



Prairie Valley School Division #208 2022-2023 Annual Report

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School Division Contact Information

Prairie Valley School Division #208 3080 Albert Street North, Regina SK

Mailing Address: 3080 N Albert Street, Regina SK, S4K 0A8

Phone: 306.949.3366

Toll-free: 1.877.266.1666

Fax: 306.543.1771

Email: reception@pvsd.ca

Website: www.pvsd.ca

An electronic copy of this report is available at www.pvsd.ca/Publication/PlansReporting

Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education



Janet Kotylak, Board Chair

Dear Minister Cockrill:

The Board of Education of Prairie Valley School Division 208 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 Valley School Division's goals, activities and results for the fiscal year encompassing September 1, 2022, to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "Janet Kotylak". The signature is written in a cursive, flowing style.

Janet Kotylak
Board Chair, Prairie Valley School Division

Introduction

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

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

Governance

The Board of Education

Prairie Valley School Division (Prairie Valley) is governed by a Board of Education consisting of 10 elected Board members. *The Education Act, 1995* gives the Board of Education authority to govern the school division. Prairie Valley School Division's Board of Education oversees school division operations with support from School Community Councils, which provide community direction at the local level.

Prairie Valley is organized into 10 subdivisions for the purpose of administering elections. Once elected, the members of the Board of Education represent all students in the division and remain committed to providing the very best education possible for each one of them.

Elections for the Board of Education took place in November 2020. Board members were elected for a four-year term. As of August 31, 2023, members of the Prairie Valley School Division Board of Education were:

Subdivision 1 Lisa Grudnizki
Subdivision 2 Verne Barber
Subdivision 3 Marlene Blatter
Subdivision 4 Tara-Leigh Heslip
Subdivision 5 Jana Wolfe

Subdivision 6 Terry Berglund
Subdivision 7 Janet Kotylak, Chair
Subdivision 8 Judy Bradley, Vice-Chair
Subdivision 9 Frank Thauberger*
Subdivision 10 Rachel Sangwais



Board of Education L to R: Tara-Leigh Heslip, Frank Thauberger, Lisa Grudnizki, Jana Wolfe, Janet Kotylak (Board Chairperson), Terry Berglund, Judy Bradley (Board Vice-Chairperson), Rachel Sangwais, Verne Barber, Marlene Blatter

*Frank Thauberger served as the Subdivision 9 board member until June 2023. The Board scheduled a by-election for November 2023 to elect a new board member for Subdivision 9.

School Community Councils

The Board of Education believes School Community Councils (SCC) are an integral and valued part of school division governance. Acting in an advisory capacity, SCCs hold shared responsibility for the learning and growth of all students in the division. They also facilitate meaningful parent, guardian, and community involvement in schools.

During the 2022-23 school year, Prairie Valley had 37 SCCs. All 39 schools had SCC representation with two SCCs each representing two schools. The 2022-23 school year saw SCCs hold both virtual and in-person meetings. Board members regularly attended these SCC meetings.

SCCs were granted \$2,000 each by the Board of Education for council operations. Schools and SCCs fundraised a total of \$296,836.01 to supplement and enhance educational programs and learning opportunities.

Of the division's 37 SCCs, four reported they had student representatives and four reported they had parents with self-declared Indigenous ancestry.

Saskatchewan's *Education Regulations, 2019* require school divisions to provide training, orientation, development, and networking opportunities for SCC members. Two SCC Regional Meetings were hosted by the Board. One occurred March 16, 2023 at Pilot Butte School and the other occurred March 21, 2023 at Indian High School. These meetings consisted of:

- A dinner for SCCs hosted by the Board of Education;
- "This is Us" year-end reporting document shared by the Board Chair and the Director of Education;
- Roles and Responsibilities of the SCC presentation shared by the Learning Superintendent who holds the SCC portfolio;
- Two discussion questions:
 - Addressing attendance rates is a partnership between home and school. How might this partnership be enhanced so that the Division's attendance rates improve?
 - What are some of the successes and highlights your SCC has had over the last couple of years?

The professional development session provided by the superintendent to the SCCs at the regional meetings will be shared in the fall of 2023-2024 with school-based administrators.

School Division Profile

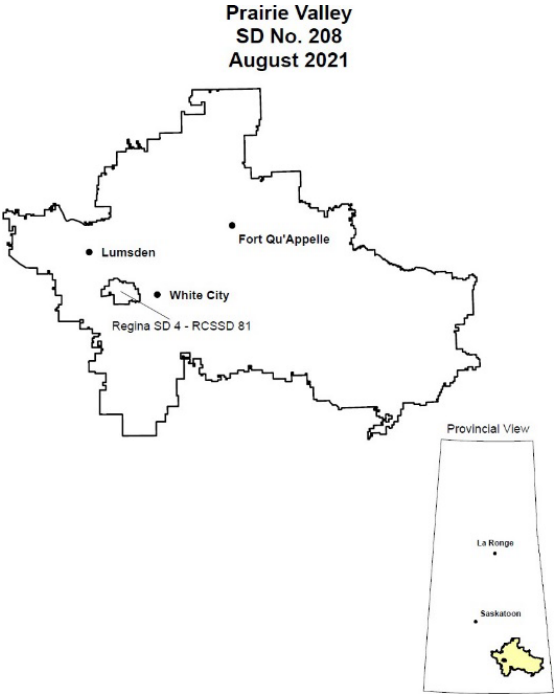
School Division in Context

Prairie Valley is located in Treaty 4 territory and is entirely rural. It consists of towns, villages, resort villages and municipalities with no major urban centre. Its communities surround the city of Regina and is unique in that it is one of only two Saskatchewan school divisions to surround major urban centres.

Prairie Valley has 39 schools located in 32 communities. It encompasses 27,000 square kilometres, an area equivalent to some smaller European countries. The division’s geographic footprint spans an area from Regina Beach and Bethune to the west; Kelliher and Lipton to the north; Milestone, Sedley and Montmartre to the south; and Whitewood and Kennedy-Langbank to the east. Prairie Valley School Division’s vast geography has a significant effect on our service delivery and cost models.

The significant cultural and ethnic diversity of Prairie Valley School Division mirrors Saskatchewan’s motto: *Multis e gentibus vires— from many peoples strength.*

There are two Hutterite colony schools in Prairie Valley School Division: Arm River and Lajord. A total of 15 First Nations are near or within the division’s boundaries: Piapot First Nation, Muscowpetung First Nation, Pasqua First Nation, Standing Buffalo Dakota Nation, Little Black Bear First Nation, Okanese First Nation, Star Blanket Cree Nation, Peepeekisis Cree Nation, Muskowekwan First Nation, Carry-the-Kettle Nakoda Nation, Zagime Anishinabek, Cowessess First Nation, Kahkewistahaw, Ochapowace Nation, Pheasant Rump Nakota Nation and Last Mountain Lake, which is also known as Kinookimaw.



Division Philosophical Foundation

In 2022-2023, Prairie Valley released its renewed strategic plan entitled *This Is Us – Wicihitowin*. The development of this strategic plan involved extensive consultations with a wide range of stakeholders. The strategic plan provides a roadmap for continuous improvement on the student experience and guidance for the short-term future of the division through the foundational elements listed below. *This Is Us – Wicihitowin* can be viewed and downloaded at Prairie Valley's website www.pvsd.ca.

Our Mission:

Inspiring lifelong learners and engaged citizens

Our Vision:

Success in learning and life

Our Values:

Compassion – our caring approach for others with empathy, kindness, and genuine concern without judgement

Belonging – embracing equity, diversity, and inclusion where all are accepted with equal opportunity for success

Integrity – honest, ethical behavior, that is being true to our word, and taking ownership for our actions

Collaboration – engaging in meaningful relationships and partnerships built on mutual trust and open transparent communication

Curiosity – inspiring excellence, growth and improvement fueled by innovation, creativity, and courage

Community Partnerships

Prairie Valley schools rely on partnerships with a variety of communities, organizations, and individuals to support and enhance opportunities for student success. Partnerships range from long-term, well established formal agreements to single-event collaborations.

Many of Prairie Valley's most significant partnerships are with the 15 First Nations communities connected to the school division. Together with elected leaders and education staff in these First Nations, Prairie Valley works to improve educational outcomes and well-being for children from these communities. Prairie Valley completed the second year of a three-year Invitational Shared Services Initiative agreement with Ochapowace Nation and entered into two new separate three-year agreements with File Hills Qu'Appelle Tribal Council.

In 2022-23, Prairie Valley schools worked directly with Treaty Education Alliance staff to plan and offer activities for students at the Treaty 4 Gathering at Fort Qu'Appelle. Staff and students worked throughout the week to provide educational opportunities to children from other school divisions. In addition, the Board of Education, First Nations communities, and businesses collaborated to hold the first Prairie Valley School Division Graduation Powwow at Bert Fox Community High School in June 2023. Finally, Prairie Valley has entered into an agreement with the Métis Nation of Saskatchewan with the development of a Michif language Prekindergarten program in Indian Head. The program will kick-off in 2023-2024.

Prairie Valley is a member of the Regina District Industry Education Council (RDIEC), a partnership between industry and educational institutions that provides hands-on learning opportunities in the trades. RDIEC provides appropriate experiences for high school students as they experience career opportunities that would be challenging for individual school divisions to provide. It also provides students with the opportunity to meet and network with professionals in a variety of vocations.

In Prairie Valley School Division, a total of 19 schools have 26 agreements with community preschools and playschools to provide space for before and after school programming. In addition, the school division has well-established Joint Use Agreements in five communities: Kelliher, McLean, Montmartre, Sedley, and Regina Beach. These agreements set out the parameters for the use of various school facilities and outline the effective shared use of community infrastructure.

Strategic Direction and Reporting

The Provincial Education Plan

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



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

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

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

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

Provincial Education Plan - Interim Plan Priorities 2022-23

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

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

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

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

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

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

School Division Programs and Strategic Activity

In 2022-2023, Prairie Valley School Division implemented the first year of a four-year strategic plan. *This is Us – Wicihitowin* is built on four priorities:

- Priority one, Enhance Student Achievement and Future Success included strategies designed to increase student skill and knowledge, foster innovation and strengthen Indigenous cultural responsiveness.
- Priority two, Strengthen Connections and Relationships had strategies aimed at cultivating inclusive, safe environments, delivering holistic student supports, enriching stakeholder engagement and advancing advocacy.
- Priority three, Enrich Organizational Culture, Teamwork and Leadership looked to nurture student and staff well-being, grow leadership, and staff capacity and enhance our engaging and caring culture.
- Priority four, Maximize Resource Advocacy and Efficiency had strategies focusing on analyzing processes to ensure purposeful stewardship throughout the system and implementing strategies for resource allocation to enhance student outcomes.

Under the Strengthen Connections and Relationships priority, strategy one called for the implementation of an Indigenous Advocate position. This position was created and staffed in May 2022. The Indigenous Advocate has provided instructional, cultural and behavioural support for teachers, schools, students and families through teachings related to residential schools, tipi teachings, grandfather and horse traditional teachings, Treaty teachings, ceremony including smudge and pipe ceremony, and conflict mediation and resolution.

Under the Enhance Student Achievement and Future Success priority, strategy one involved building teacher capacity through increasing professional development sessions led by Prairie Valley's Learning Facilitators. This strategy led to more opportunities for teachers to grow their skillsets, which had a direct impact on the quality of learning experienced by their students.

This is Us – Wicihitowin led to significant advancements in Prairie Valley schools, classrooms and in the division's operational departments in the 2022-2023 school year. The four priority areas in the strategic plan align closely with the Provincial Education Plan, which positions the division to improve student achievement in target areas while maximizing efficiency.

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

- Prairie Valley recognized the impact of the pandemic on students' reading skills and was able to implement a successful intervention to improve those skills starting in January 2023. An analysis identified 16 schools as most in need of more reading support. Teachers were deployed to those schools starting in February 2023 and remained in place until June, providing literacy interventions.

- The effects of those interventions were analyzed to determine best practices. This data is being used by a working group of teachers and learning facilitators to develop a scope and sequence for language and literacy instruction in both French and English. It will assist teachers with the ability to plan and address all language cues and conventions.

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

- A professional development initiative entitled Sharing and Exploring Outcome-Based Practices in Math consisted of four days of inservice for two middle years and two high school teachers from each of the division's 39 schools.
- Prairie Valley Everywhere mode of program delivery allowed students to link synchronously into classrooms across the school division to access courses not available in their home schools.
- Prairie Valley has supported First Nations in applying successfully to Indigenous Services Canada for \$1.4M in funding to support High-Cost Special Education for students with intensive needs. The division is still working to receive the full amount of this funding allocation. This aligns with policy goal two of *Inspiring Success*.
- Prairie Valley has applied for \$150,000 of supports for individual students through Jordan's Principle. This aligns with policy goal two of *Inspiring Success*.
- The division's Indigenous Education Working Group (IEWG) developed learning packages to support classroom teachers from Kindergarten to Grade 12 to support system-wide instruction related to the National Day for Truth and Reconciliation. This relates to policy goals one and five of *Inspiring Success*.
- The IEWG reviewed, evaluated and promoted the teacher and school resources on the Indigenous Education webpage on the Division's InSite website. This relates to policy goal four of *Inspiring Success*.
- One school completed year two of a three-year Invitational Shared Services Initiative (ISSI) partnership grant with a partner First Nation. Two other schools completed the work to be approved for two ISSI grants with a partner tribal council. This relates to policy goal three of *Inspiring Success*.

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

- Prairie Valley provided additional personnel, resources, education and training for students and staff through 2022-2023 to support the Mental Health and Well-Being priority.
- In 2022-23, Prairie Valley maintained two Wellness Promoter positions to complement the two Mental Health Capacity Building (MHCB) supports already in place. Wellness

Promoters helped students build the confidence and skills needed to tackle mental health issues.

