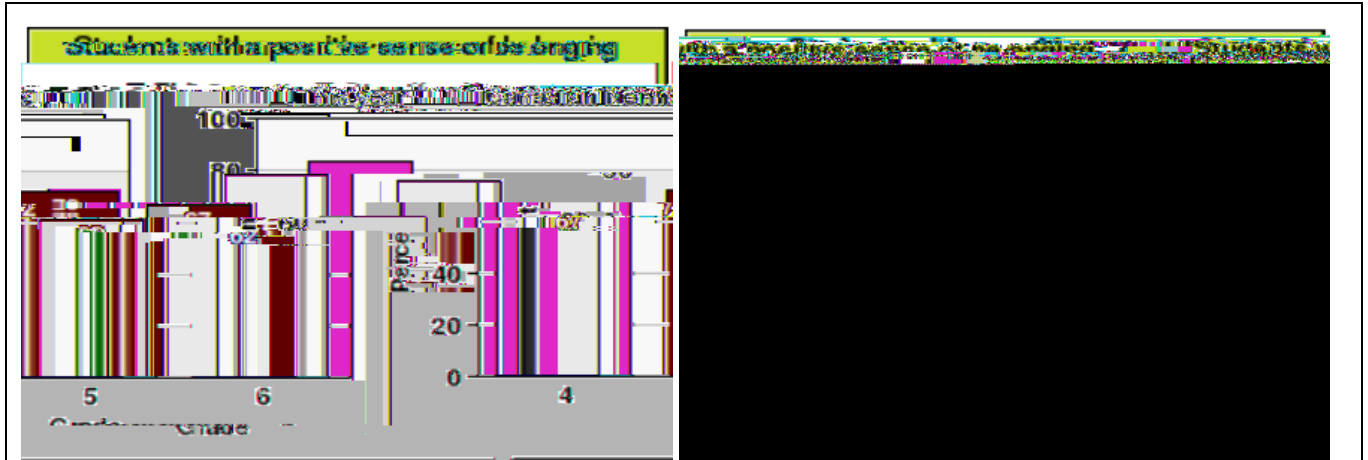
The 2022-23 cohort of Grade 3 FNMI students also saw steady growth from grade 1 to grade 3. In June of Grade 1, 37.5% of the FNMI sub population were reading at or above grade level. In June of Grade 2, 54.5% of these students were reading at or above grade level showing 17 percentage point growth. In June of Grade 3, 65.8% of these students were reading at or above grade level showing another 11.3 percentage point growth.

Mental Health and Well-Being

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

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

“Sense of belonging” considers the extent to which students feel personally accepted, respected, included, and supported by others in the school social environment. The bar charts below show the percentage of students considered to have positive sense of belonging for the 2022-23 school year.



