

Prairie Spirit School Division No. 206

**Annual Report 2023-24**



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## School Division Contact Information

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An electronic version of this report is available at [www.spiritsd.ca](http://www.spiritsd.ca).

## Letter of Transmittal

Dear Minister Hindley:

The Board of Education of Prairie Spirit School Division No. 206 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2023, to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



Respectfully submitted,

A handwritten signature in blue ink that reads "Katherine Kading".

Katherine Kading, Board Chair

# Introduction

This annual report provides information about Prairie Spirit School Division for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division’s goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

The Board’s renewed strategic plan framework is in place for 2023-2026: [Strategic-Plan-2023-2026.pdf \(spiritsd.ca\)](https://www.spiritsd.ca/Strategic-Plan-2023-2026.pdf)

**PRAIRIE SPIRIT SCHOOL DIVISION | STRATEGIC PLAN FRAMEWORK 2023-2026**

**OUR VISION**  
Learners for Life

**OUR MISSION**  
Inspiring a lifelong love of learning

**OUR VALUES**

- Learning
- Inclusiveness
- Collaboration
- Leadership
- Commitment

**OUR 2023 - 2026 STRATEGIC GOALS**

- Successful Learners**
  - A Advance equitable student programming
  - B Enhance learning supports for all students
  - C Strengthen foundational skills in mathematics, reading and writing
  - D Foster student mental health and well-being
  - E Actualize the goals of Inspiring Success: First Nations and Métis Pref. 12 Framework
- Safe Relationships**
  - A Enhance a diverse, equitable and inclusive environment that benefits all learners
  - B Improve communication by engaging with students, caregivers, community and staff
- Pride and Joy in Work**
  - A Enhance staff confidence by recognizing and building skills and knowledge
  - B Foster a caring, healthy and safe workplace that supports mental health and well-being
- Innovative Stewardship**
  - A Increase supports through informed advocacy
  - B Enhance the effectiveness of operational services and infrastructure

**OUR ASPIRATION**

In Prairie Spirit, students and adults learn in creative ways, embracing community as their classroom. We support one another, challenge one another and celebrate our learning together.

We are developing engaged citizens with confidence, courage, empathy and commitment in shaping positive change. We create environments where learners can inquire, take risks and apply their learning in the real world.

**Prairie Spirit Learners**  
Are active participants in the classroom, school and community where engagement and a sense of belonging are both nurtured and promoted so all students achieve their learning goals regardless of gender, culture, and race.

**Prairie Spirit Readers and Writers**  
Have a lifelong passion for reading – be it for pleasure, learning or growth. They are effective communicators as future scholars and citizens, expressing their written ideas and knowledge with confidence.

**Prairie Spirit Mathematicians**  
Are effective and accurate when working with numbers, with the confidence to solve current and future problems involving mathematical concepts.

**Prairie Spirit Graduates**  
Communicate and collaborate as active and engaged citizens, with the confidence to make choices for their future as a result of a high quality education. As Treaty people, all graduates model and practice Truth and Reconciliation.

**PRAIRIE SPIRIT SCHOOL DIVISION | STRATEGIC PLAN FRAMEWORK 2023-2026**

## Governance

### The Board of Education

Prairie Spirit School Division (Prairie Spirit) is governed by the Board of Education, which is comprised of Trustees from 11 subdivisions. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”. The trustees represent voters and ratepayers across the school division.

The Board meets regularly to oversee and govern the work of the school division. In addition, the Board actively advocates to local and provincial levels of government on behalf of the school division.

The Board of Education was elected in November 2020 for a four-year term, ending in November 2024. The remuneration paid to all Board members in 2023-24 is provided in Appendix A.

The following list includes Prairie Spirit Board Trustees as of August 31, 2024:

	<b>Subdivision 1</b> <b>Pam Wieler</b> Blaine Lake Laird Leask Waldheim Green Leaf, Riverbend + Leask Colonies		<b>Subdivision 2</b> <b>Kate Kading</b> Board Vice-Chair Duck Lake Hague Rosthern		<b>Subdivision 3</b> <b>VACANT</b> Borden Langham
	<b>Subdivision 4</b> <b>Christa-Ann Willems</b> Dalmeny Hepburn Osler Langham ( <i>interim</i> )		<b>Subdivision 5</b> <b>Angela Bothner</b> Perdue Lord Asquith Eagle Creek Colony Sunnysdale Colony Borden ( <i>interim</i> )		<b>Subdivision 6</b> <b>Bernie Howe</b> Board Chair Delisle Pike Lake Vanscoy Willow Park Colony
	<b>Subdivision 7</b> <b>Dawne Badrock</b> Clavet Dundurn Hanley South Corman Park Hillcrest Colony		<b>Subdivision 8</b> <b>Grace Wudrick</b> Aberdeen Allan Colonsay Lost River Colony Riverview Colony		<b>Subdivision 9</b> <b>Kimberly MacLean</b> City of Martensville
	<b>Subdivision 10</b> <b>Adin Dereniwski</b> City of Warman		<b>Subdivision 11</b> <b>Kimberly Greyeyes</b> Muskeg Lake Cree Nation	 <b>PRAIRIE SPIRIT</b> SCHOOL DIVISION	

## School Community Councils

The purpose of the School Community Council is to:

- support student learning, growth and well-being
- encourage parent and community involvement and engagement in the school

The Board of Education has established a School Community Council (SCC) for each of the non-Hutterian schools in Prairie Spirit School Division. The one associate school in the school division is not required to form an SCC.

Prairie Spirit provides \$2,000 to each SCC in the division. SCCs use this funding in a variety of ways, including supporting meeting expenses, sponsoring a survey of parents to gain insight into school-level activities, supporting guest speakers at school-level events for parents, etc.

*The Education Regulations, 2019* require each school division to undertake orientation, training, development and networking opportunities for their SCC members.

During the 2023-24 school year, Prairie Spirit offered the following opportunities to SCCs:

### *Division-wide:*

- SCC Fall Orientation
- SCC Spring Assembly
- Worked with specific SCCs to understand the role of the SCC
- Consulted with specific SCCs to address a variety of local issues
- Supported SCC elections

### *School level:*

- Planned regular SCC meetings
- Shared school goals
- Partnered on learning projects
- Hosted parent evenings

Challenges for SCCs included:

- Most schools were able to attract and retain SCC members, although some schools reported that this was challenging
- Engagement of community members and parents
- Recruitment/expansion of representation on SCC
- Engaging middle years/high school parents

SCC data for Prairie Spirit schools identified:

- 34 schools have the required elected and appointed SCC members
- One school's SCC has appointed First Nations representatives (for schools with students attending who live on-reserve): Stobart Community School
- One high school has appointed student representation: Aberdeen Composite School

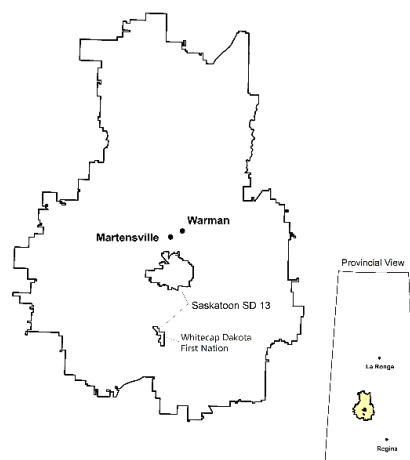
## School Division Profile

### School Division in Context

Prairie Spirit covers a wide geographic area surrounding the City of Saskatoon: north to Leask, south to Hanley, east to Colonsay and west to Perdue. The school division boundaries encompass nine Hutterite colonies and three First Nations communities (Muskeg Lake Cree Nation, Mistawasis First Nation and Beardy's and Okemasis First Nation).

In 2023-24, Prairie Spirit's approximately 12,000 students were served by a team of 1,300 dedicated professionals and support staff.

Prairie Spirit proudly serves students and communities on Treaty 6 territory, the homeland of the Métis Nation. Treaty 6 is the traditional territory of the Cree, Dakota, Nakota, Lakota, Dené, and Saulteaux peoples, and home to many diverse Métis and Non-Status First Nations people. Daily we are reminded of the work and learning that needs to be done to include Indigenous perspectives history, cultures, knowledges, and contemporary experiences.



Prairie Spirit commits to leading and learning with Indigenous neighbors and partners in the spirit of the treaties, of reconciliation and the Calls to Action and the actualization of a shared and prosperous future for all.

### Division Philosophical Foundation

In Prairie Spirit, students and adults learn in creative ways, embracing community as their classroom. We support one another, challenge one another and celebrate our learning together. We are developing engaged citizens with confidence, courage, empathy and commitment in shaping positive change. We create environments where learners can inquire, take risks and apply their learning in the real world.

Prairie Spirit learners are active participants in the classroom, school and community where engagement and a sense of belonging are both nurtured and promoted so all students achieve their learning goals, regardless of gender, culture, and race.

**Vision:** Learners for Life

**Mission:** Inspiring a lifelong love of learning

## Demographics

### Students

Prairie Spirit's student enrolment level grew by approximately 100 students in 2023-24 compared to 2022-23.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	919	856	929	886	815
<b>1</b>	914	915	903	973	926
<b>2</b>	938	919	937	926	977
<b>3</b>	924	922	942	967	942
<b>4</b>	929	920	934	951	971
<b>5</b>	913	925	938	948	951
<b>6</b>	919	925	946	972	964
<b>7</b>	930	919	942	970	978
<b>8</b>	821	921	922	950	982
<b>9</b>	824	784	877	906	947
<b>10</b>	811	785	759	846	870
<b>11</b>	724	778	745	725	806
<b>12</b>	746	751	812	758	747
<b>Total</b>	<b>11,312</b>	<b>11,320</b>	<b>11,586</b>	<b>11,778</b>	<b>11,876</b>
<b>PreK</b>	<b>200</b>	<b>183</b>	<b>193</b>	<b>208</b>	<b>208</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	234	212	188	201	280
	<b>4 to 6</b>	238	248	240	253	264
	<b>7 to 9</b>	312	308	320	300	354
	<b>10 to 12</b>	271	295	322	318	353
	<b>Total</b>	<b>1,055</b>	<b>1,063</b>	<b>1,070</b>	<b>1,072</b>	<b>1,251</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	162	169	164	153	143
	<b>4 to 6</b>	176	216	181	193	178
	<b>7 to 9</b>	190	213	187	216	216
	<b>10 to 12</b>	146	177	166	160	180
	<b>Total</b>	<b>674</b>	<b>775</b>	<b>698</b>	<b>722</b>	<b>717</b>
<b>French Immersion</b>	<b>K to 3</b>	79	91	129	131	146
	<b>4 to 6</b>	-	-	<10	35	50
	<b>7 to 9</b>	-	-	-	-	-
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>79</b>	<b>91</b>	<b>137</b>	<b>166</b>	<b>196</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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2023

## Staff

Job Category	FTEs
Classroom teachers	605.5
Principals, vice-principals	43.6
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	366.2
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	18.7
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	99.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	158.3
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	8.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1299.6</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 Spirit Human Resources, 2024*

## Senior Management Team

Team member	Role
Tracey Young	Director of Education
Dean Broughton	Deputy Director of Education
Bob Bayles	Deputy Director of Business Services
Teresa Korol	Superintendent of Business Services
Fay Cassidy	Superintendent of Human Resources
Mitch Luiten	Learning Superintendent
Peggy Mattila-Bains	Learning Superintendent
Paul McTavish	Learning Superintendent
Kent Muench	Learning Superintendent
Brad Nichol	Learning Superintendent

Brenda Erickson, Communication Manager, and Nadine Meister, Assistant to the Director, report directly to the Director of Education.

## Strategic Direction and Reporting

### The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

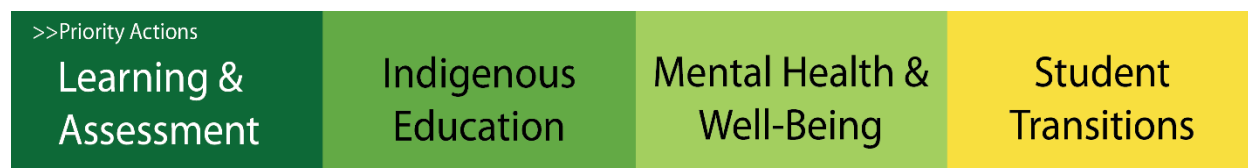
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

## Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

## Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

## ***Progress in 2023-24: Targets and Measures***

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to realize the *Framework for the Provincial Education Plan 2020-2030* goals.

**Target: Student attendance will improve annually.**

**Measures:**

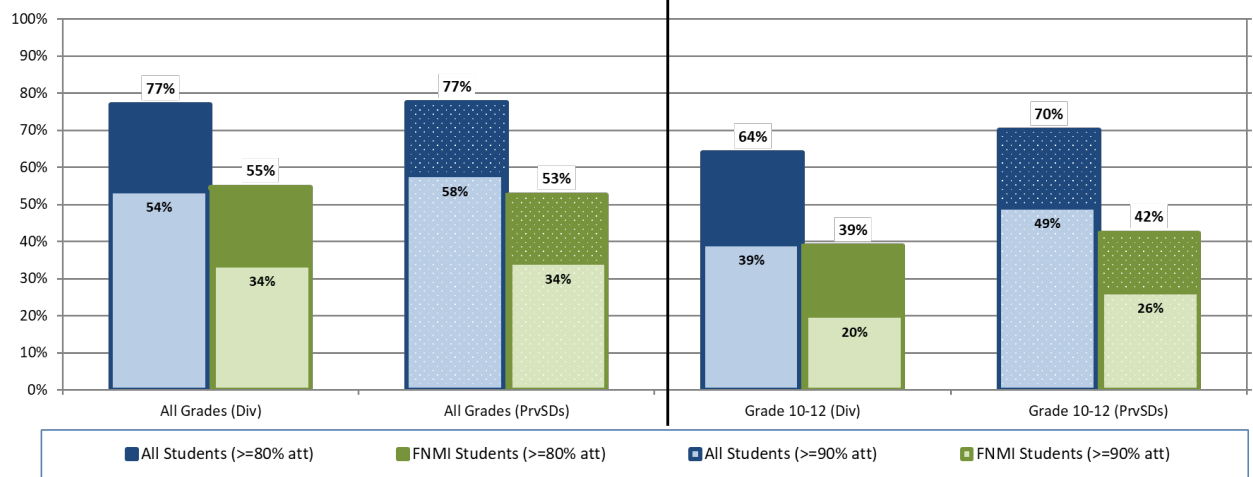
- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

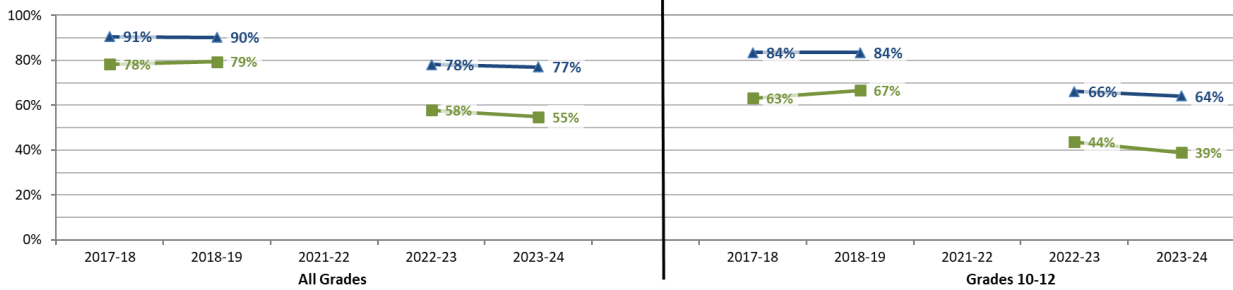
The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category.

The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

**Percentage of Students With at Least 80% (and 90%) Attendance, Prairie Spirit SD 206 and Provincial School Divisions, 2023-24**



**Student Attendance - Pct of Students with at least 80% Attendance, Prairie Spirit SD 206, 2017-18 to 2023-24**



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten 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, 2024

## Analysis of Results – Attendance

Prairie Spirit understands the importance of student attendance to support student achievement and success. At the start of the 2023-24 school year, Prairie Spirit created resources to promote student attendance. The division's administrators received guidance in creating strong environments for student attendance to celebrate the classroom experience and provide welcoming communication for families. The 2023-24 school year was unique due to teacher job action which may have had an impact on student attendance due to modified schedules during job action.

For the 2023-24 school year, the percentage of Prairie Spirit students attending 80% or more was 77% overall and 55% for First Nations, Métis and Inuit (FNMI) students. This is consistent with the provincial attendance data. The percentage of Prairie Spirit students attending 90% or more was 54% for all students and 34% for FNMI students, which is below the provincial average for all students and equal for FNMI students.

Over the past six years, Prairie Spirit's attendance rate at 80% or higher for all grades has declined significantly. In 2017-18, this rate was 91% for all students and 78% for FNMI students. In 2023-24, that rate dropped to 77% for all students and 55% for FNMI students.

The same is true for the data for students in Grades 10-12. While the 80% or higher attendance rate in 2017-18 was 84% for all students and 63% for FNMI students, this rate has fallen to 64% for all students and 39% for FNMI students in 2023-24.

**You belong at school!**

**DID YOU KNOW?**

Younger students who regularly miss school are more at risk of dropping out of school as they get older. Grade 6 students who miss 10% of school are at greater risk of not completing school.