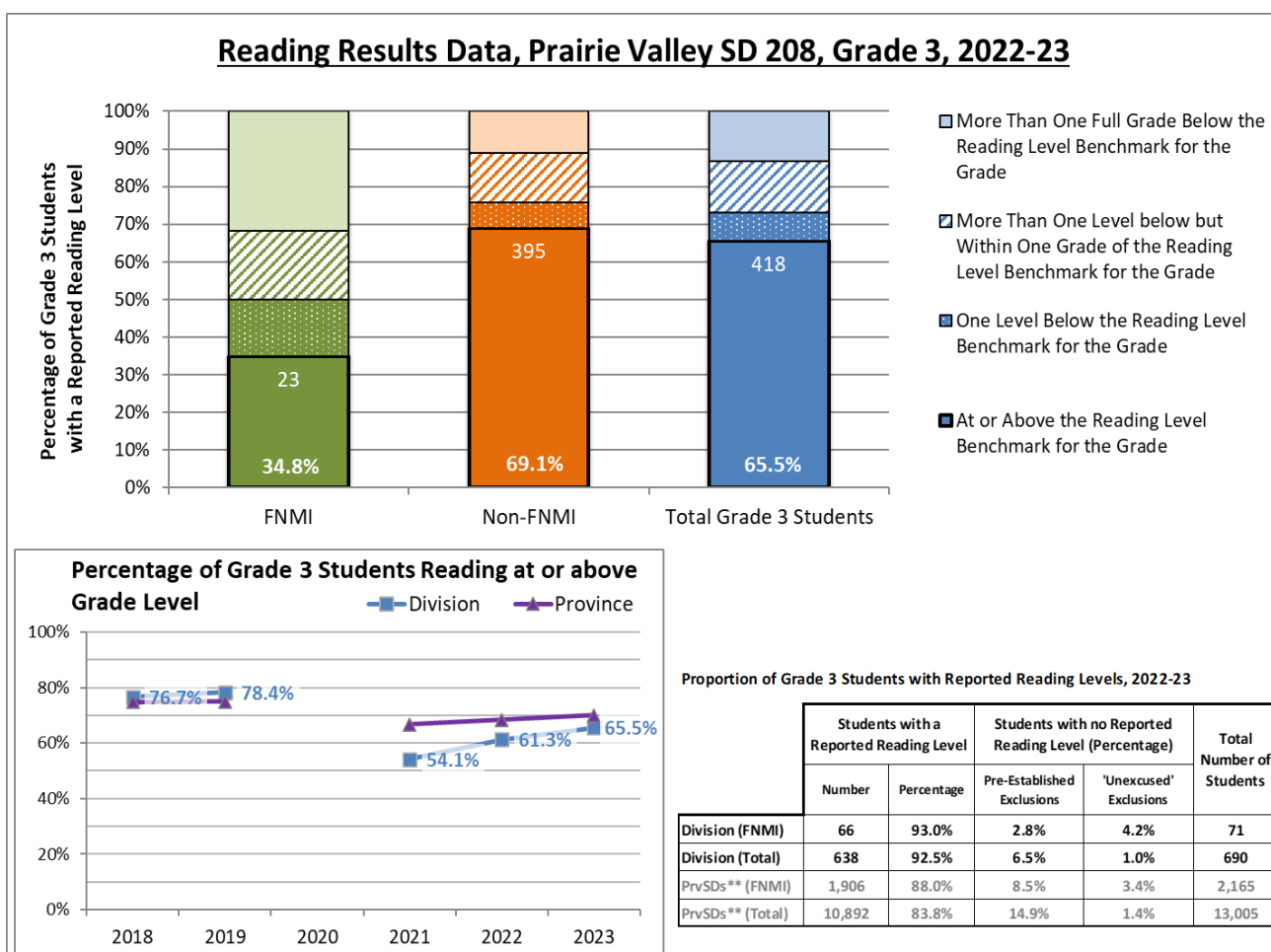
- A 0.8 FTE Mental Health and Addictions Liaison (MHAL) position was sustained to support students with substance use and addictions by providing assessment, short-term addictions counselling, resources for families and schools, and presentations on addiction and mental health to classroom and communities.
- Psychology and Social Work supports were increased to provide violent threat risk assessments.
- Prairie Valley hosted Violent Threat Risk Assessment (VTRA) training and Mental Health First Aid to continue to build capacity in teachers to directly support students.
- Students continue to engage in relevant topics during advisory time and during Student Senates with peers in their own schools and in other schools while teachers are supported to provide education and train in mental health strategies that align with the curricula.
- Prairie Valley communicated through social media messages and community presentations to work to address mental health and well-being issues at schools and in the community, recognizing the difficulties some students have in accessing mental health supports, particularly in rural area.

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.

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

Prairie Valley has seen a steady and significant increase in the percentage of Grade 3 students reading at or above grade level since 2021. Prior to the pandemic, nearly 80 per cent of Prairie Valley’s Grade 3 students were reading at or above grade level, which was slightly above the provincial average. Overall results for Grade 3 reading are expected to continue improving back to pre-pandemic levels as teachers focus on language development, phonemic awareness and phonics instruction. period. The division will work to ensure these strategies translate to improved results for FNMI Grade 3 students, who were less likely than their non-FNMI peers to be reading at or above grade level.

Of note, the participation rate in the Fountas and Pinnell assessment was higher in Prairie Valley than in the rest of the province. It’s possible this could have had a negative impact on the division’s results. However, Prairie Valley believes reaching and assessing as many students as possible allows teachers to better plan for the individual needs of the students, regardless of whether they are at grade level or not.

Mental Health and Well-Being

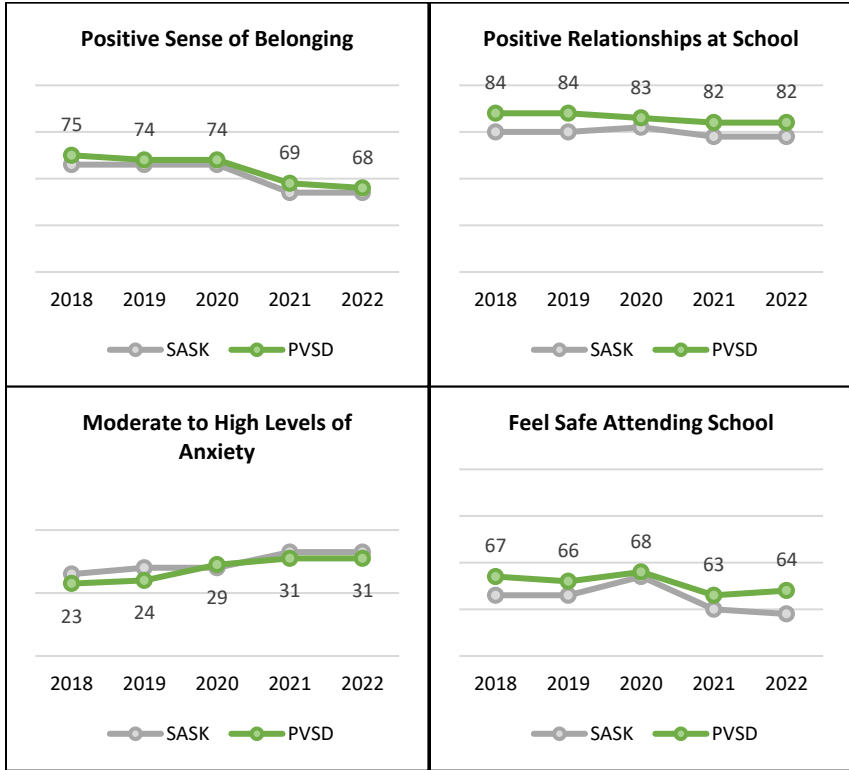
The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students’ significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception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

Prairie Valley School Division uses the OurSchool Student Survey as a measure to show progress related to mental health and well-being. Key indicators that reflect student mental health and well-being have been outlined below.

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

OurSchool – Elementary Survey

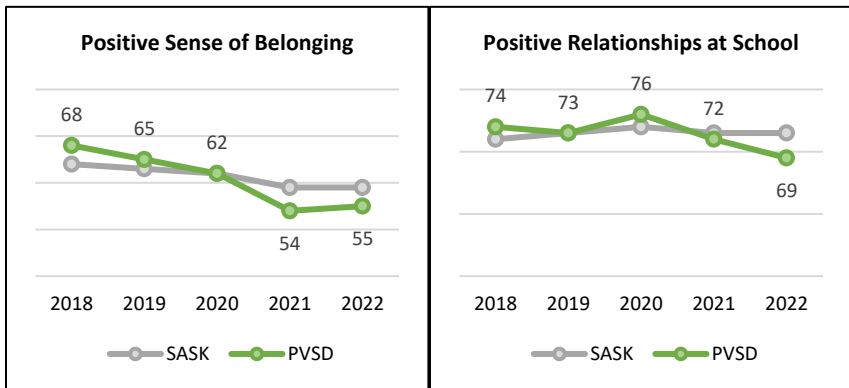
Social-Emotional	PVSD	vs. Last Year	vs. SASK
Positive Sense of Belonging	68	69 ↓	67 ↗
Positive Relationships at School	82	82 ↔	79 ↗
Moderate to High Anxiety Levels ↻	31	31 ↔	33 ↗
Feel Safe Attending School	64	63 ↗	59 ↗

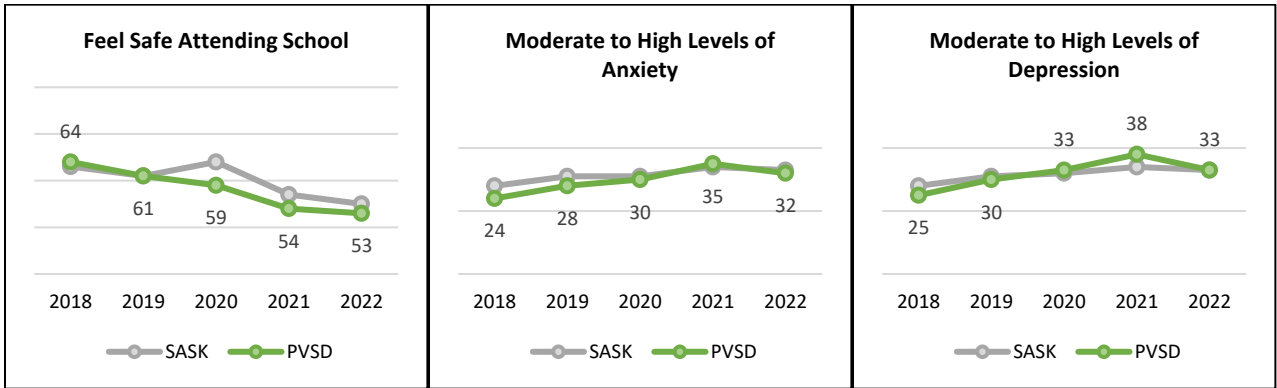


OurSchool – High School Survey

Social-Emotional	PVSD	vs. Last Year	vs. SASK
Positive Sense of Belonging	55	54 ↗	59 ↘
Positive Relationships at School	69	72 ↘	73 ↘
Moderate to High Levels of Depression ↻	33	38 ↘	33 ↔
Moderate to High Levels of Anxiety ↻	32	35 ↘	33 ↘
Feel Safe Attending School	53	54 ↘	55 ↘

Select OurSchool Measures related to Mental Health and Well-Being (High School)





Analysis of Results – Mental Health and Well-Being Measure

In the Elementary Survey, based on the OurSchool data, key indicators relevant to Mental Health and Well-Being have typically exceeded provincial results. Over time, Prairie Valley results in *Positive Relationships at School* have remained consistent, and above the provincial results. *Positive Sense of Belonging* has decreased over the past five years, coinciding with provincial trends. *Moderate to High Levels of Anxiety* in elementary-aged students has steadily increased, mirroring provincial results.

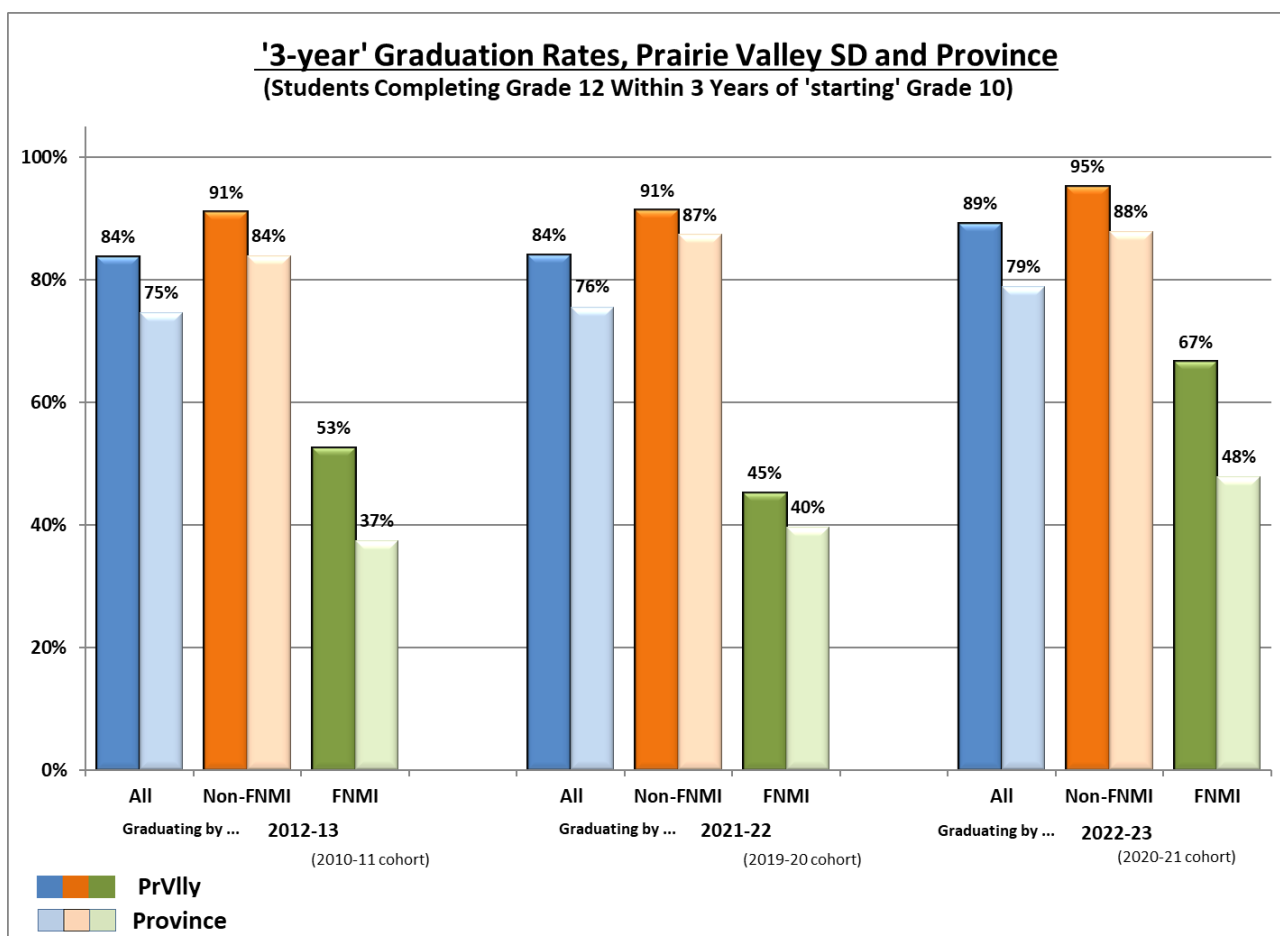
Within the high school results, key indicators relevant to Mental Health and Well-Being have remained consistent with provincial results. *Sense of Belonging*, *Positive Relationships*, and *Feeling Safe at School* have all been trending downward in recent years. *Anxiety* and *Depression* have typically been on the rise, however last year’s results improved with reductions in both areas.

Although some indicators appear to be trending downward, Prairie Valley is proud of the work being done with Mental Health and Well-Being programming.

Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2023

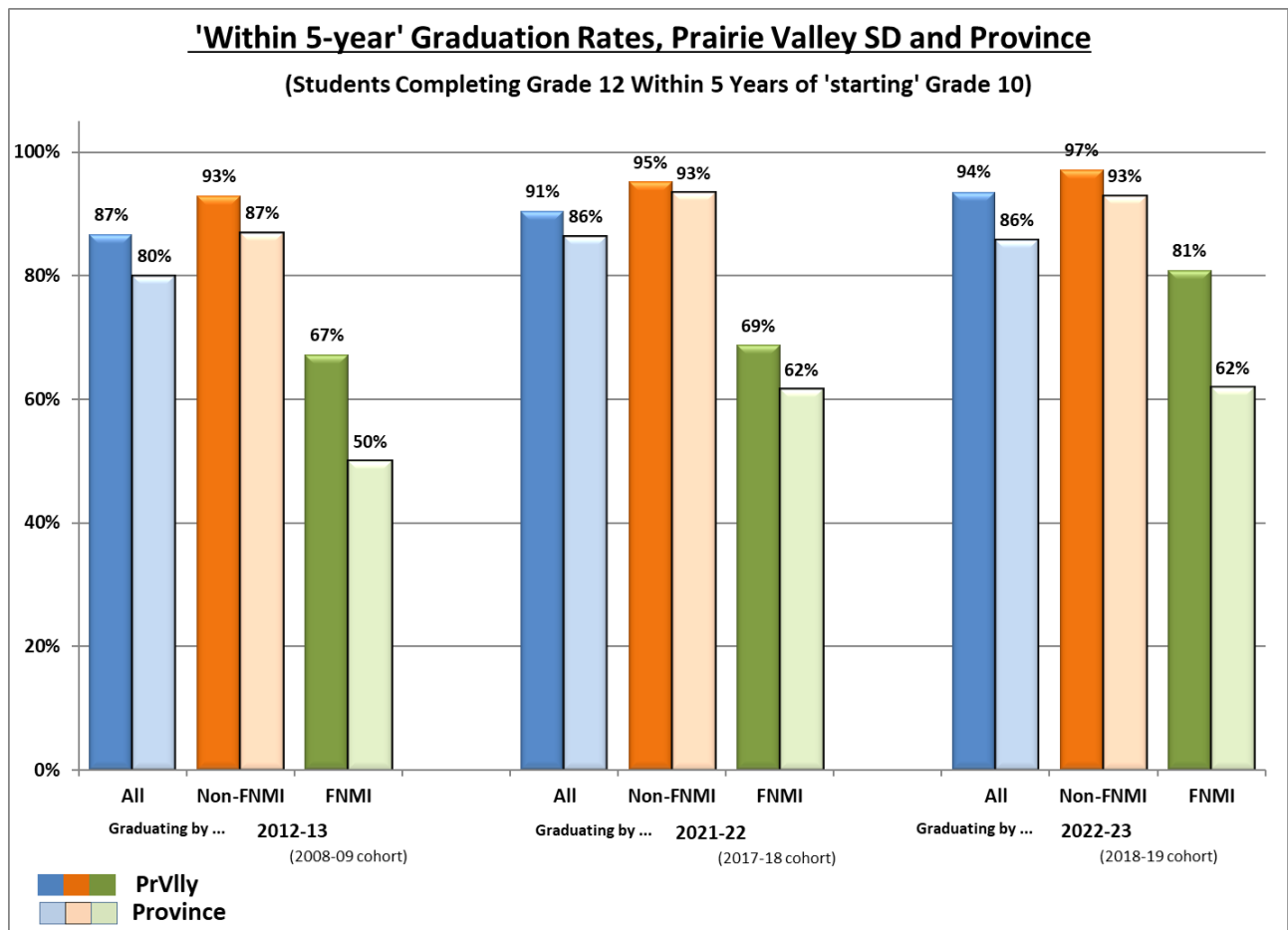
Analysis of Results – Three-Year Graduation Rates

Prairie Valley’s aggregated and disaggregated three-year graduation rates are the division’s highest recorded rates. Both the division and the province saw increased three-year success culminating in 2022-23, with Prairie Valley’s rate of increase higher than provincial averages. The volatility of Prairie Valley’s rate for Indigenous students continues to be reflected in the difference between 2021-22 and 2022-23 (+22 percentage points). Some of the success for Indigenous students can be attributed to innovation in modular program delivery at one large high school with high Indigenous enrolments. That individual school saw a 27 percentage point increase.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

Prairie Valley's extended-time graduation rates for those who succeed within five years of entering Grade 10 remain higher than provincial averages in all categories. The division's 5-year rates in all categories are the highest since 2012, when data tracking began.

Prairie Valley continues to offer a full array of programs and services to support all students in attaining their graduation requirements. The school division's commitment is to ensure students are on a path to graduation that meets their unique needs and is appropriate to their life circumstances. Prairie Valley schools employed varied strategies aimed at maintaining connections with students who do not complete graduation in three or four years and continue to utilize a variety of credit completion strategies to ensure students continue to earn credits towards graduation.

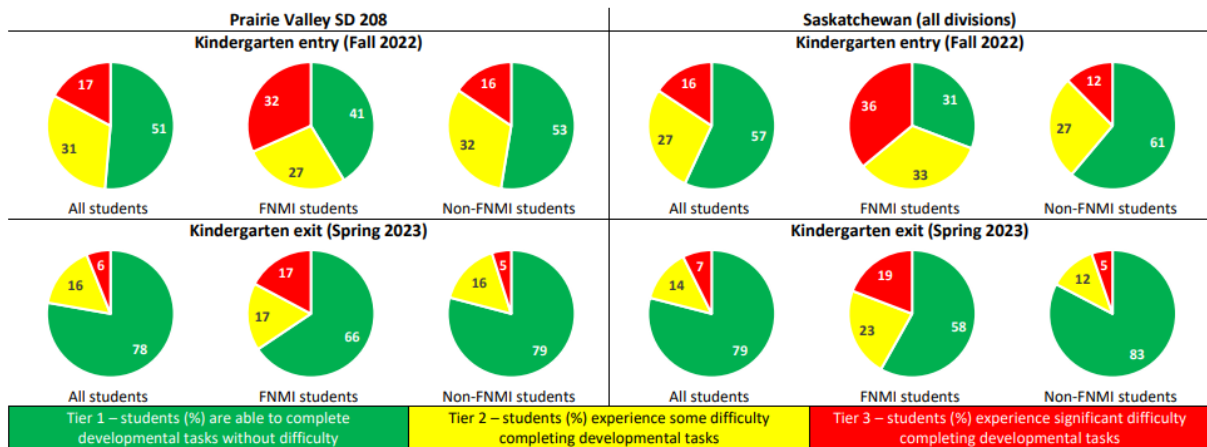
Ongoing Measures of Progress

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

Early Years Evaluation

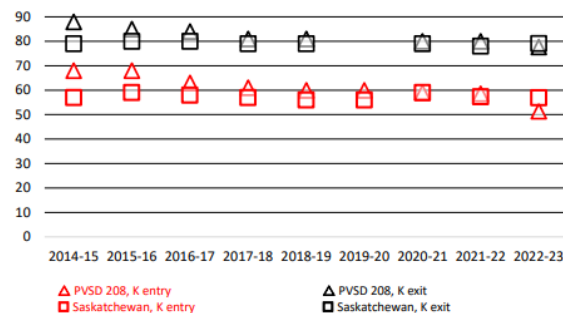
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

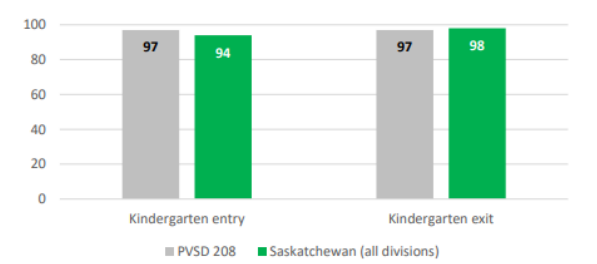


Tier 1 – students (%) are able to complete developmental tasks without difficulty
 Tier 2 – students (%) experience some difficulty completing developmental tasks
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

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



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



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

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

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

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

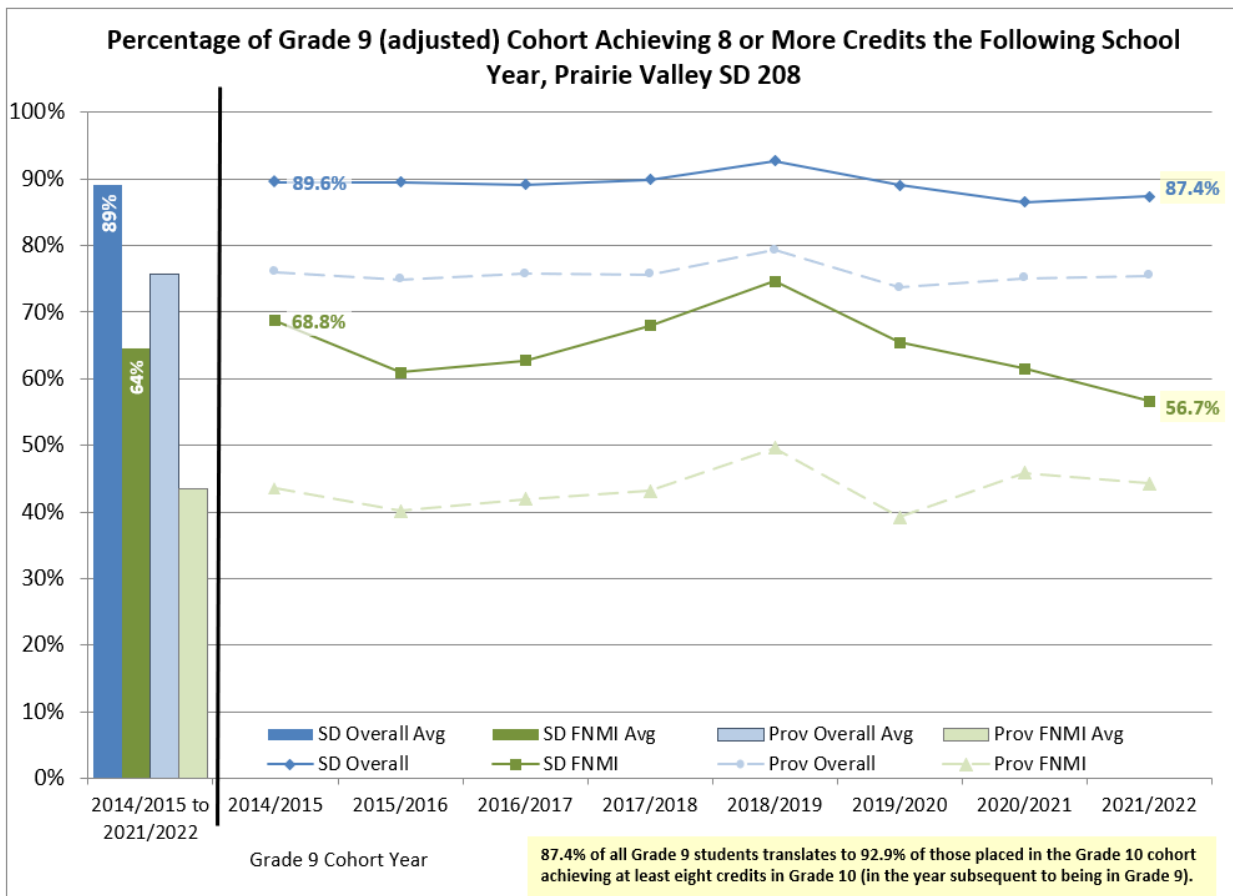
Results in FNMI student assessment demonstrate significant growth from the fall to the spring assessments with the percentage of FNMI students able to complete developmental tasks without difficulty increasing from 41 to 66 during this period. These fall and spring results were both higher than the provincial averages. Results for non-FNMI students were also significantly higher in the spring assessment as compared to the fall assessment. The percentage of students in this cohort able to complete developmental tasks without difficulty increased from 53 to 79.

One important concern is that there continues to be a gap in the assessment results between non-FNMI and FMNI students. The division will continue to work towards the goal of having both FNMI and non-FMNI achieving at the same level.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Grade 9 to 10 Transition

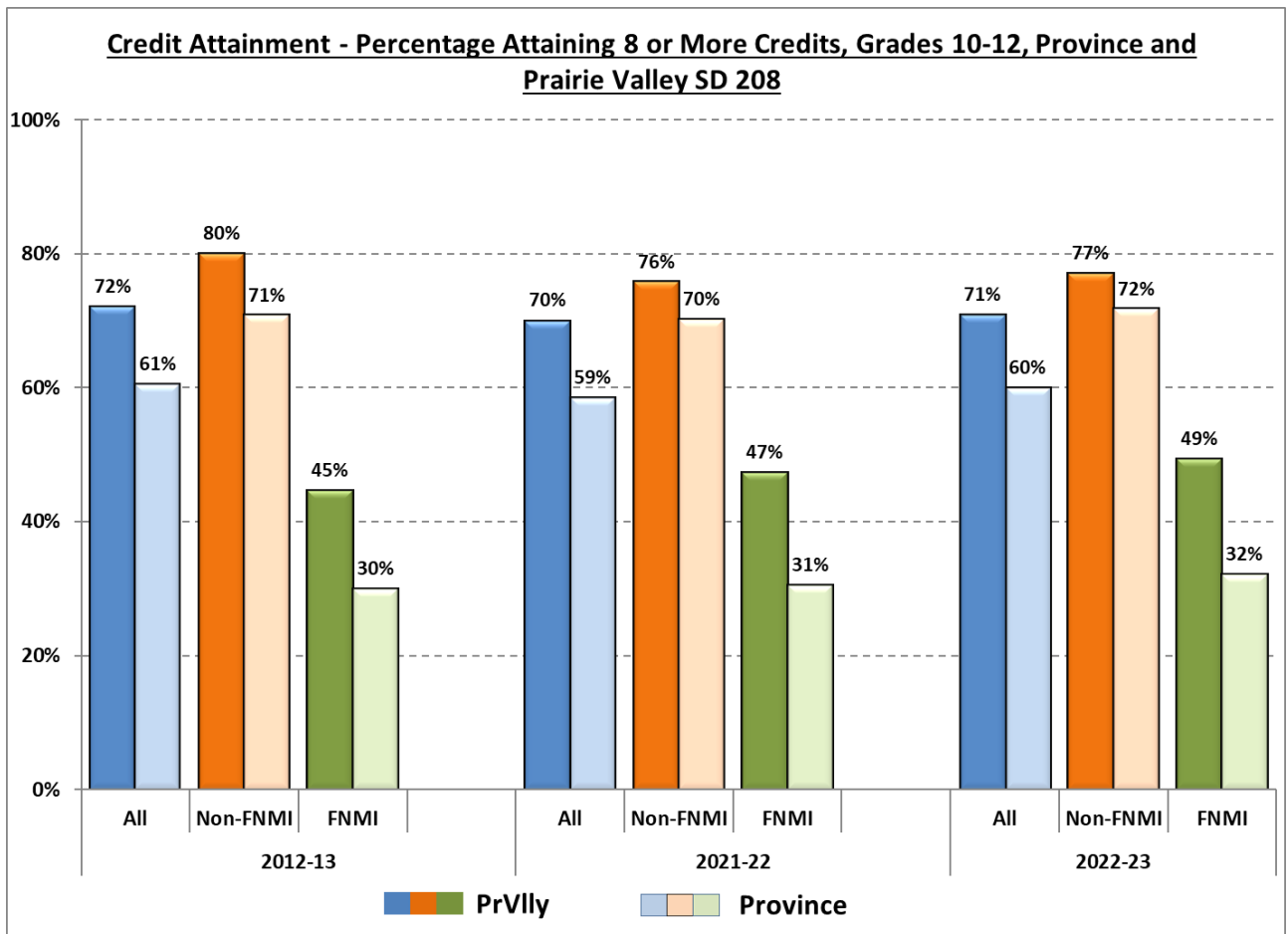
Prairie Valley's results in 2022-23 remain significantly higher than the provincial averages for all students, including FNMI students and the eight-year average results confirm this trend. 2022-23 is the first year since the COVID-19 pandemic that Prairie Valley's overall transition rate has improved from the previous year. Unfortunately, the Indigenous rate has fallen for the third consecutive year and the gap between Indigenous and non-Indigenous students has widened. We continue to investigate our in-year credit attainment monitoring procedures, specifically at the Grade 10 level.

