



**Prairie Valley School Division #208**  
**2020-2021 Annual Report**

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## School Division Contact Information

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***An electronic copy of this report is available at [www.pvsd.ca/Publication/PlansReporting](http://www.pvsd.ca/Publication/PlansReporting)***

## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of Prairie Valley School Division 208 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Prairie Valley School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards

Respectfully submitted,

A handwritten signature in black ink that reads "Janet Kotylak". The signature is written in a cursive style with a large initial 'J'.

Janet Kotylak

## Introduction

This annual report reviews the operations of the Prairie Valley School Division during the 2020-21 school year. It provides information on governance structures, students, staff, programs, infrastructure and details concerning finances. In addition to providing information about the division's goals, activities and performance, the report also outlines how the division has implemented Saskatchewan's *Education Sector Strategic Plan*.

The 2020-21 school year brought with it many challenges for students and staff, given the need to respond effectively to the global COVID-19 pandemic. Some students were learning from home or other remote locations for all or part of the 2020-21 school year. The Board of Education applauds the unprecedented efforts of its staff who maintained student learning during a very difficult and challenging period.

Throughout the COVID-19 pandemic, the safety and well-being of students and staff was of paramount concern. This report includes details of actions taken in support of that goal, using contingency funding provided by Saskatchewan's Ministry of Education.

## Governance

### The Board of Education

Section 85(1) of *The Education Act, 1995* provides Boards of Education with the authority to “Administer and manage the educational affairs of the school division in accordance with the intent of this Act and the regulations:”. Prairie Valley School Division’s Board of Education governs the affairs of the school division with support from local School Community Councils. These School Community Councils provide community direction at the local level.

Prairie Valley School Division 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 of 2020. Trustees were elected for a four-year term. As of August 31, 2021, 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

### School Community Councils

The Board of Education for Prairie Valley School Division believes School Community Councils are an integral and valued part of school division governance. Acting in an advisory capacity, School Community Councils 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 2020-21 school year, Prairie Valley School Division had 36 School Community Councils (SCC) serving all 39 schools in the Division. Board members regularly attended SCC meetings, but given COVID-19 constraints, attendance was predominantly virtual.

Eight of 20 high school SCCs included student representatives and three of 17 schools with First Nations students who live on First Nations had First Nations representations. All SCCs had the required elected officials.

Dr. Isman School and Wolseley School, both located in the Town of Wolseley, split into two distinct councils with Board and Ministry approval.

The Board provided each SCC with a grant totalling \$1,885 for council operations. Schools and SCCs fundraised a total of \$238,161 in 2020-21 to supplement and enhance educational programs and learning opportunities.

Saskatchewan's *Education Regulations, 2019* require school divisions to provide training, orientation, development and networking opportunities for SCC members. In 2020-21, the Board of Education hosted a virtual SCC regional meeting on March 2, 2021. Keynote speaker at the meeting was Dr. Debbie Pushor, Professor in the Department of Curriculum Studies at the University of Saskatchewan. Dr. Pushor shared her expertise on the value of engaged families in children's education. The virtual meeting also featured a *Year In Review* Report presented by the Board Chair and members of the Division's Executive Leadership Team.

As part of the virtual meeting, SCCs were asked to report on what had worked well for them during the pandemic. The response was mixed. Some schools reported they were still able to run a variety of local events, while others were not able to do so.

For those SCCs that did hold events, they included online presentations on coping with the COVID-19 pandemic, online bingo and scavenger hunts, parents reading to students virtually and a series of monthly challenges for families.

Most School Community Councils noted that meeting attendance had actually increased during the pandemic. Meetings were held virtually, making them less difficult for people to attend. Some SCCs noted an increasing reliance on social media to communicate with families and the community. Some schools posted photos of school projects on Facebook as a way of updating parents and community members about projects taking place in their schools.

Given a lessening need for fundraising due to the pandemic, some SCCs reported a shift in focus to spending more time considering the education of children. One school reported that SCC members raised funds for gift cards for meals, providing them to families experiencing financial hardship. Other schools prepared "wellness kits" which were given to children struggling with mental health issues due to the pandemic and the need to isolate.

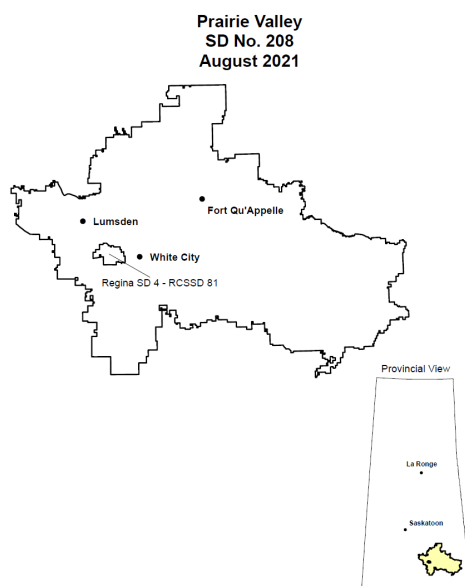
When asked how they might be better supported by the division, most SCCs reported they felt well supported and appreciated the attendance of Board members at their meetings. Some SCCs requested more training and support from the division on basic housekeeping functions like roles and responsibilities, and ways to creatively support the division's Strategic Plan.

## School Division Profile

### About Us

Prairie Valley School Division is unique in that it is entirely rural. It consists of towns, villages, resort villages and municipalities with no major urban centre. Its communities surround the City of Regina.

Prairie Valley has 39 schools located in 32 communities. It encompasses 27,000 square kilometres, an area equivalent to some smaller European nations. 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, Muscowpetung, Pasqua, Standing Buffalo, Little Black Bear, Okanese, Star Blanket, Peepeekisis, Muskowekwan, Carry-the-Kettle, Sagime Anishinabek, Cowessess, Kahkewistahaw, Ochapowace and Pheasant Rump. Last Mountain Lake, First Nation, also known as Kinookimaw, is also within division boundaries.

## **Division Philosophical Foundation**

**Mission:** To Inspire and Empower One Another

**Vision:** Leadership in Learning and Life

**These seven statements guide the division's beliefs about student learning:**

1. A school division culture that focuses on maximizing student engagement, student learning and student achievement.
2. Maximizing student contact time with regularly assigned staff.
3. Valuing learning opportunities for students both inside and outside of the classroom and school.
4. Honouring the diversity of individual schools and communities within the unifying framework of a culture of learning.
5. A culture of learning to maximize the quality of teaching and learning.
6. Continuous blocks of instructional days are critical to effective teaching and learning.
7. Accountability for learning by all stakeholders.

**Values:**

- Realize learning potential
- Establish clear direction and high expectations
- Celebrate achievement
- Open and transparent communications
- Share information, express ideas and understand others
- Diversity and uniqueness
- Equitable environments
- Mutual respect, understanding and cooperation
- Integrity and ethical behaviour, professionalism through honest, respect, commitment and dedication
- Holistic learning
- Meaningful, creative, and innovative learning opportunities for all
- Cooperative and collaborative relationships
- Responsible leadership

## **Community Partnerships**

Prairie Valley 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 amenities including gymnasias, kitchen and meeting spaces. These agreements also outline the effective shared use of community infrastructure.

When facilities are not being used for school programming, Prairie Valley School Division regularly welcomes and encourages the use of its facilities by various service clubs, youth

groups, sports and recreation clubs, arts and music groups, non-profits, and other community organizations.

Agreements can be struck to cover one-time events. More frequently, the agreements allow for use on specific dates throughout the year. They create significant learning opportunities for students by providing ready access to organizations like Cubs, Scouts and 4-H. Additionally, there are agreements signed with municipal governments and athletic organizations, allowing for the share use and maintenance associated with outdoor skating rinks as well as football and soccer fields located on school property.

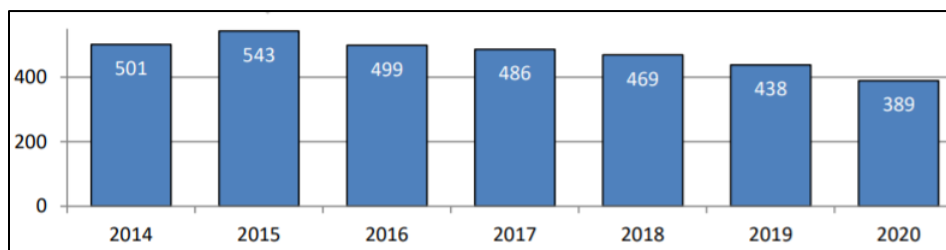
A total of 19 schools have 26 agreements with community preschools and playschools to provide space for before and after school programming.

Prior to COVID-19 restrictions, Saskatchewan’s Ministry of Education as well as private businesses and community groups accessed Prairie Valley School Division’s facilities during extended breaks, including Easter, Christmas and the summer months. This allowed them to offer programming like Summer Literacy Camps, sports camps, driver education, emergency response planning and volunteer fire safety training. These practices are expected to resume as COVID restrictions ease.

Prairie Valley School Division also leases space in communities where schools do not have a gymnasium, including Bethune and Edenwold.

Prairie Valley School Division remains committed to renewing Education Service Agreements with local First Nations and Indigenous Services Canada. These up-to-date agreements ensure a common understanding between parties when it comes to the consistent use of contract language and definition of terms. Up-to-date agreements provide the foundation for strong and vibrant partnerships amongst First Nations and the Prairie Valley School Division.

As of September 30, 2020, 389 students residing on First Nations were attending Prairie Valley Schools. Education Service Agreements specify the services to be provided, accountability and reporting requirements as well as tuition fee arrangements.



Director Luc Lermينياux spoke at an event celebrating completion of another year in the TASCAP program. During 2020-21, a total of 10 Prairie Valley School Division students successfully completed the program.

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

## **Program Overview**

The COVID-19 pandemic presented serious and sustained challenges for the Prairie Valley School Division during the reporting period covered by this annual report. As mentioned previously, the Board relied heavily on staff, whose exemplary efforts helped maintain student learning during a very difficult and challenging school year.

Throughout the year, Prairie Valley School Division responded effectively to the challenges by introducing significant innovations to the way services were delivered.

Early on, a partnership was created to support students in the Early Learning Intensive Supports Pilot program. This saw assistance delivered to students in need, while these students were in their home environments.

Prairie Valley recruited for and developed a remote learning social work model in support of remote and online learners. A transitional/learning support teacher model was also developed.

During the 2020-21 school year, the number of teachers supporting remote learning grew to 24, serving an average of 400 K-12 students. This remote learning school grew to a total of over 625 students at its highest point during the school year.

Staff were accessible to students for set periods during the day. The Saskatchewan curriculum was taught mirroring the regular timetable. Students were provided lessons in all of the required areas of study: English Language Arts, mathematics, science, social science, health education, arts education and physical education.

A variety of different technologies were employed to facilitate a full day of learning. Regular teacher and student interactions were built into the day. Technologies used included virtual face-to-face meetings, online communications, telephone communications, text/audio/video exchanges and instant chat messaging. Teachers were actively monitoring and encouraging student engagement during this period.

Early on in the COVID-19 pandemic, it was recognized technology would play a pivotal role in the successful delivery of programming. Those without required technology would require significant support. This created significant additional work for the division's IT Department in the 2020-21 school year.

Over the course of the 2020-21 school year, inquiries to the Service Desk grew by 12 percent compared to the previous school year. A total of 886 laptops and Chromebooks were distributed to families within the Prairie Valley School Division. A total of 286 iPads were also sent to families. Given the large rural make-up of the division, poor or limited internet connectivity was an issue for some. A total of 174 internet hotspots were required and provided.

Another issue requiring a response from the division's IT Department was the need for frequent cleaning of keyboards which caused a rate of keyboard replacement that had not been seen previously.

There were also the challenges posed by the need to maintain enhanced disinfection protocols at all Prairie Valley School Division facilities. Periodic inspection by management assured these standards were consistently met.

As evidence mounted that the coronavirus was spread through the air in droplet form, Prairie Valley School Division focussed new efforts on maintaining excellent air circulation and filtration. Just over \$85,000 was invested in enhanced air filtration plus a further \$40,000 to replace or repair windows. This was in addition to an investment of roughly \$24 million over the past decade, that has brought ventilation and HVAC controls up to recognized industry standards.

Administrators led their schools through a year-long effort to focus on outcome-based planning, assessment, and instruction. The goal was to have a positive impact on student achievement. This year-long effort included professional development opportunities and participation in professional learning communities. Staff at schools developed outcome-based growth plans aligned with the professional growth plans of individual teachers.

Teachers had access to several new assessment tools and 13 professional development events. These tools and events focused on literacy instruction and improving opportunities for student learning. Two literacy teachers supported language development in Kindergarten and Grade 1 classrooms in Balcarres Community School and Fort Qu'Appelle Elementary School.

Student opportunities for learning greatly increased through the implementation of a new math resource. Grade 1 to 6 teachers were given Math Up licenses. Implementation of Math Up was supported through webinars and professional in-services.

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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

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

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

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

The goals of *Inspiring Success* are:

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

## Reading, Writing, Math at Grade Level

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

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

In a year interrupted by COVID-19 pandemic restrictions, Prairie Valley School Division did not meet provincial outcome goals for literacy, writing and math.

Fifty-four per cent of students achieved grade level or above in reading, 61 per cent were at grade level or above in writing and 62 percent were at grade level or above in math.

These results fall short of the outcomes. However, there was significant work by staff that contributed to the level of success the school division achieved.

### School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

The year saw increased collaboration and planning when students were not achieving expected levels of progress. School-wide projects in Balcarres Community School and Fort Qu'Appelle Elementary School saw additional literacy teachers supporting language development in Kindergarten and Grade 1.

Administrators also led schools through a variety of different activities including participation in professional learning communities and the development of outcome-based professional growth plans. These all focussed on improving literacy instruction and improved opportunities for student learning.

Additional math resources were purchased for teachers to enhance student activities.