Analysis of Results – Mental Health and Well-Being Measure

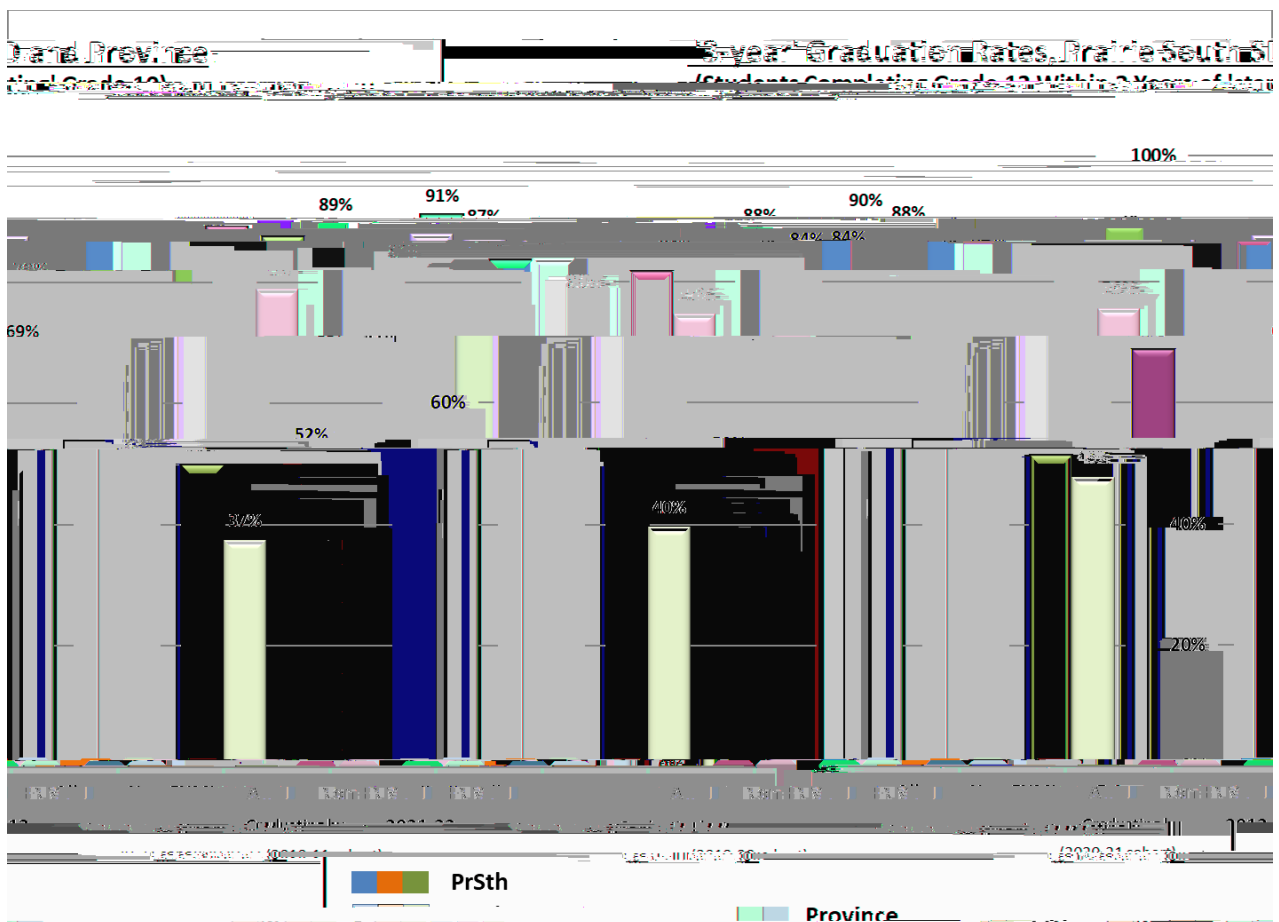
“Our deepest desire is to belong” (Dr. Robyne Hanley-Dafoe). When comparing Prairie South’s data from 2021-22 to 2022-23, the percentage of students reporting a positive sense of belonging saw a slight decrease across all grade levels (4-12) with the exception of grades 6, 8 and 11 which saw a slight increase or stayed the same. For the past three years, Prairie South’s data in the area of students with a positive sense of belonging has been lower than the Canadian norm. This data outlines the importance of understanding what belonging means to each individual and how we can support all students to achieve a positive sense of belonging.

Three-Year Graduation Rate

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

These graduation rates are based on grade 10 cohort data. Unfortunately, there are students that move away and do not finish school that are included in graduation rates for the school they are no longer attending.

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



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

Source: Ministry of Education, 2023

Analysis of Results – Three-Year Graduation Rates

In 2022-23, Prairie South students met the previously established provincial goal of 80% but fell short on local goals (90% three-year graduation and 92% five-year graduation rates) related to on-time graduation, with a total on-time graduation rate of 87.5% and a FNMI on-time graduation rate of 51.6%.

This is the fourth consecutive year that the school division has achieved at or above the provincial goal. Non-FNMI and FNMI students in Prairie South graduated at a slightly higher rate than their provincial counterparts with non FNMI graduating at 90.1% compared to the provincial average of 88%, and FNMI students graduating at 51.6% compared to the provincial average of 47.9%.

