

# **Prairie Valley School Division #208**

## **2023-2024 Annual Report**



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## **School Division Contact Information**

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

## Letter of Transmittal

Honourable Everett Hindley  
Minister of Education

Dear Minister Hindley:



Janet Kotylak, Board Chair

The Board of Education of Prairie Valley School Division 208 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 Valley School Division's goals, activities and results for the fiscal year encompassing 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 black ink that reads "Janet Kotylak". The signature is written in a cursive, flowing style.

Janet Kotylak,  
Board Chair, Prairie Valley School Division

## **Introduction**

This annual report provides information about Prairie Valley School Division 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.

## Governance

### The Board of Education

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

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

Elections for the Board of Education took place in November 2020. Board members were elected for a four-year term. As of August 31, 2024, members of the Prairie Valley School Division Board of Education were:

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

**Subdivision 6** Terry Berglund, Vice-Chair  
**Subdivision 7** Janet Kotylak, Chair  
**Subdivision 8** Judy Bradley  
**Subdivision 9** Kimberley Kiel\*  
**Subdivision 10** Rachel Sangwais

\*Elected November, 2023



Lisa Grudnizki  
Subdivision 1



Verne Barber  
Subdivision 2



Marlene Blatter  
Subdivision 3



Tara-Leigh Heslip  
Subdivision 4



Jana Wolfe  
Subdivision 5



Terry Berglund  
Board Vice Chair  
Subdivision 6



Janet Kotylak  
Board Chair  
Subdivision 7



Judy Bradley  
Subdivision 8



Kimberley Kiel  
Subdivision 9



Rachel Sangwais  
Subdivision 10

## School Community Councils

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

During the 2023-24 school year, Prairie Valley School Division had 38 SCCs. All the division's 39 schools had SCC representation with one SCC representing two schools (i.e., one SCC split, under legislation, into two independent councils).

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

Of the division's 38 SCCs, 11 reported they had student representatives and six reported they had parents with self-declared Indigenous ancestry. This is an increase from 2022-23 of seven and two members, respectively.

SCCs organized many activities to support annual school Learning Improvement Plans, which outline how schools will work to improve education delivery. Examples include:

- Supporting literacy goals through providing birthday books and Kindergarten welcome books.
- Hosting a literacy night during Literacy Week to promote reading and writing, and family engagement.
- Sponsoring Indigenous community leaders to provide teachings to students and staff.
- Purchasing playground equipment.

Saskatchewan's *Education Regulations, 2019* require school divisions to provide training, orientation, development, and networking opportunities for SCC members. Two SCC Regional Meetings were hosted by the Board of Education. One occurred at École Lumsden Elementary School on March 7, 2024. The second was hosted at Montmartre School on March 14, 2024.

These meetings consisted of:

- A dinner for SCCs hosted by the Board of Education.
- "This is Us" year-end reporting document shared by the Board of Education Chairperson and the Director of Education.
- A guest speaker, Darcy J. Hutchins, Ph.D., Director of Family, School and Community Partnerships, Colorado Department of Education, presented via Zoom. The presentation included topics on family partnership programs for student success, particularly through parent participation on school and accountability committees.

## School Division Profile

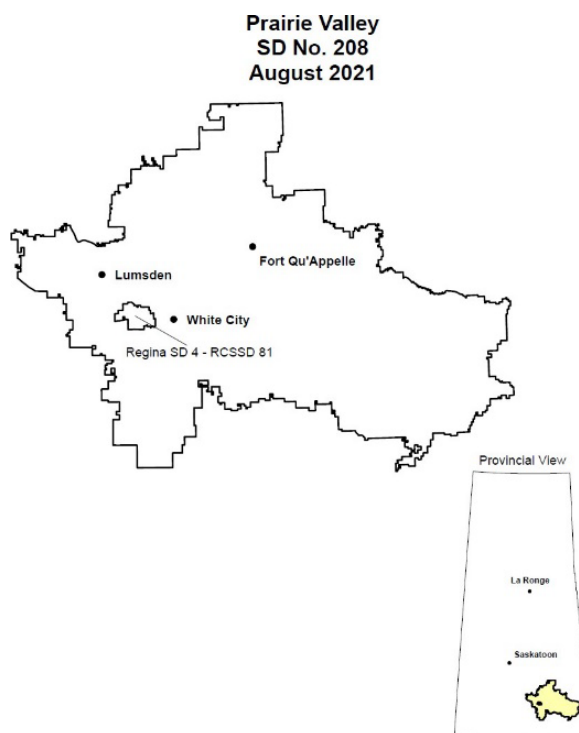
### School Division in Context

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

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

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

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



## **Division Philosophical Foundation**

In 2023-24, Prairie Valley entered the second year of its four-year strategic plan entitled *This Is Us – Wicihitowin*. The development of this strategic plan involved extensive consultations with a wide range of stakeholders. The strategic plan provides a roadmap for continuous improvement on the student experience and guidance for the short-term future of the division through the foundational elements listed below. *This Is Us – Wicihitowin* can be viewed and downloaded from [Prairie Valley's website](#).

### **Our Mission:**

Inspiring lifelong learners and engaged citizens

### **Our Vision:**

Success in learning and life

### **Our Values:**

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

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

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

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

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

## Demographics

### Students

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

Many Prairie Valley communities are experiencing population growth. Of the division's 39 schools, 22 experienced enrolment increases from September 2023 to September 2024. Five years ago, the kindergarten to grade 12 enrolment was 8,442 students. By 2023-24, that enrolment climbed to 8,858, an increase of 416 students.