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

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

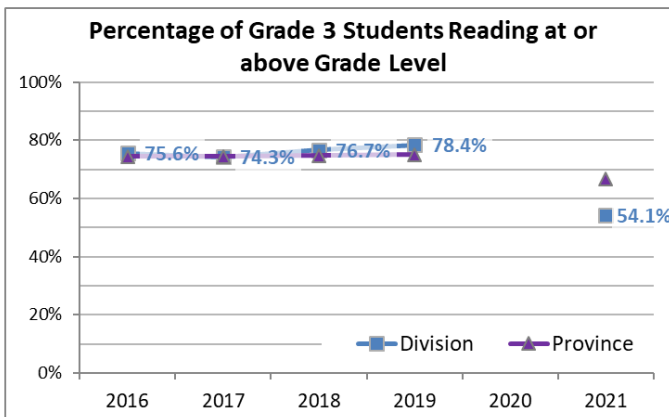
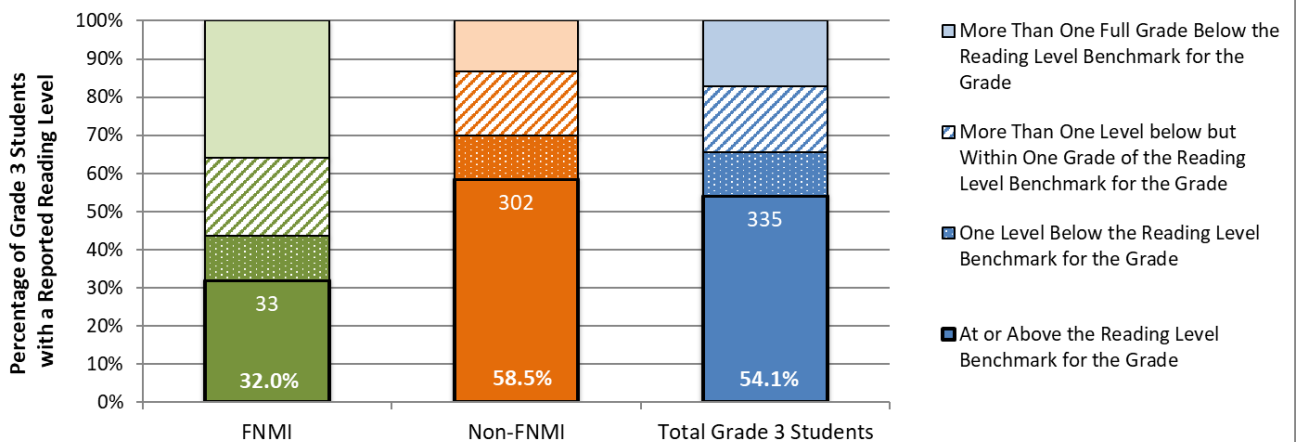
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

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

Grade 3 reading levels are considered to be a “leading indicator” when predicting future student performance. Grade 3 reading levels have been tracked using benchmarks developed provincially in 2014. By ensuring that a greater proportion of Grade 3 students in Saskatchewan are reading at grade level means that each year, 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.

### Reading Results Data, Prairie Valley SD 208, Grade 3, 2020-21



Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	103	88.8%	4.3%	6.9%	116
Division (Total)	619	89.3%	8.9%	1.7%	693
Province (FNMI)	1,910	80.1%	9.8%	10.1%	2,386
Province (Total)	11,869	82.2%	14.8%	3.0%	14,444

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

Source: Ministry of Education, 2021

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

The results for 2020-21 indicate 54.1 per cent of Grade 3 students in Prairie Valley School Division are reading at or above their reading level benchmark. This is below the provincial average. It is also a significant drop from last year's over-all average of 78 per cent. The number has varied from 72 per cent in 2014 to 78 per cent in 2019. The percentage of students in the division with a reported reading level is high compared to the provincial results.

Provincial reading results for 2020-21 and research from other jurisdictions have shown that the impact of the COVID-19 pandemic on literacy development is evident. Disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, has resulted in a decline in reading development that will need to be monitored and addressed.

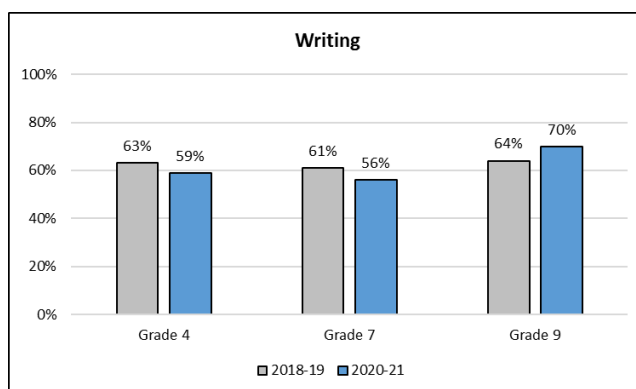
A total of 32 per cent of First Nations, Metis and Inuit (FNMI) Grade 3 students are reading at or above the reading level benchmarks. That is below the previous year's level of 55 per cent and 54 per cent in 2019. First Nations, Metis and Inuit (FNMI) Grade 3 reading levels have generally been below the provincial average, with the exception of the 2017-2018 school year. Prairie Valley continues to be focussed on bridging the gap between FNMI and non-FNMI reading levels.

The division continues to balance literacy instruction through SaskReads and will continue supporting the Leveled Literacy Intervention.

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

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

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

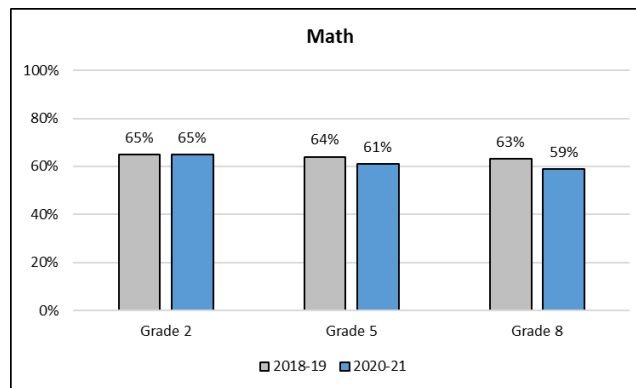


Writing results were collected division-wide, showing decreases in results for Grades 4 and 7, along with an increase in grade 9, as compared to the previous data collection from two years ago and prior to the COVID-19 pandemic.

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

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

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



Math results were collected division-wide, showing a slight decrease in the percentage of students at or above grade-level in Grades 2, 5 and 8 compared to two years ago and prior to the COVID-19 pandemic.

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

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>First Nations, Metis and Inuit (FNMI) students will achieve a 65 per cent three-year graduation rate.</p> <ul style="list-style-type: none"> <li>• <b>Actual:</b> Prairie Valley School Division achieved a 63 per cent graduation rate, up from 55 per cent last year and up ten percentage points from 2018-19.</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</b></p>	<p>Prairie Valley School Division continues to sustain a comitment to respond to the Truth and Reconciliation Calls to Action and support reconciliation through education by implementing actions aligned with the five provincial policy goals in the <i>Inspiring Success Policy Framework</i>.</p> <p>The goals of <i>Inspiring Success</i> guide the actions taken by Prairie Valley School Division to ensure First Nations and Metis languages and cultures are valued and supported, respectful relationships with First Nations and Metis peoples at the local level are developed, and all learners develop an understanding of the worldviews and historical impact of First Nations and the Métis Nation.</p> <ul style="list-style-type: none"> <li>• Continued Resident Elders programs across the division, virtual if pandemic conditions required.</li> <li>• Participated in traditional First Nations pipe ceremony.</li> <li>• Expanded culturally relevant curriculum to all students through locally developed courses in northern lifestyles, Cree culture, Cree language and cultural arts.</li> <li>• Assisted and directed the development of two new community-inspired Indigenous education locally developed curricula – Anishinaabe Kahkinahmakayowin 10L and Nehiyawak Kiskinamakewin 10L.</li> </ul>

- Developed partnerships between Whitewood School and Ochapowace First Nation and Broadview School and Kahkewistahaw Cree Nation, and continued partnership between Grenfell schools and Zagime Anishinabek.
- Introduced Flag and Victory songs in opening exercises at Bert Fox Community School.
- Held regular meetings with First Nations education coordinators.

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

### Average Final Marks

Teacher-assigned marks are important indicators of student performance. These classroom marks are used for grade promotion and decisions regarding graduation. They are also used to meet entrance requirements for post-secondary education, to determine the eligibility for scholarships and awards and by some employers, when making hiring decisions.

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

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

Subject	All Students		Non-FNMI		FNMI	
	PrVlly	Province	PrVlly	Province	PrVlly	Province
English Language Arts A 10 (Eng & Fr equiv)	73.4	75.5	74.8	78.7	67.0	62.6
English Language Arts B 10 (Eng & Fr equiv)	73.9	74.9	76.1	78.1	64.1	62.2
Science 10 (Eng & Fr equiv)	75.8	74.6	77.4	77.8	66.9	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	74.5	74.5	78.3	78.5	60.8	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	75.6	76.0	76.4	78.1	69.6	63.8
English Language Arts 20 (Eng & Fr equiv)	75.6	76.6	76.9	78.9	64.7	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	73.2	69.4	75.5	72.8	60.9	62.3
Math: Foundations 20 (Eng & Fr equiv)	78.2	76.6	79.0	78.3	68.6	66.0

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

Source: Ministry of Education, 2021

### **Analysis of Results – Average Final Marks**

Average final marks for all students were generally on par with provincial averages and similar to previous years. Students exceeded the provincial results in three out of eight subject areas and were lower than the provincial results in four areas. There was one tie (Math: Workplace and Apprenticeship 10 at 74.5 per cent).

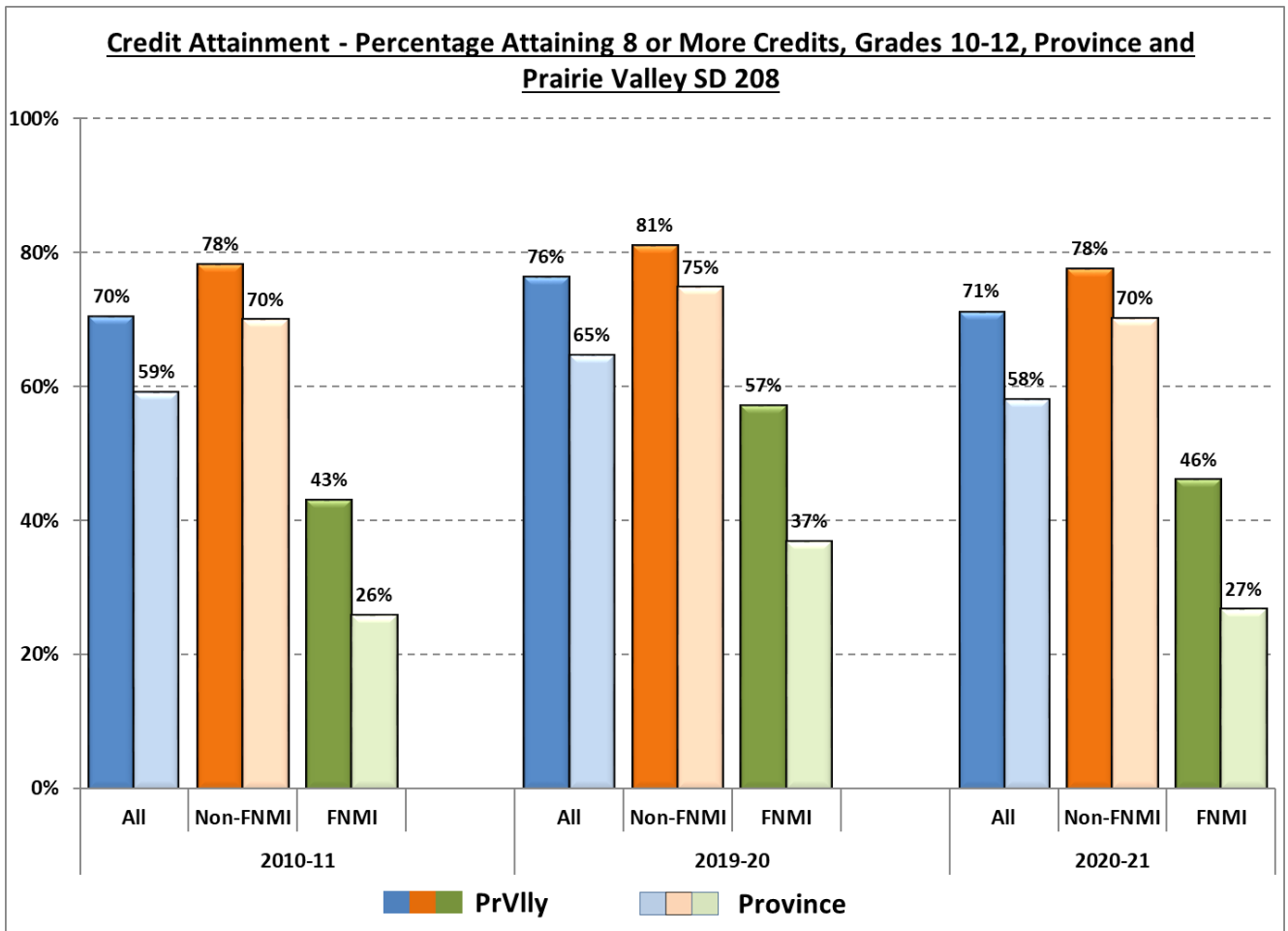
Average marks for self-identified FNMI students were higher than the FNMI provincial results in five out of eight subject areas, a significant improvement over the 2019-20 results (higher in two areas, lower in six). The gap between FNMI and non-FNMI achievement in the division ranged from 6.8 to 17.5 percentage points, a significantly narrower range when compared to the previous reporting period.

Prairie Valley School Division continues to focus on bridging the gap between FNMI student and non-FNMI student achievement, through authentic learning experiences.

## Credit Attainment

Credit attainment is 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 starting Grade 10, when compared to those students who do not achieve eight or more credits per year.

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



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

Source: Ministry of Education, 2021

### Analysis of Results – Credit Attainment

Overall credit attainment rates for Prairie Valley School Division are higher than the provincial average with 71 per cent of students receiving eight or more credits per year in 2020-21. That is down slightly from last year's results for Prairie Valley School Division (76 per cent) but on par with the rate recorded in 2010-11 (70 per cent).

Credit attainment rates for FNMI students were significantly higher than the provincial average in 2020-21, at 46 per cent. However, that rate was lower than last year's division results of 57 per cent. Despite the decline, there was a higher per cent of FNMI students attaining eight or more credits in 2020-21 compared to a decade ago in 2010-11 (43 per cent).

When comparing provincial results to Prairie Valley School Division's results in the current year, the division remained significantly higher in all three groups: For all students at 71 per cent compared to a provincial rate of 58 per cent. For non-FNMI students, the comparison was 78 per cent for Prairie Valley School Division and 70 per cent provincially. For FNMI students, 46 per cent for the division, versus 26 per cent province-wide.

Prairie Valley School Division continues to sustain a commitment to respond to the Calls to Action and support reconciliation through education by implementing actions aligned with the five provincial policy goals in the Inspiring Success Policy Framework.