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

Analysis of Results – Graduation Rates Within Five Years

In 2022-23, extended time graduation rates for Prairie South students were slightly lower than the year before (91% down from 94%). The FNMI subpopulation in Prairie South outperformed the corresponding subpopulation provincially by fourteen percentage points (76% compared to 62%), while results for the non-FNMI subpopulation dipped slightly below those for the provincial subpopulation (92% compared to 93%).

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

Analysis of Results – Early Years Evaluation

In November of 2022, 63% of students were able to complete developmental tasks without difficulty (tier 1). By Spring of 2023, this cohort of students showed 20 percentage point growth (83% of students were able to complete developmental tasks without difficulty). FNMI outcomes continued to lag behind non-FNMI outcomes at entrance and exit but showed 10 percentage point growth as a result of interventions (from entrance to exit). Compared to provincial level data, Prairie South has a greater proportion of all students and FNMI students achieving developmental readiness by the end of Kindergarten.

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

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.

Demographics

Students

Prairie South offered face-to-face learning in each of its buildings in 2022-23. The COVID-19 pandemic led to an increase in students attending the Virtual School and home-based education programs in the 2020-21 school year. However, in 2022-23 there was a decline in the number of families opting to enrol their children in the Prairie South Virtual School and home-based education program. In the Virtual School there was a decrease of 99 students from the 2020-21 school year and a decrease of 12 students attending home-based programs as these students move back into our brick-and-mortar buildings.

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Notes:

- x Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- x 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.
- x Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- x FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	432.1
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	261.7
Administrative staff– e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	19.4
Plant operations and maintenance e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	61.2
Transportation– e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	117.0
League of Educational Administrators, Directors and Superintendents (LEADS) e.g., director of education and superintendents	5.0
Total Full-Time Equivalent (FTE) Staff	934.2

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: September 30, 2022

Senior Management Team

The Director of Education, Ryan Boughen, is the Chief Executive Officer of Prairie South and reports directly to the Board of Education. The information below includes the Central Administrative Council (CAC), comprised of four LEADS superintendents and two SASBO superintendents who are responsible for school operations, learning, business, and human resources.

- x Derrick Huschi, Superintendent of School Operations
- x Amy Johnson, Superintendent of Human Resources
- x Amanda Olson, Superintendent of Learning
- x Jennifer Prokopetz, Superintendent of School Operations (September to December)
- x Ron Purdy, Superintendent of Business
- x Dustin Swanson, Superintendent of School Operations
- x Darran Teneycke, Superintendent of School Operations (January to August)

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

Infrastructure and Transportation

School	Grades	Location
Assiniboia 7		

School	Project	Details	2022-23 Cost
King George School	Elevator	Key Card System	6,453

Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance Over / (Under)	Budget to Actual %	
Grants	92,864,359	86,003,836	81,388,553	(6,860,523)	-7%	1
Tuition and Related Fees	285,500	320,396	246,193	34,896	12%	2
School Generated Funds	1,297,533	1,374,560	1,182,727	77,027	6%	3
Complementary Services	702,458	769,065	718,129	66,607	9%	4
External Services	3,623,456	3,611,806	3,582,031	(11,650)	0%	
Other	535,000	1,261,760	618,553	726,760	136%	5

Name	Amount
BABER, KENDRA	92,072
BACHMAN, RHONDA L	82,032
BACKA, GEOFFREY	108,350
BAITON, DARREN	128,265
BAITON, SAMANTHA	93,722
BALDWIN, SANDRA M	126,599
BALZER, EMMETT L	63,682
BARTLE, LYNN	92,138
BAUCK, JENNIFER	90,729
BAUM, TARA L	93,158
BEAN, MICHELLE	94,443
BECHARD, LESLIE	92,691
BEHIEL, KATELYN	54,601
BEHL, VIJAY K	88,926
BEHRNS, LEE	93,735
BELL, JAMES	79,993
BELL, PETER	102,633
BELLOWS, KRISTIN	106,752
BELSHER, COLIN	98,959
BERENIK, TAMMY	66,382
BERENYI, CHERYL	92,087
BERG, APRIL	55,291
BERGLUND, DALE	92,229
BERNARD-BRANNING, FAITH	82,000
BERNER, ROBERT	92,249
BESELAERE, NATHAN	112,689
BINETRUY, KERRIE	