The number of self-identified First Nations, Metis, or Inuit (FNMI) students has increased by nearly 10 per cent over the past five years, from 1,308 in 2019-20 to 1,429 this past year. More specifically, the number of grades 10 to 12 FNMI students has increased by 25 per cent, from 333 in 2019-20 to 415 in 2023-24.

Overall enrolment in Prairie Valley continues to trend upwards, with slight year-over-year increases in past years and projected similar trends in the future.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	665	626	665	641	663
<b>1</b>	638	682	678	692	671
<b>2</b>	698	630	692	694	699
<b>3</b>	723	677	648	686	686
<b>4</b>	619	708	699	678	695
<b>5</b>	756	623	730	720	686
<b>6</b>	704	744	624	737	728
<b>7</b>	658	713	748	638	734
<b>8</b>	690	656	717	739	648
<b>9</b>	564	633	620	675	722
<b>10</b>	589	570	639	622	672
<b>11</b>	565	556	560	622	605
<b>12</b>	573	570	603	612	649
<b>Total</b>	<b>8,442</b>	<b>8,388</b>	<b>8,623</b>	<b>8,756</b>	<b>8,858</b>
<b>PreK</b>	<b>148</b>	<b>140</b>	<b>172</b>	<b>163</b>	<b>167</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	355	289	283	289	331
	4 to 6	299	291	339	339	322
	7 to 9	321	326	351	354	361
	10 to 12	333	335	362	395	415
	<b>Total</b>	<b>1,308</b>	<b>1,241</b>	<b>1,335</b>	<b>1,377</b>	<b>1,429</b>
English as an Additional Language	1 to 3	62	69	56	69	74
	4 to 6	63	62	64	59	76
	7 to 9	65	65	51	47	55
	10 to 12	47	47	43	43	47
	<b>Total</b>	<b>237</b>	<b>243</b>	<b>214</b>	<b>218</b>	<b>252</b>
French Immersion	K to 3	220	195	224	208	199
	4 to 6	105	115	125	142	148
	7 to 9	57	70	92	94	108
	10 to 12	<10	23	35	49	51
	<b>Total</b>	<b>391</b>	<b>403</b>	<b>476</b>	<b>493</b>	<b>506</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
<b>Classroom teachers</b>	504.2
<b>Principals, vice-principals</b>	44.8
<b>Other educational staff (positions that support educational programming)</b> – 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	318.5
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	22.5
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	66.5
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	107.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS)</b> – e.g., director of education and superintendents	6.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1069.5</b>

### Notes:

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

Source: Prairie Valley School Division, 2024

## Senior Management Team

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

The Deputy Director, Operations/Chief Financial Officer, Brent Nadon is responsible for non-instructional services including finance, facilities, transportation, information technology and communications.

The Deputy Director, Learning, Mike Embry is responsible for operational support and leading the school division's learning superintendents.

## 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.

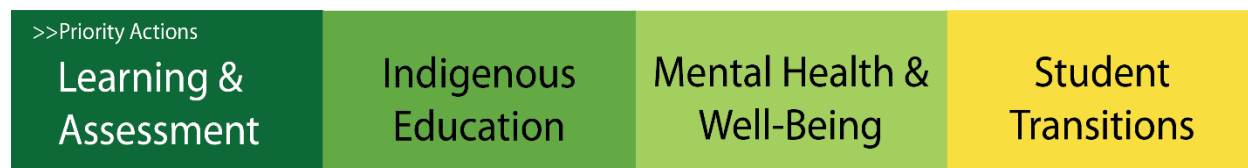
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, 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 Metis 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.

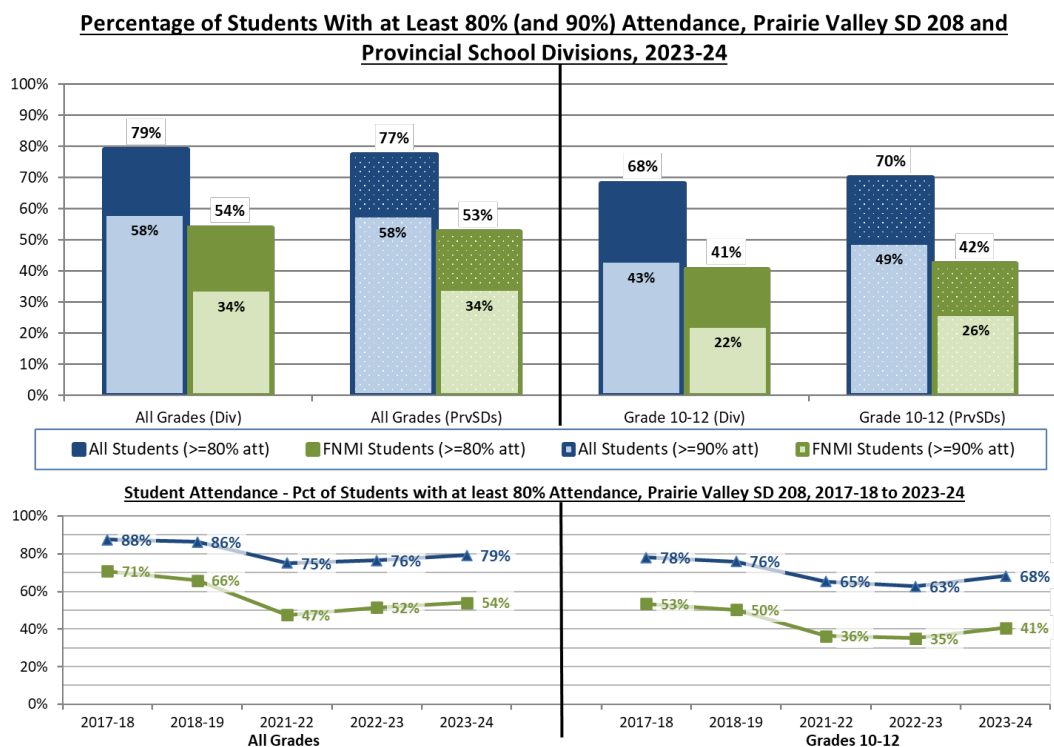
**Target: Student attendance will improve annually.**