## Graduation Rates

### ESSP Outcome:

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

### ESSP Improvement Targets:

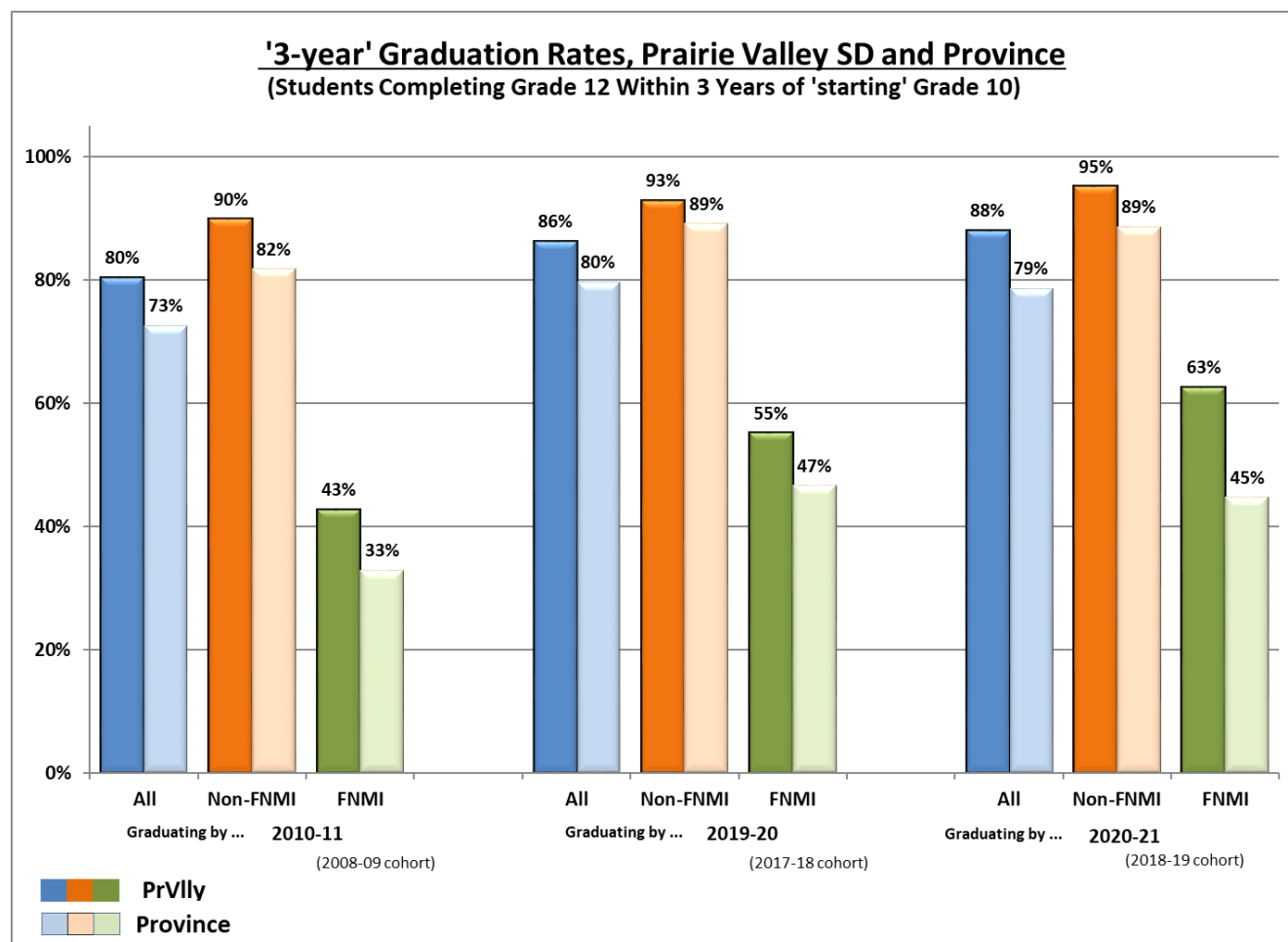
- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

<p><b>School division goals aligned with the Graduation Rates outcome</b></p>	<p><b>Goal:</b> Achieve an 88 per cent three-year graduation rate.</p> <p><b>Actual:</b> Met school division’s goal by achieving an 88 per cent graduation rate, above the provincial rate of 79 per cent and higher than last year’s division rate of 86 per cent.</p> <p>The Intellectual Engagement Composite score for 2020-21 was 57%. The target for Intellectual Engagement was 70%.</p>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<p>To achieve the outcome in the 2020-21 school year, Prairie Valley School Division took the following actions:</p> <ul style="list-style-type: none"> <li>• Supported students through enhanced implementation of the division’s Framework for Student Success Achievement and Graduation in all schools.</li> <li>• Facilitated parent and staff understanding and collaboration regarding graduation pathways for students requiring atypical graduation plans.</li> <li>• Connected high school students with significant adults by implementing Teacher Advisory Groups in all schools with high school grades.</li> <li>• Continued to promote the value of parent and family engagement in education.</li> <li>• Continued to monitor student credit attainment and on-track to graduation status on a monthly basis.</li> <li>• Developed system-wide Student Advisories for students in Grades 10 to 12 to enhance adult-student and school-family connections.</li> <li>• Revised Student Attendance support processes for all schools.</li> <li>• Developed documentation and communication to support Career Counsellors and Learning Support Teachers with atypical and extended graduation planning for students with intensive and other needs and students for whom English is an Additional Language.</li> <li>• Engaged Debbie Pushor to work with SCCs in the area of authentic parent engagement to support school improvement initiatives.</li> </ul>
<p><b>Measures for Graduation Rates</b></p>	

### Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2021

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

In June 2011, 80 per cent of Prairie Valley students graduated within three years of entering Grade 10. For non-FNMI students that figure was 90 per cent. For FNMI students, it was 43 per cent. By June of 2021, the graduation rate had increased to 88 per cent for all students, 95 per cent for non-FNMI students, and 63 per cent for FNMI students—significant increases in all categories.

In 2020-21, the graduation rate for FNMI students increased to 63 per cent, an increase from 55 per cent in the previous school year.

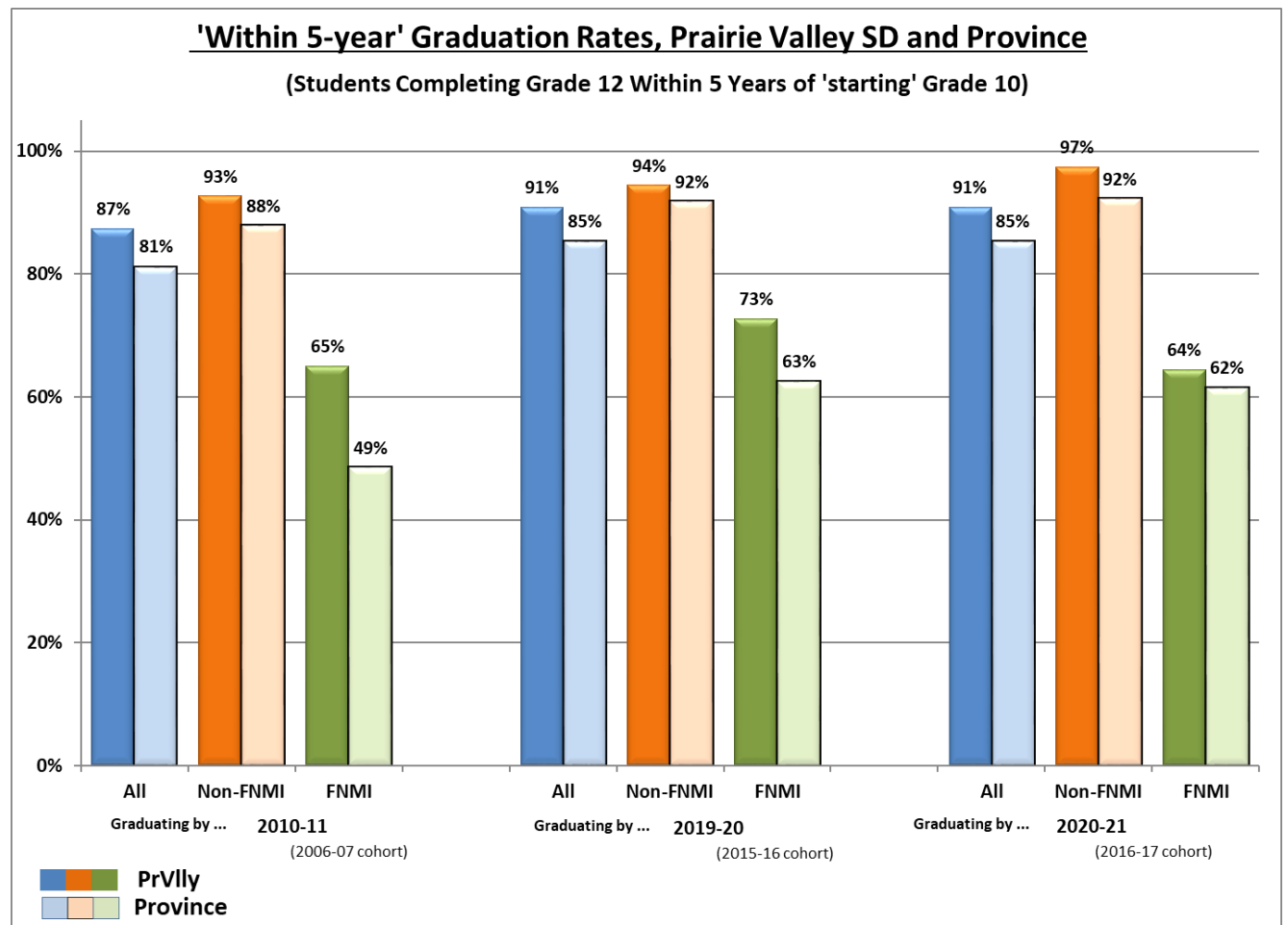
Prairie Valley School Division's overall graduation rate is higher than the provincial average for all students (88 per cent compared to 79 per cent).

While it traditionally takes three years to achieve the required 24 credits needed for graduation, students face many different and sometimes difficult circumstances. The objective of the Prairie Valley School Division is to support all students in the successful completion of high school, regardless of how long this takes. The school division will continue to focus attention on at-risk and high-risk students and work consistently to implement the Framework for Student Success, Achievement and Graduation.

## Grade 12 Graduation Rate: Within Five Years

Prairie Valley School Division strives to support all students in the successful completion of high school, regardless of how long this takes. The school division continues to provide special assistance to at-risk and high-risk students through the consistent implementation of the Framework for Student Success, Achievement, and Graduation.

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



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

Source: Ministry of Education, 2021

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

For the second consecutive year, Prairie Valley School Division’s extended-time graduation rates for those who succeed within five years of entering Grade 10 remain higher than provincial averages in all categories. For all students: 91 per cent compared to 85 per cent. For non-FNMI students: 97 per cent compared to 92 per cent. For FNMI students: 64 per cent compared to a province-wide average of 62 per cent.

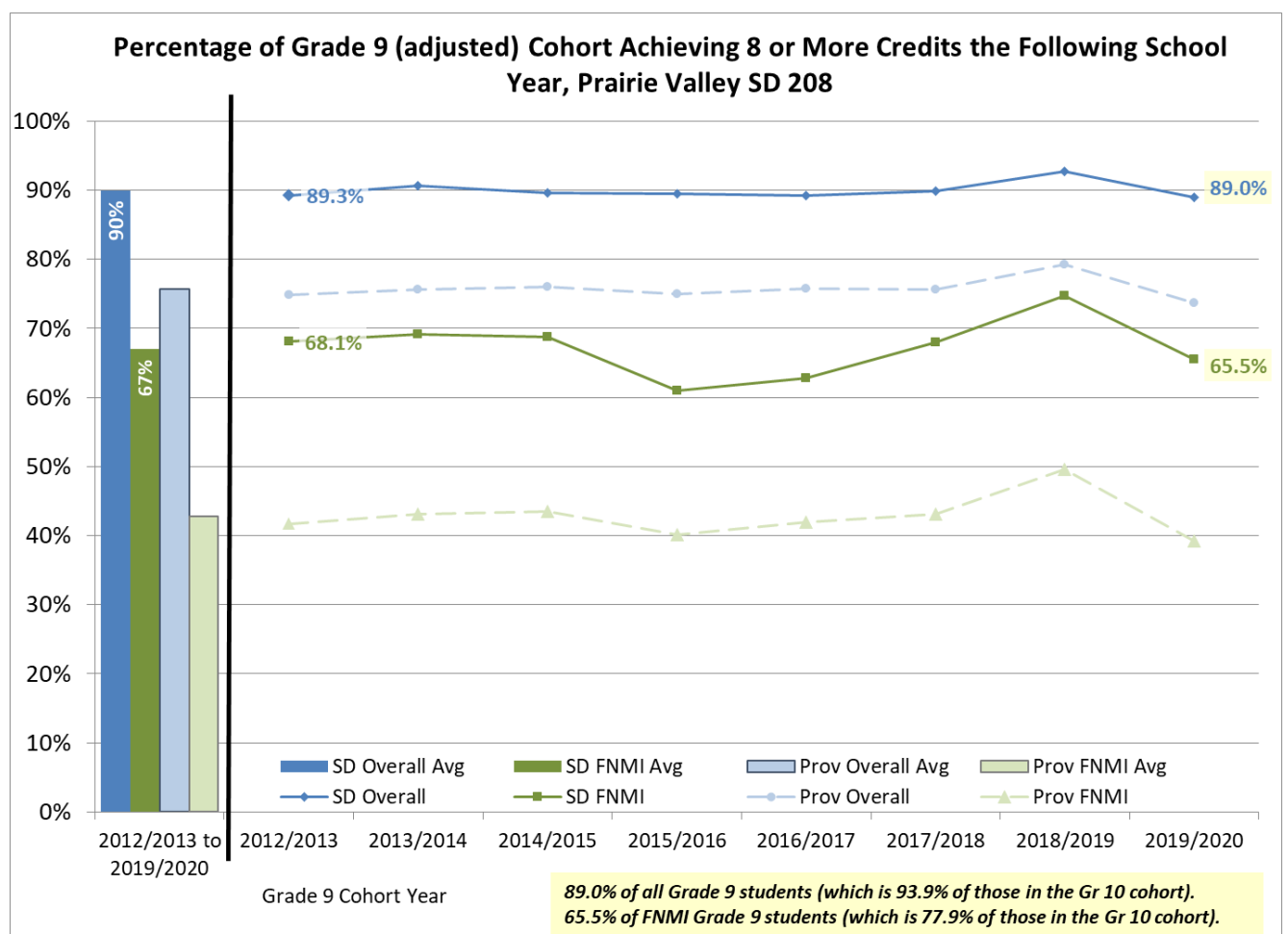
Year-over-year, FNMI graduation rates have dropped nine percentage points. However, when compared to pre-pandemic results the five-year graduation rate of Prairie Valley School Division for FNMI students has remained relatively consistent.

Prairie Valley will continue to offer a full array of programs and services to support these 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.

## Grade 9 to 10 Transition

For a variety of different reasons, the transition from Grade 9 to 10 can be quite difficult for some students. For example, they may have trouble reaching all the outcomes from each subject area in the elementary and middle grades. Tracking the transition from Grade 9 to 10 shows how well Grade 9 students are adjusting. Achieving eight or more credits per year is crucial for steady progress towards graduating within three years of starting Grade 10.

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



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

Source: Ministry of Education, 2021

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

Overall, 89.0 per cent of students enrolled in Grade 10 for the first time in 2020-21 achieved eight or more credits, down from 92.7 per cent achieving this goal in 2019-20. For FNMI students, the percentage achieving eight or more credits in this transition year was 65.5 per cent, down from 74.7 in the previous year.

Prairie Valley's results remain significantly higher than the provincial averages for both all students and FNMI students. The eight-year average results on the left-hand side of the chart show similar trends. Prairie Valley students achieving eight or more credits in Grade 10 for the first-time hovers near the 90 per cent mark. Both Prairie Valley results and the provincial averages show a slight dip in 2020-21 compared to 2019-20.