 PRAIRIE SPIRIT  
SCHOOL DIVISION

**Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.**

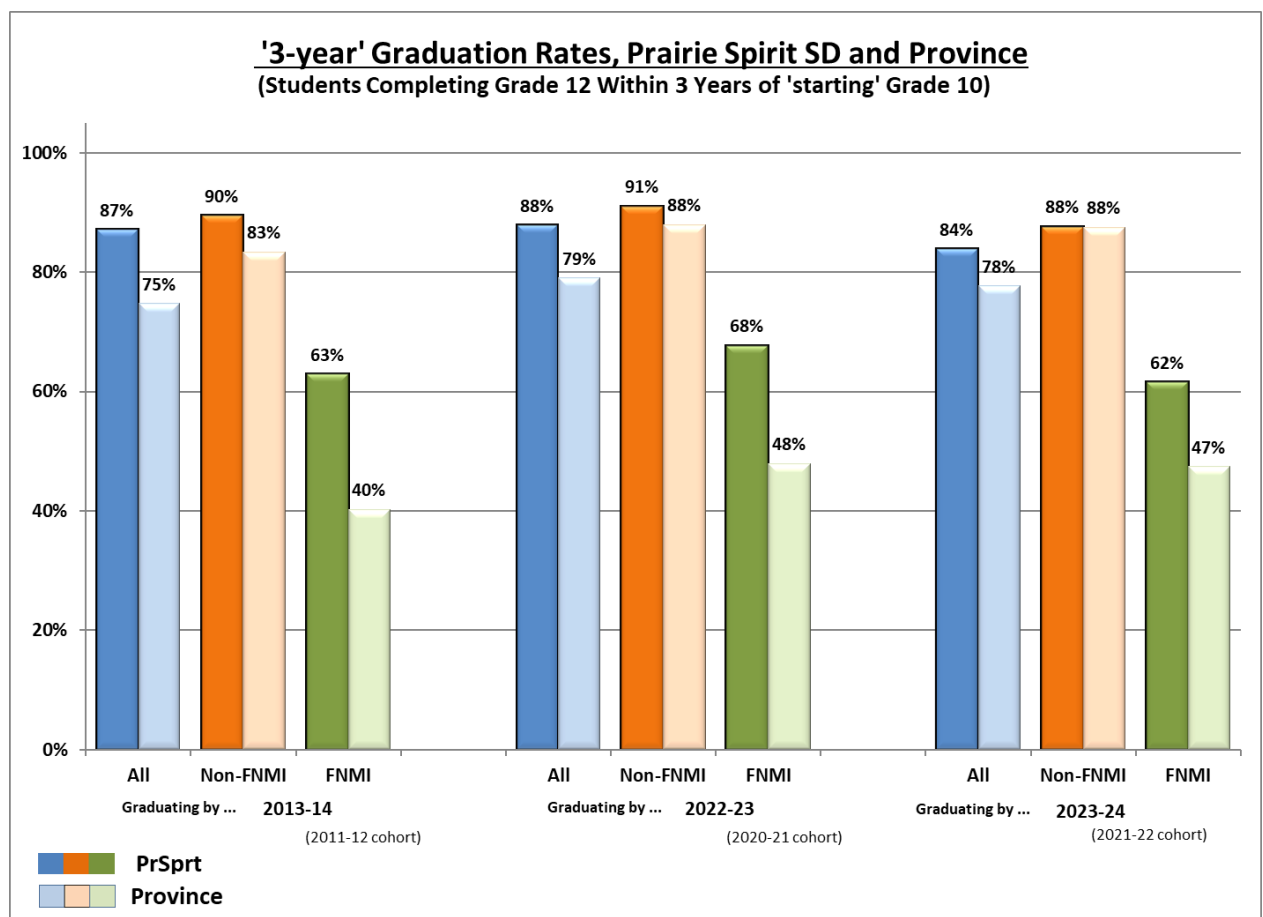
**Measure**

- **The percentage of students who graduate within 3 years of entering Grade 10.**

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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

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



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

Source: Ministry of Education, 2024

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

Prairie Spirit's on-time graduation rate (within three years) was 84% in 2023-24, a decrease of 4 percentage points from the previous year (88%) and 6 percentage points above provincial results of 78%.

For Prairie Spirit's FNMI students, the on-time graduation rate in 2023-24 was 62%, a decrease over the previous year (68%). FNMI results are 15 percentage points above the provincial results for 2023-24 (47%).

Schools focused on creating strong attendance routines to support credit achievement and graduation. Some schools used a modified school schedule for the benefit of student achievement and to support graduation. Schools with Invitational Shared Services Initiative (ISSI) agreements employed dedicated graduation/equity coaches who focused on credit attainment. The focus of this work was on reducing barriers to credit attainment, providing exposure to post-secondary options, building capacity for school staff for greater equity advocacy, and liaising with First Nations organizations for graduation and post-secondary supports.

#### Measure

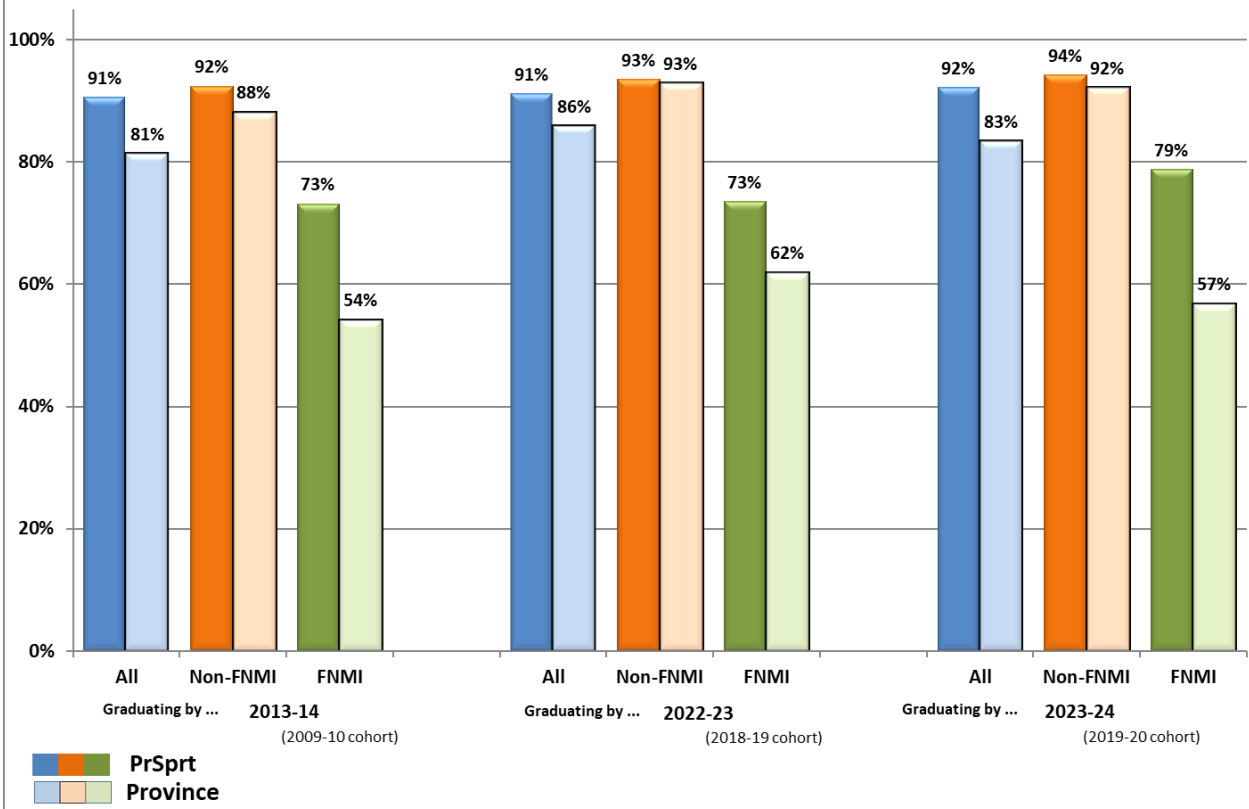
- The percentage of students who graduate within 5 years of Grade 10.

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

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

### 'Within 5-year' Graduation Rates, Prairie Spirit SD and Province

(Students Completing Grade 12 Within 5 Years of 'starting' Grade 10)



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

Source: Ministry of Education, 2024

## Analysis of Results – Graduation Rates Within Five Years

Prairie Spirit's extended-time graduation rate (within five years) was 92% for 2023-24 (compared to 83% provincially), up slightly from the previous year (91%).

Prairie Spirit's FNMI students graduated after five years at a rate of 79%, compared to 57% provincially. This represents an increase of 6 percentage points for Prairie Spirit's FNMI students compared to a decade earlier (73%).

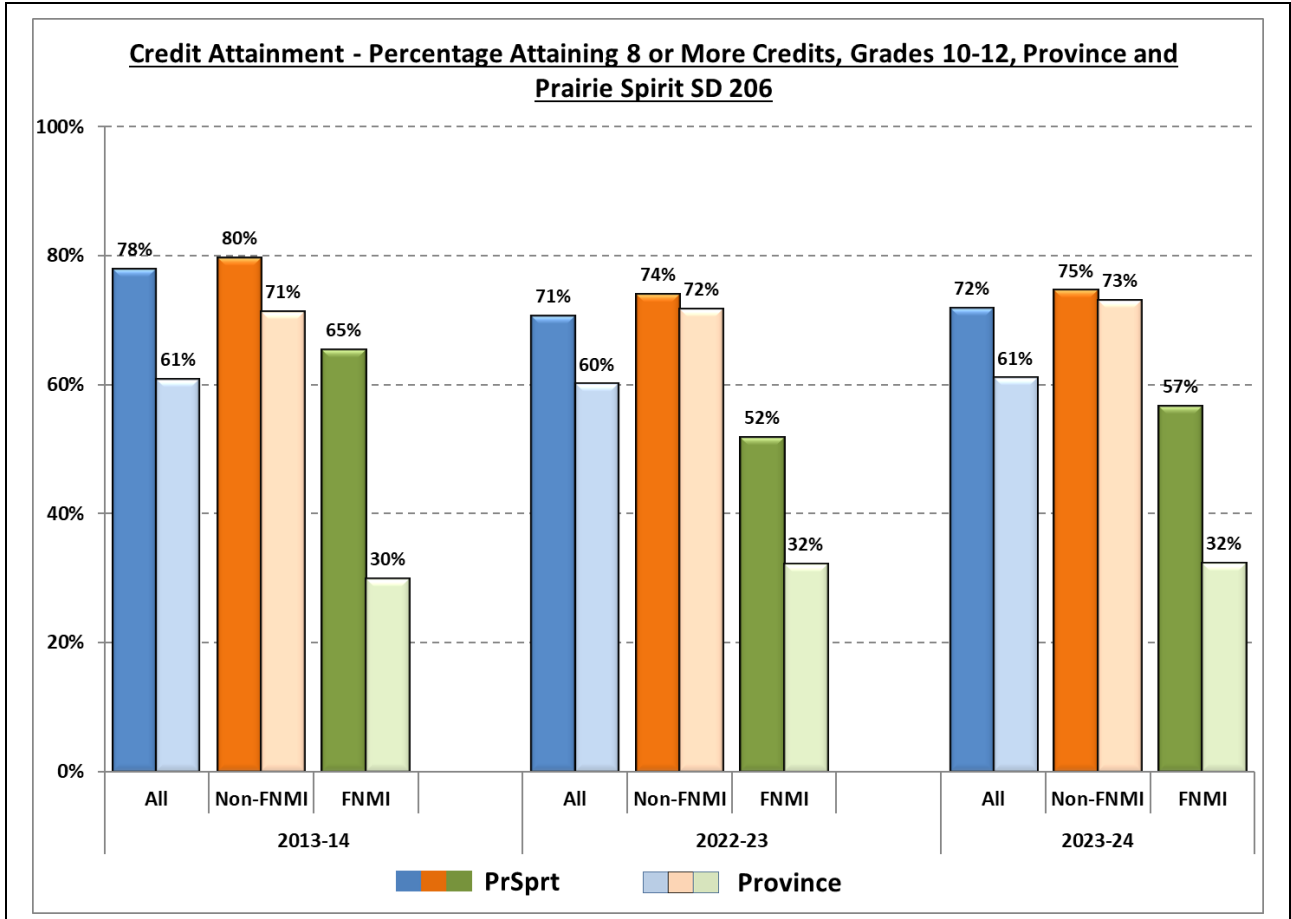
Schools focused on creating strong attendance routines to support credit achievement and graduation. Some schools used a modified school schedule for the benefit of student achievement and to support graduation. Schools with Invitational Shared Services Initiative (ISSI) agreements employed dedicated graduation/equity coaches who focused on credit attainment. The focus of this work was on reducing barriers to credit attainment, providing exposure to post-secondary options, building capacity for school staff for greater equity advocacy, and liaising with First Nations organizations for graduation and post-secondary supports.

### Measure

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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

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



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

Source: Ministry of Education, 2024

**Analysis of Results – Credit Attainment**

Prairie Spirit’s results for credit attainment exceed the provincial average in every category. For 2023-24, 72% of Prairie Spirit secondary students achieved eight or more credits compared to 61% provincially. For Prairie Spirit’s FNMI students, the credit attainment rate was 57%, which is 25 percentage points higher than the provincial results of 32%. For both categories, Prairie Spirit’s results are below the credit attainment results reported in 2013-14.

Credit attainment was highlighted to Prairie Spirit administrators as an important data point and indicator of student graduation success. Prairie Spirit has many K-12 schools where students are well-known and experience a greater sense of belonging. This supports student achievement and credit attainment. Schools focused on creating strong attendance routines to support credit attainment. Some schools used a modified school schedule for the benefit of student achievement and to support credit

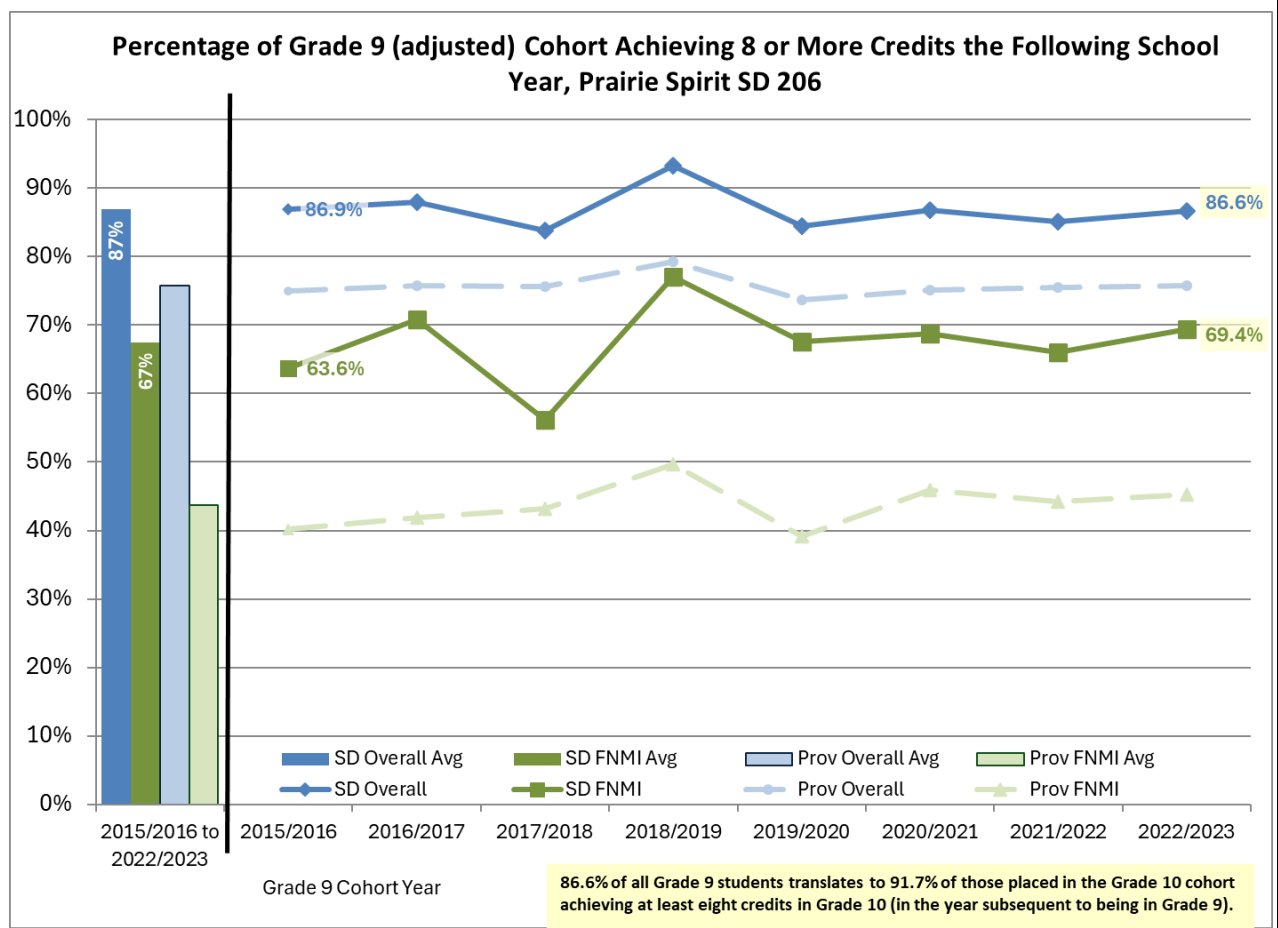
attainment. Schools with Invitational Shared Services Initiative (ISSI) agreements employed dedicated graduation/equity coaches who focused on credit attainment.

**Measure:**

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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

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



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

students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

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

Overall, in the 2023-24 school year, 86.6% of all Prairie Spirit students — and 69.4% of FNMI students — enrolled in Grade 10 for the first time achieved eight or more credits. The overall results exceeded the provincial results of 76% by approximately 10 percentage points. For the FNMI category, Prairie Spirit students exceeded the provincial results by over 20 percentage points (69.4% compared to approximately 45% provincially).

In terms of the eight-year average, (displayed on the left-hand side of the graphic), Prairie Spirit students exceeded provincial results in the overall category (87% compared to 76% provincially) and even more so in the FNMI category (67% compared to 44% provincially).