**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.



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**

The percentage of Prairie Valley students with at least 80 per cent attendance has improved over the past three years, from 75 per cent to 79 per cent. A similar upward trend is evident for FNMI students, increasing from 36 per cent to 41 per cent over the same time.

Compared to the province, all attendance measures were within one or two percentage points overall, either above or below, except for FNMI students attending 90 per cent or more. On this measure, the provincial result of 26 per cent exceeded the Prairie Valley result of 22 per cent by four percentage points.

Starting in 2023-24, Prairie Valley implemented School Outreach Liaisons in 10 schools where monitoring showed attendance to be a challenge for students relative to other schools. These staff members were tasked with improving attendance by strengthening connections between the school, families and the community. The 10 schools with School Outreach Liaisons showed an average attendance increase of 1.3 per cent in 2023-24 compared to the 2022-23. This improvement is a contributing factor to the increasing number of Prairie Valley students with at least 80 per cent attendance in 2023-24.

**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.**

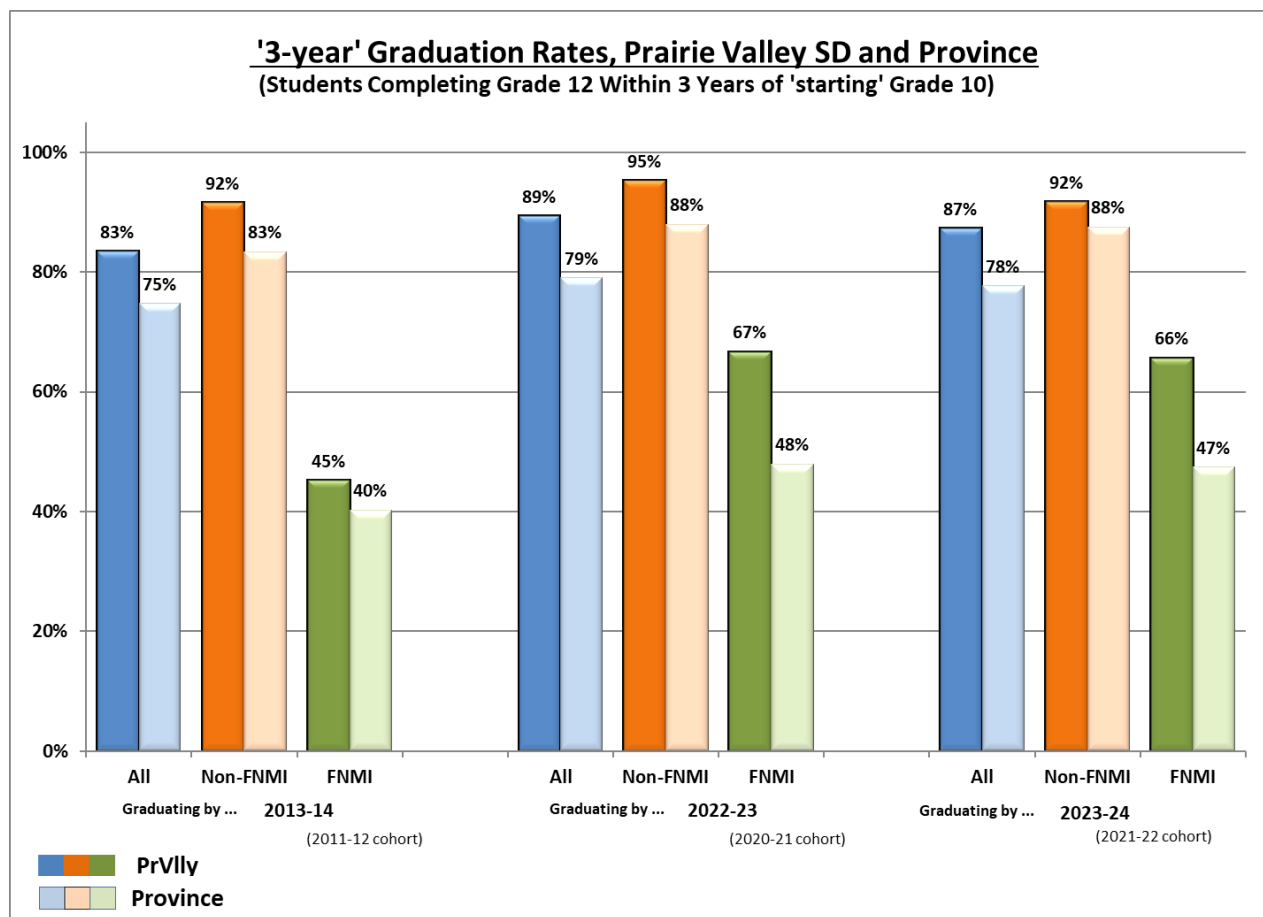