The decline from 2019-20 can likely be attributed in part to the provincial policy decision that all students would receive passing grades in course in which they were actively enrolled as of March 13, 2020. This likely contributed to the increase in credits earned in 2019-20 compared to previous years. Provincial credit attainment results are lower in 2020-21 than the eight-year average.

Prairie Valley School Division 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.

## Early Years

### ESSP Outcome:

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

### ESSP Improvement Targets:

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

<p><b>School division goals aligned with the Early Years outcome</b></p>	<p>By June of 2021, 76 per cent of PreK educators will complete responding to children's interests (SPDU).</p> <p>64 per cent of kindergarten educators will have completed literacy practices in Kindergarten.</p> <p>In the Early Years Evaluation, children aged 0-6 will achieve:</p> <ul style="list-style-type: none"> <li>• 96 per cent in awareness of self</li> <li>• 95 per cent in social skills</li> <li>• 91 per cent in cognitive skills</li> <li>• 95 per cent in language</li> <li>• 97 per cent in physical development</li> </ul>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome</b></p>	<p>The Early Childhood Environment Rating was completed in nine programs in Prairie Valley in 2020-21. These evaluations led to the development of a revised early learning furnishings and materials list to assist educators in outfitting classrooms appropriately.</p> <p>A Kindergarten report card insert for families was developed and distributed. The insert provides a brief overview of the report card "I Can" statements and explains the elements of the Kindergarten curriculum and their outcomes.</p> <p>Professional development opportunities for Early Childhood educators included Trauma-Informed Practices, Literacy Practices in Kindergarten, Family Engagement Modules, Cultural Math Bins Exploring and Inquiry-based Learning.</p> <p>An Early Learning Network meeting was hosted to begin the initial collaboration and innovation for supporting children and their families within local communities. Attendees included First Nations close to or within Prairie Valley boundaries, the Early Childhood Intervention Program, KidsFirst, Ministry of Education Early Years Branch, Public Health, Regina Open Doors Society, and the Saskatchewan Literacy Network.</p> <p>The Early Years Evaluation Direct Assessment was replaced with the Ages and Stages Questionnaire for PreK screening and registration purposes.</p>
<p><b>Measures for Early Years</b></p>	

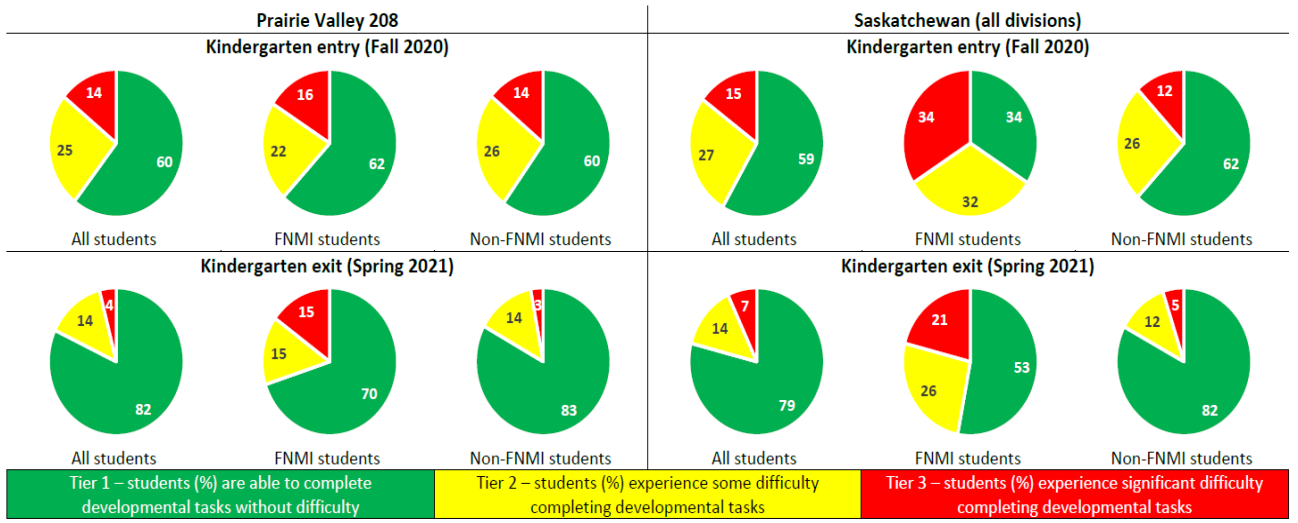
## Early Years Evaluation

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

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

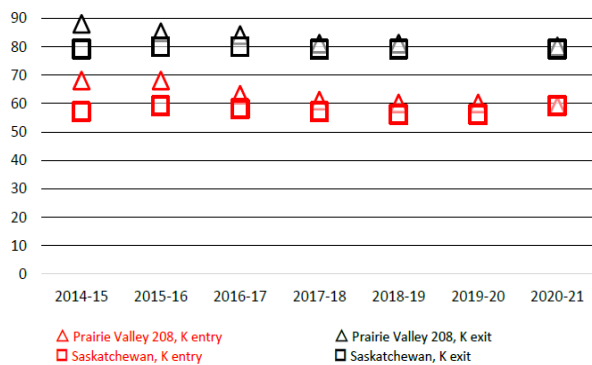
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020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

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

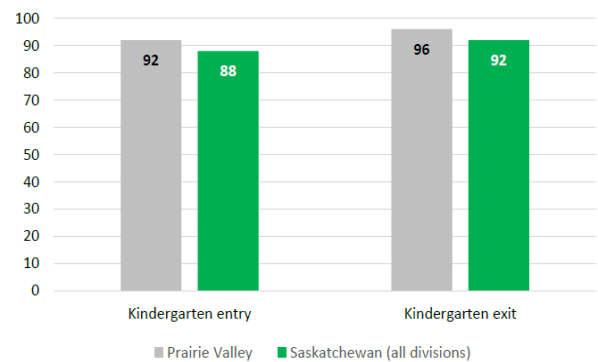


\* totals may not add to 100 due to rounding

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, 2020-21



\*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2020)

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

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

Source: Ministry of Education, Early Years Branch, 2021

### Analysis of Results – Early Years Evaluation

The spring 2021 results at Kindergarten exit for Prairie Valley School Division show 82 per cent of students scored as Tier 1, indicating their learning and development is typical for children of the same age. Prairie Valley School Division results were above the provincial averages in Tier 1 (82 per cent for Prairie Valley compared to 79 per cent provincially) and three points lower than the previous year reported (2018-19).

Results for non-FNMI students in 2020-21 were one point higher than the provincial average (83 percent versus 82 percent) and five points lower than the previous year reported.

For FNMI students, results show fluctuations of up to 10 percentage points since 2016: 71 per cent in 2016, 61 per cent in 2017, 67 per cent in 2018, 64 percent in 2019 and 70 per cent in 2021, an improvement of six percentage points. Current results are well above the provincial average in Tier 1 of 53 per cent. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

The proportion of Prairie Valley students leaving kindergarten in 2021 with a valid EYE result is 96 percent, above the provincial average of 92 per cent.

## **School Division Local Priority Area**

**In addition to the priorities and outcomes of the ESSP, Prairie Valley’s Strategic Plan includes division-specific outcomes that speak directly to the priorities that are unique to our schools. These include attendance, connecting each student with one adult and our strong commitment to advancing Indigenous education and achievement.**

**For complete information, please see our 2021-2022 *This Is Us – Looking Back, Moving Forward* report which can be found on our website: [www.pvsd.ca](http://www.pvsd.ca) under “Publications”.**

## Demographics

Prairie Valley School Division closely monitors demographics for students and staff throughout the year, producing short and long-term projections to assist in planning for staffing, programming, facilities and technology.

### Students

For student demographics and enrolments, the division uses Baragar Demographic Dynamics combined with local knowledge to annually analyze actual enrolments as compared to projections. This helps in the development sustainable programs, infrastructure and transportation services.

Since 2016-17, enrolments have ranged between 8,300 and 8,400, with slight increases observed in areas around the city of Regina. As of September 30, 2020, 8,388 students were enrolled in the Prairie Valley School Division. The population of Kindergarten students decreased from the previous year (626 in 2020-21 versus 665 in 2019-20).

Increases in enrolment were seen in Grades 1, 4, 6 and 7. Grade 8 enrolment numbers dropped by 34 students. For Grades 9-12, enrolment numbers were down except for Grade 9, which saw an increase of 69 students.

A total of 14.8 per cent of Prairie Valley School Division's student population identified as Indigenous, which is 1,241 students. This number has been continually trending downwards from a high of 1,454 students in 2016. The distribution of Indigenous students varies considerably from school to school. The number of English as an Additional Language students (EAL) is up slightly year-over-year (243 versus 237 in 2019-20), but has not surpassed the peak seen in 2018-19 (251).

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Kindergarten</b>	669	647	599	665	626
<b>1</b>	606	704	683	638	682
<b>2</b>	725	623	716	698	630
<b>3</b>	696	727	618	723	677
<b>4</b>	647	701	729	619	708
<b>5</b>	665	666	696	756	623
<b>6</b>	629	681	657	704	744
<b>7</b>	617	639	682	658	713
<b>8</b>	624	617	615	690	656
<b>9</b>	610	584	575	564	633
<b>10</b>	598	636	581	589	570
<b>11</b>	581	583	585	565	556
<b>12</b>	636	593	567	573	570
<b>Total</b>	<b>8,303</b>	<b>8,401</b>	<b>8,303</b>	<b>8,442</b>	<b>8,388</b>
<b>PreK</b>	<b>179</b>	<b>150</b>	<b>170</b>	<b>148</b>	<b>140</b>

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	372	364	362	355	289
	4 to 6	336	320	297	299	291
	7 to 9	316	317	290	321	326
	10 to 12	430	357	351	333	335
	<b>Total</b>	<b>1,454</b>	<b>1,358</b>	<b>1,300</b>	<b>1,308</b>	<b>1,241</b>
English as an Additional Language	1 to 3	53	58	77	62	69
	4 to 6	49	70	76	63	62
	7 to 9	49	47	63	65	65
	10 to 12	34	53	35	47	47
	<b>Total</b>	<b>185</b>	<b>228</b>	<b>251</b>	<b>237</b>	<b>243</b>
French Immersion	K to 3	159	184	183	220	195
	4 to 6	69	82	102	105	115
	7 to 9	14	31	45	57	70
	10 to 12	-	-	-	<10	23
	<b>Total</b>	<b>242</b>	<b>297</b>	<b>330</b>	<b>391</b>	<b>403</b>

Notes:

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

Source: Ministry of Education, 2020

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	523.2
<b>Principals, vice-principals</b>	42.9
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b>	323.4
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	26.9
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	69.7
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	115.1
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	7.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1108.2</b>

Notes:

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

Source: Prairie Valley School Division, 2021

## Senior Management Team

Director of Education Luc Lerminiaux reports to the Board 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.

The Deputy Director, Learning, Mike Walter, had responsibility for operational support and leading the Division's Learning Superintendents.

Learning Superintendents provide instructional and operational support plus management oversight of the 39 schools in Prairie Valley School Division. In the 2020-21 school year, the Learning Superintendents were:

- **Patty Brady**, responsible for school staffing, libraries, French Immersion programming, Fine Art programming, external research request review, EAL programming and international students.
- **Mike Embury**, responsible for school staffing, curriculum Indigenization, graduation outcomes, bursaries, scholarships and fellowships, home-based education, athletics, distance learning, driver education and locally developed curriculum.
- **Lorrie Anne Harkness**, responsible for school staffing, student services, emergency response, mental health programming, student attendance, health and interagency initiatives, intensive needs programming, suspensions and interventions.
- **Derek Smith**, responsible for school staffing, early learning, School Community Councils, nutrition programming and Student Senates.

For the 2020-21 school year, the following individuals reported to a member of the Senior Management Team:

- **Ashton Calder**, Information and Technology Supervisor.
- **Lola Correia**, Financial Superintendent.
- **Alana Johnson**, Manager of Communications.
- **Keith Harkness**, Supervisor of Data and Assessment.
- **Cindy Laternas**, Supervisor of Transportation.
- **Lyle Stecyk**, Facilities Superintendent.
- **Diana Welter**, Human Resources Superintendent.

## 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
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	2020-21 Cost
Lumsden Elementary School	Relocatable Classroom	Addition of one relocatable classroom.	527,629
Bert Fox	Cultural Room and Student Commons	Carryover of student commons renovation and cultural room	606,640
Greenall High	Intensive Needs Room Renovations	Renovations to area supporting intensive needs program including bathroom, lifts, specialized structural swing.	380,358
Kelliher	Major Roof Replacement	Re-roofing and some structural repair	163,239
Lumsden High	Modernize Science Labs	Renovate and modernize Chemistry and Biology Science Labs	399,505
Robert Southey	Gym Floor	Install new gym flooring	100,325
Various Schools	HVAC and Mechanical	HVAC and Mechanical repairs and upgrades.	176,130
Various School	Painting and Flooring	Painting and flooring upgrades.	140,291
<b>Total</b>			<b>\$2,494,117</b>

## Transportation

Given the size and the geographic dispersion of Prairie Valley School Division, the transportation of nearly 4,000 students to and from school each day is a significant operational challenge. The number of students transported is reduced by approximately 300 students from previous years, because of increased online learning due to the COVID-19 pandemic. Prairie Valley School Division operates its own transportation service with a fleet of 204 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.