Prairie Valley remains proud of the efforts that have been made to provide a wide variety of engaging programming options for high school students, regardless of location, school size and school configuration.

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment

Prairie Valley's credit attainment rates have remained consistent between the school years reflected in the above charts. In 2022-2023, a continuing trend saw a higher percentage of FNMI and non-FNMI students achieving eight or more credits per year in Prairie Valley than was seen in the provincial average. Overall, 71 per cent Prairie Valley students earned eight or more credits compared to the provincial average of 60 per cent. As well, 49 per cent of FNMI Prairie Valley students earned eight credits or more compared to the provincial average of 32 per cent.

To increase credit attainment rates, the division continues to improve supports for at-risk students to complete courses and earn credits towards graduation. While Indigenous students attending Prairie Valley schools continue to outperform their provincial counterparts, the number of Indigenous students who earn eight credits per year remains significantly lower than their non-Indigenous peers. The division remains committed to decreasing this gap.

Demographics

Students

Prairie Valley monitors student enrolments and demographics throughout the year. Baragar Demographic Dynamics software is used in combination with local knowledge to analyze trends and project future enrolments. Enrolment information supports program development, infrastructure planning, and transportation services.

Many communities are experiencing population growth. Of our 39 schools, 23 experienced enrolment increases from September 2021 to September 2022. Five years ago, the Kindergarten to Grade 12 enrolment was 8,303 students. By 2022-23, that enrolment climbed to 8,756, an increase of 453 students.

This past year, all but three grade cohorts increased in size from the previous year. Overall enrolment in Prairie Valley will continue to increase as the larger elementary cohorts move on to high school, and the smaller high school cohorts graduate.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	599	665	626	665	641
1	683	638	682	678	692
2	716	698	630	692	694
3	618	723	677	648	686
4	729	619	708	699	678
5	696	756	623	730	720
6	657	704	744	624	737
7	682	658	713	748	638
8	615	690	656	717	739
9	575	564	633	620	675
10	581	589	570	639	622
11	585	565	556	560	622
12	567	573	570	603	612
Total	8,303	8,442	8,388	8,623	8,756

PreK	170	148	140	172	163
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	362	355	289	283	289
	4 to 6	297	299	291	339	339
	7 to 9	290	321	326	351	354
	10 to 12	351	333	335	362	395
	Total	1,300	1,308	1,241	1,335	1,377
English as an Additional Language	1 to 3	77	62	69	56	612
	4 to 6	76	63	62	64	59
	7 to 9	63	65	65	51	47
	10 to 12	35	47	47	43	43
	Total	251	237	243	214	218
French Immersion	K to 3	183	220	195	224	208
	4 to 6	102	105	115	125	142
	7 to 9	45	57	70	92	94
	10 to 12	-	<10	23	35	49
	Total	330	391	403	476	493

Notes:

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

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	496.2
Principals, vice-principals	44.4
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	309.2
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	21.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	66.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	106.1
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	6.0
Total Full-Time Equivalent (FTE) Staff	1050.0

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 Valley School Division, 2023

Senior Management Team

Director of Education Luc Lermينياux reports to the Board of Education and is responsible for the administration of Prairie Valley School Division. The Director is supported by the senior administrative team.

The Deputy Director, Operations/Chief Financial Officer, Dianne Ford is responsible for non-instructional services including finance, facilities, transportation, information technology and communications. Brent Nadon assumed this role in January 2023 following Dianne Ford's exit from the division.

The Deputy Director, Learning, Tony Baldwin is responsible for operational support and leading the school division's superintendents.

Infrastructure and Transportation

School	Grades	Location
Arm River Colony School	K-12	Arm River Colony
Balcarres Community School	PreK-12	Balcarres
Balgonie Elementary School	K-8	Balgonie
Bert Fox Community High School	8-12	Fort Qu'Appelle
Broadview School	PreK-12	Broadview
Clive Draycott School	K-8	Bethune
Cupar School	K-12	Cupar
Dr. Isman Elementary School	K-6	Wolseley
École White City School	K-8	White City
Edenwold School	K-6	Edenwold
Emerald Ridge Elementary School	K-8	White City
Fort Qu'Appelle Elementary School	PreK-7	Fort Qu'Appelle
Greenall High School	9-12	Balgonie
Grenfell Elementary Community School	PreK-6	Grenfell
Grenfell High Community School	7-12	Grenfell
Indian Head Elementary School	PreK-6	Indian Head
Indian Head High School	7-12	Indian Head
James Hamblin School	K-8	Qu'Appelle
Kelliher School	PreK-12	Kelliher
Kennedy-Langbank School	K-8	Kennedy
Kipling School	PreK-12	Kipling
Lajord Colony School	K-12	Lajord Colony
Lipton School	PreK-12	Lipton
Lumsden Elementary School	PreK-8	Lumsden
Lumsden High School	9-12	Lumsden
McLean School	K-8	McLean
Milestone School	K-12	Milestone
Montmartre School	K-12	Montmartre
North Valley Elementary School	K-6	Neudorf
North Valley High School	7-12	Lemberg
Pense School	K-8	Pense
Pilot Butte School	PreK-8	Pilot Butte
Robert Southey School	K-12	Southey

School	Grades	Location
Sedley School	K-8	Sedley
South Shore School	K-8	Regina Beach
Stewart Nicks School	K-8	Grand Coulee
Vibank Regional School	K-12	Vibank
Whitewood School	PreK-12	Whitewood
Wolseley High School	7-12	Wolseley

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2022-23 Cost
Indian Head Elementary School	Classroom and Admin Office Renovations	Relocation of main offices to address safety and security issues, classroom renovation for new Michif PreK program	\$151,200
Lumsden High School	PAA Foods Lab	Modernization of PAA Foods Lab	\$402,906
Lumsden High School	Site Drainage	Correct grade at North and Northwest sides of the property to address drainage	\$64,392
Montmartre School	Student Commons, Bathrooms, and Entrance Modernization	Renovate main entrance, admin offices, student commons, library, bathrooms, staff work room, staff room, student washrooms	\$1,196,338
Montmartre School	Gym Changerooms and Staff Bathrooms	Renovate Gym Changerooms and staff bathrooms	\$169,849
North Valley High School	Sidewalk Replacement	Replace and resurface walkways.	\$25,221
North Valley High School	Library Renovation	Resource Centre modernization	\$148,219
North Valley High School	Gym Change and Washrooms	Modernization of gym changerooms and washrooms.	\$99,184
Pilot Butte School	Stage Doors	Replace folding partition stage doors.	\$56,986
South Shore School	Stage Doors	Replace folding partition stage doors.	\$57,047

Infrastructure Projects			
Stewart Nicks Elementary School	Sidewalk Replacement and Site Drainage	Remove unused sidewalks, correct East and North side grading.	\$35,502
Various Schools	LED Lighting Upgrades	Upgrade fixtures and lamps to LED at five schools.	\$150,533
Various Schools	Painting and Flooring	Flooring and Painting (interior and exterior) upgrades	\$232,103
Various Schools	HVAC and Mechanical	HVAC and Mechanical repairs and upgrades	\$280,422
Total			\$3,069,902

Transportation

Given the size and the geographic dispersion of Prairie Valley School Division, the transportation of over 4,000 students to and from school each day is a significant operational challenge. Prairie Valley School Division operates its own transportation service with a fleet of 216 buses.

Professional transportation staff use up-to-date technology to refine and improve transportation services. Collaboration and communication between the central transportation office, schools, students, families and communities ensures a culture of safety throughout the school division.

Student Transportation Statistics

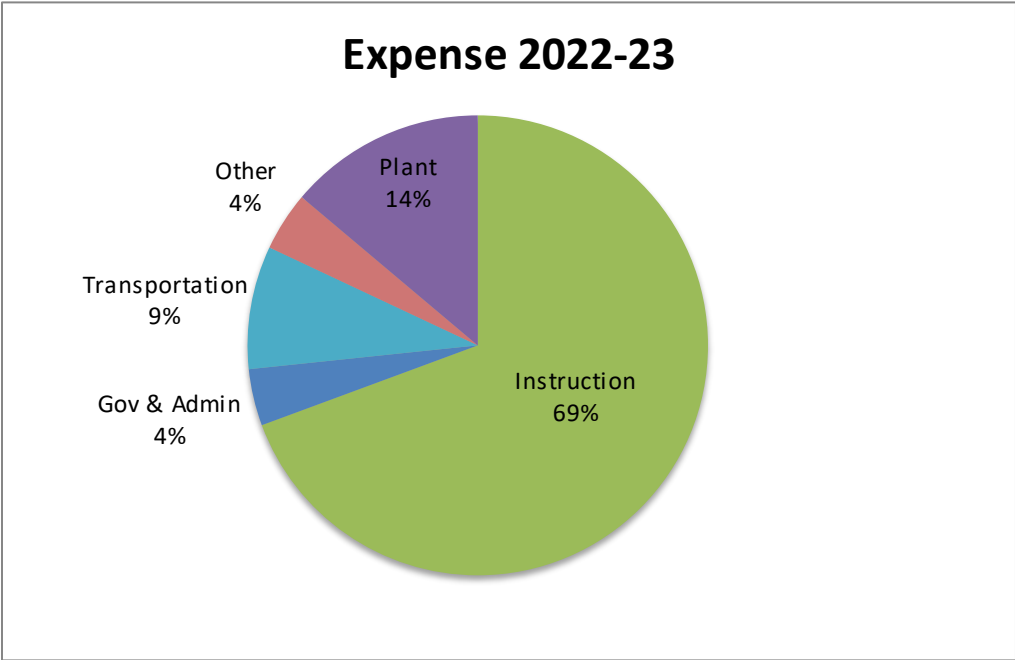
Number of students transported daily*	4319
In-town students transported (included above)	808
Number of transportation routes	146
Number of buses	216
Kilometres travelled daily	23,801
Average age of buses	8.4 years
Capacity utilized on buses	86%
Average one-way ride time	26 min.
Longest one-way ride time	83 min.
Cost per student per year	\$2325.20
Cost per kilometer travelled	\$2.19

*Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included.

Source: Prairie Valley Transportation Services, 2022

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Grants	102,263,141	103,213,644	99,880,816	950,503	1%	
Tuition and Related Fees	5,373,792	6,028,859	5,017,293	655,067	12%	1
School Generated Funds	2,675,170	3,450,104	2,834,687	774,934	29%	2
Complementary Services	697,312	997,312	689,834	300,000	43%	3
External Services	502,720	497,056	538,725	(5,664)	-1%	
Other	1,045,000	1,127,501	728,880	82,501	8%	4
Total Revenues	112,557,135	115,314,476	109,690,235	2,757,341	2%	
EXPENSES						
Governance	549,471	506,674	568,776	(42,797)	-8%	5
Administration	4,052,375	4,116,484	4,014,180	64,109	2%	
Instruction	82,290,572	79,650,943	78,408,642	(2,639,629)	-3%	
Plant	14,535,741	16,073,634	14,567,198	1,537,893	11%	6
Transportation	10,478,316	10,042,548	9,651,420	(435,768)	-4%	
Tuition and Related Fees	215,210	220,578	144,606	5,368	2%	
School Generated Funds	2,706,477	3,654,155	2,560,715	947,678	35%	7
Complementary Services	803,572	843,581	760,217	40,009	5%	
External Services	408,860	467,056	472,636	58,196	14%	8
Other Expenses	424,584	476,685	511,512	52,101	12%	9
Total Expenses	116,465,178	116,052,338	111,659,902	(412,840)	0%	
Surplus (Deficit) for the Year	(3,908,043)	(737,862)	(1,969,667)			

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

Note	Explanation
1	Over budget due to receipt of unbudgeted high-cost special education tuition revenue from First Nations
2	Over budget due to more school level fundraising activities than budgeted
3	Over budget due to receipt of unbudgeted grant revenues from Metis Nation Saskatchewan to implement a Michif PreK program
4	Over budget mainly due to more than estimated investment income
5	Under budget due to less membership dues than budgeted.
6	Over budget due to inflationary pressures as well as additional approved spending mid year for maintenance projects
7	Over budget as a result of increased spending on school activities from the additional revenue generated
8	Over budget due to more than budgeted expenses related to the Driver Training Program
9	Over budget mainly due to unbudgeted accretion expenses related to the school divisions asset retirement obligation

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
BARBER, VERNE	32,278	2,628	-	1,359	-	-	36,265
BERGLUND, THERESA	26,923	5,131	-	4,229	-	-	36,283
BLATTER, MARLENE	33,052	3,503	-	5,242	-	-	41,797
BRADLEY, JUDY*	34,322	4,511	-	4,976	-	-	43,809
GRUDNZIKI, LISA	29,562	4,238	-	1,910	-	-	35,710
HESLIP, TARA-LEIGH	23,528	2,312	-	3,944	-	-	29,784
KOTYLAK, JANET*	57,187	7,301	-	4,171	-	327	68,986
SANGWAIS, RACHEL	16,119	2,748	-	4,830	-	-	23,697
THAUBERGER, FRANK**	21,644	1,127	-	1,718	-	-	24,489
WOLFE, JANA	33,477	5,205	-	5,102	-	-	43,784