**Measure**

- 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 Valley saw a slight decline in both the three-year aggregated and disaggregated graduation rates in 2023-24. However, results overall (89 per cent) and for FNMI students (67 per cent) are still ahead of graduation rates from 10 years earlier. The gap in graduation rates between FNMI and all students continues to be an area of concern. Prairie Valley employs strategies to support FNMI learners on their graduation journey. These include offering Indigenous language courses in high school, providing learning experiences that relate to Indigenous ways of knowing and facilitating student engagement with Elders and Knowledge Carriers. This commitment to supporting Indigenous students is evident in Prairie Valley's three-year FNMI graduation rate increase of 21 per cent over the past decade.

Prairie Valley's slight decline in graduation rates was similar to provincial results. However, Prairie Valley continues to graduate students above the provincial rates in all three categories; all graduates, non-Indigenous graduates, and FNMI graduates.

#### Measure

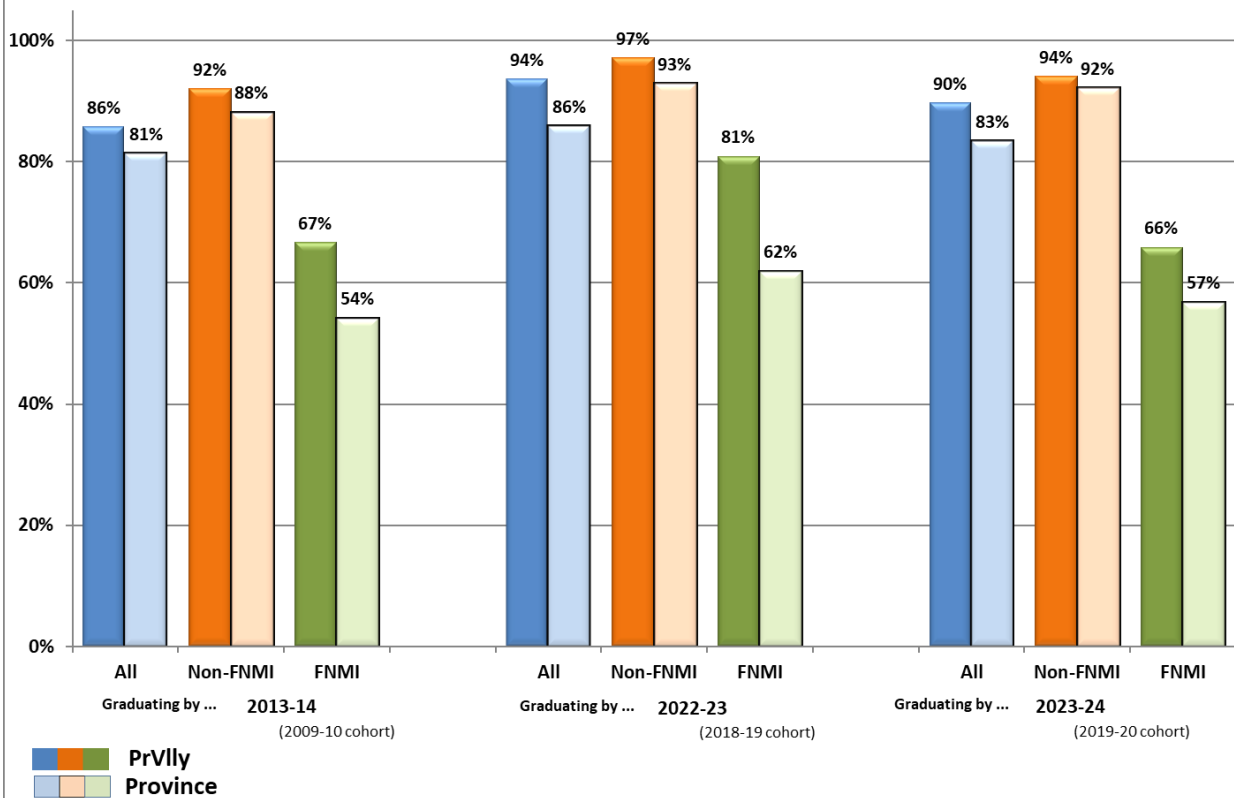
- **The percentage of students who graduate within 5 years of Grade 10.**

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 Valley 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 Valley's five-year graduation rates continue to be higher than provincial averages in all categories. In 2023-24, 90 per cent of Prairie Valley students overall graduated within five years compared to 83 per cent provincially. However, division data does show a decline in graduation rates compared to 2022-23. Prairie Valley's FNMI five-year graduation rate fell to 66 per cent, which is similar to the rate from 10 years ago.