**Target: Student literacy and numeracy outcomes will increase year over year.**

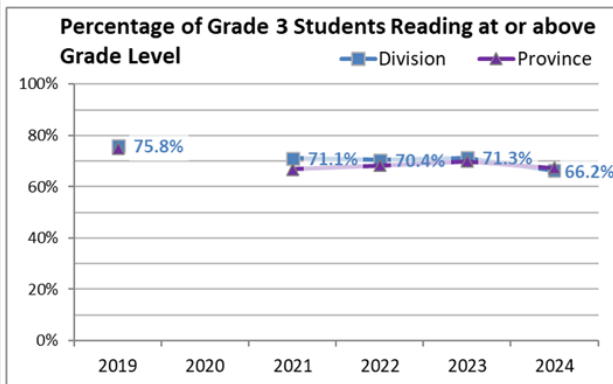
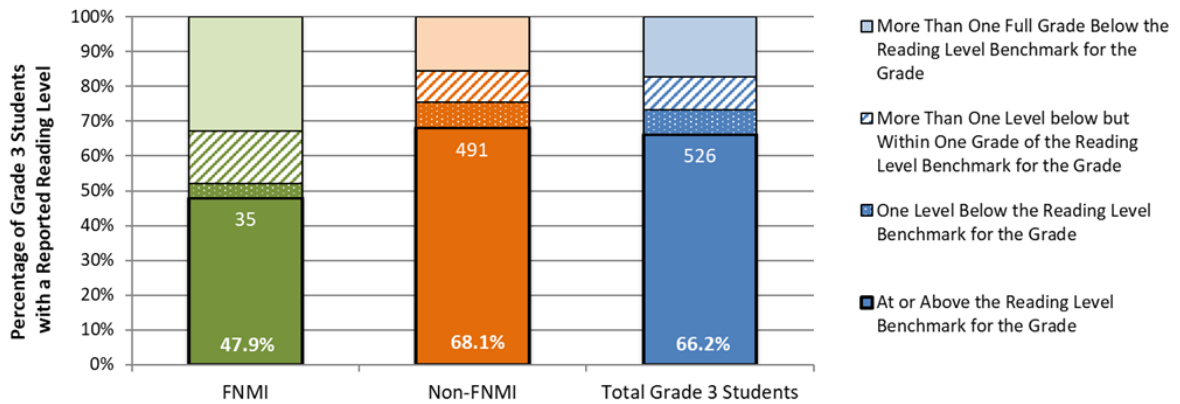
**Measure:**

- **The percentage of Grade 3 students reading at or above grade level.**

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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 Spirit SD 206, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	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)	73	98.6%	1.4%	0.0%	74
Division (Total)	794	85.7%	13.8%	0.4%	926
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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

Source: Ministry of Education, 2024

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

Prairie Spirit classrooms have a strong focus on literacy and reading. A goal of the Prairie Spirit strategic plan is for students to read for pleasure, learning or growth and to cultivate a lifelong passion for reading.

Strong reading skills provide the foundation needed for learning in all subject areas at every grade level. Targeted and intentional reading supports will have an impact throughout the student’s time in school and extend into adulthood.

Prairie Spirit’s results for Grade 3 reading were at 66.2% for 2023-24, which is lower than the previous school year, and similar to the provincial results. For Prairie Spirit’s FNMI students, 47.9% of Grade 3

students were reading at grade level in 2023-24, which is a slight decrease from the last reported results in the 2022-23 school year but includes the results of almost all FNMI students in Grade 3 (98.6% had a reported reading level compared to 85.4% provincially).

**Target: All students will have an increased sense of connection and safety in schools.**

**Measure:**

- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

Prairie Spirit regularly uses student data from OurSCHOOL survey to monitor student perception and to inform Division plans. In 2023-24, there were constraints around the availability of this survey. As a result, Prairie Spirit does not have division data to report on this measure for 2023-24. Some Prairie Spirit schools undertook individual initiatives in this area to provide local data for their own community context.

Analysis of the results related to this measure will be provided when this data is available during the next reporting cycle.

**Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year**

**Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)**

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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 for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

**2023-24 EYE-TA results** display the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

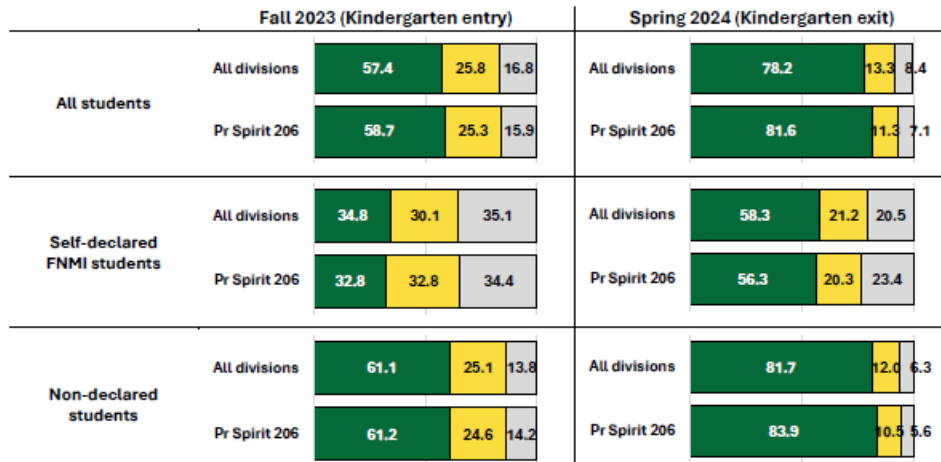
**Effectiveness metrics** show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

**Students (%) assessed as Tier I at Kindergarten entry/exit** charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division ( $\Delta$ ) relative to the province (all divisions) ( $\square$ ) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (\*) school year.

**Percentage of students with valid EYE result at Kindergarten entry/exit** compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the

school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30 Official & Reconciled Kindergarten Enrolments (\*).

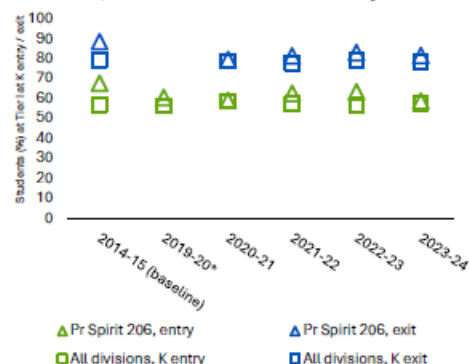
**2023-24 EYE-TA results – Prairie Spirit 206 (Pr Spirit 206)**



Tier I – Students (%) complete developmental tasks without difficulty  
 Tier II – Students (%) experience some difficulty completing developmental tasks  
 Tier III – Students (%) experience significant difficulty completing developmental tasks  
 \*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

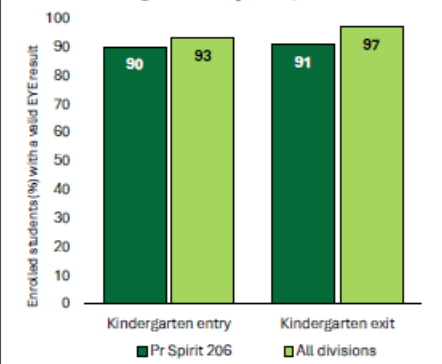
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Pr Spirit 206	All divisions	Pr Spirit 206	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	75%	73%	79%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	34%	37%	36%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	19%	22%	22%	22%

**Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years**



\*No K exit results for 2019-20 due to school closures / COVID 19

**Percentage of students\* with a valid EYE result at Kindergarten entry / exit, 2023-24**



\*against official, reconciled September 30<sup>th</sup> 2023 Kindergarten Enrollment

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school

divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

**2023-24 EYE-TA results** figures show results for self-declared First Nations, Métis or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

*Source: Ministry of Education, Early Years Branch, 2024*

### Analysis of Results – Early Years Evaluation

Prairie Spirit has a strong focus on early learning to ensure students have the best possible start to their education. Prairie Spirit Kindergarten students showed an improvement in readiness for learning of over 20 percentage points from Kindergarten entry in fall 2023 (58.7%) to Kindergarten exit in spring 2024 (81.6%).

In Prairie Spirit, 81.6% of students were assessed as Tier 1 for Kindergarten exit (able to complete developmental tasks without difficulty). The school division's results exceed the provincial results of 78.2%. Kindergarten is a half-time program and an increase of 20 points means that about 175 Prairie Spirit Kindergarten students who were initially assessed as Tier 2 or 3 at Kindergarten entry were able to achieve developmental milestones by the end of Kindergarten. This achievement is a reflection of the commitment of the teachers and administrators to the youngest learners in the school division.

For both Kindergarten entry and exit, Prairie Spirit's results for "All Students" have been consistently at or above provincial results over a nine-year period. For FNMI students, Prairie Spirit's exit result for 2023-24 was 56.3%, while the provincial result for FNMI students was 2 percent higher at 58.3%.

## ***Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions***

**Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Prairie Spirit strategic goal: Successful Learners - Strengthen foundational skills in mathematics, reading and writing**

- In the areas of mathematics, Prairie Spirit administered a division-developed math screener to all grade 9 students.
  - The intent of the screener was to determine areas of strength and areas of weakness for students as they completed their last year of middle years math education prior to entering high school math pathways.
  - The data collected from the math screener has been used to develop staff professional development plans. Specifically, targeted professional development was developed and offered to support middle years math teachers with teaching fractions, decimals, and percentages.
- Reading assessments were administered using both Fountas and Pinnell and Acadience assessment tools. These results were used to guide professional development opportunities for Prairie Spirit staff.
- To support staff assessment literacy, Prairie Spirit developed a new in-school role called the Assessment Lead to deliver assessment professional development.
  - This initiative involved having one person from each school attend professional development focused on quality assessment practices identified in the *Supporting Student Assessment in Saskatchewan* resource.
  - The Assessment Lead for each school met three times last year in grade-alike cohorts of Prairie Spirit teachers.
  - The Assessment Lead for each school was tasked with using the expertise gained as part of this professional development initiative to support the assessment needs of teachers in their school.
- Prairie Spirit created a Parent Assessment Site which offers information to families about assessment practices and assessment beliefs in the school division. This can be viewed at the following link: [PSSD Assessment \(google.com\)](#)

**Priority Action: Enrich and enhance mental health and well-being capacity in students.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Prairie Spirit strategic goal: Successful Learners - Foster student mental health and well-being**

- Developed a framework to build capacity of teacher practice and connection to mental health and well-being: *The Essential 8 – Mental Health and Well-being for Learning*.
- Supported system-wide understanding of trauma-informed practices (presentations for bus drivers, administrators, teachers, educational associates).
- Provided system-wide and individual staff professional development regarding the aspects of mental health and well-being, including mental health literacy; diversity and inclusion; trauma-informed practice; social emotional learning; physical literacy; food literacy; employee wellness; and student, parent and community engagement.
- Provided additional on-site support to a number of schools (at their request) specifically addressing sense of belonging, regulation strategies and mental health and well-being
- Created a monthly parent newsletter, with the first edition distributed in June 2024. The newsletter can be found at the following link: [Mental Health and Well-being for Learning \(spiritsd.ca\)](https://spiritsd.ca)
- Participated in training, including Violence Threat Risk Assessment (VTRA) training Level 1 and 2, Traumatic Event Systems training, Train the Trainer Level 1 VTRA training for three Prairie Spirit and one RCMP partner.
- Committed to the Community Threat Assessment and Support Team (CTAST) with a Prairie Spirit Superintendent co-chairing with a Saskatoon Public School Division Superintendent
  - The CTAST met regularly to:
    - identify and address current trends and concerns in schools, post-secondary institutions and across the partner sectors
    - provide VTRA 1 training
- Worked with partners to provide support:
  - RCMP – School Resource Officer and senior detachment staff
  - Saskatchewan Health Authority (mental health and addictions, outreach, psychologist, mid-childhood support, dental health, general health)
  - Saskatoon Industry Education Council
  - Invitational Shared Services Initiative - Muskeg Lake Cree Nation, Beardy's and Okemasis Cree Nation
  - Family services - Rapid Access Counselling
- Many schools offered Social Emotional Learning through:
  - Zones of regulation
  - Strong Kids
  - Grade 9 Mental Health and Literacy
  - Elementary Mental Health Literacy
  - Mental Health Literacy Teams
  - Dialectical Behavioural Theory
  - Collaborative and Proactive Solutions

**Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Prairie Spirit strategic goal: Safe Relationships - Improve communication by engaging with students, caregivers, community and staff**

#### **Family Engagement**

- School Community Councils were well supported throughout the school division with a fall orientation and a spring assembly.
- The Home-based Education Communication Committee met twice during the school year to discuss issues relating to home-based education families.
- Kindergarten teachers engaged in home visits to start the school year, getting to know students and families prior to Kindergarten classes beginning.
- Many schools held “welcome back” events (e.g., BBQs, breakfasts) in late August or early September.
- During the year, schools hosted various events that brought the community and the school together (e.g., Scholastic Book Fairs, student performances, information events).

#### **Early Learning Partnerships**

The following partnerships helped to enrich Prekindergarten and Kindergartens programs in Prairie Spirit:

- Early Childhood Intervention Program – Saskatoon branch
- Early Learning Intensive Supports
- Alvin Buckwold Child Development Centre
- Autism Services
- Jordan’s Principle
- Community-based daycare providers
- Martensville/Warman Early Years Family Resource Centre who have teamed with:
  - Saskatchewan Health Authority
  - City of Martensville
  - City of Warman
  - Mobile Early Learning
  - Ministry of Social Services
  - YMCA Saskatoon

#### **Student Engagement in the Middle Years**

- Through the support of the Saskatoon Industry Education Council, middle years students engaged in programs including:
  - SaskCode
  - Skill Sets (available for loan to schools)
  - Cardboard Boat Race Challenge
- Schools offered a variety of extra-curricular opportunities for students, including athletics, drama, robotics, etc.

### **Partnerships and Connections**

Prairie Spirit's Strategic Facilitator in the area of transitions helped prepare students for diverse future lifepaths and experiences through the following strategies:

- Supported schools to run career fairs for high school students.
- Created website to support schools.
- Partnerships included:
  - University of Regina
  - University of Saskatchewan
  - Saskatchewan Polytechnic
  - Great Plains College
  - Olds College
  - Medicine Hat College
  - Lakeland College
  - Saskatchewan Apprenticeship
- Saskatoon Industry Education Council offered numerous programs for students and teachers to engage in hands-on learning experiences, including topics such as automotive, culinary, web development, career development, coding, financial literacy and others.
- myBlueprint
  - All students in Prairie Spirit have access to myBlueprint.ca. Through this inquiry-based approach, students engaged in education and career planning that meets their needs, interests, and aspirations.
- Saskatchewan Youth Apprenticeship
  - High school students can participate in this program that provides them with a head start on apprenticeship and a better understanding of the steps to journey person certification.
- Young Worker Readiness Certification Course
  - Through WorkSafe Saskatchewan, students can complete this course to earn their Young Worker Readiness Certificate.

**Priority Action: Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework*.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Prairie Spirit strategic goal: Successful Learners - Actualize the goals of *Inspiring Success: First Nations and Métis PreK-12 Framework***

- Strategic Facilitators delivered professional development to school staff for Math, ELA, Music and Arts Education and integrated Indigenous Perspectives, Partnerships and Outcomes.
- Pursued partnerships with provincial and federal agencies (i.e., Jordan's Principle and First Nations neighbours) to provide support for interventions for First Nations students.
- Continued Invitational Shared Services agreements with Beardy's and Okemasis Cree Nation and Muskeg Lake Cree Nation.
- Continued to support the Michif Early Learning Pilot Project with Métis Nation-Saskatchewan.
- Continued the Cree Language program at Stobart Community School in Duck Lake.
- Supported regular visits and relationship building between Stobart Community School, Rosthern Community School and Beardy's and Okemasis Cree Nation to provide post-secondary support and training.
- Worked with Blaine Lake Composite School, Leask Community School and Muskeg Lake Cree Nation to share Graduation Coach work, land-based learning and curriculum development.

## **Community Partnerships**

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. All Prairie Spirit schools have programs and initiatives in place to encourage community and parent involvement. These programs vary from school to school and are unique to each community.

Prairie Spirit places a high priority on developing relationships that are built on genuine understanding and shared knowledge that demonstrate mutual respect. This includes a commitment to strong partnerships among and between educators, parents, students, communities and human services providers. These partnerships help to support students in achieving the knowledge, skills and attitudes necessary for success in school and in life.

## **Community Threat Assessment and Support Protocol (CTASP)**

Prairie Spirit is a member of the Saskatoon and Area Community Threat Assessment and Support [Protocol](#). Prairie Spirit joined the Community Threat Assessment and Support Protocol in November 2013, as part of a group of community organizations including education, human services and police services. Each of the community organizations that signed the protocol has committed to ensuring their leaders are fully trained in violence threat risk assessment. All administrators in Prairie Spirit are trained in assessing violence threat risks in their schools. Since all community partners receive the same training, they benefit from a shared understanding and common language in assessing possible violence.

## **Saskatoon Industry-Education Council (SIEC)**

The Saskatoon Industry-Education Council is a partnership between three local school divisions - Prairie Spirit, Saskatoon Public, Greater Saskatoon Catholic - and the regional business/industry sector. A board of directors representing industry, education and business organizations governs the SIEC. The partnership's vision is to create a community of shared responsibility, preparing youth for quality careers. The SIEC offers projects such as career spotlight days as well as boot camps on topics such as automotive, commercial cooking and construction. As a result of this partnership in 2023-24, Prairie Spirit schools accessed a variety of supports, including: SIEC Skill Set kits, professional development regarding artificial intelligence and mental health programming.

## **University of Saskatchewan**

Prairie Spirit works with the College of Education at the University of Saskatchewan in various established ways, including student internships, the teacher candidate process and a variety of research projects. During 2023-24, Prairie Spirit schools welcomed nursing students as part of College of Nursing practicum placements.

## **Joint use agreements**

Prairie Spirit School Division has formal joint use agreements with local cities, towns and villages to ensure school facilities are available to the community after school hours.