Name	Amount
CAPLETTE-TARRANT, KRYSTA	82,751
CARLINE, MICHELLE	98,067
CARTER, CAL G	79,323
CARTER, REGINE	69,494
CARTMAN, ELIZABETH	58,286
CHADWICK, BRENT	113,017
CHADWICK, MARNI	92,320
CHAMPIGNY LUCYK,	

Name	Amount
FEHR, DALE	97,476
FEIFFER, JODI	96,547
FIALA, CAYLE	80,429
FICZEL, RONALD	101,247

Name	Amount	
HUSCHI, JOSHUA	80,584	
HUTTON, HEATHER	76,363	RCcEATJ30.8 -0.479995.90 ()-3 7 76,363

Name

Supplier Payments

Name	Amount
SASKATCHEWAN WORKERS COMPENSATION BOARD	205,713
SASKENERGY	737,390
SASKPOWER	1,178,719
SASKTEL	284,075
SEABORN INSURANCE LTD.	129,622
SOUTHLAND CO-OP LTD.	64,620
SPORTFACTOR INC.	83,000
ST. JOHN'S MUSIC	89,924
STAPLES	445,791
STRATEGIC PRAIRIE REGIONAL ALLIANCE	532,996
SWISH - KEMSOL	121,751
THE CONTAINER GUY	70,745

Name	Amount
THE OIL DEPOT	51,196
TOSHIBA BUSINESS SOLUTIONS	334,455
TRADE WEST EQUIPMENT LTD.	85,658
TYMARK CONSTRUCTION LTD.	825,219
VANDURME, MONA	81,616
VIPOND INC.	181,414
WAL-MART CANADA INC.	69,773
WARNER TRUCK INDUSTRIES	101,344
WASCANA DRIVING SCHOOL INC.	284,687

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Prairie South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2023

Chief Executive Officer

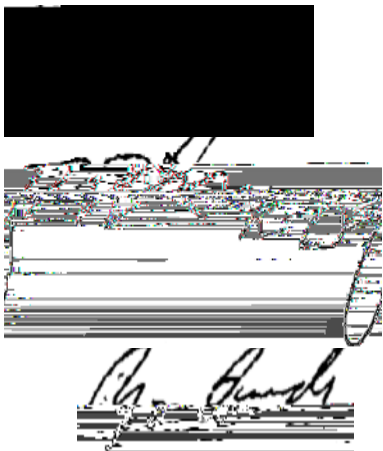
MAIP

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





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 Canadian public sector accounting standards, 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 generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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.

Regina, Saskatchewan

November 21, 2021



Chartered Professional Accountant

Prairie South School Division No. 21
Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets:		
Cash and Cash Equivalents	16,490,946	21,772,392
Accounts Receivable (Note 7)	3,869,887	1,085,185
Portfolio Investments (Note 3)	12,548,155	13,128,053
Total Financial Assets	32,908,988	35,985,630
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	4,790,526	4,512,426
Liability for Employee Future Benefits (Note 5)	2,821,300	2,790,500
Deferred Revenue (Note 9)	433,260	207,473
Total Liabilities	8,045,086	7,510,399
Net Financial Assets	24,863,902	28,475,231
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	45,903,570	45,657,769
Inventory of Supplies Held for Consumpt	187,246	159,466
Prepaid Expens	861,666	717,916
Total Non-Financial Assets	46,952,485	46,535,147
Accumulated Surplus (Note 12)	71,816,387	75,010,378

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

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

Approved by the Board:

Chairperson

Chief Financial Officer

Prairie South School Division No. 210
Statement of Changes in Net Financial Assets
for the year ended August 31, 2023