The school division remains committed to maintaining connections with students who have not completed graduation in three or four years to provide a variety of options to complete the necessary graduation requirements. Graduation planning occurs with career counsellors and school administrators working with students to create graduation plans and modular learning is available to help students gain

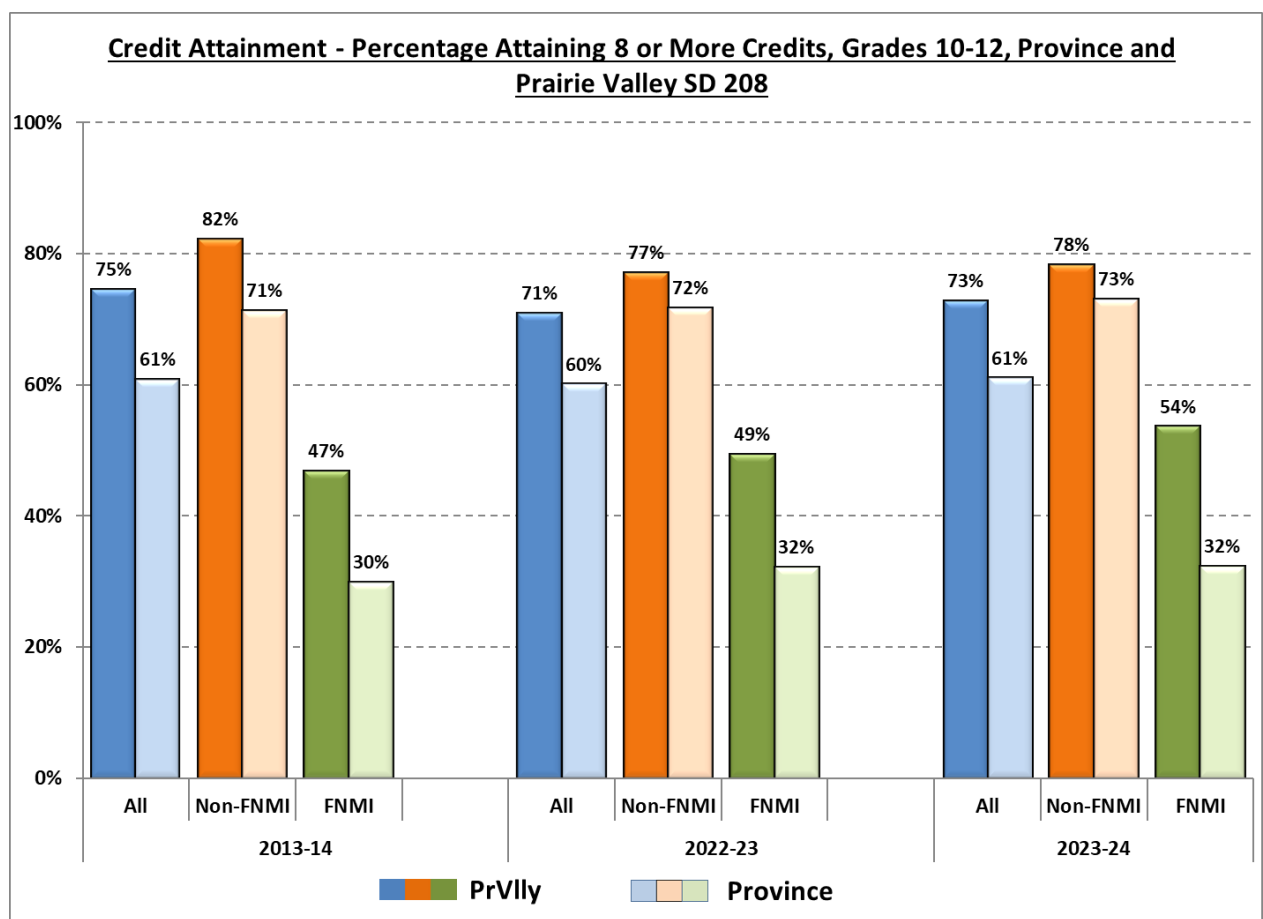
credits if they are not on track to graduate. These individualized approaches have contributed to Prairie Valley’s consistently strong results compared to provincial averages.

**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

The percentage of students attaining eight or more credits each year rose slightly in 2023-24 to 73 per cent. This is promising improvement following a slight decline post-COVID-19 pandemic restrictions. Prairie Valley's credit attainment data is higher than all provincial averages.

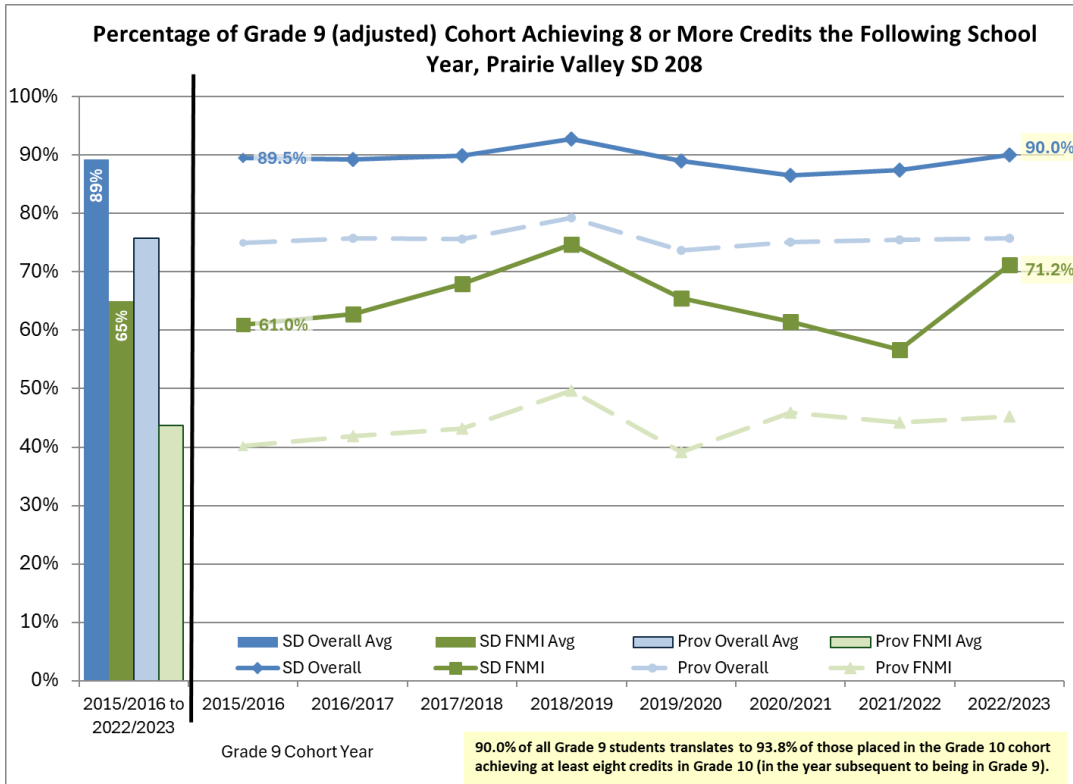
There continues to be disparity between the division's non-Indigenous and FNMI students' credit attainment data. To increase credit attainment rates, the division continues to improve supports for at-risk students and focus on practices that support individual student needs. A good example of this approach having a positive impact on Prairie Valley's credit attainment data for 2023-24 is the implementation of the School Outreach Liaison position.