*Board Chair – Janet Kotylak; Vice-Chair – Judy Bradley

**Remuneration reported for September 1, 2022 to June 11, 2023

Personal Services

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

Name	Amount
ACKERMAN, DAVID	\$60,625
ADAMES, PAMELA	92,956
ADAMS, AMBER	96,699
AGARAND, CARLA	70,882
AKRIGG, LINDSEY	104,229
ALDOUS, LEAH	98,559
ANDERSON, CHELSEA	64,048
ANDERSON, COURTNEY	74,847
ANDREWS, DEAN	97,516
ANDRUSYAK, OLENA	76,371
ANTONISHYN, BAILEY	79,012
ARMBRUSTER, DANYELLE	96,614
ARMSTRONG, MICHAEL	95,641
ARNASON, JENNIFER	54,715
ASHTON, WENDY	92,558
AULIE, BRADY	85,873
AULIE, NICOLE	67,202
BABER, MATTHEW	68,439
BABER, TANYA	106,330
BAGGETT, ANGELA	98,695
BAKKEN, KRISTINIA	102,048
BALDWIN, ANTHONY	194,947
BALES, COREY	99,454
BALLANTYNE, ROBERT	105,085
BALZER, KELSEY	63,126
BAMBA, RAMATOU	70,211
BAUDU, CHAUNTEL	111,345
BAUMANN, IRINA	61,682
BAUMGARTNER, CONNIE	117,336
BAUMGARTNER, SARAH	103,017
BECHARD, AMANDA	51,081
BECHARD, SARA	96,106
BECK, KARISSA	80,498
BECKETT, ALINE	92,143
BEHRNS, BRIAN	60,719

Name	Amount
BELL, LISA	102,183
BELLACERA, STEPHEN	63,244
BELLAND, BRADY	68,441
BELLIVEAU, MARLENE	112,503
BENDER, CURTIS	103,531
BERG, KATHLEEN	96,561
BERG, MICHAEL	93,438
BIGALKY, CRYSTAL	107,733
BIRCHER, DAVE	124,687
BIRCHER, KIM	92,096
BIRNS, GEORGE W.	96,547
BLAYONE, CARMEN	93,217
BLENKIN, CAITLYNN	68,925
BLOMQUIST, CHERYL	92,203
BOAKE, MEGAN	96,707
BOHAY, RENEA	92,124
BOHAY, RICK	92,067
BOLLINGER, MARGARET	93,120
BONISH, SARAH	87,830
BONK, NOELLE	96,566
BOUFFARD, MELISSA	79,239
BOUTIN, CHELSEA	77,806
BOUTIN-MALONEY, ANDRE	104,476
BOWES, JOLENE	89,656
BOWLEY, TINA	82,321
BOYLE, NOLEEN	92,242
BRADLEY, HOLLY	96,642
BRADLEY, MARIE	68,923
BRADLEY, SHANNON	97,075
BRADSHAW, GINA	108,062
BRADY, PATTY	178,068
BRASS, REONA	119,037
BREMS, MYKAYLA	67,616
BRENNAN, KIERA	62,419
BROWN, MATTHEW	126,355

Name	Amount
BRUECKNER-PROCYK, KELLY	102,029
BRULE, COURTNEY	75,479
BRULE, DANIELLE	80,857
BRULE, JAMES	92,818
BUCHAN, SCOTT	92,067
BUCHKO, VIRGINIA	69,089
BUIUM, JULIE	96,804
BURLOCK, ALANNA	87,203
BUSSE, JORDAN	107,352
BYRNES, ANGELA	97,708
CABYLIS, DEMETRIOS	78,683
CALDER, ASHTON	143,345
CALLAGHAN HEUCK, JADE	74,734
CAMERON, CHRISTINA	66,433
CARNEGIE MEERES, KELLIANNE	53,705
CARPENTIER, ANTHONY	80,827
CARSON, REBECCA	78,720
CESTNICK, TANYA	92,134
CHERNENKOFF, TAMARA	92,973
CHOMOS, GISELE	92,597
CHORNEY, ARYSSA	64,560
CHORNEYKO, CAMILLE	97,460
CIORTAN, GREG	51,099
CLARK, BRANDY	88,230
CLARK, DAVID	92,653
CLARK, JOSEPH	76,459
CLARK, MICHEIL	100,405
CLARKE, KELLY	108,785
CLARKE, SARAH	74,698
COCHRANE, CORY	114,727
COGHILL, JASON	92,756
COLHOUN, LAURIE	68,195
COOPER, CARLA	97,905
COOPER, ROBIN	70,150
CORREIA, GLORIA	130,546
COSSETTE, SHANAYA	62,838
COSTELO, GILLIAN	57,666
CRAWFORD, CHARNELLE	97,754
CROSHAW, BEN	73,323
CROSS, MEAGHAN	96,776

Name	Amount
CURRIE, KATRINA	53,221
DAHL-CAREY, NICOLE	69,915
DAHL-RITCO, CORINNA	102,557
DASH, BONNIE JEAN	92,067
DASH, JUNE	92,804
DAVIDSON, COLBY	86,469
DAVIS, ALISHA	88,230
DAVIS, JACQUELYN	84,876
DE WAAL, ROBERT	74,743
DEAN, KENDRA	81,310
DECK, KENNETH	50,983
DECK, SHELLEY	96,547
DECKER, MICHAEL	96,709
DERMODY, KRISTA	70,261
DEVOCHT, HOLLY	75,008
DEW, ASHLEY	102,803
DEW, MEAGAN	84,149
DIDOWYCZ, BRITTANY	96,604
DIXON, AMANDA	92,765
DODGE, ADAM	92,865
DODGE, JENNIFER	81,202
DOUD, BRENDA	122,684
DOVELL, KARIE	57,537
DRAPER, LEAH	98,352
DREGER, JENNIFER	92,275
DREVENY, AUSTIN	62,445
DREW, BRANDY	88,230
DRIEDGER, SHELDON	74,743
DRIEDGER, TRACY	110,760
DUFOUR, HEIDI	92,447
DUNHAM, LYNN	93,120
DUNVILLE, LUKE	97,935
DVERNICHUK, PAULA	102,742
DWIVEDI, RASHI	88,920
EBERLE, VALENE	92,067
EDGERTON, KAYLA	150,794
EHRHARDT, MARIKA	92,879
ELSNER, BLAINE	92,210
EMBURY, MIKE	179,107
EMEL, KAITLYN	53,317

Name	Amount
ENDICOTT, CODIE	92,237
ENGELE, SANDRA	54,006
ERBACH, CHELSEA	78,170
ERMEL, DANIELLE	96,547
ESCHBACH, CALEB	75,998
ESPLIN, KARLA	91,625
FAFARD, ANDREA	96,547
FAUCHER, MICHELLE	97,309
FELLINGER, NICOLA	79,560
FERGUSON, AMIE	104,419
FERNER, AMY	96,849
FITTERER, BRYCE	95,398
FOCHT, CINDY	106,202
FOLK, BRITTANY	95,858
FOLK, DALLAS	85,296
FORD, DIANNE	66,066
FOREST, JESSICA	74,743
FORRESTER-TYTLANDSVIK, JESSY	70,237
FORSTER, SEAN	94,843
FORSTER, TAYLOR	76,781
FORSYTH, JANELLE	119,610
FORTIN, DAVINA	92,217
FOUHSE, MADISON	65,364
FOWLER, KRISTA	92,067
FREDLUND, KAITLYN	60,644
FREEMAN, CINDY	89,112
FREITAG, JUSTIN	96,615
FREITAG, NICOLE	95,150
FREY, ROXANNE	92,565
FROEHLICH, DEE	51,375
FROESE, LEWIS	92,227
FROMBACH, MELANIE	75,419
FUCHS, TRACIE	92,067
FUHRO, DWIGHT	91,897
FULTON, SCOTT	86,334
GABRIEL, MORGAN	84,376
GABRIEL, WAYNE	84,883
GARNER BUSS, LEAH	95,684
GAWLEY, NATHAN	92,767
GAY, ERIC	50,991

Name	Amount
GEDAK, MARK	94,031
GEIGER, CASSANDRA	92,200
GEIS, KAITLYN	101,758
GEISLER, MICHELLE	84,404
GEISLER, SARAH	115,706
GEL, REBECCA	92,546
GEREIN, KELLY	107,964
GEREIN, TAYLOR	89,844
GEREIN, TIM	59,143
GEREIN, VANESSA	93,425
GERES, BRENDA	102,863
GESELL, MELISSA	89,765
GHEYSSSEN, JANELLE	93,421
GHEYSSSEN, JESSE	95,557
GIBBENS, SHELLEY	92,067
GIBBS, DANA	92,293
GIEBEL, CARLA	68,316
GIFFIN, SPENCER	77,917
GIGIAN, JAIDYN	61,237
GILLINGHAM, RENA	117,355
GILROY, MARJORIE-ANNE	118,215
GODLIEN, JANINE	93,025
GODLIEN, JOSHUA	92,535
GOERTZEN, SCOTT	92,724
GOTTFRIED, KELSEY	87,750
GRAHAM, FERRAH	119,941
GRANT, JALISSA	86,764
GREENWOOD, JOANNE	92,927
GRIEVE, KRYSTA	92,162
GURSKI, BARB	92,782
HABEBKUTTY, CANDY	102,745
HABERSTOCK, ROXANNE	92,178
HADWEN, GLENDA	96,723
HALBGEWACHS, MICHELLE	92,758
HALIPCHAK, ANASTASIA	114,921
HALLAM, HEATHER	92,200
HALLAM, MICHAEL	108,247
HAMELIN-SORENSEN, JULIE	93,612
HAMILTON, CHELSEA	85,663
HAMPSON, LISA	92,800

Name	Amount
HANNA, KEANDRAH	63,497
HANWELL, CARRIE	102,390
HARCOURT, DEAN	96,797
HARDER, TYLER	54,985
HARDING, BRITTNEY	96,942
HARDING, RYAN	111,935
HARDY, DANIELLE	81,904
HARKNESS, KEITH	128,044
HARKNESS, LORRIE ANNE	178,068
HART, ELIZABETH	63,028
HARVEY, JALEESA	60,142
HARVEY, JOHN	130,721
HASAN, MAKSUDUL	74,743
HASSLER, ANGELA	96,897
HAY, BROOK	66,512
HEADRICK, DANIEL	88,260
HEISLER, LAURIE	67,357
HENNENFENT, JOEL	92,531
HERPERGER, ERIN	92,742
HEWITT, SUE (ALANA)	94,129
HILL, SARAH	76,627
HILL, TINA	110,802
HILLIER, KATHRYN	50,163
HIMMELSPECK, DEANNA	75,666
HODGINS, STACEY	96,777
HOFFART, SHELLEY	51,974
HOGNESTAD, SARAH	85,555
HOLLERBAUM, DEANNA	54,675
HOOD, CLINTON	74,743
HOOPFER, JENNA	76,600
HORSMAN, LISA	102,080
HORSMAN, SHAUN	115,687
HORWATH, SARA	85,648
HOWDEN, CAMILLE	92,324
HOWELL DALZIEL, KELLY	78,442
HOZA, TYRA	75,220
HUBBARD, ALICIA	92,333
HUBICK, SHAUNA	95,361
HUCULAK, MARK	80,827
HUSCHI, DEVON	63,582

Name	Amount
HUTCHINSON, CAROLE	69,883
HYNDMAN, JODY	88,230
INGRAM, ELIZABETH	74,752
IRVING, JOHN	123,549
ISTACE, KATHLEEN	118,096
ISTACE, KRISTA	96,661
JOHNSON, SHARON	92,407
JONES, ANDREA	87,526
KALAMAN, LOUANNE	92,546
KAUFMANN, CHANTEL	92,249
KEAYS, KAITLYN	62,813
KECK, LAURAL	92,194
KEMP, TIFFANY	89,394
KENNEDY, SARAH	127,007
KENNEDY-MAURICE, SHANNON	92,562
KESSLER, AMANDA	92,365
KING, LEANNE	96,688
KIRBY, MICHAEL	96,957
KIRKNESS, SARAH	81,949
KIRKPATRICK, CRYSTAL	83,445
KISH, VANESSA	92,105
KLATT, SANDRA	96,762
KLEIN, MALLORY	92,236
KLEIN, TIM	92,604
KLENK, CHRISTY	86,238
KLOVANSKY, KRISTINE	105,085
KNUDSEN, MARISSA	50,348
KOMARYCHKA, JUSTIN	103,315
KOOCHICUM, JOHN	93,356
KOSSMANN, PATRICK	96,843
KOTYLAK, JANET	54,069
KOTYLAK, LORELEI	92,246
KOVACH, JASON	97,726
KOWALCHUK, JENEANE	56,600
KOZMA, LIZ	54,678
KRAMMER, JULIA	50,188
KREUTZER, KARLEE	52,583
KRUPPI, KELLY	92,385
KUDEBA, KRISTEN	93,087
KUNTZ, JENNIFER	69,724

Name	Amount
KUNTZ, KRISTAN	97,151
KUPSCHUS, GLENN	88,920
KURTZ, CHARLENE	75,226
LAM, SAMANTHA	84,464
LAMONTAGNE, RACHELLE	81,411
LANE, BEVERLEY	101,028
LANG, ANNETTE	92,602
LANGDON, CHRISTIAN	61,616
LANGFORD, PHILIP	102,048
LANGFORD, ROSALYN	96,617
LAPIERRE, NICOLE	72,059
LAROCHE, BRIGITTE	57,926
LAROCQUE, MICHELLE	68,766
LARSEN, RHETT	103,645
LATURNAS, CINDY	141,732
LATURNAS, SANDY	102,390
LAW, JANELLE	104,458
LEACH, STEPHANIE	96,621
LEADER, LINDSAY	92,303
LEBLANC, DANIELLE	88,230
LECHNER, CORY	98,056
LECHNER, MONTANA	73,166
LEFLAR, SCOTT	88,920
LEGGETT, KAI	96,641
LEIBEL, BRIANA	65,484
LEIBEL, DREW	60,788
LEIB-MINTO, JORDYN	56,930
LEONARD, CORTNEY	113,692
LERAT, TATROY	92,551
LERMINIAUX, LUC	213,655
LESKO, DOREEN	93,417
LESLIE, SEAN	104,887
LEVERICK, JENNY	73,799
LINDENBACH, ERIN	106,202
LINDSKOG, JESSE	74,291
LINGENFELTER, SACHA	91,850
LOCKEN, DALE	99,138
LONGSTAFF, ANDREW	93,386
LUSAMBA, KALENGA ANNIE	50,983
MAAS, TIFFANI	83,127

Name	Amount
MACCALLUM, TOM	116,728
MACK, SPENCER	77,238
MACKENZIE, CHANDRA	90,178
MACKIN, KYLE	85,113
MAGNUSON, HALA	92,580
MAH, ROXANNE	92,968
MAIER, CONNIE	105,081
MALLO, MAYTLIND	67,974
MANIG, DARWIN	50,804
MANSUY, CASANDRA	96,636
MARLEY, MELISSA	103,741
MARTENS, AMY	88,127
MARTIN, HANNAH	66,463
MASON-POITRAS, AMBERLEE	96,566
MASSIER, PAUL	92,812
MATAI, ALI	96,555
MATHEWSON, ROBIN	112,253
MATITY, LORI	68,327
MATTICK, NANCY	92,191
MAURER, HEATHER	77,961
MAYER, CANDACE	113,835
MAYO, ROBERT	103,114
MAZUR, LORA	93,362
MCAMMOND, WADE	124,567
MCCAUL-LEVERS, JESSICA	93,133
MCCONNELL, NATALIE	70,335
MCCORMICK, MELISSA	67,793
MCFADDEN, SHAUNA	58,928
MCINTOSH, SAMANTHA	98,532
MCKAY, IAN	74,743
MCKINNEY, SHANNON	94,518
MCMANN, SARAH	78,005
MCMURTRY, BARBARA	55,425
MCNAIR, ALISON	81,373
MCNISH, LAURA	93,772
MCPHERSON, MELODY	97,183
MEACHEM, KIARA	63,562
MEENA, RHONDA	92,172
MEERES, STEWART	97,027
MEIKLEJOHN, AMANDA	92,573