	2023 Budget Note 13	2023 Actual \$	2022 Actual \$
Net Financial Assets, Beginning of Year	28,475,231	28,475,231	29,437,750
Changes During the Year			
Operating Deficit, for the Year	3,498,567	(3,193,991)	(2,124,707)
Acquisition of Tangible Capital Assets (Schedule C)	(11,605,742)	(4,420,458)	(2,911,230)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	75,304	7,400
Net Gain on Disposal of Capital Assets (Schedule C)	-	(38,797)	(7,400)
Amortization of Tangible Capital Assets (Schedule C)	4,104,606	4,138,150	4,202,008
Net Acquisition of Inventory of Supplies Held for Consumption	-	(27,781)	18,280
Net Change in Other Net Financial Assets	-	(143,756)	(146,870)
Change in Net Financial Assets	(4,002,569)	(3,611,329)	(962,519)
Net Financial Assets, End of Year	24,472,662	24,863,902	28,475,231

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, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(3,193,991)	(2,124,707)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,095,923	4,194,608
Net Change in Non-Cash Operating Activities (Schedule E)	(2,418,122)	(779,858)
Cash (Used in) Provided by Operating Activities	(1,516,190)	1,290,043
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(4,420,458)	(2,911,230)
Proceeds on Disposal of Tangible Capital Assets	75,304	7,400
Cash Used in Capital Activities	(4,345,154)	(2,903,830)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(17,200,429)	(6,160,481)
Proceeds on Disposal of Portfolio Investments	17,780,327	99,976
Cash Provided by (Used in) Investing Activities	579,898	(6,060,505)
DECREASE IN CASH AND CASH EQUIVALENTS	(5,281,446)	(7,674,292)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	21,772,392	29,446,684
CASH AND CASH EQUIVALENTS, END OF YEAR	16,490,946	21,772,392

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

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	557,372	557,372	551,390
Other Ministry Grants	132,550	182,550	131,910

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	222,679	218,497	214,818
Professional Development - Board Members	45,000	24,590	19,001
Elections	-	2,967	-
Other Governance Expenses	143,186	130,670	124,392
Total Governance Expense	410,865	376,724	358,211
Administration Expense			
Salaries	2,004,777	2,069,274	2,003,214
Benefits	311,956	344,513	311,567
Supplies & Services	246,417	256,055	270,344
Non-Capital Furniture & Equipment	16,600	16,463	24,032
Building Operating Expenses	56,100	283,152	92,269
Communications	23,720	19,908	21,881
Travel	38,800	18,987	17,135
Professional Development	50,610	36,994	36,635
Amortization of Tangible Capital Assets	33,272	43,700	44,524
Total Administration Expense	2,782,252	3,089,046	2,821,601
Instruction Expense			
Instructional (Teacher Contract) Salaries	43,802,300	43,105,258	42,154,760
Instructional (Teacher Contract) Benefits	2,920,057	3,161,351	2,921,059
Program Support (Non-Teacher Contract) Salaries	8,591,984	8,259,933	7,829,742
Program Support (Non-Teacher Contract) Benefits	2,046,761	1,990,197	1,891,724
Instructional Aids	1,420,443	1,706,348	1,356,073
Supplies & Services	737,295	887,163	1,001,985
Non-Capital Furniture & Equipment	1,487,863	1,280,776	1,091,586
Communications	741,012	698,318	708,351

Prairie South School Division No. 210
 Schedule B: Supplementary Details of Expenses
 for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	3,565,649	3,320,936	3,421,329
Benefits	797,795	761,070	770,837
Supplies & Services	12,000	5,472	10,911
Non-Capital Furniture & Equipment	215,500	88,282	102,305
Building Operating Expenses	7,667,692	8,962,932	5,911,139
Communications	12,000	9,672	10,730
Travel	126,300	132,427	143,454
Professional Development	12,500	12,928	12,819
Amortization of Tangible Capital Assets	2,364,090	2,375,151	2,409,915
Amortization of Tangible Capital Assets ARO	-	26,595	26,595
Total Plant Operation & Maintenance Expense	14,773,526	15,695,465	12,820,034
Student Transportation Expense			
Salaries	2,904,439	2,897,769	2,837,630
Benefits	792,102	757,211	733,197
Supplies & Services	1,945,544	1,617,934	1,558,024
Non-Capital Furniture & Equipment	617,100	549,130	380,472
Building Operating Expenses	58,600	385,309	82,149
Communications	26,000	20,659	12,717
Travel	1,000	2,879	93
Professional Development	15,000	9,361	12,995
Contracted Transportation	306,741	270,023	216,475
Amortization of Tangible Capital Assets	971,330	944,048	899,873
Total Student Transportation Expense	7,637,856	7,454,323	6,733,625
Tuition and Related Fees Expense			
Tuition Fees	8,000	7,100	12,259
Total Tuition and Related Fees Expense	8,000	7,100	12,259
School Generated Funds Expense			
Academic Supplies & Services	13,574	16,156	17,119
Cost of Sales	476,524	490,482	456,602
Non-Capital Furniture & Equipment	11,636	14,542	18,264
School Fund Expenses	718,287	814,916	631,410
Total School Generated Funds Expense	1,220,021	1,336,096	1,123,395