### 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

As in previous years' comparators, Prairie Valley students scored above the provincial average in 2023-24 in both overall and FNMI categories for Grade 9 students achieving eight or more credits in the following year.

From the 2018-19 school year until the 2021-22 school year, there was a steady decline in the numbers of Grade 9 students achieving eight or more credits in the following year. During this time, it was observed that the gap was widening between students overall and FNMI students in the percentage of Grade 9 students achieving eight or more credits the following year. Although work remains, the division is pleased to see the gap in results for this measure is narrowing for a second time. This is the result of a notable increase in the percentage of FNMI students attaining eight or more credits 71.2 per cent in 2023-24, well ahead of the eight-year average of 65 per cent.

Prairie Valley continues to prioritize diverse and engaging learning opportunities to promote smooth transitions for students. In one example, collecting student voice through the Board of Education-sponsored Student Senates assists the division in improving student transitions.

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

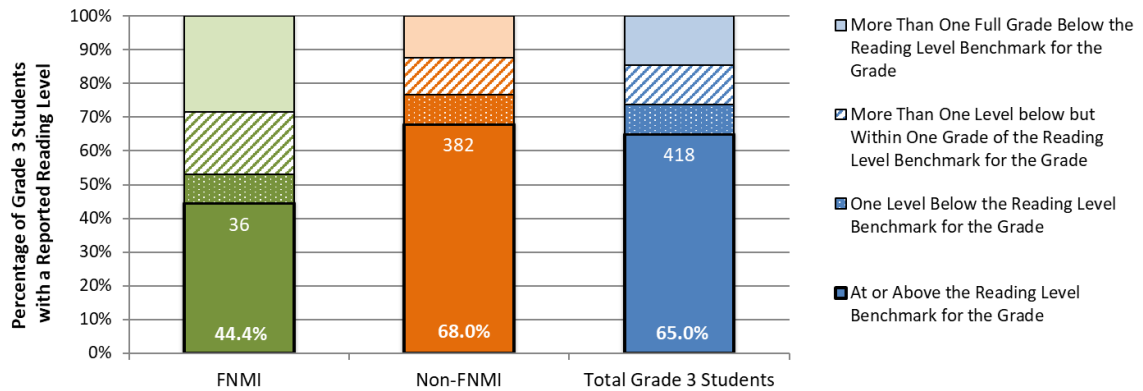
#### **Measure:**

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

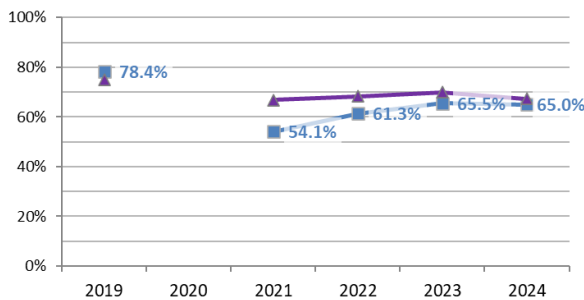
Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency 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 Valley SD 208, Grade 3, 2023-24



#### Percentage of Grade 3 Students Reading at or above Grade Level



#### 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)	81	95.3%	0.0%	4.7%	85
Division (Total)	643	92.9%	5.9%	1.2%	692
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 Valley student reading data had shown a slow but steady increase after COVID-19 pandemic-related restrictions were lifted, however, results have remained unchanged between 2023-24 and 2022-23. This corresponds with the division's Early Years Evaluation-Teacher Assessment data showing students are entering Kindergarten at significantly lower levels of readiness than before the pandemic, especially in the Language, Cognitive Skills and Social Skills domains. Although significant improvement is occurring in Kindergarten, there is a smaller proportion overall entering Grade 1 with ideal levels of readiness. The time spent in Grade 1 and Grade 2 making up for language and learning gaps has slowed the growth in Grade 3 reading performance.

Teachers have worked diligently to fill these gaps, shifting towards a structured literacy approach focused on language development and comprehension, word decoding and then reading comprehension. This approach has contributed to Grade 3 reading results remaining steady in 2023-24.