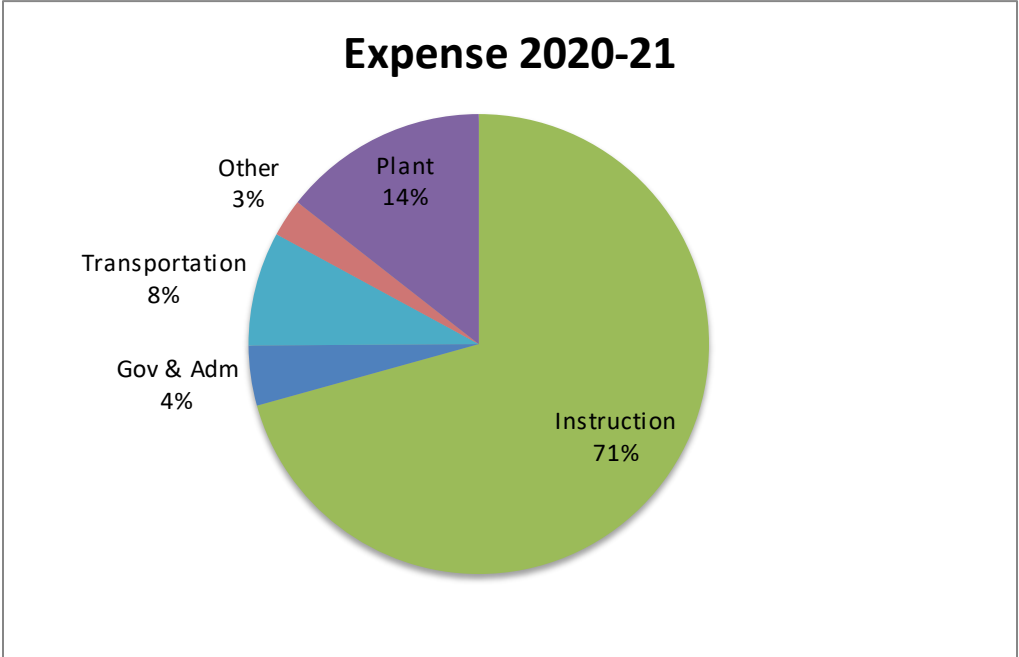
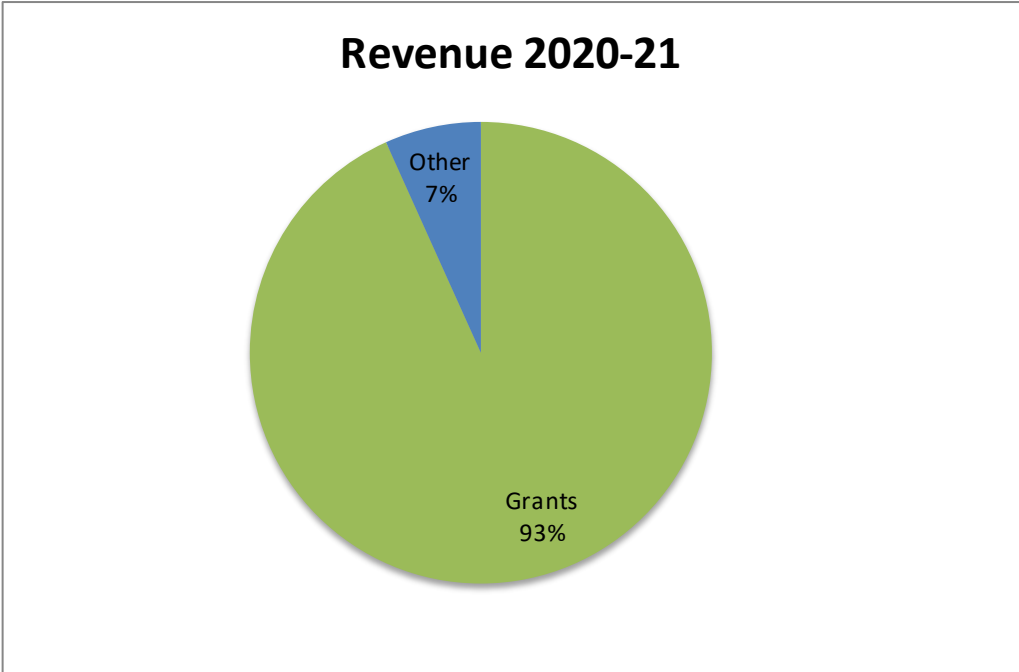
Number of students transported daily*	3,938
Number of transportation routes	154
Number of buses	204
Kilometres travelled daily	19,998
Average age of buses	7.07 years
Capacity utilized on buses	78%
Average one-way ride time	25 min.
Longest one-way ride time	80 min.
Cost per student per year	\$2,295
Cost per kilometer travelled	\$2.48

\*Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included.  
Source: Prairie Valley Transportation Services, 2020

# Financial Overview

In 2020-21, contingency funding of \$ 5,578,070 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	-	179,498	5,538	179,498	100%	1
Grants	96,250,478	103,996,120	94,801,592	7,745,642	8%	2
Tuition and Related Fees	5,225,000	4,541,259	5,202,494	(683,741)	-13%	3
School Generated Funds	2,743,030	1,585,736	1,898,169	(1,157,294)	-42%	4
Complementary Services	666,502	666,502	663,010	-	0%	
Other	1,045,000	530,338	1,243,611	(514,662)	-49%	5
<b>Total Revenues</b>	<b>105,930,010</b>	<b>111,499,453</b>	<b>103,814,414</b>	<b>5,569,443</b>	<b>5%</b>	
<b>EXPENSES</b>						
Governance	594,231	494,164	417,102	(100,067)	-17%	6
Administration	4,039,628	4,249,851	3,919,358	210,223	5%	7
Instruction	79,396,307	79,641,979	75,484,070	245,672	0%	
Plant	13,560,821	16,249,015	14,824,723	2,688,194	20%	8
Transportation	9,428,842	9,042,453	8,734,087	(386,389)	-4%	
Tuition and Related Fees	248,150	152,288	226,410	(95,862)	-39%	9
School Generated Funds	2,638,617	1,638,325	1,906,021	(1,000,292)	-38%	10
Complementary Services	757,520	711,411	670,292	(46,109)	-6%	11
Other Expenses	522,654	489,677	708,680	(32,977)	-6%	12
<b>Total Expenses</b>	<b>111,186,770</b>	<b>112,669,163</b>	<b>106,890,743</b>	<b>1,482,393</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(5,256,760)</b>	<b>(1,169,710)</b>	<b>(3,076,329)</b>			

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

Note	Explanation
1	Over budget as property tax increase unknown at the time of budget presentation.
2	Over budget due to unbudgeted pandemic related funding of \$5.6M. As well, grants received in year for Nutrition, Early Learning Intensive Supports, French Immersion, Literacy Camp and Mental Health First Aid. Also includes funding for a relocatable for Lumsden Elementary School, increase in PMR funding, as well as in-kind grants for CommunityNet and facility assessments and personal protective equipment supplied by the Ministry.
3	Less than budgeted enrolments of federal students.
4	Less than budgeted school generated funds revenue as a result of limited fundraising activities due to the COVID-19 pandemic.
5	Less than budgeted miscellaneous revenue and reimbursements due to the pandemic.
6	Under budget as a result of reduced mileage due to the pandemic and accounting change in recording of school community council grants. Cancellation of employee service awards event due to the pandemic also contributed to being under budget.
7	Over budget to reflect the addition of Supervisor of Human Resources and increased miscellaneous contracted services.
8	More than budgeted sanitation and cleaning related costs in response to the pandemic and re-opening of schools, increased PMR offset by funding as well as in-kind grants for CommunityNet and facility assessments and personal protective equipment supplied by the Ministry.
9	Reduced expenses due to less than budgeted students attending a regional college.
10	Less than budgeted school generated funds being available for expenditures as a result of limited fundraising activities due to the COVID-19 pandemic.
11	Less than budgeted salaries and benefits.
12	Less than budgeted interest charges.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Baran, Jeffrey**	1,965	-	-	-	-	-	1,965
Barber, Verne	26,331	527	-	197	-	-	27,055
Berglund, Theresa	23,885	1,531	-	705	-	21	26,142
Blatter, Marlene	23,241	844	-	358	-	-	24,443
Bradley, Judy*	37,421	1,029	-	335	-	-	38,785
Couture, Denise**	2,391	322	-	-	-	-	2,713
de Gooijer, Bert**	3,060	610	-	-	-	-	3,670
Grudnizki, Lisa***	22,914	872	-	2,118	-	50	25,954
Heslip, Tara-Leigh***	21,108	952	-	490	-	50	22,600
Kotylak, Janet*	42,640	1,591	-	399	-	19	44,649
Sangwais, Rachel	15,103	768	-	491	-	-	16,362
Thauberger, Frank	24,351	405	-	447	-	-	25,203
Wolfe, Jana***	25,063	979	-	471	-	-	26,513

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

\*\*Remuneration reported for September 1, 2020 to November 9, 2020

\*\*\*Remuneration reported for November 10, 2020 to August 31, 2021

### Personal Services

Name	Amount
Aamodt, Marianne	106,214
Abbott, Lanna	64,072
Ackerman, David	58,266
Adames, Pamela	80,800
Adams, Tracy	92,904
Adams, Amber	93,044
Agarand, Carla	68,758
Akrigg, Lindsey	103,142

Name	Amount
Aldous, Leah	93,649
Amble, Chetan	71,693
Amson, Shantel	63,115
Amyotte, Greg	58,266
Anderson, Courtney	54,908
Anderson, Chelsea	50,296
Andrews, Dean	92,971
Andrychuk, Jillian	92,807

Name	Amount
Antonishyn, Bailey	68,297
Armbruster, Danyelle	80,078
Armstrong, Michael	76,352
Ashton, Wendy	88,917
Aulie, Brady	74,766
Babcock, Danielle	78,805
Baber, Tanya	103,839
Baber, Matthew	58,924
Baggett, Angela	87,011
Bakken, Kristinia	98,522
Bales, Corey	93,410
Ballantyne, Robert	122,773
Bamba, Ramatou	60,415
Baumgartner, Connie	110,034
Baumgartner, Sarah	86,563
Bechard, Sara	92,942
Beckett, Aline	88,906
Behrns, Brian	58,983
Bell, Lisa	84,927
Bellacera, Stephen	68,627
Belliveau, Marlene	107,894
Bender, Curtis	99,886
Berg, Michael	89,405
Berg, Kathleen	93,748
Betteridge, Melinda	70,009
Bieber, Laura	62,104
Bigalky, Crystal	102,033
Bircher, Dave	119,942
Bircher, Kim	88,503
Birns, George W.	92,797
Black, Melanie	93,165
Blayone, Carmen	89,837
Blenkin, Caitlynn	52,437
Blomquist, Cheryl	110,472
Blyth, Janine	116,120
Boake, Megan	93,035
Boake, Catherine	65,110
Bohay, Renea	88,524
Bohay, Rick	88,491
Bollinger, Margaret	88,828

Name	Amount
Bone, Toni	81,822
Bonish, Sarah	79,663
Bonk, Noelle	91,131
Bouffard, Melissa	70,001
Boutin-Maloney, Andre	98,901
Bowes, Jolene	78,307
Bowley, Tina	106,505
Boyle, Noleen	88,560
Braden, Patricia	74,601
Bradley, Holly	92,867
Bradley, Marie	87,070
Bradley, Shannon	93,300
Bradshaw, Gina	89,191
Brady, Patty	171,153
Brass, Reona	95,420
Brems, Mykayla	60,543
Breti, Carolyn	53,959
Brodziak, Jaileen	52,661
Brown, Matthew	121,533
Brueckner-Procyk, Kelly	98,830
Brule, James	88,491
Brule, Danielle	70,443
Buchan, Scott	89,192
Buchko, Virginia	61,386
Buium, Julie	92,797
Burlock, Alanna	76,882
Busche, Jamie	60,847
Busse, Jordan	95,910
Byrnes, Angela	93,003
Cabyllis, Demetrios	73,344
Calder, Ashton	136,333
Campbell, Juli	60,292
Carleton, Sherry	52,523
Carnegie Meeres, Kellianne	81,932
Carpentier, Anthony	75,771
Carson, Rebecca	68,395
Catusanu, Ciprian	77,688
Cestnick, Tanya	51,705
Chernenkoff, Tamara	88,586

Name	Amount
Chomos, Gisele	89,071
Chorneyko, Camille	92,874
Christiansen, Kyla	82,376
Clark, Brandy	84,815
Clark, David	88,692
Clark, Micheil	88,094
Clark, Joseph	59,625
Clarke, Kelly	92,797
Clarke, Sarah	71,838
Cleggett, Mary	55,245
Cochrane, Cory	99,803
Coghill, Jason	88,856
Cooper, Carla	92,917
Correia, Gloria	159,783
Couture, Rose	67,983
Crawford, Charnelle	83,811
Croshaw, Ben	52,293
Cross, Meaghan	85,307
Croucamp, Eraine	57,324
Currie, Katrina	52,154
Czerwonka, Kayla	68,111
Dahl-Carey, Nicole	58,550
Dahl-Ritco, Corinna	89,796
Dash, Bonnie Jean	88,491
Dash, June	82,432
Davidson, Colby	75,592
Davis, Alisha	84,815
Davis, Jacquelyn	74,989
Dean, Kendra	59,317
Deck, Shelley	92,916
Decker, Michael	85,978
Deiter, Candice	108,337
Dennis, Diane	61,118
Dermody, Krista	89,316
DeVocht, Holly	60,766
Dew, Ashley	92,921
Dickie, Brendan	74,096
Didowycz, Brittany	86,748
Dixon, Amanda	81,069
Dodge, Adam	89,158

Name	Amount
Dodge, Jennifer	69,325
Doering, Cassandra	71,628
Donaldson, Carla	60,313
Doud, Brenda	118,207
Draper, Leah	94,099
Dreger, Jennifer	88,740
Dreger, Brayden	54,218
Drew, Brandy	84,815
Driedger, Sheldon	71,838
Driedger, Tracy	106,451
Dufour, Sean	97,340
Dufour, Heidi	88,939
Dunham, Lynn	88,654
Dunville, Luke	92,797
Dvernichuk, Paula	98,873
Dwivedi, Rashi	85,469
Eberle, Valene	88,590
Edmonds, Mark	111,592
Edoo, Anna	89,354
Elsner, Blaine	88,573
Embury, Mike	171,153
Emel, Kaitlyn	53,515
Endicott, Brian	138,933
Endicott, Codie	88,491
Ermel, Danielle	88,013
Eschbach, Caleb	66,932
Esplin, Karla	88,584
Euharaj, Antony	71,377
Fafard, Andrea	93,535
Faucher, Michelle	93,596
Ferguson, Amie	99,504
Ferner, Amy	92,862
Fitterer, Bryce	77,005
Focht, Cindy	102,077
Folk, Brittany	83,944
Folk, Dallas	74,402
Ford, Dianne	191,964
Forest, Jessica	71,838
Forster, Sean	84,550
Forster, Taylor	62,479

Name	Amount
Forsyth, Janelle	114,929
Fortin, Davina	89,208
Fouhse, Madison	57,176
Fowler, Krista	88,944
Francis, Rhonda	89,816
Fraser, Chelsea	79,805
Fraser, Kayla	70,869
Frederick, Mandelle	54,471
Freeman, Cindy	88,605
Freitag, Nicole	90,646
Freitag, Justin	86,614
Frey, Roxanne	88,575
Froese, Lewis	88,590
Frombach, Melanie	68,543
Fuchs, Tracie	88,978
Fuhro, Dwight	90,323
Gabriel, Wayne	81,588
Gardiner Hoehn, Meghan	88,491
Gawley, Nathan	89,048
Gawryluk, Taylor	62,736
Gedak, Mark	90,800
Geiger, Cassandra	88,805
Geis, Kaitlyn	85,373
Geisler, Michelle	88,734
Geisler, Sarah	110,753
Gel, Rebecca	89,421
Gelleta, Jennifer	57,372
Gerein, Vanessa	89,033
Gerein, Tim	56,843
Gerein, Kelly	104,758
Gerein, Taylor	77,955
Geres, Brenda	98,374
Gesell, Melissa	79,206
Gheysen, Janelle	82,568
Giambattista, Melanie	81,236
Gibbens, Shelley	88,579
Gibbs, Dana	89,478
Giffin, Spencer	58,311
Gilroy, Marjorie-Anne	116,564