Name	Amount
MERCER, KAYLEE	58,648
MESSER, BRADEN	83,300
MEYER, SCOTT	92,454
MICHEL, MARLEY	77,389
MIEVRE, RACHELLE	93,309
MILLER, DAN	81,991
MILLS, SHANNON	96,696
MINTO, KRISTEN	71,397
MOFFATT, JESSICA	114,564
MOHAN, CAMERON	74,525
MOON-WOZNEY, PAULA	72,153
MOORE, JEFF	92,369
MOORE, KIRSTEN	93,135
MOROZ, ANDREA	93,706
MORPHY, FRAN	112,253
MORRIS, DEIDRE	91,387
MORRIS, MIRANDA	68,729
MORRIS, SHAWN	125,054
MORRISON, DONALD	94,859
MULLER, DWIGHT	102,196
MUMA, VALERIE	82,915
MUNRO, TERRY	98,174
MYERS, CRISTAL	93,524
NADON, BRENT	122,640
NAGY, ALYSSA	87,373
NAMETH, KRISTIN	86,639
NATRASANY, AL	51,075
NELSON, JOLENE	96,547
NEUFELD, JORDYN	61,388
NEULS, ROBYN	100,456
NIEBERGALL, CAREN	94,914
NIXON, JORDAN	75,648
OLAFSON, LINDY	124,027
OLAH-PALFY, CARMEN	102,898
OLIVER, KELLY-LYNN	68,961
OLSON, MONICA	92,967
OMOTH, ALISA	92,081
ONRAIT, ALLYSON	89,884
OSTLUND, ANTHONY	80,243
OSWALD, KENDAL	79,142

Name	Amount
OTTENBREIT, BECKY	80,134
PACIO, EDRIAN	94,287
PALMER, KATHERINE	101,798
PALYU, WHITNEY	112,009
PARISIEN, AZALEA	102,048
PARK, DANELLE	100,819
PARKER, NANCY	57,038
PARKER-HARVEY, LEEANE	92,229
PARLEY, TREVOR	92,219
PASKARUK, AMANDA	92,518
PASKEWITZ, KENNETH	91,638
PASLOSKI, LACIE	67,141
PATERSON, GERRI	93,413
PATTISON, JENNIFER	97,270
PAUL, GWEN	96,547
PAULHUS, LORIE	96,618
PELZER, BRIEANNE	72,486
PENNINGTON, ASHLEY	93,582
PERKINS, MARIAH	73,945
PERRAS, SHAUNA	94,344
PETERS, RODNEY	92,509
PETERSON, DEBBIE	65,632
PETERSON, MELISSA	81,856
PETERSON-IVES, ANDREW	57,317
PETFORD, COREY	92,454
PETFORD, DION	93,359
PETFORD, GENEISE	107,016
PETFORD, TAMMY	101,465
PETRINCHUK, DWAYNE	99,257
PETRISOR, KENDRA	55,356
PHILLIPS, CHELSEA	88,897
PIKE, ADAM	60,264
PILUSCHAK, LINDA	50,247
POPOFF, DAVID	96,547
POPOVIC, LYLE	96,910
PRAZMA-ARNOLD, BREANNE	70,646
PROBST, CHRISTINA	72,936
PRYSTAY THIESSEN, TARA	84,030
PUJOLAR-BRODLAND, JEAN-NOEL	61,850

Name	Amount
RACETTE, MICHAEL	92,313
RADWANSKI, JILL	105,703
RAIWET, MACEY	96,661
RATHGEBER, MANDY	59,151
REDDING, AMY	65,690
REDDING, KATLYN	96,849
REGEL, ASHLIE	65,543
REID, AMIE	78,319
REID, JAY	92,646
REINHART-LUND, STEPHANIE	98,227
REITER, AMY	104,237
REY, KAYLA	74,334
RICHE, TAYLER	68,333
RIFFEL, TWILA	101,682
ROACH, JACLYN	68,696
ROSS, JARET	92,378
ROY-HAMPTON, LENY	86,827
RUGLAND, SHERI	92,772
SABISTON, AUSTIN	55,714
SACHE, MICHAEL	97,151
SAELHOF, JILEON	112,930
SAMPLE, JENNIFER	78,399
SANDBERG, STACY	98,510
SANTHA, DANIEL	67,979
SCHAEFFER, STACEY	91,149
SCHEIRER, WHITNEY	92,145
SHELL, JENNIFER	92,110
SHELLER, JAMIE	102,357
SCHENK, DREW	92,671
SCHEWAGA, SARAH	89,744
SCHILL, CHELSEA	53,606
SCHILL, CRAIG	92,654
SCHIMNOSKY, ROBERT	93,340
SCHMITZ, TESSA	64,621
SCHNEIDER, KAYLA	65,020
SCHNEIDER, LILA	74,743
SCHOENROTH, CHRISTINE	106,202
SCHOEPP, SHERRY	91,897
SCHUSTER, LORI	95,819
SCHUTZ, JORDAN	65,044

Name	Amount
SCHUTZ, KACIE	64,567
SCHWAB, MICHELE	93,740
SCIOG, ANDRA	76,149
SCOTT, KARLEE	73,609
SCOTT, MATHEW	63,082
SEIGO, ANDREW	80,330
SELINGER, KIRSTEN	69,576
SELINGER, RENATE	83,474
SELZER, MEGAN	91,869
SHARPE, CHELSEY	74,719
SHAW, TRACY	97,091
SHERMAN, JOEL	97,281
SHEVALIER, CHARLOTTE	74,565
SHOEMAKER, GARTH	110,623
SIDWELL, SARAH	95,953
SIE-HILLAND, WINTER	64,091
SIEMENS, JAMES	102,393
SIKORSKI, MARY	74,542
SILLERS, TAMMY	126,060
SILVESTER, JODIE	92,409
SILZER, RACHELLE	93,021
SINCLAIR, ROBYN	101,596
SINGLETON, DENISE	106,837
SKENE, ANNETTE	92,096
SKLAR, AARON	97,792
SKOLNEY, AVRIL	61,066
SLYWKA, SARAH	74,638
SMITH, CORRALEE	116,883
SMITH, DEREK	178,068
SMYTH, AMANDA	75,505
SOMEFUN, ADEDOLAPO	76,509
SPARVIER, JENNA	96,812
SPITZER, SARAH	91,423
SPROAT, DIONNE	111,170
ST. AMAND, GABRIELLE	68,843
STADNYK, FULVIA	116,742
STAMM, MACKENZIE	68,673
STARBLANKET, CONSTANCE	75,966
STARBLANKET, KELSEY	86,608
STECYK, KALENE	62,107

Name	Amount
STECYK, LYLE	178,074
STEELE, MADELINE	61,346
STEELE, RACHEL	60,955
STEIN, KRISTEN	92,219
STEINER, LANA	113,718
STEINHUBL, CRYSTAL	57,718
STEINHUBL, JOSEPH	91,115
STIGLITZ, JULIANNA	122,482
STOBBS, JAIME	103,389
STOUDT, RAEANN	61,630
STRAUB, JACKIE	106,202
STRINGER, BRENDA	94,418
STRINGER, KENNETH	80,827
STROEDER, JOSEPH	93,379
SUDOM, LEANNE	86,149
SULLIVAN, MELISSA	92,458
SUNDERLAND, SANDRA	97,802
SVEINBJORNSON, ROBIN	94,755
SWEET, DARIN	88,230
SWITZER, LESLIE	92,671
TAINIO-KIEFER, MERVI	84,883
TALBOTT, PATRICIA	50,983
TAYLOR, TIMOTHY	59,010
THAUBERGER, KIM	67,771
THOMPSON, ASHLEY	84,886
THOMPSON, TIA	92,693
THRESHER, BARBARA	70,237
THRUN, TERESA	84,076
THURMEIER, PATTI	112,686
TIEFENBACH, TANYA	61,136
TIESSEN, KENDRA	96,052
TORFASON, TALIA	59,143
TOTH, JANA	92,337
TOUPIN, NICOLE	65,484
TOWNEND-CALLAGHAN, DEBBIE	74,358
TOWRISS, NICOLE	88,225
TRAKALO, ALLEN	97,452
TRANN, MELISSA	92,142
TRENHOLM, JUDSON	101,274
TURNBULL, KAREN	96,683

Name	Amount
TURNER, DEREK	82,782
UNSER, REBECCA	70,245
URSU, JOLENE	92,086
VADEBONCOEUR, TERELYNE	98,341
VAN BETUW, MIRANDA	94,923
VANDERLEEST, ERINN	53,877
VARGO, KAYLA	116,563
VERITY, DARLA	92,067
VICENTE, STEPHANIE	93,503
VIERGUTZ, TREVOR	93,068
VOLLMAN, BRIEANN	92,067
VOLLMAN, DANIEL	95,059
VUKMAN, PAMELA	53,221
WAGMAN, HAYDEN	52,159
WAGNER, ADELE	79,366
WAGNER, HANNA	60,271
WALKER, BRUCE	69,802
WALKER, KRISTA	51,214
WALKER, MELANIE	92,257
WANG, QIUHUA	50,983
WARD, CRYSTAL	92,375
WARD, SHELDON	110,760
WARD, SHELLY	68,030
WASILOW, MELISSA	111,539
WATCHMAN, JULIE	94,579
WATTS, COURTNEY	84,883
WEEKS, CINDY	97,066
WEICHEL, WENDY	95,341
WEIR, ERIN	67,443
WEISBROD, KATE-LYNN	85,038
WEITZEL, BEV	112,315
WEITZEL, JASON	128,589
WELTER, DIANA	178,074
WELTER, PEGGY	102,360
WENC, MIRANDA	104,737
WERNER, BRENDA	92,397
WEST, LEAH	97,330
WHALEN, TRAVIS	73,319
WHALLEY, RYAN	116,639
WHITE, KARLEY	70,531

Name	Amount
WHITE, KYLA	65,743
WHITEHORSE, VINCENT	101,274
WIEBE, AMY	75,876
WIENS, JILL	84,144
WILEY, ASHLEY	76,131
WILKER, SARAH	78,468
WILLIAMS, BECKY	59,243
WILSON, ERIN	96,547
WILSON, LORNE	97,904
WILSON, TANJA	92,225
WINGERT, BROOKLYN	84,865
WINTER, JENNA	88,673
WOIDYLA, ONEIDA	82,991
WOIT, CODY	62,387

Name	Amount
WOLFE, KYLA	67,793
WOLFF, JESSICA	80,991
WOOD, LISA	80,507
WORTH, PAYTON	68,109
YANKO, RYAN	92,186
YANYK, TARA	121,150
YARNTON, ALANA	90,305
YATES, KELSIE	113,307
ZABA, REANNE	63,497
ZAISER, ANGELA	92,968
ZECH, ANTON	88,562
ZERR, ALEXIS	92,216
ZINGER, MARK	60,975
ZINGER, TWYLA	96,902

Transfers

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
OCHAPOWACE NATION EDUCATION	\$68,000

Supplier Payments

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

Name	Amount
101282020 SK LTD	\$93,807
1080 ARCHITECTURE, PLANNING, AND INTERIORS LTD.	59,106
ALL PRO DRIVER TRAINING INC.	109,868
AODBT	89,512
AON REED STENHOUSE INC.	1,037,552
APPLE CANADA	180,313
ARTISTIC PAINTING	92,756
ATLAS SEWER SERVICES	133,029
BG PRAIRIE DISTRIBUTORS	55,205
CAMEO ENVIRONMENTAL INC.	259,125
CAPITAL FORD LINCOLN INC.	83,800
CCR CONSTRUCTION	347,864
CHRISTIE MECHANICAL LTD.	97,169
COMPREHENSIVE CHEMICALS AND WATER TREATMENT INC.	81,316
COMPUGEN INC.	54,862
COSTCO WHOLESALE	93,972
CUMMINS WESTERN CANADA	50,132
DO ALL FLOORS LTD.	62,879
DOMO GASOLINE CORPORATION	129,745
ENERGY NETWORK SERVICES INC.	152,792

Name	Amount
FEDERATED CO-OPERATIVES LTD.	1,640,654
FELLNER'S DRIVING SCHOOL	50,500
FORWARD MOTION DRIVER TRAINING	84,701
GARES PAINTING & CONSTRUCTION	79,365
GLACIER GLASS	92,706
GRAND & TOY	67,482
HORIZON COMPUTER SOLUTIONS	104,174
HORIZON DRIVING SCHOOL	60,610
HORSMAN DRIVING SCHOOL	118,566
HUB INTERNATIONAL	169,003
IMPERIAL DADE	277,540
IMPERIAL OIL	222,593
INDEPENDENT CONSTRUCTION	111,767
LEGACY BUS SALES	60,799
LORAAS DISPOSAL	101,450
LS SECURITY SYSTEMS	69,366
MAXIM TRUCK AND TRAILER	59,308
MAZENC FUELS LTD.	108,659
OPEN DOOR TECHNOLOGY INC.	81,299
PEEPEEKISIS CREE NATION NO. 81	113,107
POWERLAND COMPUTERS	653,236

Name	Amount
PRAIRIE CO-OPERATIVE LTD	139,539
REAL CDN WHOLESALE	161,625
REGINA PLUMBING AND HEATING	180,366
SASKATCHEWAN WORKER'S COMPENSATION BOARD	215,690
SASKENERGY	834,130
SASKPOWER	1,369,004
SASKTEL	604,414
SASKTEL MOBILITY	112,483
SKYLINE ATHLETICS INC.	51,095
STAPLES	55,824
SUN WEST SCHOOL DIVISION	52,750
SUPREME OFFICE PRODUCTS	359,791
TOSHIBA BUSINESS SOLUTIONS	201,761

Name	Amount
TOWN OF BALGONIE	50,519
TRACTORLAND KUBOTA	57,363
TRADE WEST EQUIPMENT	452,889
TRANS CANADA CONTRACTING LTD.	352,001
TYMARK CONSTRUCTION LTD.	285,887
VIKING FIRE PROTECTION INC.	69,061
WALTER'S INDUSTRIAL MECHANICAL	233,075
WARNER BUS INDUSTRIES LTD.	2,559,800
WARNER TRUCK INDUSTRIES LTD.	114,642
WESTRIDGE CONSTRUCTION LTD.	1,289,918
WOLSELEY MECHANICAL GROUP	54,491

Other Expenditures

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

Name	Amount
CANADIAN UNION OF PUBLIC EMPLOYEES	\$164,832
MUNICIPAL EMPLOYEES PENSION PLAN	3,940,748
PRAIRIE VALLEY TEACHERS ASSOCIATION	103,341
RECEIVER GENERAL FOR CANADA	22,080,008
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,989,221

Name	Amount
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	83,177
SASKATCHEWAN TEACHERS' SUPERANNUATION COMMISSION	95,801
SASKATCHEWAN TEACHERS' FEDERATION	6,450,954

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Prairie Valley School Division No. 208

School Division No. 2080500

For the Period Ending: August 31, 2023



Chief Financial Officer



Auditor

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

Saskatchewan 

Management's Responsibility for the Financial Statements

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

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

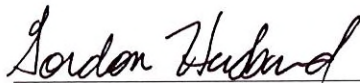
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

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

On behalf of the Prairie Valley School Division No.208:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 6, 2023

To the Chairman and Trustees of The Board of Education of Prairie Valley School Division No. 208:

Opinion

We have audited the financial statements of Prairie Valley School Division No. 208, which comprise the statement of financial position as at August 31, 2023, and the statements of operations and accumulated surplus from operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Prairie Valley School Division No. 208 as at August 31, 2023, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Prairie Valley School Division No. 208 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 Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Prairie Valley School Division No. 208'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 Prairie Valley School Division No. 208 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Prairie Valley School Division No. 208'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.