It is worth noting that Prairie Valley’s participation rate in this assessment remains considerably higher than the rest of the province. This reflects the division’s commitment to monitoring learning growth for as many students as possible.

**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.

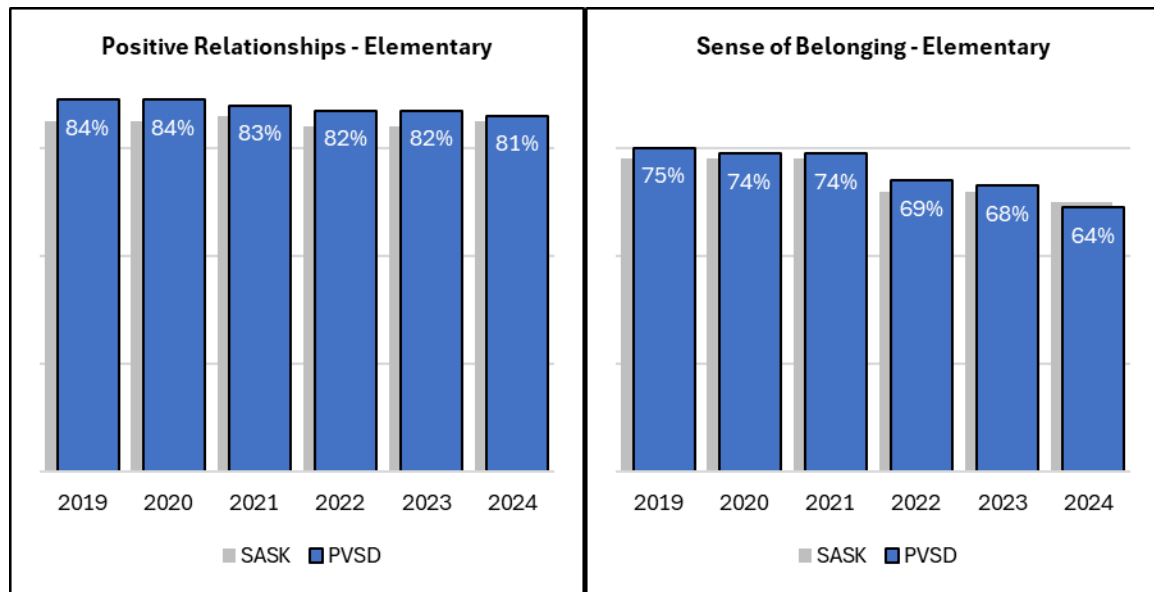
When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

Prairie Valley uses the OurSCHOOL Student Survey as a measure to show progress related to mental health and well-being. Key indicators reflecting student mental health and well-being have been outlined below.