Name	Amount
Godlien, Janine	89,323
Godlien, Joshua	88,958
Goertzen, Scott	88,787
Goff, Rachael	62,823
Gottfried, Kelsey	78,582
Graham, Ferrah	116,803
Grant, Jalissa	76,689
Gray, Michelle	110,296
Greenwood, Joanne	88,560
Grieve, Krysta	87,530
Gurski, Barb	88,882
Gurski, Megan	61,855
Habeebkutty, Candy	98,486
Haberstock, Roxanne	88,491
Hadwen, Glenda	94,047
Halbgewachs, Michelle	89,253
Halipchak, Anastasia	114,948
Hallam, Heather	89,208
Hallam, Michael	106,085
Hamelin-Sorenson, Julie	90,583
Hamilton, Chelsea	75,672
Hampson, Lisa	88,957
Hansen, Hanna	56,999
Hansford, Melissa	100,663
Hanwell, Carrie	81,226
Harcourt, Dean	92,797
Harder, Shauna	108,570
Harder, Tamara	81,651
Harding, Ryan	110,632
Harkness, Keith	135,427
Harkness, Lorrie Anne	179,217
Harper, Donna-Lynne	64,991
Harvey, John	127,579
Hasan, Maksudul	71,838
Hassler, Angela	92,797
Hay, Brook	58,434
Headrick, Daniel	77,782
Heaney, Diane	65,889
Heisler, Laurie	86,953
Hennenfent, Joel	87,293

Name	Amount
Henrion, Jessica	59,105
Herauf, Kendyll	65,428
Herman, Kelsie	111,079
Herperger, Erin	89,017
Hewitt, Sue (Alana)	89,747
Hill, Tina	110,985
Hill, Sarah	69,992
Himmelspeck, Deanna	72,038
Hodgins, Stacey	92,925
Hofmann, Elaine	51,779
Hognestad, Sarah	74,053
Hollerbaum, Deanna	88,491
Holt, Kyla	78,014
Hood, Clinton	70,180
Hope, Alyson	68,510
Horsman, Shaun	111,678
Horsman, Lisa	98,410
Howden, Camille	88,838
Howell Dalziel, Kelly	75,529
Hrbachek, Crystal	109,897
Hubbard, Alicia	89,120
Hubick, Shauna	90,175
Hubick, Carole	89,003
Huculak, Mark	72,540
Hutchinson, Alexandra	58,689
Hutchinson, Carole	98,145
Hyndman, Jody	84,815
Ingram, Elizabeth	65,449
Ireland, Kelly	108,026
Irving, John	118,956
Istace, Kathleen	113,184
Istace, Krista	90,052
Jackson, Angela	61,587
Johnson, Alana	58,502
Johnson, Sharon	88,491
Jones, Andrea	86,970
Kalaman, Louanne	89,028
Kaufmann, Chantel	88,979
Keating, Kristopher	66,519
Keck, Laural	88,727

Name	Amount
Kemp, Tiffany	78,866
Kennedy, Sarah	122,017
Kennedy-Maurice, Shannon	68,727
Kessler, Amanda	88,537
King, Donna	89,443
King, Leanne	93,042
Kirby, Michael	93,104
Kish, Vanessa	82,937
Kistner, Alia	55,310
Klatt, Sandra	92,899
Klein, Tim	88,637
Klein, Mallory	88,493
Klovansky, Kristine	110,682
Kolish, Erin	97,340
Komarychka, Justin	98,112
Konecsni, Jerry	73,821
Koochicum, John	89,182
Koops, Michael	93,684
Kossmann, Patrick	94,018
Kotylak, Lorelei	88,845
Krammer, Julia	76,460
Krefting, Ashley	86,350
Kruppi, Kelly	88,636
Kudeba, Kristen	90,396
Kuntz, Kristan	92,797
Kuntz, Jennifer	84,815
Kupschus, Glenn	85,469
Kurtz, Charlene	71,743
Laforge, Gilberte	56,228
Lamontagne, Rachelle	70,882
Lane, Beverley	107,894
Lang, Annette	89,482
Langdon, Christian	93,908
Langford, Philip	98,085
Langford, Rosalyn	92,843
Lapierre, Nicole	58,650
Laroche, Brigitte	73,461
LaRocque, Michelle	65,951
Larsen, Rhett	96,086

Name	Amount
Laternas, Cindy	122,089
Laternas, Sandy	102,386
Law, Janelle	89,764
Leach, Stephanie	92,890
Leader, Lindsay	86,437
LeBlanc, Danielle	84,815
Lechner, Cory	92,797
Leflar, Scott	85,469
Leggett, Kai	92,797
Leib, Jordyn	62,719
Leonard, Cortney	110,533
Lerat, Tatroy	88,587
Lerminiaux, Luc	217,049
Lesko, Doreen	88,601
Lewis, Jessica	57,393
Lindskog, Jesse	65,159
Lingenfelter, Sacha	112,967
Linke, Lorell	84,546
Lloyd, Ayla	72,907
Locken, Dale	85,469
Lockert, Larry	60,550
Longstaff, Andrew	88,889
Lucas, Regine	61,180
Lucas, Christy	76,233
Luypaert, Regan	61,247
Lyons, Paige Mackenzie	61,350
Maas, Tiffani	73,487
MacCallum, Tom	112,472
Mack, Spencer	62,372
MacKenzie, Chandra	89,149
Mackin, Kyle	74,292
Magnien, Kathy	175,402
Magnuson, Hala	89,624
Mah, Roxanne	84,704
Maier, Connie	101,896
Malagride, Katerina	54,809
Mallo, Maytlind	60,452
Mantei, Cheryl	73,573
Marley, Melissa	99,244
Marshall, Sarah	70,396

Name	Amount
Mason-Poitras, Amberlee	86,613
Massier, Paul	88,809
Matai, Ali	92,822
Mathewson, Robin	107,322
Matity, Lori	75,536
Matlock, Jannike	74,961
Mattick, Nancy	88,727
Maurer, Heather	70,421
Mayer, Candace	109,799
Mayo, Robert	98,648
Mazur, Lora	89,406
Mcammond, Wade	118,790
Mccaw-Levers, Jessica	88,979
McCormick, Melissa	59,703
McDermitt, Shalayne	62,844
McFarlane, Rhea	69,594
McFarlen, Amy	91,217
McIntosh, Samantha	94,328
McKay, Ian	71,838
McKinney, Shannon	93,053
McMann, Sarah	68,254
McNair, Alison	73,794
Mcnish, Laura	89,367
McPherson, Melody	92,091
Meena, Rhonda	88,649
Meeres, Stewart	90,531
Meiklejohn, Dianne	89,683
Meiklejohn, Amanda	88,988
Menke, April	53,100
Meyer, Scott	89,181
Meyers, Chad	77,688
Miller, Carla	89,737
Miller, Dan	61,933
Mills, Shannon	93,014
Moffatt, Jessica	109,766
Mohan, Cameron	65,673
Mooney, Shelly	89,462
Moore, Jeff	88,710
Moore, Kirsten	88,978

Name	Amount
Moroz, Andrea	89,519
Morphy, Fran	83,874
Morris, Deidre	92,912
Morris, Shawn	121,328
Morrison, Donald	89,181
Morrow, Shane	88,491
Muller, Dwight	99,264
Muma, Valerie	88,575
Munro, Terry	92,797
Myers, Christal	89,445
Myers, Kristen	112,798
Myers, Nicole	61,749
Nagy, Alyssa	78,014
Nameth, Kristin	76,820
Nelson, Jolene	92,851
Neuls, Robyn	89,006
Niebergall, Caren	89,195
Nikulak, Quinn	53,642
Ogden, Angela	107,640
Olafson, Lindy	111,017
Olah-Palfy, Carmen	98,349
Olson, Monica	89,344
Omoth, Alisa	89,250
Onrait, Allyson	71,771
Ostlund, Anthony	73,461
Oswald, Kendal	70,283
Ottenbreit, Becky	70,317
Pacio, Edrian	83,564
Papic, Julia	63,793
Parisien, Azalea	107,894
Park, Danelle	92,820
Parker, Eriko	62,391
Parker, Andrew	75,450
Parker-Harvey, Leeane	89,194
Parley, Trevor	88,984
Paskaruk, Amanda	88,818
Paskewitz, Kenneth	80,467
Pasloski, Lacie	53,461
Paterson, Gerri	90,882
Pattison, Jennifer	93,915

Name	Amount
Paul, Gwen	92,797
Paulhus, Lorie	92,952
Pelzer, Brieanne	64,919
Pepper, Candace	75,249
Perras, Shauna	89,511
Peters, Rodney	88,669
Peterson, Debbie	63,084
Peterson, Tori	57,886
Petford, Corey	90,083
Petford, Dion	89,561
Petford, Geneise	88,736
Petford, Tammy	97,525
Petrinchuk, Dwayne	93,868
Petrisor, Kendra	54,145
Pike, Adam	68,118
Pletz, Erin	88,913
Polowich, Lindsay	85,686
Popoff, David	92,797
Popovic, Lyle	92,848
Potter, Holly	99,818
Probst, Christina	65,564
Prystay Thiessen, Tara	61,999
Racette, Michael	88,567
Racette, David	88,593
Radwanski, Jill	102,985
Radwell, Tom	106,914
Raiwet, Macey	92,843
Rathgeber, Mandy	56,849
Redding, Amy	63,084
Redding, Katlyn	92,797
Regel, Ashlie	50,118
Reid, Jay	88,989
Reid, Amie	69,244
Reinhart-Lund, Stephanie	93,140
Reiss, Patricia	60,041
Rey, Kayla	63,543
Riddell, Marley	68,185
Riffel, Twila	86,349
Rogala, Lorrie	106,028

Name	Amount
Ross, Jaret	88,701
Rozdilsky, Colleen	73,264
Rugland, Sheri	74,897
Russell, Laura	52,283
Rydzik, Sidney	63,005
Sache, Michael	93,775
Saelhof, Jileon	112,967
Sample, Jennifer	64,605
Sampson, Eden	68,251
Sandberg, Stacy	79,136
Santha, Daniel	56,951
Saunders, Nicola	61,991
Schaeffer, Stacey	80,237
Scheirer, Whitney	84,408
Schell, Jennifer	88,783
Scheller, Jamie	98,296
Schenk, Drew	88,491
Scherle, Jessica	68,814
Schewaga, Sarah	78,034
Schill, Craig	81,635
Schimnosky, Robert	88,491
Schmidt, Kasey	56,053
Schmitz, Janice	108,722
Schmitz, Tessa	60,791
Schneider, Lila	67,080
Schneider, Kayla	57,914
Schoenroth, Christine	89,561
Schoepp, Sherry	88,491
Schuster, Lori	89,818
Schutz, Jordan	57,707
Schwab, Michele	89,106
Schwartz, Mackenzie	56,180
Scott, Karlee	60,816
Seigo, Andrew	76,131
Selinger, Kirsten	55,629
Selzer, Megan	80,861
Shaw, Tracy	92,843
Shaw, Shandi	64,774
Shevalier, Charlotte	71,842
Shoemaker, Garth	109,481

Name	Amount
Sidwell, Sarah	61,163
Siegel, Kristen	58,402
Sikorski, Mary	71,838
Sillers, Tammy	121,845
Silvester, Jodie	88,935
Silzer, Rachele	88,544
Sinclair, Robyn	92,200
Singer, Sherri	75,018
Singleton, Denise	101,748
Skene, Annette	88,617
Sklar, Aaron	92,797
Skolney, Avril	89,346
Smith, Corralee	112,806
Smith, Derek	171,153
Somefun, Adedolapo	68,835
Sparvier, Jenna	93,410
Sproat, Dionne	103,841
Squires, Nicole	90,035
Stadnyk, Fulvia	112,996
Stamm, Mackenzie	60,261
Starblanket, Kelsey	83,670
Stecyk, Lyle	186,840
Stecyk, Amanda	86,395
Stecyk, Kalene	72,108
Stein, Kristen	81,882
Steinhubl, Joseph	79,527
Steinhubl, Crystal	52,690
Stewart, Jordan	70,061
Stiglitz, Julianna	118,611
Stobbs, Jaime	98,490
Strandlund, Nicole	92,797
Stringer, Brenda	91,742
Stringer, Kenneth	75,450
Stroeder, Roderick	90,144
Stroeder, Joseph	90,557
Subedi, Binod	51,537
Sudom, Leanne	120,085
Sullivan, Melissa	88,955
Sunderland, Sandra	93,254
Sveinbjornson, Robin	88,491

Name	Amount
Sweatman, Michael	127,395
Sweet, Darin	84,666
Switzer, Leslie	90,417
Tainio-Kiefer, Mervi	81,588
Talsma, John	88,491
Thauberger, Kim	88,636
Tholl, Victor	88,676
Thresher, Barbara	72,231
Thrun, Teresa	55,714
Thurmeier, Patti	108,452
Tiefenbach, Sara	84,815
Tiefenbach, Tanya	54,002
Tiessen, Kendra	92,797
Torfason, Talia	56,843
Toth, Jana	89,596
Toupin, Nicole	58,118
Tourand, Calvin	64,940
Townend-Callaghan, Debbie	66,469
Towriss, Nicole	62,439
Trakalo, Allen	93,104
Trann, Melissa	88,605
Trenholm, Judson	100,552
Turnbull, Karen	93,254
Unser, Rebecca	50,224
Ursu, Jolene	88,811
Vadeboncoeur, Terelyne	93,242
Van Betuw, Miranda	83,686
Van Luven-Radwell, Michelle	107,205
Vanchu, Taylor	79,156
Verity, Richard	58,460
Verity, Darla	88,491
Vicente, Stephanie	90,899
Viergutz, Trevor	89,690
Vollman, Daniel	89,715
Vollman, BrieAnn	88,645
Vukman, Pamela	63,172
Wagner, Adele	68,288
Walker, Patricia	135,560

Name	Amount
Wall, Desiree	68,279
Walter, Janice	59,779
Walter, Mike	193,617
Ward, Sheldon	101,699
Ward, Crystal	87,598
Warman, Sara	88,289
Wasilow, Melissa	107,434
Watchman, Julie	88,582
Watts, Courtney	81,588
Weeks, Cindy	93,626
Weichel, Wendy	89,033
Weighill, Emma	73,652
Weisbrod, Kate-Lynn	74,711
Weitzel, Bev	103,895
Weitzel, Jason	126,217
Welter, Diana	125,416
Welter, Peggy	94,546
Wenc, Miranda	76,027
Werner, Brenda	89,866
West, Leah	94,668
Whalley, Ryan	112,204
White, Kyla	59,123
Whitteron, Linda	72,135
Wiebe, Adina	74,224
Wiebe, Amy	60,930
Wiens, Jill	71,686
Wiley, Ashley	67,110
Wilk, JoAnn	82,614
Williams, Regan	107,894
Wilson, Lorne	93,104
Wilson, Erin	92,797
Wilson, Tanja	88,560
Wingert, Brooklyn	70,711
Winter, Heather	98,103
Winter, Jenna	77,939
Woidyla, Oneida	73,640
Wolfe, Kyla	59,816
Wood, Lisa	70,175
Worth, Payton	59,231
Yanko, Ryan	89,190

Name	Amount
Yanyk, Tara	115,793
Yarnton, Alana	79,314
Young, Nicole	108,869
Zaiser, Angela	88,811
Zech, Anton	77,409

Name	Amount
Zenner, Morgan	70,087
Zerr, Alexis	89,543
Zinger, Mark	60,196
Zinger, Twyla	93,699

## Transfers

There were no transfer payments during 2020-21.