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

- Identify and assess the risks of material misstatement of the 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 Prairie Valley School Division No. 208'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 Prairie Valley School Division No. 208'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 Prairie Valley School Division No. 208 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.

Regina, Saskatchewan

November 8, 2023

MNP LLP

Chartered Professional Accountants

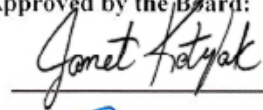
Prairie Valley School Division No. 208
Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	16,160,424	16,638,625
Accounts Receivable (Note 6)	1,549,522	1,068,257
Total Financial Assets	17,709,946	17,706,882
Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	8,453,302	8,734,754
Long-Term Debt (Note 8)	8,914,640	10,015,098
Liability for Employee Future Benefits (Note 4)	1,507,700	1,473,000
Deferred Revenue (Note 9)	20,934	184,324
Total Liabilities	18,896,576	20,407,176
Net Debt	(1,186,630)	(2,700,294)
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	97,743,098	99,896,956
Inventory of Supplies Held for Consumption	356,967	371,348
Prepaid Expenses	1,064,672	1,147,959
Total Non-Financial Assets	99,164,737	101,416,263
Accumulated Surplus (Note 12)	97,978,107	98,715,969

Contractual Obligations (Note 14)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Prairie Valley School Division No. 208
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
REVENUES	(Note 13)		
Grants	102,263,141	103,213,644	99,880,816
Tuition and Related Fees	5,373,792	6,028,859	5,017,293
School Generated Funds	2,675,170	3,450,104	2,834,687
Complementary Services (Note 10)	697,312	997,312	689,834
External Services (Note 11)	502,720	497,056	538,725
Other	1,045,000	1,127,501	728,880
Total Revenues (Schedule A)	112,557,135	115,314,476	109,690,235
EXPENSES			
Governance	549,471	506,674	568,776
Administration	4,052,375	4,116,484	4,014,180
Instruction	82,290,572	79,650,943	78,408,642
Plant Operation & Maintenance	14,535,741	16,073,634	14,567,198
Student Transportation	10,478,316	10,042,548	9,651,420
Tuition and Related Fees	215,210	220,578	144,606
School Generated Funds	2,706,477	3,654,155	2,560,715
Complementary Services (Note 10)	803,572	843,581	760,217
External Services (Note 11)	408,860	467,056	472,636
Other	424,584	476,685	511,512
Total Expenses (Schedule B)	116,465,178	116,052,338	111,659,902
Operating Deficit for the Year	(3,908,043)	(737,862)	(1,969,667)
Accumulated Surplus from Operations, Beginning of Year	98,715,969	98,715,969	100,685,636
Accumulated Surplus from Operations, End of Year	94,807,926	97,978,107	98,715,969

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

Prairie Valley School Division No. 208**Statement of Changes in Net Debt
for the year ended August 31, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 13)		
Net Debt, Beginning of Year	(2,700,294)	(2,700,294)	(3,997,356)
Changes During the Year			
Operating Deficit, for the Year	(3,908,043)	(737,862)	(1,969,667)
Acquisition of Tangible Capital Assets (Schedule C)	(1,980,000)	(3,628,285)	(2,511,988)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	13,761	22,404
Net Gain on Disposal of Capital Assets (Schedule C)	-	(13,761)	(602)
Amortization of Tangible Capital Assets (Schedule C)	6,945,500	5,782,143	6,052,408
Net Acquisition of Inventory of Supplies Held for Consumption	-	14,381	9,960
Net Change in Other Non-Financial Assets	68,000	83,287	(305,453)
Change in Net Debt	1,125,457	1,513,664	1,297,062
Net Debt, End of Year	(1,574,837)	(1,186,630)	(2,700,294)

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

Prairie Valley School Division No. 208
Statement of Cash Flows
for the year ended August 31, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(737,862)	(1,969,667)
Add Non-Cash Items Included in Deficit (Schedule D)	5,768,382	6,051,806
Net Change in Non-Cash Operating Activities (Schedule E)	(793,739)	1,212,288
Cash Provided by Operating Activities	4,236,781	5,294,427
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(3,628,285)	(2,511,988)
Proceeds on Disposal of Tangible Capital Assets	13,761	22,404
Cash Used in Capital Activities	(3,614,524)	(2,489,584)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(1,100,458)	(1,053,763)
Cash Used in Financing Activities	(1,100,458)	(1,053,763)
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(478,201)	1,751,080
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	16,638,625	14,887,545
CASH AND CASH EQUIVALENTS, END OF YEAR	16,160,424	16,638,625

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

Prairie Valley School Division No. 208
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Grants	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Operating Grant	98,876,497	99,195,229	95,813,020
Operating Grant/PMR	2,689,202	2,446,405	2,689,202
Other Ministry Grants	458,556	978,824	559,731
Total Ministry Grants	102,024,255	102,620,458	99,061,953
Other Provincial Grants	238,886	292,566	227,445
Federal Grants	-	129,485	-
Grants from Others	-	128,699	50,000
Total Operating Grants	102,263,141	103,171,208	99,339,398
Capital Grants			
Ministry of Education Capital Grants	-	42,436	540,000
Other Capital Grants	-	-	1,418
Total Capital Grants	-	42,436	541,418
Total Grants	102,263,141	103,213,644	99,880,816
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	5,373,792	5,991,776	5,017,293
Individuals and Other	-	37,083	-
Total Tuition Fees	5,373,792	6,028,859	5,017,293
Total Operating Tuition and Related Fees	5,373,792	6,028,859	5,017,293
Total Tuition and Related Fees Revenue	5,373,792	6,028,859	5,017,293
School Generated Funds Revenue			
Curricular			
Student Fees	197,180	236,520	231,369
Total Curricular Fees	197,180	236,520	231,369
Non-Curricular Fees			
Commercial Sales - GST	859,670	-	-
Commercial Sales - Non-GST	-	1,460,821	1,158,217
Fundraising	802,355	709,202	491,720
Grants and Partnerships	96,460	225,022	342,646
Students Fees	216,300	311,189	301,058
Other	503,205	507,350	309,677
Total Non-Curricular Fees	2,477,990	3,213,584	2,603,318
Total School Generated Funds Revenue	2,675,170	3,450,104	2,834,687

Complementary Services**Operating Grants**

Ministry of Education Grants

Operating Grant

697,312

697,312

689,834

Other Grants

-

300,000

-

Total Operating Grants**697,312****997,312****689,834****Total Complementary Services Revenue****697,312****997,312****689,834****External Services****Operating Grants**

Other Grants

502,720

497,056

538,725

Total Operating Grants**502,720****497,056****538,725****Fees and Other Revenue****Total External Services Revenue****502,720****497,056****538,725****Other Revenue**

Miscellaneous Revenue

725,000

407,629

408,753

Sales & Rentals

120,000

117,395

170,430

Investments

200,000

433,473

129,447

Gain on Disposal of Capital Assets

-

165,435

8,779

Treaty Land Entitlement / Rural

-

3,569

11,471

Total Other Revenue**1,045,000****1,127,501****728,880****TOTAL REVENUE FOR THE YEAR****112,557,135****115,314,476****109,690,235**

Prairie Valley School Division No. 208
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	314,701	347,123	332,928
Professional Development - Board Members	49,715	37,481	18,653
Elections	-	204	-
Other Governance Expenses	185,055	121,866	217,195
Total Governance Expense	549,471	506,674	568,776
Administration Expense			
Salaries	2,993,075	2,884,289	2,901,988
Benefits	416,087	536,822	415,912
Supplies & Services	234,538	302,157	337,050
Non-Capital Furniture & Equipment	43,725	14,558	13,811
Building Operating Expenses	103,000	107,303	101,032
Communications	49,600	55,305	41,845
Travel	16,350	31,168	25,975
Professional Development	65,500	84,537	62,104
Amortization of Tangible Capital Assets	130,500	100,345	114,463
Total Administration Expense	4,052,375	4,116,484	4,014,180
Instruction Expense			
Instructional (Teacher Contract) Salaries	53,828,844	52,770,264	52,380,886
Instructional (Teacher Contract) Benefits	3,386,822	3,229,849	2,869,989
Program Support (Non-Teacher Contract) Salaries	13,878,274	13,491,819	12,991,486
Program Support (Non-Teacher Contract) Benefits	3,189,262	3,180,377	2,955,407
Instructional Aids	1,245,729	1,299,272	1,275,324
Supplies & Services	1,547,520	1,615,244	1,504,840
Non-Capital Furniture & Equipment	1,345,924	1,405,322	1,433,357
Communications	167,450	167,263	161,605
Travel	486,449	331,972	313,221
Professional Development	421,059	461,790	432,655
Student Related Expense	828,239	639,734	693,187
Amortization of Tangible Capital Assets	1,965,000	1,058,037	1,396,685
Total Instruction Expense	82,290,572	79,650,943	78,408,642

Prairie Valley School Division No. 208
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	3,839,244	3,479,031	3,434,156
Benefits	856,320	818,786	765,276
Supplies & Services	16,000	17,203	6,369
Non-Capital Furniture & Equipment	16,500	15,320	5,498
Building Operating Expenses	6,600,127	8,538,996	7,146,206
Communications	5,650	9,987	5,332
Travel	95,400	141,639	117,452
Professional Development	6,500	1,996	1,978
Amortization of Tangible Capital Assets	3,100,000	3,041,179	3,075,434
Amortization of Tangible Capital Assets ARO	-	9,497	9,497
Total Plant Operation & Maintenance Expense	14,535,741	16,073,634	14,567,198
Student Transportation Expense			
Salaries	4,479,656	4,235,902	4,156,526
Benefits	1,127,689	1,114,275	1,047,169
Supplies & Services	2,353,595	2,458,315	2,196,490
Non-Capital Furniture & Equipment	568,300	534,857	611,848
Building Operating Expenses	23,400	12,803	18,160
Communications	65,250	14,917	81,562
Travel	33,725	35,806	30,683
Professional Development	6,500	7,095	7,195
Contracted Transportation	70,201	55,492	45,458
Amortization of Tangible Capital Assets	1,750,000	1,573,086	1,456,329
Total Student Transportation Expense	10,478,316	10,042,548	9,651,420
Tuition and Related Fees Expense			
Tuition Fees	215,210	220,578	144,606
Total Tuition and Related Fees Expense	215,210	220,578	144,606
School Generated Funds Expense			
Academic Supplies & Services	243,879	150,798	137,705
Cost of Sales	778,542	1,180,215	897,526
Non-Capital Furniture & Equipment	37,416	36,594	25,431
School Fund Expenses	1,646,640	2,286,548	1,500,053
Total School Generated Funds Expense	2,706,477	3,654,155	2,560,715

Prairie Valley School Division No. 208
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	514,463	422,301	402,962
Program Support (Non-Teacher Contract) Salaries & Benefits	217,306	162,253	198,697
Instructional Aids	34,275	52,056	36,686
Supplies & Services	3,750	205	743
Communications	-	-	3
Travel	320	3,011	1,456
Professional Development (Non-Salary Costs)	-	7,565	-
Student Related Expenses	33,458	196,190	119,670
Total Complementary Services Expense	803,572	843,581	760,217
External Service Expense			
Supplies & Services	408,860	467,056	472,636
Total External Services Expense	408,860	467,056	472,636
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	26,200	23,380	426
Interest on Debentures	108,405	104,142	128,216
Interest on Capital Loans	289,979	289,980	312,808
Total Interest and Bank Charges	424,584	417,502	441,450
Accretion	-	55,749	54,782
Loss on Disposal of Tangible Capital Assets	-	-	8,177
Provision for Uncollectable Accounts	-	3,434	7,103
Total Other Expense	424,584	476,685	511,512
TOTAL EXPENSES FOR THE YEAR	116,465,178	116,052,338	111,659,902

Prairie Valley School Division No. 208
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land		Buildings		Buildings		School		Other		Furniture and Hardware and Computer		Computer	
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual	Software	2023	2022		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Tangible Capital Assets - at Cost														
Opening Balance as of September 1	3,046,406	2,721,945	144,286,755	70,461	572,848	16,553,993	734,348	8,805,350	4,186,647	311,601	181,290,354	183,882,251		
Additions/Purchases	-	-	25,400	-	-	2,274,204	122,837	398,919	806,925	-	3,628,285	2,511,988		
Disposals	-	-	-	-	(6,812)	(312,857)	-	(1,485,426)	(2,032,000)	-	(3,837,095)	(5,103,885)		
Closing Balance as of August 31	3,046,406	2,721,945	144,312,155	70,461	566,036	18,515,340	857,185	7,718,843	2,961,572	311,601	181,081,544	181,290,354		
Tangible Capital Assets - Amortization														
Opening Balance as of September 1	-	1,749,028	61,178,285	36,216	436,641	7,763,917	458,442	6,078,035	3,535,133	157,701	81,393,398	80,423,073		
Amortization of the Period	-	120,946	2,701,092	3,013	9,497	1,407,135	150,513	771,884	560,615	57,448	5,782,143	6,052,408		
Disposals	-	-	-	-	(6,812)	(312,857)	-	(1,485,426)	(2,032,000)	-	(3,837,095)	(5,082,083)		
Closing Balance as of August 31	N/A	1,869,974	63,879,377	39,229	439,326	8,858,195	608,955	5,364,493	2,063,748	215,149	83,338,446	81,393,398		
Net Book Value														
Opening Balance as of September 1	3,046,406	972,917	83,108,470	34,245	136,207	8,790,076	275,906	2,727,315	651,514	153,900	99,896,956	103,459,178		
Closing Balance as of August 31	3,046,406	851,971	80,432,778	31,232	126,710	9,657,145	248,230	2,354,350	897,824	96,452	97,743,098	99,896,956		
Change in Net Book Value	-	(120,946)	(2,675,692)	(3,013)	(9,497)	867,069	(27,676)	(372,965)	246,310	(57,448)	(2,153,858)	(3,562,222)		
Disposals														
Historical Cost	-	-	-	-	6,812	312,857	-	1,485,426	2,032,000	-	3,837,095	5,103,885		
Accumulated Amortization	-	-	-	-	6,812	312,857	-	1,485,426	2,032,000	-	3,837,095	5,082,083		
Net Cost	-	-	-	-	-	-	-	-	-	-	-	21,802		
Price of Sale	-	-	-	-	-	13,761	-	-	-	-	13,761	22,404		
Gain (Loss) on Disposal	-	-	-	-	-	13,761	-	-	-	-	13,761	602		

Sch C

An asset retirement obligation for the removal and disposal of asbestos (Note 7) is related to buildings with a net book value of \$3,177,101 (2022 - \$3,483,741).