### **First Nations partnerships**

Prairie Spirit's work in this area depends on strong collaboration with local First Nations and Métis colleagues and organizations, including:

- Muskeg Lake Cree Nation
- Beardy's and Okemasis First Nation
- Métis Nation-Saskatchewan (Michif Early Learning Pilot Project at Stobart Community School in Duck Lake)
- Saskatchewan Indian Institute of Technology
- Office of the Treaty Commissioner
- Saskatchewan School Boards Association

## Infrastructure and Transportation

School	Location	Grades
Aberdeen Composite School	Aberdeen	K - 12
Allan Composite School	Allan	Pre-K - 12
Blaine Lake Composite School	Blaine Lake	K - 12
Borden School	Borden	K - 12
Clavet Composite School	Clavet	Pre-K - 12
Colonsay School	Colonsay	K - 12
Dalmeny High School	Dalmeny	7 - 12
Delisle Composite School	Delisle	7 - 12
Delisle Elementary School	Delisle	K - 6
Dundurn School	Dundurn	Pre-K - 6
Eagle Creek Hutterite Colony	by Asquith	K - 9
Green Leaf Colony	by Marcelin	K - 10
Hague Elementary School	Hague	Pre-K - 6
Hague High School	Hague	7 - 12
Hanley Composite School	Hanley	K - 12
Hepburn School	Hepburn	K - 12
Hillcrest Hutterite School	by Dundurn	K - 9
Laird School	Laird	K - 8
Lake Vista Public School	Martensville	Pre-K - 8
Langham Elementary School	Langham	K - 3
Leask Colony	by Leask	K - 10
Leask Community School	Leask	Pre-K - 12
Lord Asquith School	Asquith	Pre-K - 12

School	Location	Grades
Lost River Hutterite School	by Allan	K - 10
Martensville High School	Martensville	9 - 12
Osler School	Osler	K - 9
Perdue School	Perdue	K - 12
Pike Lake School	Pike Lake	K - 4
Prairie View Elementary School	Dalmeny	K - 6
Riverbend Colony	by Waldheim	K - 12
Riverview Hutterite School	by Rosthern	K - 8
Rosthern Community School	Rosthern	Pre-K - 12
South Corman Park School	Corman Park	K - 8
Stobart Community School	Duck Lake	Pre-K - 12
Sunnydale Hutterite Colony	by Asquith	K - 9
Traditions Elementary School	Warman	K - 5
Valley Manor Elementary School	Martensville	K - 8
Vanscoy School	Vanscoy	K - 8
Venture Heights Elementary	Martensville	Pre-K - 8
Waldheim School	Waldheim	K - 12
Walter W. Brown School	Langham	4 - 12
Warman Community Middle School	Warman	6 - 8
École Warman Elementary School	Warman	Pre-K - 5
Warman High School	Warman	9 - 12
Willow Park Hutterite Colony	by Delisle	K - 10

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023/24 Cost
Blaine Lake Composite School	New School	Construction of new school	\$833,471
South Corman Park School	Roof Replacement	Roof replacement	\$190,977
Delisle Composite School	Renovate PAA Lab	Renovation to Industrial Arts space	\$242,808
South Corman Park School	Relocatable Move	Move relocatable to South Corman Park School	\$276,593
Walter W. Brown School	Washroom Upgrades	Washroom renovation	\$210,406
Clavet Composite School	Roof Replacement	Roof replacement	\$195,888
Leask Community School	Revitalization	Major renovation	\$4,262,631
Leask Community School	Roof Replacement	Roof replacement	\$572,996
<b>Total</b>			<b>\$6,785,770</b>



## Transportation

Every school day, Prairie Spirit bus drivers safely transport 5,800 students to school and back home again. There are 145 bus routes each day with a total distance travelled of over 20,000 km throughout the Division.

Prairie Spirit provides excellent bus service with safe equipment at a reduced cost to our ratepayers. Prairie Spirit has its own bus shop facility on the east side of Saskatoon. This facility is a modern five bay shop with all the appropriate equipment needed to properly maintain and service a fleet of over 180 buses.

The school division has highly qualified technicians who are experts in school bus maintenance. Operating its own fleet of buses and using its own drivers has helped Prairie Spirit lower costs for charters and field trips, a very important consideration for managing school-based budgets.

Prairie Spirit partners with Greater Saskatoon Catholic Schools to provide busing to all students in Martensville and Warman who attend Greater Saskatoon Catholic or Prairie Spirit schools.

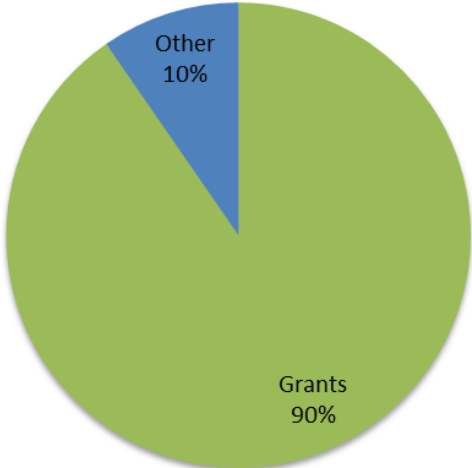
Prairie Spirit has an agreement with Greater Saskatoon Catholic Schools and Saskatoon Public Schools to transport students from the GEMS area, a rural area very close to Saskatoon in the west part of Prairie Spirit School Division, to schools in Saskatoon.



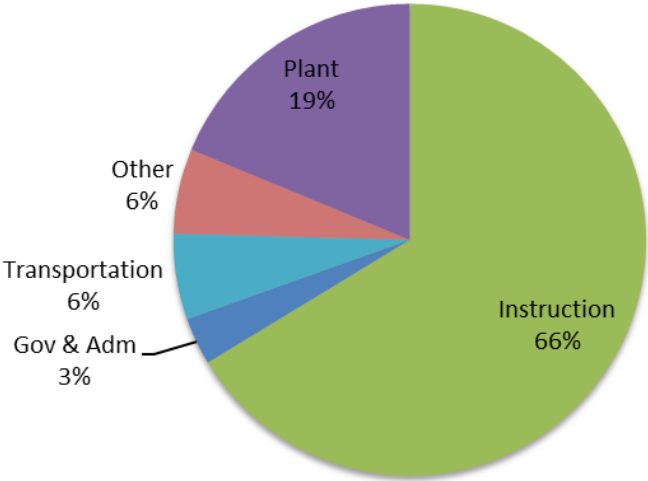
# Financial Overview

## Summary of Revenue and Expenses

### Revenue 2023-24



### Expense 2023-24



## Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual %	Note
	Budget	Actual	Actual	Over / (Under)	Variance	
<b>REVENUES</b>						
Grants	119,659,473	121,079,739	127,543,600	1,420,266	1%	
Tuition and Related Fees	2,778,544	3,992,395	2,936,725	1,213,851	44%	1
School Generated Funds	2,434,000	2,872,020	2,942,531	438,020	18%	2
Complementary Services	900,612	902,211	897,658	1,599	0%	
External Services	4,044,263	3,909,588	4,467,349	(134,675)	-3%	
Other	970,000	1,238,145	1,357,197	268,145	28%	3
<b>Total Revenues</b>	<b>130,786,892</b>	<b>133,994,098</b>	<b>140,145,060</b>	<b>3,207,206</b>	<b>2%</b>	
<b>EXPENSES</b>						
Governance	576,120	514,733	572,440	(61,387)	-11%	4
Administration	4,048,686	4,129,937	3,930,546	81,251	2%	
Instruction	92,462,527	94,941,831	91,765,899	2,479,304	3%	
Plant	23,629,987	26,855,015	28,598,669	3,225,028	14%	5
Transportation	8,757,656	8,413,652	8,375,498	(344,004)	-4%	
Tuition and Related Fees	509,696	527,155	469,973	17,459	3%	
School Generated Funds	2,434,000	2,420,325	2,892,273	(13,675)	-1%	
Complementary Services	900,612	821,618	910,125	(78,994)	-9%	6
External Services	3,999,231	4,018,718	3,902,250	19,487	0%	
Other Expenses	635,000	548,606	713,271	(86,394)	-14%	7
<b>Total Expenses</b>	<b>137,953,515</b>	<b>143,191,590</b>	<b>142,130,944</b>	<b>5,238,075</b>	<b>4%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(7,166,623)</b>	<b>(9,197,492)</b>	<b>(1,985,884)</b>			

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

Note	Explanation
1	Over budget due to increased enrolment of federally funded students.
2	Over budget due to more funds raised during the year than anticipated.
3	Over budget due to increase in investment income during the year.
4	Under budget due to decreased board member activity in the year.
5	Over budget due to completion of preventative maintenance and renewal projects during the year.
6	Under budget due to less salary and benefit expenses than anticipated for Complementary Services.
7	Under budget due to decreased service charges on debt.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
BADROCK, DAWNE	\$10,935	\$1,970	-	\$3,095	-	\$2,800	\$18,799
BOTHNER, ANGELA	8,943	1,449	-	3,242	-	1,098	14,731
CRUSH, KEN	11,833	1,188	-	3,316	-	210	16,546
DERENIWSKI, ADIN	14,060	284	-	3,402	-	2,655	20,401
GREYEVES, KIMBERLY	7,850	473	-	1,895	-	2,237	12,454
HOWE, BERNIE (BOARD CHAIR)	22,348	3,197	-	3,878	-	3,074	32,496
KADING, KATHERINE (BOARD VICE-CHAIR)	15,845	2,681	-	4,038	-	3,017	25,582
MACLEAN, KIMBERLY	8,700	370	-	1,955	-	1,816	12,841
WIELER, PAM	18,545	6,092	-	3,560	-	3,390	31,587
WILLEMS, CHRISTA-ANN	16,504	2,427	-	3,325	-	3,029	25,285
WUDRICK, GRACE	12,036	2,870	-	2,705	-	1,840	19,451

### Personal Services

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

Name	Amount
ABBS, BRITTANY	\$83,199
ADDLEY, SAMANTHA	80,477
ALLCOCK, JENNIFER	82,499
ANAKA, AMBER	91,913
ANDERSON, ANDREA	83,872
ANDERSON, BRANDI	66,396
ANDERSON, CHRISTOPHER	96,123
ANDERSON, JOLYN	90,759
ANDERSON, JUANITA	71,858
ANDERSON, LAURIE	99,589

Name	Amount
ANDERSON, MADISEN	73,168
ANDERSON, NATALIE	61,773
ANDERSON, NICOLE	80,522
ANDERSON, ROBYNN	75,172
ANDRE, AMI	90,272
ANDRES, JENNIE	110,146
ANTONIUK, TANYA	86,454
ARCHIBALD, ROB	69,903
ARMITAGE, JASON	82,823
ARNTSEN, DANE	68,716

Name	Amount
ATKINGS, JUSTINA	100,407
BACHMEIER, MELISSA	54,657
BACHMEIER, SHANE	90,381
BADER, GINA	90,744
BAERG, KATHRYN	75,913
BAERGEN, APRIL K	54,693
BAERWALD, TIMOTHY	91,061
BAILEY, ARLENE	52,036
BAIN, NICOLE	90,744
BAKER, JODY	94,659
BALAS, KYLIE	100,329
BARANGA, REINFELDS	59,020
BARARUK, KELLY	90,271
BARBER, KIRA	68,257
BARDAL, GREGORY	96,131
BARDAL, JENNIFER	95,155
BARRINGTON, JESSICA	121,265
BARTSCH, HALEY	111,509
BASARABA, STACIE	87,655
BATES, AARON	103,868
BATTERSBY, MARY	85,935
BAUDAIS, AMANDA	94,841
BAYLES, BOB	211,277
BEAUMONT-BECKER, JENNIFER	72,829
BECK, MARY	95,635
BEIERLE, MELISSA	55,543
BELLEROSE, CHRISTINA	101,162
BELYK, TREVOR	95,675
BENASCHAK, BREANNE	84,466
BENNETT, DAVID	100,490
BERG, CANDACE	58,495
BERG, RHONDA	94,910
BERGEN, DEREK	80,864
BERGEN, SHAUNA	61,229
BERGERMANN, RORY	91,859
BERNESKY, AMANDA	90,272
BERRY, BRETT	120,625
BIBERDORF, RONALD	122,641
BIHUN, ELSIE	90,272
BILL, TANYA	94,659
BIRRELL, SANDRA	52,272
BISHOP MOISAN, SANDRA	90,270

Name	Amount
BLAKE, KATHERINE	100,535
BLOCK, CARTER	102,290
BLOCK, JAMIE	90,767
BLOCK, KRISTEN	90,289
BLOCK, TRACEY	91,058
BLOMQUIST, CARMELLE	99,524
BLUM, DANAE	94,372
BLUM, TIMOTHY	75,744
BOEHM, ASHLEY	59,636
BOLTON, HEATHER	86,132
BOND, ALISON	90,272
BOND, MARCI	71,858
BOOTH, JESSICA	60,907
BORN, DOUG	51,730
BOSCHMAN, JAMIE	53,117
BOSCHMAN, KATLYN	69,783
BOWERING, JADE	90,272
BOYD-BELLINA, JULIE	87,970
BOYKO, KARI-LYN	91,332
BOYKO, TARA	95,025
BOYLE, DANIEL	94,177
BOYLE, ERIN	95,635
BRADY, DORA	90,272
BRANDT, CHENILLE	69,797
BRANDT, JASON	90,687
BRANDT, SEAN	95,263
BRAUN, GLEN	78,556
BRAUN, HEATHER	100,893
BRAUN, TREVOR	57,886
BREWSTER, ALLYSA	81,338
BRICKNER, JESSALYN	97,851
BROCHU, MICHELLE	94,412
BROSE, JASON	105,021
BROUET, KIRSTEN	115,911
BROUGHTON, DEAN	193,324
BROWN, JARID	116,372
BROWN, KIMBERLY	90,290
BROWN, SHERRY	90,271
BUECHLER, CARLA	96,269
BUECKERT, TANIA	54,382
BULA, KRISTA	90,271
BULL, LESLIE	90,271

Name	Amount
BULLER-KORMOS, NATHAN	53,765
BURGESS, PARIS	91,456
BURNETT, CHRISTY	53,793
BURNETT, KURTIS	100,413
BURYM, LINDSEY	124,407
BYERS, KENNETH	100,571
BYKOWY, QUINN	89,988
BYMOEN, SHANNON	90,443
CALOW, JANET	88,014
CAMERON, CHANTEL	61,257
CAMERON, DAVID	108,615
CAMPBELL, BRENT	100,047
CARDINAL, LUKAS	54,379
CARLETON, JOAN	79,405
CARTER, JANET	90,274
CARTER, NICOLE	90,271
CASAVANT, BRIANNE	68,356
CASSIDY, FAY	183,884
CATOR, APRIL	90,299
CHABAN, LUCAS	58,811
CHAHLEY, DUSTIN	100,938
CHAPLIN, CURTIS	91,248
CHILIBECK, JEFFREY	108,441
CHIVILO, JONAH	66,501
CHORNEYKO, ORRIN	95,539
CHUBACK, NICOLE	71,936
CILIMDZIC, ZLATAN	90,954
CLARK, DIANE	55,105
COATES, LEE	107,912
COCHRAN, NATASHA	109,208
COLES, BREANNE	94,663
COMBRES, RYAN	79,152
COMERFORD, AMANDA	90,272
CONWAY, DARCI	95,172
COOMBS, IAN DAVID	78,978
COOPER, BREANNE	100,047
COOPER, KIMBERLY	100,047
CORRIGAN, MARK	96,609
CORY, SCOTT	95,301
COTE, BONNIE	94,660
COTTRELL, CAROL	100,069
COUTTS, JEANNIE	72,123

Name	Amount
COX, CORY	90,434
COX, MICHAEL	117,075
COX, SUSAN	54,329
CROUCH, TIFFANY	69,253
CUMMING, KEVIN	100,047
CURTIS, KATELYNN	85,387
DABGHI, AMY	72,360
DAHL, BONITA	90,271
DAHL, KELSEY	75,620
DAHL, REEGAN	94,658
DALE, ALISON	59,461
DANIELSON, NATHANIEL	95,247
DARLING, SHANNON	94,659
DAVIDSON, LAUREN	52,489
DAVIS, JOHN	103,058
DAY, TIMOTHY	51,914
DE CONINCK, REBECCA	91,004
DEBERT, BRANDON	76,151
DENNIS, ASHLEY	87,303
DERKSEN, EVAN	83,657
DESJARDINS, BRENDA	50,484
DESJARDINS, RYAN	81,826
DICK, JEREMY	51,914
DOELL, SELENA	54,559
DONAUER, BLAINE	90,271
DONAUER, NATHANIEL	51,031
DORATTI, JENNIFER	93,964
DOSCH, TAYLIN	71,465
DOUCETTE, BRITTANY	87,353
DOUCETTE, MARILYN	61,459
DOZLAW, VONDA	90,271
DRENNAN, HEITH	100,466
DRIEDGER, JOEL	122,460
DUDAR, JENNIFER	75,498
DUECK, JOHNATHON	64,271
DUMONT, LEAH	94,963
DUNVILLE, BEN	76,341
DUNVILLE, KRISTIN	91,170
DURANT, LEAH	94,903
DURET, KIMBERLY E	58,032
DUTKA, CORINNE	106,610
DYCER, SARA	82,157

Name	Amount
DYCK, APRIL	95,157
DYCK, CRYSTAL	94,658
DYCK, KIRSTEN	94,830
DYCK, RUSSELL	111,665
DYCK, SHAUN	94,659
DYCK, VICTORIA	88,782
DZIADUL, CHRISTINE	62,425
EAGLESHAM, TYLER	92,290
EKSTRAND, MEGAN	70,689
ELIASON, KRISTIN	64,747
ELKIN, TAYLOR	72,720
ENS, HEATHER	90,272
ENS, MARVIN	69,802
ENS, MELISSA	90,271
ERICKSON, BRENDA L	98,004
ERICKSON, MATTHEW	76,383
EVANISKY, LYLE	102,195
EVANS, DERRICK	90,999
FAFARD, KARA	74,914
FAST, COREY	95,269
FEATHERSTONE, BREE	95,334
FEHR, JESSICA	61,229
FEHR, LOUISE	51,914
FEHR, SHEALYNE	61,495
FIEDELLECK, ROCHELLE	96,103
FISCHER, DAVIN	93,311
FISHER, ZELDA	94,659
FISHLEY, TENNILLE	91,004
FITZSIMMONS, TRACY	95,180
FLETT, SHAWN	105,558
FOLDEN, CRAIG	95,391
FOLDEN, EVAN	95,155
FORBES, JONATHON	74,257
FOSTER, ANDREA	122,772
FOSTER, MARY	50,755
FOURNIER, BLAKE	52,552
FRASER, KRISTA	56,957
FREEDEN, CHAD	82,723
FREEDEN, LINDEN	71,017
FREEDEN, NICOLE	80,515
FRIESEN, CHRIS	51,914
FRIESEN, CHRISTOPHER	90,271