2023
Budget
\$

2023
Actual
\$

2022
Actual
\$

Prairie South School Division No. 210
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets		2023	2022
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost														
Opening Balance as of September 1	1,718,010	531,037	105,748,664	3,993,330	1,579,104	13,138,662	923,503	6,064,458	2,264,938	93,489	1,300,801	137,355,996	136,760,724	
Additions/Purchases	-	-	-	-	-	1,318,615	58,928	536,200	421,464	-	2,085,251	4,420,458	2,911,230	
Disposals	-	-	-	-	(27,278)	(1,136,913)	-	(788,281)	(789,904)	(52,203)	-	(2,794,579)	(2,315,958)	
Closing Balance as of August 31	1,718,010	531,037	105,748,664	3,993,330	1,551,826	13,320,364	982,431	5,812,377	1,896,498	41,286	3,386,052	138,981,875	137,355,996	
Tangible Capital Assets - Amortization														
Opening Balance as of September 1	-	416,347	73,967,550	2,459,888	1,249,980	7,487,638	793,555	3,735,500	1,506,028	81,741	-	91,698,227	89,812,177	
Amortization of the Period	-	10,577	2,084,846	125,484	26,595	873,846	41,344	580,484	386,717	8,257	-	4,138,150	4,202,008	
Disposals	-	-	-	-	(22,971)	(1,104,713)	-	(788,281)	(789,904)	(52,203)	-	(2,758,072)	(2,315,958)	
Closing Balance as of August 31	N/A	426,924	76,052,396	2,585,372	1,253,604	7,256,771	834,899	3,527,703	1,102,841	37,795	N/A	93,078,305	91,698,227	
Net Book Value														
Opening Balance as of September 1	1,718,010	114,690	31,781,114	1,533,442	329,124	5,651,024	129,948	2,328,958	758,910	11,748	1,300,801	45,657,769	46,948,547	
Closing Balance as of August 31	1,718,010	104,113	29,696,268	1,407,958	298,222	6,063,593	147,532	2,284,674	793,657	3,491	3,386,052	45,903,570	45,657,769	
Change in Net Book Value	-	(10,577)	(2,084,846)	(125,484)	(30,902)	412,569	17,584	(44,284)	34,747	(8,257)	2,085,251	245,801	(1,290,778)	
Disposals														
Historical Cost	-	-	-	-	27,278	1,136,913	-	788,281	789,904	52,203	-	2,794,579	2,315,958	
Accumulated Amortization	-	-	-	-	22,971	1,104,713	-	788,281	789,904	52,203	-	2,758,072	2,315,958	
Net Cost	-	-	-	-	4,307	32,200	-	-	-	-	-	36,507	-	
Price of Sale	-	-	-	-	-	73,266	-	2,038	-	-	-	75,304	7,400	
Gain (Loss) on Disposal	-	-	-	-	(4,307)	41,066	-	2,038	-	-	-	38,797	7,400	

Buildings with a net book value of \$6,804,752 (2022-\$7,462,992) include an asset retirement obligation for the removal of asbestos. (Note 8)