Prairie Valley School Division No. 208
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	5,782,143	6,052,408
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(13,761)	(602)
Total Non-Cash Items Included in Deficit	5,768,382	6,051,806

Prairie Valley School Division No. 208
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(481,265)	881,058
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(281,452)	567,373
Increase in Liability for Employee Future Benefits	34,700	34,700
(Decrease) Increase in Deferred Revenue	(163,390)	24,650
Decrease in Inventory of Supplies Held for Consumption	14,381	9,960
Decrease (Increase) in Prepaid Expenses	83,287	(305,453)
Total Net Change in Non-Cash Operating Activities	(793,739)	1,212,288

Prairie Valley School Division No. 208

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				
Contractual Agreements				
Salary Obligations	500,000	-	100,876	399,124
National Indian Brotherhood Grant	-	50,000	-	50,000
Metis Nation Saskatchewan	-	300,000	90,840	209,160
Total Contractual Agreements	500,000	350,000	191,716	658,284
Jointly Administered Funds				
School generated funds	1,571,981	-	130,052	1,441,929
Scholarships	283,495	-	10,410	273,085
Total Jointly Administered Funds	1,855,476	-	140,462	1,715,014
Ministry of Education				
Sale of School Building	-	151,674	-	151,674
PMR maintenance project allocations	-	2,446,405	2,446,405	-
ISSI	-	240,000	-	240,000
French Teacher Recruitment and Retention	-	38,000	-	38,000
ELIS	-	175,000	115,000	60,000
Air Purification Funding	197,481	-	197,481	-
Unexpended Grants such as ELIS	802,519	-	802,519	-
Total Ministry of Education	1,000,000	3,051,079	3,561,405	489,674
Total	3,355,476	3,401,079	3,893,583	2,862,972
Internal Sources				
Board governance				
Service Awards	31,917	-	31,917	-
Total Board governance	31,917	-	31,917	-
Curriculum and student learning				
School Budget Carry forward	227,407	-	30,975	196,432
Staffing to Support PEP	1,178,431	-	-	1,178,431
Total curriculum and student learning	1,405,838	-	30,975	1,374,863
Facilities				
Emergent Facility	1,000,000	-	1,000,000	-
Future Capital Projects	-	750,000	-	750,000
Preventative Maintenance Contingency	1,000,000	-	-	1,000,000
Total facilities	2,000,000	750,000	1,000,000	1,750,000
Information technology				
Technology Upgrades to Support Efficiency Projects	1,000,000	-	-	1,000,000
Total information technology	1,000,000	-	-	1,000,000
Professional development				
Professional Development Division Wide	1,000,000	-	750,000	250,000
Total professional development	1,000,000	-	750,000	250,000
Transportation				
Bus and Fleet Vehicle Renewal	1,000,000	-	-	1,000,000
Total transportation	1,000,000	-	-	1,000,000
Other				
Emergent Issues	-	750,000	-	750,000
Program Review	-	250,000	-	250,000
Total Other	-	1,000,000	-	1,000,000
Furniture and Equipment				
Furniture and Equipment	-	633,025	-	633,025
Total Furniture and Equipment	-	633,025	-	633,025
Total	6,437,755	2,383,025	1,812,892	7,007,888
Total Designated Assets	9,793,231	5,784,104	5,706,475	9,870,860

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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie Valley School Division No. 208” and operates as “the Prairie Valley School Division No. 208”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) 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 \$1,507,700 (2022 - \$1,473,000) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$83,338,446 (2022 - \$81,393,398) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated discounted asset retirement obligations of \$3,148,618 (2022 - \$3,159,120) because actual expense may differ significantly from valuation estimates.

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

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

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c) 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, accounts payable and accrued liabilities and long-term debt.

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 any financial instruments that give rise to material gains or losses.

d) Financial Assets

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

Cash and Cash Equivalents consist of cash, bank deposits.

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

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

e) 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 and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

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

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

*Buildings that include asbestos and are fully amortized have had their useful life reassessed and increased by 10-41 years

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

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

f) 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.

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

Asset Retirement Obligations (ARO) consists of school building assets that contain asbestos. The school division recognizes the ARO in the period in which it incurs a legal asset retirement obligation associated with its ownership of a tangible capital asset. The estimated liability of an ARO is capitalized as part of the related tangible asset and amortized on the same basis as the underlying asset. The liability relating to the ARO is determined using the present value technique, using significant assumptions such as discount rate, inflation and an estimated timing of retirement.

Long-Term Debt is comprised of debentures and capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

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.

g) 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). The school division's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- 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.

h) 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.

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

ii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

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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i) **Accounting Changes**
i. **Prospective**

Effective September 1, 2022, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 308,091	\$ 198,583	\$ -	\$ -	\$ 506,674	\$ 568,776
Administration	3,421,111	595,028	-	100,345	4,116,484	4,014,180
Instruction	72,672,309	5,920,597	-	1,058,037	79,650,943	78,408,642
Plant Operation & Maintenance	4,297,817	8,725,141	-	3,050,676	16,073,634	14,567,198
Student Transportation	5,350,177	3,119,285	-	1,573,086	10,042,548	9,651,420
Tuition and Related Fees	-	220,578	-	-	220,578	144,606
School Generated Funds	-	3,654,155	-	-	3,654,155	2,560,715
Complementary Services	584,554	259,027	-	-	843,581	760,217
External Services	-	467,056	-	-	467,056	472,636
Other	-	59,183	417,502	-	476,685	511,512
TOTAL	\$ 86,634,059	\$ 23,218,633	\$ 417,502	\$ 5,782,143	\$ 116,052,338	\$ 111,659,902

4. 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. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

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

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 880,900	\$ 993,200
Current period service cost	74,600	92,400
Interest cost	37,400	20,800
Benefit payments	(47,300)	(60,800)
Actuarial (gains)	(34,300)	(164,700)
Accrued Benefit Obligation - end of year	911,300	880,900
Unamortized net actuarial gains	596,400	592,100
Liability for Employee Future Benefits	\$ 1,507,700	\$ 1,473,000

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 74,600	\$ 92,400
Amortization of net actuarial (gain)	(30,000)	(17,700)
Benefit cost	44,600	74,700
Interest cost	37,400	20,800
Total Employee Future Benefits Expense	\$ 82,000	\$ 95,500

5. 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)

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

The STRP is funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP 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

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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.

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

	2023		2022
	STRP	TOTAL	TOTAL
Number of active School Division members	768	768	809
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	9.50% / 11.70%
Member contributions for the year	\$ 5,331,609	\$ 5,331,609	\$ 5,200,632

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:

	2023	2022
	Number of active School Division members	843
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	\$ 1,973,105	\$ 1,919,385
School Division contributions for the year	\$ 1,973,105	\$ 1,919,385
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

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6. 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:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$5,000	-	\$5,000	\$270,000	-	\$270,000
Other Receivables	1,544,522	-	1,544,522	798,257	-	798,257
Total Accounts Receivable	\$ 1,549,522	\$ -	\$ 1,549,522	\$ 1,068,257	\$ -	\$ 1,068,257

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 2,049,470	\$ 2,524,833
Supplier Payments	2,723,139	2,607,753
Liability for Asset Retirement Obligation	3,148,618	3,159,120
Accrued Interest Payable	14,151	18,414
Teacher Professional Development Fund	517,924	424,634
Total Accounts Payable and Accrued Liabilities	\$ 8,453,302	\$ 8,734,754

The school division recognized an estimated liability for asset retirement obligations of \$3,148,618 (2022 - \$3,159,120) associated with the school division's legal obligation to remove and dispose of asbestos in buildings that it owns. The assumptions used in estimating the liability is noted in the table below. The estimated settlement of these expenditures is estimated as the end of the assets' useful lives.

	2023	2022
Long-term assumptions used:		
Discount rate at end of period	3.8%	3.8%
Inflation rate	2.0%	2.0%
Estimated timing of settlement (years)	5-18 years	6-19 years

Liability of Asset Retirement Obligations	2023	2022
Asset Retirement Obligations, beginning of year	\$ 3,159,120	\$ 3,104,338
Liabilities Settled	(66,251)	-
Accretion Expense	55,749	54,782
Asset Retirement Obligations, end of year	\$ 3,148,618	\$ 3,159,120

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NOTES TO THE FINANCIAL STATEMENTS
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8. LONG-TERM DEBT

Details of long-term debt are as follows:

		2023	2022
Debenture:	The School Division has purchased an annuity debenture dated June 1, 2006 from the Municipal Financing Corporation of Saskatchewan (MFC) in the amount of \$7,330,080. The 20 year debenture is repayable in annual amounts of \$595,688, including interest at 5.15% per annum due June 1. The School Division has the option to prepay the debenture prior to maturity, in accordance with MFC's repayment policy. The due date is June 1, 2026.	\$ 1,617,659	\$ 2,104,943
		1,617,659	2,104,943
Capital Loan:	Capital Bank loan for major capital projects payable to Royal Bank (RBC), at \$75,263 due on the last day of the month, including interest at 3.80% per annum. The due date is April 30, 2033.	7,296,981	7,910,155
		7,296,981	7,910,155
Total Long-Term Debt		\$ 8,914,640	\$ 10,015,098

Future principal and interest repayments over the next 5 years are estimated as follows:			
	Debentures	Capital Loans	Total
2024	\$ 595,689	903,153	\$ 1,498,842
2025	595,689	903,153	1,498,842
2026	595,689	903,153	1,498,842
2027	-	903,153	903,153
2028	-	903,153	903,153
Thereafter	-	4,214,715	4,214,715
Total	1,787,067	8,730,480	10,517,547
Less: Interest and executory cost	169,408	1,433,499	1,602,907
Total future principal repayments	\$ 1,617,659	\$ 7,296,981	\$ 8,914,640

Principal and interest payments on the long-term debt are as follows:				
	Debentures	Capital Loans	2023	2022
Principal	\$ 487,284	\$ 613,174	\$ 1,100,458	\$ 1,053,763
Interest	108,404	289,980	398,384	445,078
Total	\$ 595,688	\$ 903,154	\$ 1,498,842	\$ 1,498,841

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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:				
Proceeds from sale of school buildings	\$ 151,674	\$ -	\$ 151,674	\$ -
Total capital projects deferred revenue	151,674	-	151,674	-
Non-Capital deferred revenue:				
Non-Government Donations for Powwow Event	8,000	13,000	13,699	7,301
Tuition Revenue	24,650	12,433	24,650	12,433
Rental Revenue	-	1,200	-	1,200
Total non-capital deferred revenue	32,650	326,633	338,349	20,934
Total Deferred Revenue	\$ 184,324	\$ 326,633	\$ 490,023	\$ 20,934

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	Ministry Pre-K Programs	Other Programs	2023	2022
Revenues:				
Operating Grants	\$ 697,312	\$ -	\$ 697,312	\$ 689,834
Other Grants	-	300,000	300,000	-
Total Revenues	697,312	300,000	997,312	689,834
Expenses:				
Salaries & Benefits	584,554	-	584,554	601,659
Instructional Aids	25,666	26,390	52,056	36,686
Supplies and Services	-	205	205	743
Communications	-	-	-	3
Travel	279	2,732	3,011	1,456
Professional Development (Non-Salary Costs)	-	7,565	7,565	119,670
Student Related Expenses	3,357	192,833	196,190	-
Total Expenses	613,856	229,725	843,581	760,217
Excess (Deficiency) of Revenues over Expenses	\$ 83,456	\$ (138,885)	\$ (55,429)	\$ (70,383)

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11. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Driver Training	2023	2022
Revenues:			
Operating Grants	\$ 497,056	\$ 497,056	\$ 538,725
Total Revenues	497,056	497,056	538,725
Expenses:			
Supplies and Services	467,056	467,056	472,636
Total Expenses	467,056	467,056	472,636
Excess of Revenues over Expenses	\$ 30,000	\$ 30,000	\$ 66,089

12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

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	August 31, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 99,896,956	\$ 3,628,285	\$ 5,782,143	\$ 97,743,098
Less: Liability for Asset Retirement Obligation	(3,159,120)	(55,749)	66,251	(3,148,618)
Less: Debt owing on Tangible Capital Assets	(10,015,098)	-	(1,100,458)	(8,914,640)
	86,722,738	3,572,536	4,747,936	85,679,840
Designated Assets (Schedule F)	9,793,231	5,784,104	5,706,475	9,870,860
Unrestricted Surplus	2,200,000	227,407	-	2,427,407
Total Accumulated Surplus	\$ 98,715,969	\$ 9,584,047	\$ 10,454,411	\$ 97,978,107

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 14, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services and revenue related to Treaty Land Entitlement was reclassified from Property Tax Revenue to Other Revenue.

14. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2024	\$ 133,864	\$ 133,864
2025	66,932	66,932
Total Lease Obligations	\$ 200,796	\$ 200,796

15. COMPARATIVE INFORMATION

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

16. RISK MANAGEMENT

PRAIRIE VALLEY SCHOOL DIVISION NO. 208
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 credit limits applied to customers when set up and the monitoring of accounts that are overdue.

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

The aging of grants and other accounts receivable as at August 31, 2023 was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 30,667	\$ -	\$ -	\$ -	\$ 30,667
Other Receivables	835,896	363,952	14,667	27,676	429,601
Net Receivables	\$ 866,563	\$ 363,952	\$ 14,667	\$ 27,676	\$ 460,268

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by projecting cash flow, reviewing budget to actual expenditures and forecasting.

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

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 8,453,302	\$ 5,304,684	\$ -	\$ -	\$ 3,148,618
Long-term debt	8,914,640	315,422	833,841	3,908,800	3,856,577
Total	\$ 17,367,942	\$ 5,620,106	\$ 833,841	\$ 3,908,800	\$ 7,005,195

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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 does not have any interest rate exposure.

The school division also has an authorized bank line of credit of \$8,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2023.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian bank, denominated in Canadian currency
- Managing cash flows to minimize utilization of its bank line of credit
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

Foreign Currency Risk

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