## Supplier Payments

Name	Amount
1080 Architecture Planning + Interiors	73,419
3twenty Modular	386,660
AccessSMT Holdings Ltd.	103,808
AON Canada Inc.	714,271
Apple Canada	133,332
Aquifer Distributors	163,501
Atlas Sewer Services	51,813
BG Prairie Distributors	84,844
BGE Indoor Air Quality Solutions	84,454
Brendan's Roof Repair Inc.	60,312
Caliber Sports	102,216
Cameo Environmental Inc.	74,177
Capital Ford Lincoln Inc.	157,990
Century West Construction Ltd.	580,713
Christie Maintenance	72,705
CoreFour Inc.	84,540
Costco Wholesale	56,325
Courtesy Driving School	121,180
Degelman Developments	65,604
Dell Computer Corporation	1,155,888
DMA Building Services Ltd.	196,370
Do All Floors Ltd.	58,243
Domo Gasoline Corporation	62,923
Energy Network Services Inc.	560,449

Name	Amount
Evolution Presentation	216,537
Federated Co-operatives Ltd.	853,504
Flinn Scientific Canada	72,766
Forward Motion Driver Training	161,690
Gares Painting & Construction	54,057
Geanel Restaurant Supplies	77,175
GenX Solutions	219,604
Hardy Medical Supplies	79,021
Horsman Driving School	103,952
Hub International	140,220
Imperial Oil	144,355
Indigo	55,213
Inland Audio Visual Ltd.	50,502
Legacy Bus Sales	132,318
Linde Canada Inc.	122,676
Loraas Disposal	83,907
Maple Cross Health	74,352
Maxim International Trucks	51,228
Mazenc Fuels Ltd.	68,248
North Forty Fine Furniture (2015) Ltd.	79,393
Open Door Technology Inc.	193,987
Over the Top Roofing	168,650
Pearson Education Canada	119,993
Peepeekisis Cree Nation No. 81	70,410

Name	Amount
Powerland Computers	56,366
Prairie Co-operative Ltd.	77,785
Real Canadian Wholesale	64,878
Rubicon Publishing Inc.	72,455
Saskatchewan Worker's Compensation Board	228,038
SaskEnergy	681,963
SaskPower	1,113,521
SaskTel CMR	101,063
SaskTel Mobility	126,557
Scholastic Canada Ltd.	51,180
Sportfactor Inc.	68,882
St. John's Music	64,428
Stantec Consulting Ltd.	64,375
Stephenson Equipment Ltd.	66,686
Streamline Plumbing, Heating and Air Conditioning	60,250

Name	Amount
Sun West School Division No 207	86,000
Supreme Office Products	342,981
Titan Sport Systems Ltd.	81,147
Toshiba Business Solutions	180,102
Town of Balgonie	55,023
Trade West Equipment	295,453
Trans Canada Contracting Ltd.	371,827
Tymark Construction Ltd.	396,556
Veritiv Canada Inc.	300,370
Viking Fire Protection Inc.	60,554
Walter's Industrial Mechanical	124,517
Warner Bus Industries Ltd.	1,121,309
Warner Truck Industries Ltd.	420,473
Wayfair	52,681
Western Canada IC Bus Inc.	344,451
Wheaton Kia	71,197

## Other Expenditures

Name	Amount
Canadian Union of Public Employees	171,013
Municipal Employees Pension Plan	3,989,180
Receiver General for Canada	21,485,865
Saskatchewan School Boards Association	1,998,567

Name	Amount
Saskatchewan Professional Teachers Regulatory Board	88,349
Saskatchewan Teachers' Federation	6,215,048
Teacher's Superannuation Commission	109,866

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

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## Audited Financial Statements

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Of the Prairie Valley School Division No. 208

School Division No. 2080500

For the Period Ending: August 31, 2021

Dianne Ford  
Chief Financial Officer

MNP LLP  
Auditor

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

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## Management's Responsibility for the Financial Statements


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


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

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

The external auditors, 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 10, 2021

To the Chairman and Trustees of The Board of Education of Prairie Valley School Division:

## Opinion

We have audited the financial statements of Prairie Valley School Division No. 208 (the "School Division"), which comprise the statement of financial position as at August 31, 2021, and the statements of operations and accumulated surplus from operations, changes in net 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 the School Division as at August 31, 2021, 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 the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Regina, Saskatchewan

November 10, 2021

*MNP LLP*

Chartered Professional Accountants

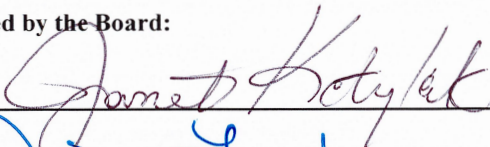
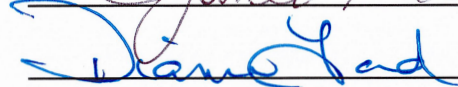
**Prairie Valley School Division No. 208**  
**Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	14,887,545	15,866,159
Accounts Receivable (Note 6)	1,949,315	1,205,356
<b>Total Financial Assets</b>	<b>16,836,860</b>	<b>17,071,515</b>
<b>Financial Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 7)	5,063,043	5,989,139
Long-Term Debt (Note 8)	11,068,861	12,077,949
Liability for Employee Future Benefits (Note 4)	1,438,300	1,317,700
Deferred Revenue (Note 9)	159,674	423,565
<b>Total Liabilities</b>	<b>17,729,878</b>	<b>19,808,353</b>
<b>Net Debt</b>	<b>(893,018)</b>	<b>(2,736,838)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	103,313,474	106,055,073
Inventory of Supplies Held for Consumption	381,308	687,655
Prepaid Expenses	842,506	808,090
<b>Total Non-Financial Assets</b>	<b>104,537,288</b>	<b>107,550,818</b>
<b>Accumulated Surplus (Note 11)</b>	<b>103,644,270</b>	<b>104,813,980</b>

Contractual Obligations and Commitments (Note 13)

*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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 12)		
Property Taxes and Other Related	-	179,498	5,538
Grants	96,250,478	103,996,120	94,801,592
Tuition and Related Fees	5,225,000	4,541,259	5,202,494
School Generated Funds	2,743,030	1,585,736	1,898,169
Complementary Services (Note 10)	666,502	666,502	663,010
Other	1,045,000	530,338	1,243,611
<b>Total Revenues (Schedule A)</b>	<b>105,930,010</b>	<b>111,499,453</b>	<b>103,814,414</b>
<b>EXPENSES</b>			
Governance	594,231	494,164	417,102
Administration	4,039,628	4,249,851	3,919,358
Instruction	79,396,307	79,641,979	75,484,070
Plant	13,560,821	16,249,015	14,824,723
Transportation	9,428,842	9,042,453	8,734,087
Tuition and Related Fees	248,150	152,288	226,410
School Generated Funds	2,638,617	1,638,325	1,906,021
Complementary Services (Note 10)	757,520	711,411	670,292
Other	522,654	489,677	708,680
<b>Total Expenses (Schedule B)</b>	<b>111,186,770</b>	<b>112,669,163</b>	<b>106,890,743</b>
<b>Operating Deficit for the Year</b>	<b>(5,256,760)</b>	<b>(1,169,710)</b>	<b>(3,076,329)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>104,813,980</b>	<b>104,813,980</b>	<b>107,890,309</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>99,557,220</b>	<b>103,644,270</b>	<b>104,813,980</b>

*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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 12)		
<b>Net Debt, Beginning of Year</b>	<b>(2,736,838)</b>	<b>(2,736,838)</b>	<b>(3,652,182)</b>
<b>Changes During the Year</b>			
Operating Deficit for the Year	(5,256,760)	(1,169,710)	(3,076,329)
Acquisition of Tangible Capital Assets (Schedule C)	(1,945,000)	(3,775,723)	(2,587,078)
Amortization of Tangible Capital Assets (Schedule C)	7,128,348	6,517,322	7,179,448
Net Acquisition of Inventory of Supplies	-	306,347	(373,860)
Net Change in Other Non-Financial Assets	-	(34,416)	(226,837)
<b>Change in Net Financial Assets / Net Debt</b>	<b>(73,412)</b>	<b>1,843,820</b>	<b>915,344</b>
<b>Net Debt, End of Year</b>	<b>(2,810,250)</b>	<b>(893,018)</b>	<b>(2,736,838)</b>

*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, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(1,169,710)	(3,076,329)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	6,517,322	7,179,448
Net Change in Non-Cash Operating Activities (Schedule E)	(1,541,415)	961,669
<b>Cash Provided by Operating Activities</b>	<b>3,806,197</b>	<b>5,064,788</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(3,775,723)	(2,587,078)
<b>Cash Used by Capital Activities</b>	<b>(3,775,723)</b>	<b>(2,587,078)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,009,088)	(966,342)
<b>Cash Used by Financing Activities</b>	<b>(1,009,088)</b>	<b>(966,342)</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(978,614)</b>	<b>1,511,368</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>15,866,159</b>	<b>14,354,791</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>14,887,545</b>	<b>15,866,159</b>

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

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie 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**

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

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

**a) Basis of Accounting**

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

**b) 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 \$1,438,300 (2020 - \$1,317,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$79,995,929 (2020 - \$82,815,380) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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.

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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

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

**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

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

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

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

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**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.

**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.

**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.

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
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**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.

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**iv) Other (Non-Government Transfer) Contributions**

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

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**3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 280,043	\$ 214,121	\$ -	\$ -	\$ 494,164	\$ 417,102
Administration	3,601,132	513,652	-	135,067	4,249,851	3,919,358
Instruction	70,872,848	6,909,446	-	1,859,685	79,641,979	75,484,070
Plant	4,789,195	8,331,086	-	3,128,734	16,249,015	14,824,723
Transportation	5,680,290	1,968,327	-	1,393,836	9,042,453	8,734,087
Tuition and Related Fees	-	152,288	-	-	152,288	226,410
School Generated Funds	-	1,638,325	-	-	1,638,325	1,906,021
Complementary Services	685,335	26,076	-	-	711,411	670,292
Other	-	-	489,677	-	489,677	708,680
<b>TOTAL</b>	<b>\$85,908,843</b>	<b>\$19,753,321</b>	<b>\$ 489,677</b>	<b>\$ 6,517,322</b>	<b>\$112,669,163</b>	<b>\$106,890,743</b>

**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, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

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<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,480,400</b>	<b>\$ 1,313,400</b>
Current period service cost	118,600	108,100
Interest cost	24,300	27,000
Benefit payments	(46,300)	(39,900)
Actuarial (gains) losses	(583,800)	71,800
<b>Accrued Benefit Obligation - end of year</b>	<b>993,200</b>	<b>1,480,400</b>
Unamortized net actuarial gains (losses)	445,100	(162,700)
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,438,300</b>	<b>\$ 1,317,700</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 118,600	\$ 108,100
Amortization of net actuarial loss	24,000	18,900
<b>Benefit cost</b>	<b>142,600</b>	<b>127,000</b>
Interest cost	24,300	27,000
<b>Total Employee Future Benefits Expense</b>	<b>\$ 166,900</b>	<b>\$ 154,000</b>

## 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 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.

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

	<b>2021</b>		<b>2020</b>
	<b>STRP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	675	675	657
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 5,222,510	\$ 5,222,510	\$ 5,127,113

**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:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	637	656
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	\$ 1,940,552	\$ 1,843,953
School Division contributions for the year	\$ 1,940,552	\$ 1,843,953
Actuarial extrapolation date	<b>Dec-31-2020</b>	<b>Dec-31-2019</b>
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 252,500	\$ -	\$ 252,500	\$ 180,000	\$ -	\$ 180,000
Other Receivables	1,696,815	-	1,696,815	1,025,356	-	1,025,356
<b>Total Accounts Receivable</b>	<b>\$ 1,949,315</b>	<b>\$ -</b>	<b>\$ 1,949,315</b>	<b>\$ 1,205,356</b>	<b>\$ -</b>	<b>\$ 1,205,356</b>

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 2,328,389	\$ 2,471,978
Supplier Payments	2,199,632	2,998,241
Accrued Interest Payable	22,468	26,323
Teacher Professional Development Fund	512,554	492,597
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 5,063,043</b>	<b>\$ 5,989,139</b>

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
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## 8. LONG-TERM DEBT

Details of long-term debt are as follows:

		2021	2020
Debtures:	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.	\$ 2,568,361	\$ 3,009,082
		<b>2,568,361</b>	<b>3,009,082</b>
Capital Loans:	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.	8,500,500	9,068,867
		<b>8,500,500</b>	<b>9,068,867</b>
<b>Total Long-Term Debt</b>		<b>\$ 11,068,861</b>	<b>\$ 12,077,949</b>

<b>Future principal repayments over the next 5 years are estimated as follows:</b>			
	Debtures	Capital Loans	Total
2022	\$ 463,418	\$ 590,345	\$ 1,053,763
2023	487,284	613,173	1,100,457
2024	512,379	636,884	1,149,263
2025	538,767	661,512	1,200,279
2026	566,513	687,091	1,253,604
Thereafter	-	5,311,495	5,311,495
<b>Total</b>	<b>\$ 2,568,361</b>	<b>\$ 8,500,500</b>	<b>\$ 11,068,861</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	Debtures	Capital Loans	2021	2020
Principal	\$ 440,721	\$ 568,367	\$ 1,009,088	\$ 966,342
Interest	151,113	334,786	485,899	528,833
<b>Total</b>	<b>\$ 591,834</b>	<b>\$ 903,153</b>	<b>\$ 1,494,987</b>	<b>\$ 1,495,175</b>

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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## 9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2021
<b>Capital projects:</b>				
Proceeds from sale of school buildings	\$ 151,674	\$ -	\$ -	\$ 151,674
<b>Total capital projects deferred revenue</b>	<b>151,674</b>	<b>-</b>	<b>-</b>	<b>151,674</b>
<b>Non-Capital deferred revenue:</b>				
CAIF grant	263,891	-	263,891	-
Other programs	8,000	-	-	8,000
<b>Total non-capital deferred revenue</b>	<b>271,891</b>	<b>-</b>	<b>263,891</b>	<b>8,000</b>
<b>Total Deferred Revenue</b>	<b>\$ 423,565</b>	<b>\$ -</b>	<b>\$ 263,891</b>	<b>\$ 159,674</b>

## 10. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2021	2020
<b>Revenues:</b>			
Operating Grants	\$ 666,502	\$ 666,502	\$ 663,010
<b>Total Revenues</b>	<b>666,502</b>	<b>666,502</b>	<b>663,010</b>
<b>Expenses:</b>			
Salaries & Benefits	685,335	685,335	639,280
Instructional Aids	22,431	22,431	24,953
Supplies and Services	33	33	-
Non-Capital Equipment	500	500	-
Communications	-	-	53
Travel	328	328	69
Professional Development (Non-Salary Costs)	-	-	720
Student Related Expenses	2,784	2,784	5,217
<b>Total Expenses</b>	<b>711,411</b>	<b>711,411</b>	<b>670,292</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (44,909)</b>	<b>\$ (44,909)</b>	<b>\$ (7,282)</b>

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
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## 11. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2020	Additions during the year	Reductions during the year	August 31 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 106,055,073	\$ 3,775,723	\$ 6,517,322	\$ 103,313,474
Less: Debt owing on Tangible Capital Assets	(12,077,949)	-	(1,009,088)	(11,068,861)
	<b>93,977,124</b>	<b>3,775,723</b>	<b>5,508,234</b>	<b>92,244,613</b>
<b>PMR maintenance project allocations (1)</b>	-	<b>2,461,324</b>	<b>2,461,324</b>	-
<b>Education Emergency Pandemic Support program allocation (2)</b>	-	<b>5,578,070</b>	<b>3,648,134</b>	<b>1,929,936</b>
<b>Designated Assets:</b>				
<b>Other:</b>				
School generated funds (3)	1,206,333	17,156	-	1,223,489
Operating Fund Reserve (4)	4,081,552	-	-	4,081,552
School budget carryovers	-	240,066	-	240,066
Service Awards	-	20,927	-	20,927
Mental Health First Aid Training	-	24,725	-	24,725
	<b>5,287,885</b>	<b>302,874</b>	-	<b>5,590,759</b>
<b>Unrestricted Surplus</b>	<b>5,548,971</b>	-	<b>1,670,009</b>	<b>3,878,962</b>
<b>Total Accumulated Surplus</b>	<b>\$ 104,813,980</b>	<b>\$ 12,117,991</b>	<b>\$ 13,287,701</b>	<b>\$ 103,644,270</b>

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Education Emergency Pandemic Support Program Allocation** represent transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.
- (3) **School Generated Funds** – consist of the excess of revenues over expenses from funds collected from school activities at the school level. Grants paid to School Community Councils are eliminated on consolidation which effects the change in School Generated Funds.