2023
\$

2022
\$

Non-Cash Items Included in Deficit

Prairie South School Division No. 210

Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
External Sources				(Note 12)
Jointly Administered Funds				
School generated funds	1,403,587	1,374,560	1,336,096	1,442,051
Total Jointly Administered Funds	1,403,587	1,374,560	1,336,096	1,442,051
Ministry of Education				
PMR maintenance project allocations	4,127,618	2,392,075	4,331,276	2,188,417
Mental Health First Aid Training	5,169	-	5,169	-
Voices to Encourage Change	721	-	-	721
Joint Use School	419,742	2,397,020	2,037,922	778,840
Total Ministry of Education	4,553,250	4,789,095	6,374,367	2,967,978
Total	5,956,837	6,163,655	7,710,463	4,410,029
Internal Sources				
Curriculum and student learning				
Designated for Classroom Composition	6,208,762	-	1,202,172	5,006,590
Innovation	39,100	-	27,940	11,160
School Community Council Carryovers	11,696	31,000	30,095	12,601
School Budget Carryovers	1,008,182	3,324,847	3,651,751	681,278
Total curriculum and student learning	7,267,740	3,355,847	4,911,958	5,711,629
Furniture and equipment				
Playgrounds	4,387	-	4,387	-
School Development Fund	6,170	6,287	-	12,457
Total furniture and equipment	10,557	6,287	4,387	12,457
Other				
Operating Annual Cash Draw	12,000,000	14,188,436	14,188,436	12,000,000
Total Other	12,000,000	14,188,436	14,188,436	12,000,000
Professional development				
Support Staff Professional Development	75,000	76,475	76,475	75,000
Trustee Professional Development	-	45,000	16,851	28,149
Total professional development	75,000	121,475	93,326	103,149
Transportation				
Allocation for School Bus Purchases	3,800,099	-	394,200	3,405,899
Total transportation	3,800,099	-	394,200	3,405,899
Total	23,153,396	17,672,045	19,592,307	21,233,134
Total Designated Assets	29,110,233	23,835,700	27,302,770	25,643,163

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

1. AUTHORITY AND PURPOSE

The school division operates under the authority of the Education Act, 1995 of Saskatchewan as D F R U S R U D W L R Q X Q G H U W K H Q D P P r a i r i e S o u t h S c h o o l D i v i s i o n R I (G X F No. 210' D Q G R S H t h e P r a i r i e S o u t h S c h o o l D i v i s i o n N o 2 1 0 ' T h e s c h o o l d i v i s i o n provides education services to residents within its geographic region governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As 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:

- x the liability for employee future benefits \$2,821,300 (2022 - \$2,790,500) because actual experience may differ significantly from actuarial estimations.
- x useful lives of capital assets and related accumulated amortization of \$93,078,305 (2022 - \$91,698,227) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- x estimated undiscounted asset retirement obligation of \$51,826 (2022 - \$1,579,104) because actual expense may differ significantly from valuation estimates.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31,2023

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

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

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PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 where the school division

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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. The amount to be received can be reasonably estimated and collection is reasonably assured.

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i) Government Transfers(Grants)

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

ii) Fees and Services

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PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31,2023

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. (i)6.99r5.998 ()1 w . (i)6.99r5.998 (a)10d [(e)5.99998 (t)6.997 (o)10 (22J (e)16.9

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments prorated for service and is recorded as Liability for Employee Future Benefits of \$11,500,000.

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
 NOTES TO THE FINANCIAL STATEMENTS
 As at August 31, 2023

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 2,790,500	\$ 2,163,500
Current period service cost		

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 175,800	

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 responsibility for the STSP is limited to collecting and remitting contributions of the employees at rates determined by the plan. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the school division follows:

2022

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

The school division recognized an estimated liability for

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
 NOTES TO THE FINANCIAL STATEMENTS
 As at August 31, 2023