Name	Amount
FRISKY, TRACY	109,802
FRITZ, BRIENNA	93,435
FRITZ, STEPHEN	69,721
FROESE, BRIEANNE	75,350
FUNK, MACAILA	71,498
GABRYSH, MELANIE	90,271
GAMBLE, CHANTELE	94,163
GARAND, NEAL J	65,851
GARDYPIE, REBECCA	92,163
GARNER, SHANE	99,701
GARTNER, CLAYTON	94,658
GARTNER, DESIRAIE	86,492
GAUDET, BLAINE	83,410
GEE, MITCHELL	78,958
GELLERT, KARA	57,044
GENOWAY, KAYLA	58,170
GERARD, GENEVIEVE	67,451
GERRARD, SARAH	100,047
GERWING, TREVOR	115,770
GILL, RUSSELL DALE	77,980
GINTHER, COLE	63,950
GOLDING, TYLER	89,798
GRANATIER SABIN, MELISSA	94,659
GRANT, ADAM	67,696
GRANT, JANET	100,218
GREEN, JENNIFER	93,116
GRIFFIN, LEANNE	100,047
GRIMSON, CHELSEA	103,868
GUDJONSON, LISA	70,436
GUDNASON, REBECCA	74,020
GUENTHER, BRENT	112,723
GUENTHER, DAVID	95,071
GUENTHER, MARIE	95,342
GUNVILLE, TREVOR	96,066
HAGAN, ALETA	90,743
HALL, COURTNEY	97,010
HALL, TALON	66,678
HAMEL, HALI	100,047
HAMEL, SARAH	58,176
HAMM, MOIRA	94,757
HAMP, SANDRA	94,659
HAND, SHELDON	90,272

Name	Amount
HANDWORK, MARNI	90,270
HANLEY, RICHELLE	94,658
HANNAY, BREN	128,679
HARDY, LEAH	90,272
HARDY, TODD	52,391
HARLAND, JENNIFER	97,932
HARRISON, ELIZABETH	90,272
HART, ABBY C	85,452
HARTMANN PROCTOR, JILL	74,845
HAUBRICH, GRAHAM	79,869
HEATH, LESA	123,777
HEINRICHS, JENNIFER	123,125
HEIT, KAREN	94,659
HENDERSON, TRACY	112,680
HEPPNER, ROBERT	95,442
HERMAN, RYAN	100,047
HEROUX, KRISTIN	90,744
HESJE, KATHRYN	89,530
HIEBERT, VICTORIA	89,846
HILDEBRAND, JENNIFER	58,360
HILDEBRAND, SANDI	92,173
HILDEBRANDT, MARIE D	94,972
HILDEBRANDT, SANDRA	65,304
HILL, ERIN	90,272
HINDMARSH, JOSHUA	98,969
HOANG, ASHLEIGH	91,237
HOFFMAN, ERIN	90,744
HOFFMAN, MILISSA	85,119
HOFSTRA, ALEXANDRA	73,889
HOLOWACHUK, AMANDA	67,238
HOLOWACHUK, COREY	90,565
HOLTSMAN, DANIEL	76,151
HOOGSTEN, TOMMI	108,904
HOPE, COLTON	75,273
HOUSEMAN, NATALIE	59,247
HOWIE, DANIEL	115,315
HRYCUIK, LISA	77,347
HRYNEWICH, FARON	94,659
HUBER, SHAWN	101,678
HUCULAK, SANDRA	66,210
HUNTER, STEPHANIE	78,393
HURSH, BRADEN	69,962

Name	Amount
HUTCHINSON, BRANDON	91,384
HYSHKA, LYNN	94,659
IMPEY, SHERI	95,765
IRWIN-BURANT, HEATHER	72,280
IVERSEN, SHARLEEN	56,726
JACKSON, JANET	117,413
JACKSON, SARAH	68,630
JALBERT, TAYLENE	58,088
JANZEN, CYNTHIA	52,023
JANZEN, DAVE	52,991
JANZEN, JENNIFER	90,423
JANZEN, JOSHUA	114,722
JANZEN, MACKENZIE	60,469
JARDINE, ROBERT	100,208
JAREMA, LINDSAY	92,726
JEFFERY, BRYDEN	80,468
JEMIEFF, DIANA	127,288
JOANETTE, LORRAINE	54,193
JOHB, EMILY	89,960
JOHNSON, AUSTIN	53,901
JOHNSON, MARTIN	126,183
JOHNSTON, CORY	51,914
JOHNSTONE, JADE	90,275
JONES, TASHA	94,164
JOYNT-BARANIUK, SHAUNA	89,799
JULLION, CASSIE	89,329
KAKOSKE, JILLIAN	90,322
KALER, DALVEEN	68,904
KAMINESKY, MATHEW R	52,927
KARRAS, MICHAEL	102,005
KASAHOFF, TARYN	90,271
KAUFMANN, NICOLE	96,915
KAVANAGH, MICHELLE	95,121
KAWESKI, MIKE	95,025
KEENE, WHITNEY	55,043
KENNEDY-REID, TANYA	100,047
KENNEY, KRISTAN	66,989
KERR, KATHARINE	100,499
KIELO, BARBARA	94,770
KINGSBURY, CARMEN	74,724
KIRK, BRETT	128,948
KITCHEN, STEPHEN	95,277

Name	Amount
KJARGAARD, DARYL	64,819
KLASSEN, AMY	72,789
KLASSEN, GERALD	59,092
KLEBECK, DANIEL	94,657
KLEIN, TERRY	52,158
KLUK, KIRSTEE	90,271
KNAPMAN, SHELBY	75,319
KNOWLES, BRIAN	111,423
KOBYLKA, LISA	94,781
KONIHOWSKI TKACHUK, KELSEY	63,375
KOOP-HUNTER, TERESA	90,516
KOOY, TERRA	91,245
KORNELSON, NICOLE	93,669
KOROL, TERESA	155,151
KOROLL, MELISSA	91,535
KOROLUK, MONICA	73,874
KORVER, AMY	63,006
KOSCIELSKI, DENENE	52,589
KOSKI, TRACY	90,930
KOSTYNIUK, NATASHA	80,593
KOWALCHUK, STEPHEN	95,871
KOZAK, JESSICA	90,988
KRAFCHUK-HALBACH, SUSAN	73,762
KRIP, ERIKA	65,206
KRIPS, SPENCER	54,762
KROEGER, BRENDEN	100,788
KRUEGER, CINDY	75,724
KRUGER, HOLLY	76,677
KUCHLER, LISA	114,386
KUDELKA, JAMIE	60,938
KULCHAR, KATHRYN	82,500
KUPRASH, MEGAN	91,237
LABRASH, TYLER	63,663
LACOURSIERE, NICOLE	108,548
LAHTI, MICHELLE	90,271
LALONDE, TERESA	100,047
LAMONTAGNE, KYM	54,359
LANDRY, EDLA	111,984
LANE, MICHELLE	90,272
LANGFORD, JENNA	83,855
LANSFORD, SHANNON	95,148
LAROCQUE, RYAN	62,663

Name	Amount
LAROQUE, CHARMAIN	110,268
LARSON, MITCHELL	76,383
LASKOWSKI, SYDNEY	120,485
LAVALLEE, NICOLE	109,786
LAWRENCE, JAMES	93,039
LEBISZCZAK, CARMEN	116,437
LEDOUX, AMBER	95,509
LEHMANN, AMBER	90,271
LEHMANN, KAREN	96,094
LEIDL, KELLY	90,272
LEIER, LEA	94,163
LEIER, REBECCA	67,460
LESPERANCE, KELSEY	81,800
LEWANS, KARI	93,014
LEWIS, CORY	90,758
LIDDICOAT, KIMBERLY	90,271
LINGELBACH, JOLAN	78,716
LINNER, JOELENE	91,169
LINNER, MATTHEW	94,659
LLOYD, EVAN	78,577
LOBODA, JESSE	85,663
LOCKE, JACQUELINE	90,736
LOCKINGER, MICHELLE	109,128
LOEWEN, BARRY	51,914
LOGAN, JULLION	90,272
LONGUEIL, ALLISON	83,326
LOROFF, REBECCA	75,090
LUITEN, MITCHELL	171,974
LUNDQUIST, TYSON	51,543
MACK, LARISSA	68,569
MACKAY, HEIDI	94,773
MACKENZIE, ANDREW	109,994
MACKENZIE, MONIKA	94,659
MACKENZIE, SHAWNA	90,271
MACLEAN, CHELSEY	70,861
MACLEOD, LESLI	90,272
MAES, HONEY	90,423
MAIER, MICHAEL	100,179
MAINA, ESTHER	51,415
MALAINNEY, JAMIE	90,355
MALES, KYLE	92,675
MALLORY, LEAH	94,805

Name	Amount
MANN, HEATHER	72,786
MARANAN, NOEL	52,630
MAROTTA, STEFANIA	99,803
MARSHALL, ANDREA	90,272
MARSHALL, TRACY G	51,914
MARSH-HOGAN, KAREN	90,271
MARTIN GRAY, LAURIE	106,710
MARTIN, ERIC	100,113
MARTIN, SHAUNA	80,444
MARTIN, TIMOTHY	90,272
MARTIN, WILLIAM	94,660
MARTIN-FITZGERALD, SHERYL	100,047
MASON, CHRISTOPHER	122,573
MASON, JENNIFER	111,907
MASON, KRISTAL	107,140
MASON, LISA	128,571
MASSE, BILL R	77,420
MASSEY, LEE-ANNE	60,089
MATHISON, KRISTEN	116,756
MATISZ, BRIAN	133,090
MATTILA-BAINS, MARGARET	174,955
MAYOR, TARA	101,290
MCAVOY, PATRICK	91,124
MCCORMICK, STEPHANIE	72,186
MCCUBBING, SABRINA	73,876
MCDONALD, CAITLIN	76,894
MCDONALD, LEANNE	90,433
MCDOUGALL, LEE	86,369
MCGREGOR, TAYLOR	71,722
MCGURK, KRISTIN	94,744
MCHANSON, SHANNON	95,171
MCKAY, BOBBY-JO	61,426
MCKAY, DARIN	110,098
MCKAY, NICOLE	93,893
MCKINNON, KATE	98,232
MCLEAN, CORI	64,185
MCNEIL, TWYLA	90,744
MCPHAIL, LIANA	101,585
MCTAVISH, PAUL	171,974
MEISTER, NADINE	98,004
MELLESMOEN, BRUCE	128,948
MENNIE, SARAH	66,500

Name	Amount
MENSHENFRIEND, KIRSTEN	81,320
MERRYWEATHER, ANDREW	131,829
MESZAROS, PATRICIA	90,270
MICHEL, JESSICA	90,482
MIEVRE, NICOLE	90,744
MIKITUK, MARYLEE	50,267
MILLARD, BRENNIA	94,988
MILLER, ALLISON	94,830
MILLER, REBECCA	100,571
MILLIKEN, SARAH	87,597
MILNE, TAMARA	66,844
MILNTHORP, TAMARA	71,443
MITCHELL, ANDREA	73,180
MOAR, AMBER	91,878
MOIR, GINA	94,717
MOODY, NICOL	85,504
MOONEY, FAYE	52,867
MORIN, JANELL	90,772
MORRANT, ASHLEY	61,310
MORRIS, BRODY	115,859
MORRISON, LEA	56,513
MORRISON, SKYE	68,861
MORROW, LARA	90,421
MUENCH, KENT	172,051
MUI, TAYLOR	94,659
MULLIGAN, ROCHELLE	90,744
MUNDAY, TYLER	100,169
MURFIN, SHARLEEN	82,331
MURRAY, MELISSA	60,968
MUTCH, JULIE	110,655
MYRAH, SCOTT	82,158
NELSON, AMANDA	91,551
NEUDORF, MURRAY	94,057
NEUFELD, JIMMY	51,914
NEUFELDT, ANDREW	94,462
NEWTON, MARY	88,636
NICHOL, BRADLEY	183,884
NICKEL, FLORIANNE	90,401
NICKEL, JACY	59,502
NICKEL, JO-ANNE	94,659
NICKEL, JONATHAN	82,805
NIEDERMAIER, TERENCE	86,101

Name	Amount
NORBERG, MELANY	109,948
NORMAND, MARC	111,856
NOSEK, RICHARD	77,188
NYLAND, CARMEN	94,659
OBERHOFER, CAMILLE	86,757
O'HARA, AMY	64,619
OJUKWU, OLIVIA	100,047
OLEKSYN, SHAWN	90,272
OLEXYN, ERIN	58,495
OLIVER, QUELSA-AN	94,869
OLNHOF, JUSTIN	100,179
OLSON, DANIELLE	126,657
OLSON, JAMIE	93,668
OLSON, SHAWN	78,577
OLSON, TYLER	91,878
OLVER, HAYLEE	94,663
ORCHARD, JILLIAN	83,437
O'REILLY, BRENDAN	95,950
ORIA, JASON	52,153
ORTH, AMY	126,283
OSIKA, BRIDGET	76,386
OSMUNDSON, AIMEE	66,263
OTSIG, ROCHELLE	95,066
PARADIS, CHARLENE	60,974
PARENTEAU, JESSE	71,025
PARKINSON, AMY	92,683
PASARENO, MARCIE	58,955
PATTERSON, JOANNE	97,044
PATTERSON, SCOTT	93,157
PAULS, MICHELLE	56,345
PAULSEN, JILLIAN	112,556
PAVLOFF, MIKEAL	91,261
PAVLOFF, NANCY	54,726
PAWLUK, MADISON	61,314
PELLERIN, GLENNA	94,659
PEPPER-MARTENS, CARY	80,781
PERRIN, ALISA	104,233
PERRY, LONETTA	83,096
PERRY, MARK	95,026
PETERS, GWENDOLYN	84,214
PETERS, LINDA	83,320
PETERS, SHEILA	91,863

Name	Amount
PETERS, WESLEY	90,874
PETERSEN, MATTHEW	79,984
PICARD, KIMBERLEY	79,313
PIERCEY, DANA	94,659
PIETERSMA, STUART	110,513
PILON, MICHAEL	54,450
PIPER, JEFF	116,372
POKOL, JENNA	71,656
POMARENSKI, COREEN	90,272
POSSBERG, JOCELYNE	110,505
POSTLETHWAITE, AARON	70,326
POTTER, COLIN	66,000
PRAKASH, SARA	95,477
PREFONTAINE, LAURA	111,894
PRESCESKY, CURTIS	86,709
PRICE, ROBERT	96,140
PRIEL, SHAUN	94,659
PROCTOR, BRENDAN	90,384
PROCTOR, JANINE	66,869
PROCYSHYN, CRYSTAL	94,463
PROCYSHYN, LOIS	51,883
PROKOPETZ, LAURIE	73,505
PUETZ, CASSIDY	68,817
PYLYPOW, TYSON	68,558
QUIRING, PETER	76,775
RABYJ, KRISTINA	115,046
RACICOT, MARCY	95,204
RAISON, ALANA	90,274
RANCE, RICHARD	52,653
RAPLEY, ANNE	98,729
RATHGEBER, LANE	62,549
READ, DAVID	100,483
READ, TYLER	70,717
REDEKOPP, MERCEDES	61,216
REED, CARMEN	53,970
REED, JOANNE	94,659
REIGERT, JANICE	94,706
REILKOFF, TIRZAH	93,204
REINHARDT, CRAIG	117,800
REIS, BRETT	125,460
REIS, JESSE	121,572
REMPEL, CAMEO	52,886

Name	Amount
REZEANU, KATHLEEN	90,272
RHINAS, JEFFREY	94,708
RHINAS, MEREDITH	90,594
RIPLEY, MEG	87,570
ROBINSON, NICOLE	69,686
ROBINSON, NICOLE	94,756
ROBSON, BRANDI	100,571
ROBSON, EVAN	90,638
ROESLER, AMANDA	90,548
ROMANCHUK, STACEY	89,799
ROSS, SHAYD	60,140
ROTH, RONALEE	92,577
ROWLAND, BRETT	111,736
ROWLEY, COLLEEN	91,943
RUSZKOWSKI, DESTINY	66,500
RYAN, VALERIE	72,285
SAATHOFF, BRIANE	76,969
SAELHOF, LISA	89,839
SALUD, MONIQUE	69,467
SALZL, JACQUELINE	100,723
SANDER, ADINE	89,094
SARETSKY-PERKINS, NICOLE	94,659
SAUER, JUSTIN	95,873
SAWATSKY, QUINLAN	50,338
SAWATZKY, CHRISTIE	92,177
SAWATZKY, JOANNE	58,495
SAWATZKY, MICHAEL	94,661
SAWATZKY, SHELBY	63,266
SAX, ASHLEY	95,157
SCHAFHAUSER, AARON	90,393
SCHAFHAUSER, AMANDA	90,744
SCHARBACK, CONNIE	60,214
SCHEIDT, TYLER	90,432
SCHERR, BRITTNEY	86,890
SCHLAMP, MITCHELL	84,712
SCHLOSSER, KIRK	116,900
SCHMIDT, ARLA	87,646
SCHMIDT, PETER	111,895
SCHNEIDER, JENNIFER	90,271
SCHRAEDER, RACHEL	90,272
SCHREINER, BRYANNE	93,495
SCHULKOWSKY, KELLY	58,520