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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- (4) **Operating Reserve Fund** – The operating reserve fund was created by the board to support stable programming and ongoing operations for the benefit of the students served by Prairie Valley School Division. The reserve provides an internal source of funds to access in situations such as unanticipated increase in expenses, unanticipated funding reductions or shortfalls and uninsured losses.

## 12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 17, 2020 and the Minister of Education on August 14, 2020.

## 13. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2022	\$ 133,864	\$ 133,864
2023	\$ 133,864	133,864
2024	\$ 133,864	133,864
2025	66,932	66,932
<b>Total Lease Obligations</b>	<b>\$ 468,524</b>	<b>\$ 468,524</b>

## 14. RISK MANAGEMENT

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

### i) Credit Risk

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

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The aging of grants and other accounts receivable as at August 31, 2021 was:

	August 31, 2021				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 252,500	\$ 252,500	\$ -	\$ -	\$ -
Other Receivables	1,269,879	97,649	121,858	7,828	1,042,544
<b>Gross Receivables</b>	<b>1,522,379</b>	<b>350,149</b>	<b>121,858</b>	<b>7,828</b>	<b>1,042,544</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 1,522,379</b>	<b>\$ 350,149</b>	<b>\$ 121,858</b>	<b>\$ 7,828</b>	<b>\$ 1,042,544</b>

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

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division 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, 2021				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 5,063,043	\$ 5,063,043	\$ -	\$ -	\$ -
Long-term debt	11,068,861	292,373	761,390	5,417,264	4,597,834
<b>Total</b>	<b>\$ 16,131,904</b>	<b>\$ 5,355,416</b>	<b>\$ 761,390</b>	<b>\$ 5,417,264</b>	<b>\$ 4,597,834</b>

**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, 2021.

**PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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.

## **15. COVID-19 PANDEMIC**

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

**Prairie Valley School Division No. 208**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Other Tax Revenues</b>			
Treaty Land Entitlement - Rural	-	179,498	5,538
<b>Total Other Tax Revenues</b>	<u>-</u>	<u>179,498</u>	<u>5,538</u>
<b>Total Property Taxes and Other Related Revenue</b>	<u>-</u>	<u>179,498</u>	<u>5,538</u>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	93,057,275	93,727,348	91,085,040
Other Ministry Grants	2,480,464	3,480,484	2,851,062
<b>Total Ministry Grants</b>	<u>95,537,739</u>	<u>97,207,832</u>	<u>93,936,102</u>
Other Provincial Grants	712,739	6,283,288	543,538
Federal Grants	-	-	11,269
<b>Total Operating Grants</b>	<u>96,250,478</u>	<u>103,491,120</u>	<u>94,490,909</u>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	505,000	310,683
<b>Total Capital Grants</b>	<u>-</u>	<u>505,000</u>	<u>310,683</u>
<b>Total Grants</b>	<u>96,250,478</u>	<u>103,996,120</u>	<u>94,801,592</u>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	5,225,000	4,510,759	5,202,494
Individuals and Other	-	30,500	-
<b>Total Tuition Fees</b>	<u>5,225,000</u>	<u>4,541,259</u>	<u>5,202,494</u>
<b>Total Tuition and Related Fees Revenue</b>	<u>5,225,000</u>	<u>4,541,259</u>	<u>5,202,494</u>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	197,182	111,361	144,403
<b>Total Curricular Fees</b>	<u>197,182</u>	<u>111,361</u>	<u>144,403</u>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	859,673	-	-
Commercial Sales - Non-GST	-	615,877	735,015
Fundraising	802,355	389,836	429,968
Grants and Partnerships	164,322	118,942	143,083
Students Fees	216,293	61,678	157,148
Other	503,205	288,042	288,552
<b>Total Non-Curricular Fees</b>	<u>2,545,848</u>	<u>1,474,375</u>	<u>1,753,766</u>
<b>Total School Generated Funds Revenue</b>	<u>2,743,030</u>	<u>1,585,736</u>	<u>1,898,169</u>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	666,502	666,502	663,010
<b>Total Complementary Services Revenue</b>	<u>666,502</u>	<u>666,502</u>	<u>663,010</u>

**Prairie Valley School Division No. 208**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Other Revenue</b>			
Miscellaneous Revenue*	725,000	342,642	1,021,614
Sales & Rentals	120,000	105,438	82,417
Investments	200,000	82,258	139,580
<b>Total Other Revenue</b>	<b>1,045,000</b>	<b>530,338</b>	<b>1,243,611</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>105,930,010</b>	<b>111,499,453</b>	<b>103,814,414</b>

**\* Miscellaneous Revenue**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Reimbursements	475,000	257,514	901,857
Other Miscellaneous revenue	250,000	85,128	119,757
<b>Total</b>	<b>725,000</b>	<b>342,642</b>	<b>1,021,614</b>

**Prairie Valley School Division No. 208**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	248,101	280,043	234,242
Professional Development - Board Members	49,715	6,011	3,294
Grants to School Community Councils	67,860	-	-
Elections	25,000	29,541	-
Other Governance Expenses	203,555	178,569	179,566
<b>Total Governance Expense</b>	<b>594,231</b>	<b>494,164</b>	<b>417,102</b>
<b>Administration Expense</b>			
Salaries	2,922,005	3,135,560	2,896,247
Benefits	409,160	465,572	415,122
Supplies & Services	297,735	309,657	286,515
Non-Capital Furniture & Equipment	43,725	22,314	22,968
Building Operating Expenses	78,000	69,140	62,035
Communications	49,850	49,395	50,242
Travel	17,850	18,708	15,544
Professional Development	64,000	44,438	19,717
Amortization of Tangible Capital Assets	157,303	135,067	150,968
<b>Total Administration Expense</b>	<b>4,039,628</b>	<b>4,249,851</b>	<b>3,919,358</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	52,198,270	51,676,709	49,765,148
Instructional (Teacher Contract) Benefits	2,667,810	2,986,546	2,623,311
Program Support (Non-Teacher Contract) Salaries	13,402,244	13,187,709	12,781,859
Program Support (Non-Teacher Contract) Benefits	3,197,015	3,021,884	3,030,744
Instructional Aids	1,242,279	1,614,504	1,132,077
Supplies & Services	1,231,665	1,850,624	1,113,101
Non-Capital Furniture & Equipment	1,366,558	2,206,956	1,456,507
Communications	146,199	169,402	150,009
Travel	421,992	233,782	234,439
Professional Development	397,069	362,002	367,868
Student Related Expense	753,261	472,176	657,754
Amortization of Tangible Capital Assets	2,371,945	1,859,685	2,171,253
<b>Total Instruction Expense</b>	<b>79,396,307</b>	<b>79,641,979</b>	<b>75,484,070</b>

**Prairie Valley School Division No. 208**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	3,702,470	3,925,370	3,502,321
Benefits	822,575	863,825	795,062
Supplies & Services	11,000	492,242	8,956
Non-Capital Furniture & Equipment	20,000	278,382	8,194
Building Operating Expenses	5,694,963	7,441,762	7,283,202
Communications	5,650	6,114	5,866
Travel	85,000	108,175	82,728
Professional Development	10,890	4,411	5,512
Amortization of Tangible Capital Assets	3,208,273	3,128,734	3,132,882
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>13,560,821</b>	<b>16,249,015</b>	<b>14,824,723</b>
<b>Student Transportation Expense</b>			
Salaries	4,394,940	4,571,924	4,119,522
Benefits	1,103,435	1,108,366	1,044,511
Supplies & Services	1,668,470	1,416,201	1,225,930
Non-Capital Furniture & Equipment	523,500	395,007	427,256
Building Operating Expenses	23,400	21,077	23,164
Communications	113,500	58,213	68,367
Travel	33,105	23,694	22,534
Professional Development	14,770	5,250	569
Contracted Transportation	162,895	48,885	77,889
Amortization of Tangible Capital Assets	1,390,827	1,393,836	1,724,345
<b>Total Student Transportation Expense</b>	<b>9,428,842</b>	<b>9,042,453</b>	<b>8,734,087</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	248,150	152,288	226,410
<b>Total Tuition and Related Fees Expense</b>	<b>248,150</b>	<b>152,288</b>	<b>226,410</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	243,879	100,086	103,799
Cost of Sales	778,542	506,259	633,283
Non-Capital Furniture & Equipment	37,416	31,307	17,715
School Fund Expenses	1,578,780	1,000,673	1,151,224
<b>Total School Generated Funds Expense</b>	<b>2,638,617</b>	<b>1,638,325</b>	<b>1,906,021</b>

**Prairie Valley School Division No. 208**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	476,285	465,722	431,402
Program Support (Non-Teacher Contract) Salaries & Benefits	243,435	219,613	207,878
Instructional Aids	27,840	22,431	24,953
Supplies & Services	1,505	33	-
Non-Capital Furniture & Equipment	-	500	-
Communications	-	-	53
Travel	400	328	69
Professional Development (Non-Salary Costs)	-	-	720
Student Related Expenses	8,055	2,784	5,217
<b>Total Complementary Services Expense</b>	<b>757,520</b>	<b>711,411</b>	<b>670,292</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	32,900	3,778	3,818
Interest on Debentures	154,966	151,113	172,887
Interest on Capital Loans	334,788	334,786	355,946
<b>Total Interest and Bank Charges</b>	<b>522,654</b>	<b>489,677</b>	<b>532,651</b>
Provision for Uncollectable Accounts	-	-	176,029
<b>Total Other Expense</b>	<b>522,654</b>	<b>489,677</b>	<b>708,680</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>111,186,770</b>	<b>112,669,163</b>	<b>106,890,743</b>

**Prairie Valley School Division No. 208**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2021**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>											
Opening Balance as of September 1	3,046,843	2,774,734	143,225,401	61,831	19,392,137	944,833	11,612,880	7,670,845	140,949	188,870,453	193,042,355
Additions/Purchases	-	-	527,629	9,353	1,841,027	287,804	589,230	350,028	170,652	3,775,723	2,587,078
Disposals	-	-	(38,136)	(723)	(5,340,031)	(329,804)	(1,812,290)	(1,815,789)	-	(9,336,773)	(6,758,980)
<b>Closing Balance as of August 31</b>	<b>3,046,843</b>	<b>2,774,734</b>	<b>143,714,894</b>	<b>70,461</b>	<b>15,893,133</b>	<b>902,833</b>	<b>10,389,820</b>	<b>6,205,084</b>	<b>311,601</b>	<b>183,309,403</b>	<b>188,870,453</b>
<b>Tangible Capital Assets - Amortization</b>											
Opening Balance as of September 1	-	1,548,434	55,826,691	30,913	11,543,956	631,554	7,739,182	5,451,845	42,805	82,815,380	82,394,912
Amortization of the Period	-	128,103	2,689,146	3,013	1,210,047	180,567	1,038,982	1,210,016	57,448	6,517,322	7,179,448
Disposals	-	-	(38,136)	(723)	(5,340,031)	(329,804)	(1,812,290)	(1,815,789)	-	(9,336,773)	(6,758,980)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,676,537</b>	<b>58,477,701</b>	<b>33,203</b>	<b>7,413,972</b>	<b>482,317</b>	<b>6,965,874</b>	<b>4,846,072</b>	<b>100,253</b>	<b>79,995,929</b>	<b>82,815,380</b>
<b>Net Book Value</b>											
Opening Balance as of September 1	3,046,843	1,226,300	87,398,710	30,918	7,848,181	313,279	3,873,698	2,219,000	98,144	106,055,073	110,647,443
Closing Balance as of August 31	3,046,843	1,098,197	85,237,193	37,258	8,479,161	420,516	3,423,946	1,359,012	211,348	103,313,474	106,055,073
<b>Change in Net Book Value</b>	<b>-</b>	<b>(128,103)</b>	<b>(2,161,517)</b>	<b>6,340</b>	<b>630,980</b>	<b>107,237</b>	<b>(449,752)</b>	<b>(859,988)</b>	<b>113,204</b>	<b>(2,741,599)</b>	<b>(4,592,370)</b>
<b>Disposals</b>											
Historical Cost	-	-	38,136	723	5,340,031	329,804	1,812,290	1,815,789	-	9,336,773	6,758,980
Accumulated Amortization	-	-	38,136	723	5,340,031	329,804	1,812,290	1,815,789	-	9,336,773	6,758,980
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Prairie Valley School Division No. 208**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	6,517,322	7,179,448
<b>Total Non-Cash Items Included in Deficit</b>	<b>6,517,322</b>	<b>7,179,448</b>

**Prairie Valley School Division No. 208**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2021**

	2021	2020
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(743,959)	835,211
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(926,096)	841,437
Increase in Liability for Employee Future Benefits	120,600	114,100
(Decrease) in Deferred Revenue	(263,891)	(228,382)
Decrease (Increase) in Inventory of Supplies Held for Consumption	306,347	(373,860)
(Increase) in Prepaid Expenses	(34,416)	(226,837)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(1,541,415)</b>	<b>961,669</b>