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Capital projects:				
Bengough School	\$ 3,700	\$ -	\$ 3,700	\$ -
Craik School	2,000	-	-	2,000
Mortlach School Projects	1,275	-	-	1,275
Peacock Auditorium Enhancement	5,811	7,776	-	13,587
Peacock Welding Equipment	10,000	15,000	22,975	2,025
Total capital projects deferred revenue	22,786	22,776	26,675	18,887
Non-Capital deferred revenue:				
Band Instrument Rentals	9,300	10,800	9,300	10,800
Donations from the community	150,884	244,364	120,467	274,781
School Development Fund	10,503	76,289	-	86,792
Rentals and Tuition	14,000	42,000	14,000	42,000
Total non-capital deferred revenue	184,687	373,453	143,767	414,373
Total Deferred Revenue	\$ 207,473	\$ 396,229	\$ 170,442	\$ 433,260

10. COMPLEMENTARY SERVICES

Complementary services represent those services and programs where the primary purpose is other than K12 learning/learning support, but which have the specific objective of enhancing WKH VFKRO GLYLVL RQ TV DE-12 Curriculum/Reading Programs. XOO\ GHO

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, (ELIS)	2023	2022
Revenues:						
Operating Grants	\$ 557,372	\$ 12,851	\$ 48,842	\$ 150,000	\$ 769,065	\$ 718,12
Total Revenues	557,372	12,851	48,842	150,000	769,065	718,12
Expenses:						
Salaries & Benefits	1,017,555	343,502	57,193	129,754	1,548,010	1,386,93
Instructional Aids	-	-	-	4,665	4,665	5,34
Supplies and Services	-	41,234	-	-	41,234	41,02
Non-Capital Equipment	-	-	-	9,229	9,229	6,84
Communications	-	1,533	-	-	1,533	1,68
Travel	-	18,002	-	-	18,002	12,93
Professional Development (Non-Salary Costs)	4,023	3,575	-	-	7,599	7,45
Student Related Expenses	21,049	317	48,329	1,610	71,305	56,60
Amortization of Tangible Capital Assets	-	-	-	-	-	1,13
Total Expenses	1,042,628	408,164	105,527	145,253	1,701,577	1,519,95
(Deficiency) Excess of Revenues over Expenses	\$ (485,256)	\$ (395,313)	\$ (56,685)	\$ 4,742	\$ (932,512)	\$ (801,828)

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
 NOTES TO THE FINANCIAL STATEMENTS
 As at August 31, 2023

11. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school

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 GLUHFW OLQN WR WKH GHOLYHU programs R howk they directly RO GLYLVL R
 HQKDQFH WKH VFKRRO GLYLVL R programs. DELOLW \ WR GHOLYHU

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

Summary of External Services Revenues and Expenses, by Program	Associate Schools*	Driver Education	Food Services	Other Programs	2023	2022
Revenues:						
Operating Grants	\$ 2,927,707	\$ 253,909	\$ -	\$ -	3,181,616	3,293,56
Fees and Other Revenues	202,129	-	160,971	67,090	430,190	288,47
Total Revenues	3,129,836	253,909	160,971	67,090	3,611,806	3,582,03
Expenses:						
Tuition & O	67,090					

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

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus areas follows:

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 6, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
 NOTES TO THE FINANCIAL STATEMENTS
 As at August 31, 2023

- x contract with Saskatchewan Government Insurance (SGI) for driver education funding. The contract is open ended and its value varies with the number of students trained in a year. Average value would be approximately \$5,200
- x the school division has entered into agreements jointly with the Government of Saskatchewan and Holy Trinity School Division for the proposed Joint School (JUS) to be constructed in Moose Jaw. Expected completion of the project is currently September of 2025. Obligations are apportioned 55.74% Prairie South and 44.26% Holy Trinity. Significant joint contractual obligations related to the new school are as follows (these represent the total value of the contracts):
 - o Project management services contract for the design and construction of a new school with Colliers Project Management Project Leaders \$369,952
 - o Prime consultant services with Strategic Prairie Regional Alliance \$2,787,000
 - o Commissioning Services with Thurston Engineering \$77,000
 - o Construction of the

PRAIRIE SOUTH SCHOOL DIVISION NO. 210
NOTES TO THE FINANCIAL STATEMENTS
As at August 31,2023

i) Credit Risk

Credit risk is the risk to the school division from potential payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include regular review and followup of overdue accounts.