Name	Amount
SCOTT, KIMBERLY	111,794
SCRIVEN, RHONDA	89,327
SEESEQUASIS, HERB	56,728
SELVIG, TAMARA	90,744
SEPKE, KENDRA	66,376
SEPKE, MITCHELL	79,155
SHABATOSKI, JACALYN	90,867
SHANNON-WOBESER, BRIDGET	75,847
SHEPHERD HILLS, CHRISTA	51,090
SHEPHERD, SARAH	94,659
SHEPPARD, COLLEEN	95,589
SIGSTAD, RONALD	117,686
SIMMS, LINDA	91,111
SIMONSON, REBECCA	99,109
SIROIS, SHANNON	89,908
SKIBINSKY, SHELLBY	53,351
SMITH, JULIAN	92,871
SMITH, KIARA	77,185
SMITH, RUTH	94,659
SMITH, SHARLENE	95,024
SNELL, JODI	94,659
SOKUL, MARNYA	61,564
SOPARLO, GARETT	95,171
SOROCHUK, LESIA	90,272
SPARK, CAROL	101,312
SPARROW, HEATHER	89,800
SPENCE, KATHERINE	94,858
SPENCER, JENNIFER	71,673
SPETZ, WILLIAM	77,364
SPROULE, AMANDA	110,913
SPROULE, MARK	90,271
STARLING, KRISTIN	67,223
STEELE, DEBORAH	90,272
STEVENS, JESSICA	63,445
STEWART, CRAIG	100,571
STILBORN, ERIC	78,719
STODDART, KELLY	100,067
STRASKY, SHANTEL	90,394
STRATTON, AMANDA	88,453
SUBCHYSHYN, RACHEL	94,659
SUTHERLAND, CRISTINA	132,406
SUTHERLAND, MADISON	72,619

Name	Amount
SWIATECKI, KATHRYN	82,269
TABIN, MORGAN L	55,376
TAGGART, DAWN	90,891
TAUPADEL, MEGAN	87,323
TAYLOR, KIRSTEN	89,487
TEBAY, GREGORY	128,763
TEBAY, JERALYN	90,394
TELFER, KORY	90,272
TENEYCKE-DAY, KRISTIN	67,428
TEW, LISA	90,271
THIESSEN, AMY-LEIGH	91,092
THIESSEN, JACQUELINE	90,272
THORPE, KATHLEEN	107,141
TIMM MCKENZIE, CARIE	100,047
TINK, EMMA	64,854
TKACHUK, NICOLE	80,176
TODOSICHUK, SHERRY	108,034
TOKAR, KAREN	94,659
TOTH, DAVID	91,641
TREMAIN, ERIN	94,659
TROUPE-LOGUE, TERRI	95,651
TUCKER, CHRISTOPHER	117,959
TURGEON, BRANDIE	89,799
TURNER, BRETT	126,308
TYNDALL, ASHLYNN	67,606
UKRAINETZ BEGRAND, SHANNON	85,286
VAAGEN, CARLA	90,744
VAN DAMME, BROOKE	70,417
VANDALE, CELINE	79,697
VANTHUYNE, SUSAN	60,898
VEDRESS, MATHEW	95,454
VERGE, JULIE	95,762
VERITY, ELLEN	80,447
VERREAULT, DUSTIN	94,904
VERREAULT, JAMIE	90,687
VETTER, JAREN	123,675
VICK, SHAUNA	91,144
VIKSE, DUSTIN	85,587
VILLAFUERTE, CARLOS	91,878
VORS, KIERA	65,479
WAGNER, ERIC	90,286
WALCHUK, KENT	64,529

Name	Amount
WALDEN, GRANT	54,015
WALKER, CLIFTON	96,407
WALTER, JILL	68,875
WANDLER, KELLY	110,225
WARD, ALEXANDER	88,783
WARLOW, DAVID	51,323
WARREN, JENNIE	55,774
WASSERMANN, DARBY	73,833
WATERS, TERESS	90,132
WATIER, NICHOLE	94,659
WEATHERINGTON, COLLEEN	90,272
WEGREN, HEATHER	104,445
WEIGHTMAN, TRACY	94,659
WELLMAN, CHAD	101,095
WENC, KARLA	90,272
WESTLUND, KEVIN	78,824
WESTMACOTT-HAYWARD, SUSAN	52,897
WHELER, TAYONA	66,934
WHENHAM, CARLYNG	54,547
WHITE, BRANDY	94,659
WHITE, DAVID	51,197
WHITE, KELLI	90,273
WIEBE, BREANN	74,880
WIEBE, SHIRLEY	51,914
WILLEMS, ALYSSA	71,303
WILLIAMS, CHAD	68,621
WILLYCK, ELAINE	72,229
WILLS, PATRICK	83,236
WILSON, ALANA	91,569
WILSON, LEVI	70,973
WILSON, NEDA-LYN	134,336
WILTON, BRENDA	94,781
WINTERS, KAYLEIGH	54,173
WIRZ, SHAWNA	94,659
WOELKE, LORRAINE	91,693
WOLFE, HEATHER	95,383
WOLFF, JORDAN	70,483
WOOD-ENGLT, PENNY	90,744
WOODS-FEHR, SCOTT	90,274
WORMAN, KENDRA	100,443
WOYCHESHIN, QUINN	67,653
WOYTOWICH, HAILEY	64,529

Name	Amount
WRIGHT OHRYN, HEATHER	100,400
WRUCK, LEANNE	90,394
WUDRICH, JACE	62,601
YEDERSBERGER, ANGELA	94,166
YEO, JULIAN	94,660
YEO, LINDSEY	71,380
YOUNG, SARAH	98,625
YOUNG, SARAH	100,294
YOUNG, TRACEY	246,389

Name	Amount
YUZDEPSKI, CARTER	55,361
ZACHARIAS, LISA	94,659
ZACHARIAS, MELANIE	83,097
ZACHARIAS, RICHARD	67,241
ZINTEL, MICHAEL	95,097
ZIOLA, JOANNE	102,157
ZWAAN, JANET	97,044
ZWARICH, RICHARD	90,394

## Supplier Payments

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

Name	Amount
1 STOP PLAYGROUNDS LTD.	\$246,029
1080 ARCHITECTURE, PLANNING & INTERIORS	173,294
AL ANDERSON SOURCE FOR SPORTS	54,131
ALERT DRIVER TRAINING	138,357
ALLMAR INC.	135,925
ANDREW AGENCIES LTD (SK)	163,775
AON REED STENHOUSE INC	1,255,338
APPLE CANADA INC. C3120	138,301
BEARDY'S & OKEMASIS FIRST	389,171
BUS PLANNER INC	97,256
CHOICE ELECTRICAL SUPPLY LTD.	54,397
CITY OF MARTENSVILLE	53,153
CITY OF WARMAN	140,763
CLARK ROOFING (1964) LTD.	1,155,383
COMPUGEN INC	110,943
CUMMINS CANADA ULC	189,582
CYPRESS SALES PARTNERSHIP	124,679
DELL CANADA INC.	607,435
DELTA CONSTRUCTION GROUP INC	92,531
DETAIL PLUS CONSTRUCTION	97,902
DGL CONTRACTING LTD	160,201
EILEEN'S DRIVING SCHOOL	230,771
EMCO CORPORATION	60,562
FEDERATED CO-OPERATIVES LTD	1,285,507
FLAMAN FITNESS	51,519
FLYNN CANADA INC.	63,945
FORTRESS PROPERTIES INC	63,367
FUNDSCRIP/FUNDSTREAM	328,340

Name	Amount
GRAHAM CONSTRUCTION & ENGINEERING LP	1,298,795
GREAT PLAINS COLLEGE	67,584
GREAT WESTERN SAW LTD.	76,661
HBI OFFICE PLUS INC.	215,738
IMPERIAL DADE CANADA INC	351,465
INSIGHT CANADA INC.	56,176
KINDRACHUK AGREY ARCHITECTS LTD	168,277
LINDE CANADA INC.	74,325
LOEFFLER, MYLES	63,520
LORAAS DISPOSAL SERVICES LTD	144,358
MCNALLY ROBINSON	60,497
NEIMAR'S CUSTOM WORK	320,466
NEW WAY YARD CARE	59,572
NEXGEN MECHANICAL INC	117,166
NORTH WEST COLLEGE	70,400
NORTHEND WAREHOUSING LTD.	232,857
PCL CONSTRUCTION MANAGEMENT INC	4,733,999
POWERSCHOOL CANADA ULC	139,741
PRAIRIE MOBILE COMMUNICATIONS	108,693
PRATTS WHOLESALE FOOD SERVICE LTD	79,655
PRECISION DRIVING SCHOOL	134,371
PRO-TEC INDUSTRIES LTD	57,329
QUALITY TIRE SERVICE LTD.	84,572
R & D COMMERCIAL INTERIORS	221,999
REDDEKOPP CONSULTING	130,980
SASK PROFESSIONAL TEACHERS REG BOARD	104,762

Name	Amount
SASK TEL CMR	117,167
SASKATOON HEALTH REGION	169,877
SASKENERGY	698,357
SASKPOWER	1,580,357
SASKWATER	52,278
SCHOLASTIC BOOK FAIRS	59,248
SPORTFACTOR INC.	61,692
SRNET INC	83,160
SUPREME OFFICE SUPPLIES	215,469

Name	Amount
SWISH-KEMSOL PRODUCTS	169,103
TOSHIBA BUSINESS SOLUTIONS	408,945
TRADE WEST EQUIPMENT LTD.	63,081
VCM CONSTRUCTION LTD	539,294
WALLIS GLAZING SPECIALTIES	68,556
WEX CANADA LTD	198,623
YMCA OF SASKATOON	170,649

### Other Expenditure

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

Name	Amount
CUPE 4254	\$236,118
MUNICIPAL EMPL. PENSION PLAN	4,325,129
PSTA MEMBERSHIP FEES	134,659
RECEIVER GENERAL OF CANADA	2,618,6681
SASK SCHOOL BOARDS ASSOCIATION	2,224,979
SASK TEACHERS SUPERANNUATION	121,832
SASK WORKERS COMPENSATION BD	724,779
SASKATCHEWAN TEACHERS' FEDERATION	8,136,323

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

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## Consolidated Audited Financial Statements

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Of the Prairie Spirit School Division No. 206


School Division No. 2060500

For the Period Ending: August 31, 2024



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Chief Financial Officer



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Auditor

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

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Box 809 • 121 Collins Street  
Warman SK CAN • S0K 4S0  
Phone: 306-683-2800  
Fax: 306-934-8221  
www.spiritsd.ca

### Management’s Responsibility for the Consolidated Financial Statements


The school division’s management is responsible for the preparation of the consolidated 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 consolidated 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 consolidated 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 comprised 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 consolidated 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 consolidated financial statements. The accompanying Auditors’ Report outlines their responsibilities, the scope of their examination and their opinion on the school division’s consolidated 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 Spirit School Division No. 206:

  
\_\_\_\_\_  
Board Chair

  
\_\_\_\_\_  
CEO/Director of Education

  
\_\_\_\_\_  
Chief Financial Officer

November 25, 2024

To the Trustees of the Board of Education of Prairie Spirit School Division No. 206:

## Opinion

We have audited the consolidated financial statements of Prairie Spirit School Division No. 206 (the "School Division"), which comprise the consolidated statement of financial position as at August 31, 2024, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in (net debt) net financial assets, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the School Division as at August 31, 2024, and the results of its consolidated operations, its consolidated remeasurement gains and losses, its change in (net debt) net financial assets and its consolidated 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 Consolidated 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 consolidated 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 the Trustees of the Board of Education for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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.

The Trustees of the Board of Education are responsible for overseeing the School Division's financial reporting process.

## Independent Auditor's Report *(continued from previous page)*

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School Division to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Trustees of the Board of Education 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.

Saskatoon, Saskatchewan

December 9, 2024

*MNP* LLP

Chartered Professional Accountants

**MNP**

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	18,937,682	21,730,599
Accounts Receivable (Note 7)	3,824,965	4,795,020
Portfolio Investments (Note 3)	40,442	189,765
<b>Total Financial Assets</b>	<b>22,803,089</b>	<b>26,715,384</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	9,180,866	9,149,168
Long-Term Debt (Note 9)	15,122,267	16,127,313
Liability for Employee Future Benefits (Note 5)	2,298,500	2,223,000
Deferred Revenue (Note 10)	227,225	85,290
<b>Total Liabilities</b>	<b>26,828,858</b>	<b>27,584,771</b>
<b>Net Debt</b>	<b>(4,025,769)</b>	<b>(869,387)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	190,389,529	202,774,875
Inventory of Supplies Held for Consumption	751,273	719,183
Prepaid Expenses	990,344	879,484
<b>Total Non-Financial Assets</b>	<b>192,131,146</b>	<b>204,373,542</b>
<b>Accumulated Surplus (Note 13)</b>	<b>188,105,377</b>	<b>203,504,155</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	187,987,004	202,919,350
Accumulated Remeasurement Gains	118,373	584,805
<b>Total Accumulated Surplus (Note 13)</b>	<b>188,105,377</b>	<b>203,504,155</b>

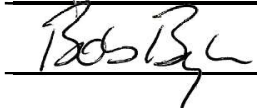
Contractual Rights (Note 15)  
 Contractual Obligations (Note 16)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 14)		
<b>REVENUES</b>			
Grants	119,659,473	121,079,739	127,543,600
Tuition and Related Fees	2,778,544	3,992,395	2,936,725
School Generated Funds	2,434,000	2,872,020	2,942,531
Complementary Services (Note 11)	900,612	902,211	897,658
External Services (Note 12)	4,044,263	3,909,588	4,467,349
Other	970,000	1,238,145	1,357,197
<b>Total Revenues (Schedule A)</b>	<b>130,786,892</b>	<b>133,994,098</b>	<b>140,145,060</b>
<b>EXPENSES</b>			
Governance	576,120	514,733	572,440
Administration	4,048,686	4,129,937	3,930,546
Instruction	92,462,527	94,941,831	91,765,899
Plant Operation & Maintenance	23,629,987	26,855,015	28,598,669
Student Transportation	8,757,656	8,413,652	8,375,498
Tuition and Related Fees	509,696	527,155	469,973
School Generated Funds	2,434,000	2,420,325	2,892,273
Complementary Services (Note 11)	900,612	821,618	910,125
External Services (Note 12)	3,999,231	4,018,718	3,902,250
Other	635,000	548,606	713,271
<b>Total Expenses (Schedule B)</b>	<b>137,953,515</b>	<b>143,191,590</b>	<b>142,130,944</b>
<b>Operating Deficit for the Year</b>	<b>(7,166,623)</b>	<b>(9,197,492)</b>	<b>(1,985,884)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>202,919,350</b>	<b>202,919,350</b>	<b>204,905,234</b>
<b>Accounting Changes (Note 2j)</b>	<b>(5,734,854)</b>	<b>(5,734,854)</b>	<b>-</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>190,017,873</b>	<b>187,987,004</b>	<b>202,919,350</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Remeasurement Gains and Losses**  
**as at August 31, 2024**

	2024	2023
	\$	\$
<b>Accumulated Remeasurement Gains, Beginning of Year</b>	<b>584,805</b>	<b>318,230</b>
Unrealized (losses) gains attributable to:		
Derivatives	(466,432)	266,575
<b>Net remeasurement (losses) gains for the year</b>	<b>(466,432)</b>	<b>266,575</b>
<b>Accumulated Remeasurement Gains, End of Year</b>	<b>118,373</b>	<b>584,805</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Changes in (Net Debt)**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$ (Note 14)	\$	\$
<b>(Net Debt) Net Financial Assets, Beginning of Year</b>	<b>(869,387)</b>	<b>(869,387)</b>	<b>4,902,902</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(7,166,623)	(9,197,492)	(1,985,884)
Acquisition of Tangible Capital Assets (Schedule C)	(1,466,145)	(1,619,465)	(12,507,644)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	132,500	15,428
Net Gain on Disposal of Capital Assets (Schedule C)	-	(69,556)	(15,428)
Amortization of Tangible Capital Assets (Schedule C)	8,345,288	8,207,013	8,503,059
Net Acquisition of Inventory of Supplies Held for Consumption	-	(32,090)	10,032
Net Change in Other Non-Financial Assets	-	(110,860)	(58,427)
	<b>(287,480)</b>	<b>(2,689,950)</b>	<b>(6,038,864)</b>
Net Remeasurement (Losses) Gains	-	(466,432)	266,575
<b>Change in Net Debt</b>	<b>(287,480)</b>	<b>(3,156,382)</b>	<b>(5,772,289)</b>
<b>Net Debt, End of Year</b>	<b>(1,156,867)</b>	<b>(4,025,769)</b>	<b>(869,387)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Cash Flows**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(9,197,492)	(1,985,884)
Add Non-Cash Items Included in Deficit (Schedule D)	8,137,457	8,487,631
Net Change in Non-Cash Operating Activities (Schedule E)	1,076,238	4,681,462
<b>Cash Provided by Operating Activities</b>	<b>16,203</b>	<b>11,183,209</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,619,465)	(12,507,644)
Proceeds on Disposal of Tangible Capital Assets	132,500	15,428
<b>Cash Used in Capital Activities</b>	<b>(1,486,965)</b>	<b>(12,492,216)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(160,029)
Proceeds on Disposal of Portfolio Investments	149,323	1,419
<b>Cash Provided by (Used in) Investing Activities</b>	<b>149,323</b>	<b>(158,610)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,471,478)	(1,422,539)
<b>Cash Used in Financing Activities</b>	<b>(1,471,478)</b>	<b>(1,422,539)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,792,917)</b>	<b>(2,890,156)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>21,730,599</b>	<b>24,620,755</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>18,937,682</b>	<b>21,730,599</b>

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

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Grants</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	114,561,327	113,243,942	113,337,571
Operating Grant PMR	2,697,760	2,697,403	2,692,566
Other Ministry Grants	2,250,386	2,998,038	1,410,767
<b>Total Ministry Grants</b>	<b>119,509,473</b>	<b>118,939,383</b>	<b>117,440,904</b>
Other Provincial Grants	-	28,055	68,343
Federal Grants	-	53,168	24,655
Grants from Others	150,000	150,000	350,000
<b>Total Operating Grants</b>	<b>119,659,473</b>	<b>119,170,606</b>	<b>117,883,902</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	1,909,133	9,659,698
<b>Total Capital Grants</b>	<b>-</b>	<b>1,909,133</b>	<b>9,659,698</b>
<b>Total Grants</b>	<b>119,659,473</b>	<b>121,079,739</b>	<b>127,543,600</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
School Boards	-	-	1,500
Federal Government and First Nations	2,348,544	3,682,201	2,524,085
Individuals and Other	-	24,000	500
<b>Total Tuition Fees</b>	<b>2,348,544</b>	<b>3,706,201</b>	<b>2,526,085</b>
Transportation Fees	430,000	286,194	410,640
<b>Total Operating Tuition and Related Fees</b>	<b>2,778,544</b>	<b>3,992,395</b>	<b>2,936,725</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,778,544</b>	<b>3,992,395</b>	<b>2,936,725</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	400,000	251,014	297,019
<b>Total Curricular Fees</b>	<b>400,000</b>	<b>251,014</b>	<b>297,019</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	100,000	78,387	87,770
Commercial Sales - Non-GST	150,000	197,420	145,766
Fundraising	600,000	1,280,718	1,228,646
Grants and Partnerships	184,000	158,802	214,525
Students Fees	1,000,000	900,540	959,883
Other	-	5,139	8,922
<b>Total Non-Curricular Fees</b>	<b>2,034,000</b>	<b>2,621,006</b>	<b>2,645,512</b>
<b>Total School Generated Funds Revenue</b>	<b>2,434,000</b>	<b>2,872,020</b>	<b>2,942,531</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	900,612	902,211	897,658
<b>Total Operating Grants</b>	<b>900,612</b>	<b>902,211</b>	<b>897,658</b>
<b>Total Complementary Services Revenue</b>	<b>900,612</b>	<b>902,211</b>	<b>897,658</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	3,064,008	3,130,068	3,056,096
Other Ministry Grants	433,655	397,123	764,000
Other Grants	460,000	520,807	471,222
<b>Total Operating Grants</b>	<b>3,957,663</b>	<b>4,047,998</b>	<b>4,291,318</b>
<b>Fees and Other Revenue</b>			
Other Revenue	86,600	(138,410)	176,031
<b>Total Fees and Other Revenue</b>	<b>86,600</b>	<b>(138,410)</b>	<b>176,031</b>
<b>Total External Services Revenue</b>	<b>4,044,263</b>	<b>3,909,588</b>	<b>4,467,349</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	360,000	249,379	491,069
Sales & Rentals	60,000	84,112	61,958
Investments	550,000	834,111	788,742
Gain on Disposal of Capital Assets	-	69,556	15,428
Change in Previous Years ARO Estimate	-	370	-
Treaty Land Entitlement / Rural	-	617	-
<b>Total Other Revenue</b>	<b>970,000</b>	<b>1,238,145</b>	<b>1,357,197</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>130,786,892</b>	<b>133,994,098</b>	<b>140,145,060</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	232,000	195,767	199,407
Professional Development - Board Members	47,090	34,411	51,409
Elections	20,000	19,038	-
Other Governance Expenses	274,500	262,987	319,094
Amortization of Tangible Capital Assets	2,530	2,530	2,530
<b>Total Governance Expense</b>	<b>576,120</b>	<b>514,733</b>	<b>572,440</b>
<b>Administration Expense</b>			
Salaries	2,923,587	2,970,363	2,883,776
Benefits	393,284	435,693	395,158
Supplies & Services	310,425	282,098	213,390
Non-Capital Furniture & Equipment	23,500	18,197	25,697
Building Operating Expenses	55,500	103,765	90,393
Communications	57,520	58,423	54,197
Travel	38,800	20,741	16,940
Professional Development	115,075	105,806	117,640
Amortization of Tangible Capital Assets	130,995	134,851	133,355
<b>Total Administration Expense</b>	<b>4,048,686</b>	<b>4,129,937</b>	<b>3,930,546</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	64,124,787	65,368,428	63,771,977
Instructional (Teacher Contract) Benefits	4,061,976	4,348,489	4,306,390
Program Support (Non-Teacher Contract) Salaries	12,691,154	13,652,036	12,940,218
Program Support (Non-Teacher Contract) Benefits	3,051,737	3,165,833	2,859,680
Instructional Aids	4,578,941	4,423,289	3,801,911
Supplies & Services	561,129	676,340	655,850
Non-Capital Furniture & Equipment	901,786	1,179,176	1,112,257
Communications	335,300	299,464	299,844
Travel	419,710	293,197	374,507
Professional Development	478,709	299,490	374,564
Student Related Expense	193,641	166,726	155,895
Amortization of Tangible Capital Assets	1,063,657	1,069,363	1,112,806
<b>Total Instruction Expense</b>	<b>92,462,527</b>	<b>94,941,831</b>	<b>91,765,899</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	5,774,110	5,587,998	5,357,596
Benefits	1,261,429	1,291,885	1,177,311
Supplies & Services	30,250	20,453	31,767
Non-Capital Furniture & Equipment	47,500	132,405	67,658
Building Operating Expenses	10,330,260	13,772,627	15,656,076
Communications	17,500	17,569	17,213
Travel	258,300	207,475	229,616
Professional Development	26,900	18,111	19,767
Amortization of Tangible Capital Assets	5,841,212	5,767,201	6,002,374
Amortization of Tangible Capital Assets ARO	42,526	39,291	39,291
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>23,629,987</b>	<b>26,855,015</b>	<b>28,598,669</b>
<b>Student Transportation Expense</b>			
Salaries	3,537,536	3,454,596	3,385,153
Benefits	920,444	870,907	827,590
Supplies & Services	1,809,128	1,790,222	1,832,645
Non-Capital Furniture & Equipment	763,300	726,100	702,957
Building Operating Expenses	47,300	61,744	47,867
Communications	99,540	99,804	95,828
Travel	50,700	47,958	35,745
Professional Development	22,300	19,139	6,907
Contracted Transportation	243,040	207,375	296,293
Amortization of Tangible Capital Assets	1,221,842	1,135,807	1,144,513
Amortization of Tangible Capital Assets ARO	42,526	-	-
<b>Total Student Transportation Expense</b>	<b>8,757,656</b>	<b>8,413,652</b>	<b>8,375,498</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	509,696	527,155	469,973
<b>Total Tuition and Related Fees Expense</b>	<b>509,696</b>	<b>527,155</b>	<b>469,973</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	200,000	240,030	285,613
Cost of Sales	325,000	388,722	501,305
Non-Capital Furniture & Equipment	50,000	(30,203)	204,625
School Fund Expenses	1,859,000	1,821,776	1,900,730
<b>Total School Generated Funds Expense</b>	<b>2,434,000</b>	<b>2,420,325</b>	<b>2,892,273</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	603,220	515,272	633,973
Program Support (Non-Teacher Contract) Salaries & Benefits	217,392	247,047	219,402
Instructional Aids	65,000	51,172	48,155
Supplies & Services	-	-	12
Non-Capital Furniture & Equipment	-	-	64
Contracted Transportation & Allowances	15,000	8,127	8,519
<b>Total Complementary Services Expense</b>	<b>900,612</b>	<b>821,618</b>	<b>910,125</b>
<b>External Service Expense</b>			
Grant Transfers	313,655	115,650	80,000
Other Fees	-	13,655	14,804
Administration Salaries & Benefits	97,200	107,342	105,312
Instructional (Teacher Contract) Salaries & Benefits	2,105,725	2,110,743	2,225,631
Program Support (Non-Teacher Contract) Salaries & Benefits	325,352	345,250	308,644
Transportation Salaries & Benefits	202,084	224,760	218,172
Instructional Aids	185,647	122,697	62,402
Supplies & Services	576,836	733,041	679,104
Non-Capital Furniture & Equipment	67,431	49,216	49,695
Building Operating Expenses	2,300	69,792	13,446
Communications	16,022	15,680	16,509
Travel	16,700	16,452	14,969
Professional Development (Non-Salary Costs)	27,087	14,075	21,253
Student Related Expenses	63,192	21,918	24,119
Contracted Transportation & Allowances	-	477	-
Amortization of Tangible Capital Assets	-	57,970	68,190
<b>Total External Services Expense</b>	<b>3,999,231</b>	<b>4,018,718</b>	<b>3,902,250</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
<b>Other Expense</b>	\$ (Note 14)	\$	\$
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	35,000	82,583	74,580
Interest on Capital Loans	600,000	516,408	638,691
<b>Total Interest and Bank Charges</b>	<b>635,000</b>	<b>598,991</b>	<b>713,271</b>
Recovery of Uncollectable Accounts	-	(50,385)	-
<b>Total Other Expense</b>	<b>635,000</b>	<b>548,606</b>	<b>713,271</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>137,953,515</b>	<b>143,191,590</b>	<b>142,130,944</b>

**Prairie Spirit School Division No. 206**  
**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2024**

	Land	Improvements	Buildings	Short-Term	Buildings	ARO	School Buses	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>														
Opening Balance as of September 1	5,979,163	4,875,211	272,130,777	15,227,112	2,637,146	19,020,642	1,154,999	9,174,099	1,602,765	85,273	-	-	331,887,187	321,140,553
Additions/Purchases	-	146,513	680,649	32,480	-	-	55,849	281,518	262,585	-	-	159,871	1,619,465	12,507,644
Disposals	-	-	(1,613,720)	-	(151,694)	(317,316)	-	(1,387,004)	(264,428)	-	-	-	(3,734,162)	(1,761,010)
Write-Downs (Note 2j)	-	-	(6,668,435)	-	(370)	-	-	-	-	-	-	-	(6,668,805)	-
<b>Closing Balance as of August 31</b>	<b>5,979,163</b>	<b>5,021,724</b>	<b>264,529,271</b>	<b>15,259,592</b>	<b>2,485,082</b>	<b>18,703,326</b>	<b>1,210,848</b>	<b>8,068,613</b>	<b>1,600,922</b>	<b>85,273</b>	<b>159,871</b>	<b>323,103,685</b>	<b>331,887,187</b>	<b>331,887,187</b>
<b>Tangible Capital Assets - Amortization</b>														
Opening Balance as of September 1	-	4,050,354	94,601,628	9,092,196	1,934,909	11,839,570	784,633	5,782,772	1,009,195	17,055	-	-	129,112,312	122,370,263
Amortization of the Period	-	106,461	5,028,931	657,015	39,291	1,158,674	75,817	803,515	320,254	17,055	-	-	8,207,013	8,503,059
Disposals	-	-	(1,613,720)	-	(151,694)	(254,372)	-	(1,387,004)	(264,428)	-	-	-	(3,671,218)	(1,761,010)
Write-Downs (Note 2j)	-	-	(933,581)	-	(370)	-	-	-	-	-	-	-	(933,951)	-
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>4,156,815</b>	<b>97,083,258</b>	<b>9,749,211</b>	<b>1,822,136</b>	<b>12,743,872</b>	<b>860,450</b>	<b>5,199,283</b>	<b>1,065,021</b>	<b>34,110</b>	<b>N/A</b>	<b>132,714,156</b>	<b>129,112,312</b>	<b>129,112,312</b>
<b>Net Book Value</b>														
Opening Balance as of September 1	5,979,163	824,857	177,529,149	6,134,916	702,237	7,181,072	370,366	3,391,327	593,570	68,218	-	-	202,774,875	198,770,290
Closing Balance as of August 31	5,979,163	864,909	167,446,013	5,510,381	662,946	5,959,454	350,398	2,869,330	535,901	51,163	159,871	190,389,529	202,774,875	
<b>Change in Net Book Value</b>	<b>-</b>	<b>40,052</b>	<b>(10,083,136)</b>	<b>(624,535)</b>	<b>(39,291)</b>	<b>(1,221,618)</b>	<b>(19,968)</b>	<b>(521,997)</b>	<b>(57,669)</b>	<b>(17,055)</b>	<b>159,871</b>	<b>(12,385,346)</b>	<b>4,004,585</b>	<b>4,004,585</b>
<b>Disposals</b>														
Historical Cost	-	-	1,613,720	-	151,694	317,316	-	1,387,004	264,428	-	-	-	3,734,162	1,761,010
Accumulated Amortization	-	-	(1,613,720)	-	(151,694)	(254,372)	-	(1,387,004)	(264,428)	-	-	-	(3,671,218)	(1,761,010)
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,944</b>	<b>-</b>
Price of Sale	-	-	-	-	-	132,500	-	-	-	-	-	-	132,500	15,428
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,556</b>	<b>15,428</b>

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Buildings with a net book value of \$11,991,665 (2023-\$13,031,076) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

**Prairie Spirit School Division No. 206**  
**Schedule D: Consolidated Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	8,207,013	8,503,059
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(69,556)	(15,428)
<b>Total Non-Cash Items Included in Deficit</b>	<b>8,137,457</b>	<b>8,487,631</b>

**Prairie Spirit School Division No. 206**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	970,055	5,918,591
Increase (Decrease) in Accounts Payable and Accrued Liabilities	31,698	(1,324,216)
Increase in Liability for Employee Future Benefits	75,500	85,400
Increase in Deferred Revenue	141,935	50,082
(Increase) Decrease in Inventory of Supplies Held for Consumption	(32,090)	10,032
Increase in Prepaid Expenses	(110,860)	(58,427)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,076,238</b>	<b>4,681,462</b>

**Prairie Spirit School Division No. 206**  
**Schedule F: Consolidated Detail of Designated Assets**  
**for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
School generated funds	1,884,407	201,802	7,176	2,079,033
Central Valley Athletic Committee	19,855	-	4,696	15,159
Valley Christian Academy	106,147	3,130,068	3,236,215	-
Prairie Spirit Schools Foundation Corporation	202,885	16,136	152,726	66,295
<b>Total Jointly Administered Funds</b>	<b>2,213,294</b>	<b>3,348,006</b>	<b>3,400,813</b>	<b>2,160,487</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	2,427,036	2,335,265	3,387,059	1,375,242
PMR maintenance project allocations	4,017,673	2,697,403	4,167,581	2,547,495
Federal Capital Tuition	163,951	-	163,951	-
French Teacher Recruitment and Retention	132,768	68,343	52,619	148,492
Invitational Shared Services Initiative (ISSI)	299,971	-	169,714	130,257
English as an Additional Language (EAL)	43,231	-	38,755	4,476
First Nation and Metis Education (FNME)	122,291	133,951	181,083	75,159
Early Learning Implementation Strategy (ELIS)	94,506	200,000	208,328	86,178
Metis Nation Program Grant (MNP)	295,716	150,000	182,532	263,184
Provincial Education Plan	189,000	-	-	189,000
Early Years Family Resource Centre	215,000	397,123	283,791	328,332
<b>Total Ministry of Education</b>	<b>8,001,143</b>	<b>5,982,085</b>	<b>8,835,413</b>	<b>5,147,815</b>
<b>Total</b>	<b>10,214,437</b>	<b>9,330,091</b>	<b>12,236,226</b>	<b>7,308,302</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Election	30,000	-	-	30,000
<b>Total Board governance</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>30,000</b>
<b>Curriculum and student learning</b>				
School Decentralized Budget Carryovers	728,530	212,487	25,218	915,799
School Community Councils	71,916	-	9,150	62,766
PEP Programming and Development	1,214,557	-	500,000	714,557
Staff Wellness	32,671	-	1,104	31,567
<b>Total curriculum and student learning</b>	<b>2,047,674</b>	<b>212,487</b>	<b>535,472</b>	<b>1,724,689</b>
<b>Facilities</b>				
Facility Related Projects	570,000	-	570,000	-
School Lab Upgrades	1,721,637	-	369,734	1,351,903
Insurance Stabilization	357,634	-	-	357,634
<b>Total facilities</b>	<b>2,649,271</b>	<b>-</b>	<b>939,734</b>	<b>1,709,537</b>
<b>Information technology</b>				
Technology Projects	326,574	-	257,034	69,540
<b>Total information technology</b>	<b>326,574</b>	<b>-</b>	<b>257,034</b>	<b>69,540</b>

(Note 13)

**Prairie Spirit School Division No. 206**  
**Schedule F: Consolidated Detail of Designated Assets**  
**for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
				(Note 13)
<b>Professional development</b>				
Staff Development	152,789	-	1,228	151,561
<b>Total professional development</b>	<b>152,789</b>	<b>-</b>	<b>1,228</b>	<b>151,561</b>
<b>Transportation</b>				
Transportation - Bus Replacements	1,117,046	-	-	1,117,046
Transportation - System Optimization	244,902	2,070,000	-	2,314,902
<b>Total transportation</b>	<b>1,361,948</b>	<b>2,070,000</b>	<b>-</b>	<b>3,431,948</b>
<b>Total</b>	<b>6,568,256</b>	<b>2,282,487</b>	<b>1,733,468</b>	<b>7,117,275</b>
<b>Total Designated Assets</b>	<b>16,782,693</b>	<b>11,612,578</b>	<b>13,969,694</b>	<b>14,425,577</b>

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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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 Spirit School Division No. 206” and operates as “the Prairie Spirit School Division No. 206”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

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

### a) Basis of Accounting

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

### b) Reporting Entity and Consolidation

The school division reporting entity is comprised of all the organizations which are controlled by the school division.

#### Controlled Entities

Control is defined as the power to govern the financial and operating policies of another organization with the expected benefits or risk of loss to the school division. Control exists so long as the school division has the power to govern, regardless of whether the school division chooses to exercise this power.

All of the assets, liabilities, revenues, and expenses of controlled organizations are consolidated line-by-line after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-organizational transactions and balances have been eliminated.

These consolidated financial statements contain the following controlled entities:

- Prairie Spirit Schools Foundation corporation (the “Foundation”) is incorporated under the *Non-Profit Corporation Act, 1995* and was established to carry on activities which are for the charitable purposes of the advancement of education and enhancement of the quality of education offered by the school division. The Foundation is a registered charity.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**c) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year.

Measurement uncertainty that may be material to these consolidated financial statements exists for:

- the liability for employee future benefits of \$2,298,500 (2023 – \$2,223,000) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$508,007 (2023 - \$558,392) because actual collectability may differ from initial estimates.
- useful lives of tangible capital assets and related accumulated amortization of \$132,714,156 (2023 - \$129,112,312) because the actual useful lives of the tangible capital assets may differ from their estimated economic lives.
- estimated asset retirement obligation of \$2,485,082 (2023 - \$2,637,146) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$2,319,979 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimates.

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

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

**d) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the consolidated financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and long-term debt and associated derivatives.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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Financial instruments are assigned to one of the two measurement categories: fair value, or cost or amortized cost.

**i) Fair Value**

Fair value measurement applies to financial derivatives held by the school division. Any associated transaction costs are expensed upon initial recognition. Unrealized changes in fair value are recognized in the consolidated statement of remeasurement gains and losses until they are realized, at which time they are transferred to the consolidated statement of operations and accumulated surplus from operations.

Fair value is determined by inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices).

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the consolidated statement of operations and accumulated surplus from operations.

**ii) Cost or Amortized Cost**

All other 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 consolidated statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the consolidated 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, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated 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.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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**e) Financial Assets**

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

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

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability.

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

**Portfolio Investments** consist of guaranteed investment certificates (GICs) held for scholarship purposes. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the school division unless they are sold.

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
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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
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 1-30 years.

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

Pooled assets in furniture and equipment, computer hardware and audio-visual equipment, and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

Building assets held by the school division that were constructed and continue to be managed/maintained under a Joint Use agreement are recognized at cost which represent fair value using the weighted average cost of capital in the agreement and are amortized over the estimated useful life.

**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. Inventories of supplies held for consumption include bus parts.

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

**g) Liabilities**

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**Accounts Payable and Accrued Liabilities** include accounts payable and accrued liabilities owing to third parties and employees for work performed, goods supplied, and services rendered, but not yet paid, at the end of the fiscal period.

**Asset Retirement Obligation (ARO)** consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**Long-Term Debt** is comprised of 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*.

Long-term debt also includes derivatives. The school division values its derivatives in accordance with its policy for financial instruments, as described in Note 2 (d).

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

#### **h) Employee Pension Plans**

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

##### **Multi-Employer Defined Benefit Plans**

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

- i)** Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii)** Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

**ii) Fees and Services**

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

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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**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.

**j) Accounting Changes**

**i) Retroactive with adjustment of accumulated surplus without restatement of prior period comparatives**

As at September 1, 2023 the School Division implemented a new accounting policy to conform to the new Public Sector Accounting standard for Public Private Partnerships (PS 3160) for tangible capital assets previously granted to the school division by the Ministry of Education. The standard has been accounted for using the retroactive application without restatement of prior period comparative amounts. Consequently, comparison between the current and prior fiscal years may not be meaningful. The impact on the school division's consolidated financial statements is summarized as follows:

	<b>Adjustment Applied</b>
Tangible Capital Assets Cost	\$ (6,668,435)
Tangible Capital Assets Accumulated Amortization	(933,581)
Accumulated Surplus from Operations, Beginning of Year	(5,734,854)

**ii) PS 3400**

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provide the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2024**

transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
<b>Portfolio investments in the cost or amortized cost category:</b>	<b>Cost</b>	<b>Cost</b>
GICs w/RBC, monthly interest at 5.23% per annum, maturing Dec 7/24	\$ 40,442	\$ 31,236
Harbourfront Wealth Management Inc.	-	158,529
<b>Total portfolio investments</b>	<b>\$ 40,442</b>	<b>\$ 189,765</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 230,178	\$ 282,025	\$ -	\$ 2,530	\$ 514,733	\$ 572,440
Administration	3,406,056	589,030	-	134,851	4,129,937	3,930,546
Instruction	86,534,786	7,337,682	-	1,069,363	94,941,831	91,765,899
Plant Operation & Maintenance	6,879,883	14,168,640	-	5,806,492	26,855,015	28,598,669
Student Transportation	4,325,503	2,952,342	-	1,135,807	8,413,652	8,375,498
Tuition and Related Fees	-	527,155	-	-	527,155	469,973
School Generated Funds	-	2,420,325	-	-	2,420,325	2,892,273
Complementary Services	762,319	59,299	-	-	821,618	910,125
External Services	2,788,095	1,172,653	-	57,970	4,018,718	3,902,250
Other	-	31,828	516,408	-	548,236	713,271
<b>TOTAL</b>	<b>\$ 104,926,820</b>	<b>\$ 29,540,979</b>	<b>\$ 516,408</b>	<b>\$ 8,207,013</b>	<b>\$ 143,191,220</b>	<b>\$ 142,130,944</b>

### 5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave and accumulating paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at April 30, 2024, and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

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	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	12	14

Liability for Employee Future Benefits	2024	2023
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,655,900</b>	<b>\$ 1,614,300</b>
Current period service cost	137,500	140,500
Interest cost	76,300	68,200
Benefit payments	(118,200)	(107,500)
Actuarial (gains) losses	370,300	(59,600)
<b>Accrued Benefit Obligation - end of year</b>	<b>2,121,800</b>	<b>1,655,900</b>
Unamortized net actuarial gains	176,700	567,100
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,298,500</b>	<b>\$ 2,223,000</b>

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 137,500	\$ 140,500
Amortization of net actuarial gain	(20,100)	(15,800)
<b>Benefit cost</b>	<b>117,400</b>	<b>124,700</b>
Interest cost	76,300	68,200
<b>Total Employee Future Benefits Expense</b>	<b>\$ 193,700</b>	<b>\$ 192,900</b>

## 6. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

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

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

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

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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employees at rates determined by the plans. Accordingly, these consolidated 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 consolidated financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2024			2023
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	985	1	986	1,029
Member contribution rate (percentage of salary)	7.25%-9.25%	6.05%-7.85%	6.05%-9.25%	6.05%-11.70%
Member contributions for the year	\$ 6,673,615	\$ 1,634	\$ 6,675,249	\$ 6,765,091

**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 consolidated 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:

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	<b>2024</b>	<b>2023</b>
Number of active School Division members	778	754
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	\$ 2,098,379	\$ 2,017,609
School Division contributions for the year	\$ 2,098,379	\$ 2,017,609
Actuarial extrapolation date	31-Dec-23	31-Dec-22
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

## 7. ACCOUNTS RECEIVABLE

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

	<b>2024</b>			<b>2023</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 1,423,745	\$ -	1,423,745	\$ 2,478,376	\$ -	\$ 2,478,376
GST Receivable	355,980	-	355,980	722,721	-	722,721
PST Receivable	95,182	-	95,182	710,959	-	710,959
Other Receivables	2,458,065	508,007	1,950,058	1,441,356	558,392	882,964
<b>Total Accounts Receivable</b>	<b>\$ 4,332,972</b>	<b>\$ 508,007</b>	<b>\$ 3,824,965</b>	<b>\$ 5,353,412</b>	<b>\$ 558,392</b>	<b>\$ 4,795,020</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2024</b>	<b>2023</b>
Accrued Salaries and Benefits	\$ 4,351,981	\$ 1,825,753
Supplier Payments	1,576,160	3,464,991
Liability for Asset Retirement Obligation	2,485,082	2,637,146
Other Accounts Payable	767,643	1,221,278
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 9,180,866</b>	<b>\$ 9,149,168</b>

The school division recognized an estimated liability for asset retirement obligation of \$2,485,082 (2023 - \$2,637,146) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within several of the school division's facilities that will be required to be properly disposed of when the building is disposed or, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the

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school division's buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

<b>Liability of Asset Retirement Obligations</b>	<b>2024</b>	<b>2023</b>
Asset Retirement Obligations, beginning of year	\$ 2,637,146	\$ 2,637,146
Liabilities Settled	(151,694)	-
Revisions in estimated cash flows	(370)	-
<b>Asset Retirement Obligations, end of year</b>	<b>\$ 2,485,082</b>	<b>\$ 2,637,146</b>

## 9. LONG-TERM DEBT

Details of long-term debt are as follows:

	<b>2024</b>	<b>2023</b>
<b>Capital Loans:</b>		
Stobart loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at Canadian Overnight Repo Rate Average (CORRA) plus acceptance fee of 0.74%, expires May 9/33	\$ 3,801,000	\$ 4,167,000
Warman Middle loan - RBC banker's acceptance loan, revolving monthly at progressively smaller amounts, interest at CORRA plus acceptance fee of 0.74%, expires May 9/33	5,266,000	5,774,000
Martensville High loan - RBC, monthly P&I, interest at 3.79%, expires Feb/35	5,872,651	6,319,667
Communications loan - RBC, monthly P&I, interest at 2.93%, expires Jul/26	300,989	451,451
	<b>15,240,640</b>	<b>16,712,118</b>
<b>Derivatives consist of long-term financial instruments created by:</b>		
Interest rate swap agreement at 2.68%, expires May 9/33	(49,623)	(245,156)
Interest rate swap agreement at 2.68%, expires May 9/33	(68,750)	(339,649)
	<b>(118,373)</b>	<b>(584,805)</b>
<b>Total Long-Term Debt</b>	<b>\$ 15,122,267</b>	<b>\$ 16,127,313</b>

<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>	
2025	\$ 2,038,500
2026	2,036,026
2027	1,909,820
2028	1,926,819
2029	1,933,820
Thereafter	8,061,509
Total	17,906,494
Less: Interest and executory cost	2,665,854
<b>Total future principal repayments</b>	<b>\$ 15,240,640</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>		
	<b>2024</b>	<b>2023</b>
Principal	\$ 1,471,478	\$ 1,422,539
Interest	516,408	638,691
<b>Total</b>	<b>\$ 1,987,886</b>	<b>\$ 2,061,230</b>

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## 10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
<b>Non-Capital deferred revenue:</b>				
Donation from Con-Tech General Contractors Ltd.	\$ 5,000	\$ -	\$ 5,000	\$ -
Jordan's Principle Funding	78,303	68,142	53,168	93,277
Donations to Prairie Spirit Schools Foundation	-	133,948	-	133,948
Saskatoon Industry Education	1,987	-	1,987	-
<b>Total Deferred Revenue</b>	<b>\$ 85,290</b>	<b>\$ 202,090</b>	<b>\$ 60,155</b>	<b>\$ 227,225</b>

## 11. 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	2024	2023
<b>Revenues:</b>		
Operating Grants	\$ 902,211	\$ 897,658
<b>Total Revenues</b>	<b>902,211</b>	<b>897,658</b>
<b>Expenses:</b>		
Salaries & Benefits	762,319	853,375
Instructional Aids	51,172	48,155
Supplies and Services	-	12
Non-Capital Equipment	-	64
Contracted Transportation & Allowances	8,127	8,519
<b>Total Expenses</b>	<b>821,618</b>	<b>910,125</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 80,593</b>	<b>\$ (12,467)</b>

## 12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Associate School*	Early Years Learning Resource Centre	Prairie Spirit Schools Foundation	Driver Education	2024	2023
<b>Revenues:</b>							
Operating Grants	\$ -	\$ 3,130,068	\$ 397,123	\$ -	\$ -	\$ 3,527,191	\$ 3,820,096
Grants from Others	-	-	-	-	520,807	520,807	471,222
Fees and Other Revenues (Clawback)	-	-	-	(138,410)	-	(138,410)	176,031
<b>Total Revenues</b>	-	<b>3,130,068</b>	<b>397,123</b>	<b>(138,410)</b>	<b>520,807</b>	<b>3,909,588</b>	<b>4,467,349</b>
<b>Expenses:</b>							
Grant Transfers	-	-	115,650	-	-	115,650	80,000
Tuition & Other Related Fees	-	13,655	-	-	-	13,655	14,804
Salaries & Benefits	146,376	2,634,126	7,593	-	-	2,788,095	2,857,759
Instructional Aids	-	122,697	-	-	-	122,697	62,402
Supplies and Services	6,755	133,454	76,791	7,066	508,975	733,041	679,104
Non-Capital Equipment	-	49,216	-	-	-	49,216	49,695
Building Operating Expenses	-	6,425	63,367	-	-	69,792	13,446
Communications	-	15,520	160	-	-	15,680	16,509
Travel	4,133	12,319	-	-	-	16,452	14,969
Professional Development	-	14,075	-	-	-	14,075	21,253
Student Related Expenses (Recovery)	12,201	12,817	-	(3,100)	-	21,918	24,119
Contracted Transportation & Allowances	-	477	-	-	-	477	-
Amortization of Tangible Capital Assets	-	57,970	-	-	-	57,970	68,190
<b>Total Expenses</b>	<b>169,465</b>	<b>3,072,751</b>	<b>263,561</b>	<b>3,966</b>	<b>508,975</b>	<b>4,018,718</b>	<b>3,902,250</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (169,465)</b>	<b>\$ 57,317</b>	<b>\$ 133,562</b>	<b>\$ (142,376)</b>	<b>\$ 11,832</b>	<b>\$ (109,130)</b>	<b>\$ 565,099</b>

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

Summary of Associate School Revenues and Expenses, Details for Valley Christian Academy	2024	2023
<b>Revenues:</b>		
Operating Grants	\$ 3,130,068	\$ 3,056,096
<b>Total Revenues</b>	<b>3,130,068</b>	<b>3,056,096</b>
<b>Expenses:</b>		
Grant Transfers	-	80,000
Tuition & Other Related Fees	13,655	14,804
Salaries & Benefits	2,634,126	2,669,997
Instructional Aids	122,697	62,402
Supplies and Services	133,454	172,766
Non-Capital Equipment	49,216	49,695
Building Operating Expenses	6,425	13,446
Communications	15,520	16,509
Travel	12,319	14,260
Professional Development	14,075	19,953
Student Related Expenses	12,817	13,474
Contracted Transportation & Allowances	477	-
Amortization of Tangible Capital Assets	57,970	68,190
<b>Total Expenses</b>	<b>3,072,751</b>	<b>3,195,496</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 57,317</b>	<b>\$ (139,400)</b>

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### 13. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the school division less liabilities. Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus from operations which represents the accumulated balance of net surplus arising from the operations of the school division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses which represent the unrealized gains and losses associated with changes in the value of financial instruments recorded at fair value as detailed in the consolidated statement of remeasurement gains and losses.

Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purposes and are included in the accumulated surplus from operations presented in the consolidated 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, 2023	Additions during the year	Reductions during the year	August 31, 2024
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 202,774,875	\$ 1,619,465	\$ 14,004,811	\$ 190,389,529
Less: Liability for Asset Retirement Obligation	(2,637,146)	-	152,064	(2,485,082)
Less: Debt owing on Tangible Capital Assets	(16,712,118)	-	1,471,478	(15,240,640)
	<b>183,425,611</b>	<b>1,619,465</b>	<b>15,628,353</b>	<b>172,663,807</b>
<b>Designated Assets (Schedule F)</b>	<b>16,782,693</b>	<b>11,612,578</b>	<b>13,969,694</b>	<b>14,425,577</b>
<b>Unrestricted Surplus</b>	<b>2,711,046</b>		<b>1,813,426</b>	<b>897,620</b>
<b>Total Accumulated Surplus from Operations</b>	<b>202,919,350</b>	<b>13,232,043</b>	<b>31,411,473</b>	<b>187,987,004</b>
<b>Accumulated Remeasurement Gain</b>	<b>584,805</b>	<b>-</b>	<b>466,432</b>	<b>118,373</b>
<b>Total Accumulated Surplus</b>	<b>\$ 203,504,155</b>	<b>\$ 13,232,043</b>	<b>\$ 31,877,905</b>	<b>\$ 188,105,377</b>

### 14. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the board of education on June 19, 2023, and the Minister of Education on August 31, 2023.

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## **15. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows:

- Student transportation agreement with Saskatoon Public School Division No. 13 and St. Pauls' Roman Catholic Separate School Division No. 20 for service of the historical school districts of Gideon, Ebzel, Merrill, and Smithville (GEMS) on a cost recovery basis until terminated in accordance with the agreement.
- Student transportation agreement with St. Pauls' Roman Catholic Separate School Division No. 20 for service of the urban attendance areas of Martensville and Warman on a cost recovery basis until terminated in accordance with the agreement.

## **16. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- construction contract to VCM Construction for the South Corman Park School relocatable project in the amount of \$152,920. The expected completion date is September 2024.
- consultant contract to Kindrachuk Agrey Architects Ltd. for the Leask Community School project in the amount of \$70,508. The expected completion date is September 2024.
- construction contract to PCL Construction Management Inc. for the Leask Community School renovations in the amount of \$69,003. The expected completion date is September 2024.
- construction contract to NexGen Mechanical for the Hepburn School gym renovations in the amount of \$41,930. The expected completion date is September 2024.
- supply contract to Hudson Energy Canada Corp. to purchase natural gas at a fixed price of \$0.1010/m<sup>3</sup> expiring October 31, 2024.
- supply contract to BusPlanner Inc. to purchase transportation management software for \$252,100 expiring March 31, 2028.
- supply contract to Genuine Tracking Solutions to purchase school bus management system for \$110,700 expiring August 31, 2026.

## **17. SUBSEQUENT EVENTS**

Subsequent to the year end, Prairie Spirit Schools Foundation is anticipated to be dissolved prior to August 31, 2025.

## **18. 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).

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**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 monitoring overdue accounts and monthly reporting to the Board of Education any non-governmental receivable exceeding \$100,000.

The school division does not have a significant exposure to any individual customer to the collection of outstanding tuition fees included in other receivables. Three customers account for 86% (two customers for 2023 – 94%). Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2024, was:

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 1,423,745	\$ -	\$ -	\$ -	\$ 1,423,745
Other Receivables	2,458,065	474,818	81,100	910,694	991,453
<b>Gross Receivables</b>	<b>3,881,810</b>	<b>474,818</b>	<b>81,100</b>	<b>910,694</b>	<b>2,415,198</b>
Allowance for Doubtful Accounts	(508,007)	-	-	(81,100)	(426,907)
<b>Net Receivables</b>	<b>\$ 3,373,803</b>	<b>\$ 474,818</b>	<b>\$ 81,100</b>	<b>\$ 829,594</b>	<b>\$ 1,988,291</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 ensuring budgets are followed and reviewed monthly, quarterly financial reports include forecasting expected spending through to the end of the year, and all capital purchases are funded on a cash basis.

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

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 9,180,866	\$ 6,695,784	\$ -	\$ -	\$ 2,485,082
Long-term debt	15,240,640	761,593	761,593	6,134,161	7,583,293
<b>Total</b>	<b>\$ 24,421,506</b>	<b>\$ 7,457,377</b>	<b>\$ 761,593</b>	<b>\$ 6,134,161</b>	<b>\$ 10,068,375</b>

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**iii) Market Risk**

The school division is exposed to market risks with respect to interest rates and foreign currency exchange rates, as follows:

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and long-term debt.

The school division also has an authorized bank line of credit of \$9,500,000 with interest payable monthly at a rate of prime minus 1.00% 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, 2024.

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; and
- managing its interest rate risk on long-term debt through the use of fixed rate terms and derivatives consisting of a long-term instrument created by interest rate swap agreements on variable interest 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.