**School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools**

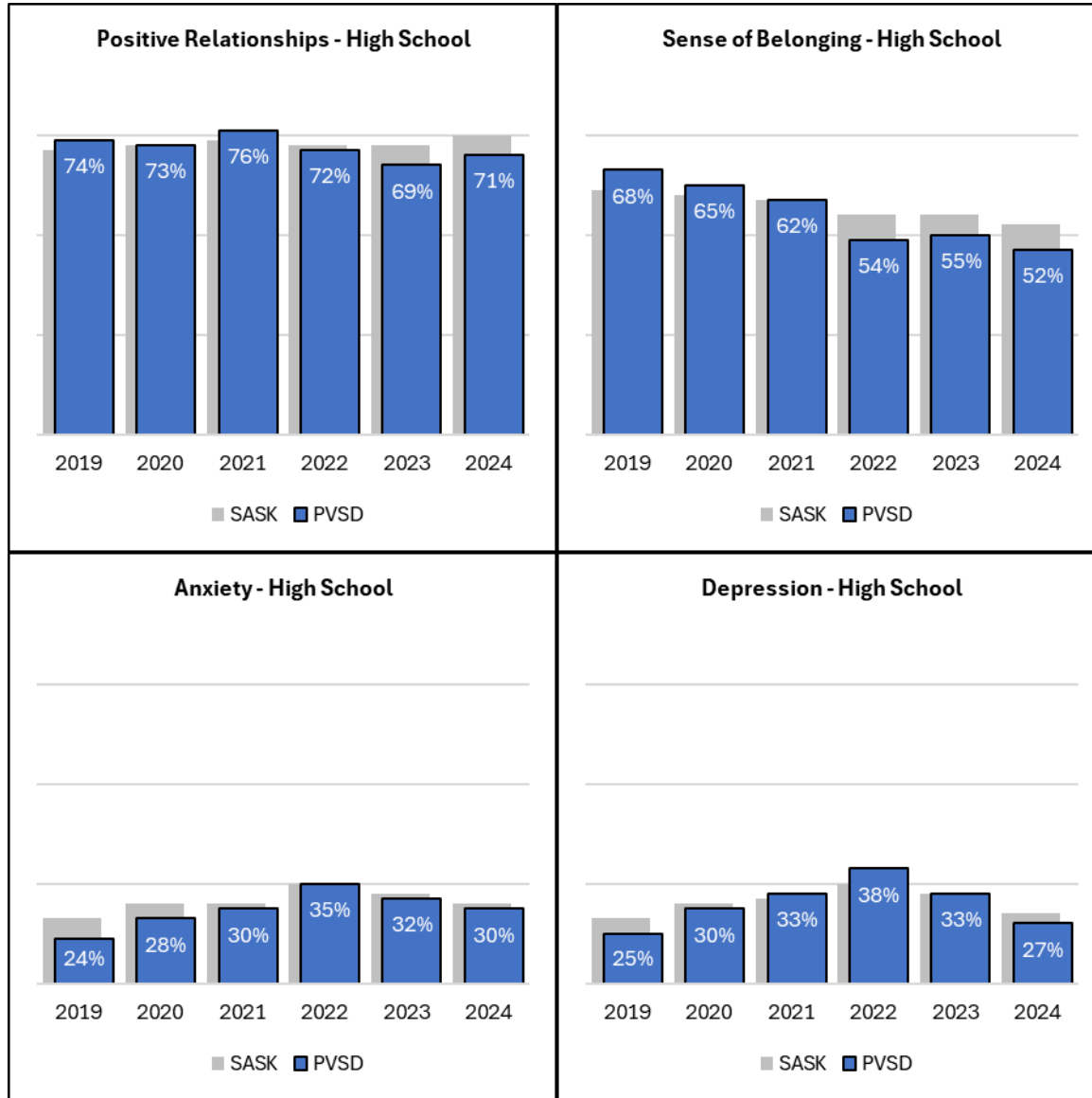
**OurSCHOOL – Elementary Survey**

	PVSD	vs. Last Year	vs. SASK
Positive Relationships	81	82 ↘	80 ↗
Sense of Belonging	64	68 ↘	65 ↘



## OurSCHOOL – High School Survey

	PVSD	vs. Last Year	vs. SASK
Positive Relationships	71	69 <span style="color: green;">↗</span>	75 <span style="color: orange;">↘</span>
Sense of Belonging	64	68 <span style="color: orange;">↘</span>	65 <span style="color: orange;">↘</span>
Anxiety	30	32 <span style="color: green;">↘</span>	31 <span style="color: green;">↘</span>
Depression	27	33 <span style="color: green;">↘</span>	29 <span style="color: green;">↘</span>



## Analysis of Results

Based on the elementary OurSCHOOL survey, key indicators relevant to mental health and well-being have marginally exceeded provincial results. Over time, Prairie Valley results in the “positive relationships at school” category have, for the most part, remained consistent and above the provincial results.

“Positive sense of belonging” has decreased over the past five years, coinciding with provincial trends. The decrease at the elementary level is concerning. Since 2021, the division has seen a decrease of 10 per cent.

Within the high school results, key indicators relevant to Mental Health and Well-Being have remained consistent with provincial results. “Positive relationships at school” improved in 2023-24 and “feeling safe at school” and “sense of belonging” have continued to trend downward. “Anxiety and Depression” have typically been on the rise, however in 2022-23 and 2023-24 results improved with reductions in both areas.

Although some indicators appear to be trending downward, Prairie Valley is proud of the work being done with Mental Health and Well-Being programming. The following training and supports have been provided to Prairie Valley staff members: Non-violent Crisis Intervention, Mental Health First Aid, Violence Threat Risk Assessment, and Living Works Suicide Awareness. Additionally, the Mental Health Addictions Liaison provided assessment, support, therapy, and referrals to external providers and the Mental Health Capacity Building Program and Wellness Promoter role was expanded. In addition to improvements in three of the four high school metrics, the school division also recorded a decrease in student suspensions and threat assessments in 2023-24.

**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.

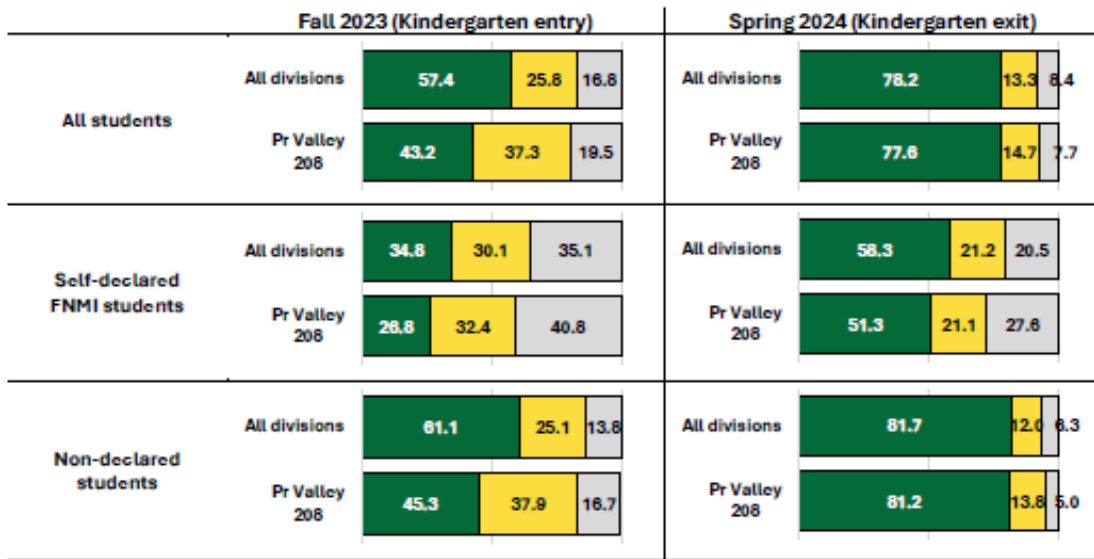
**2022-23 EYE-TA results** displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

**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<sup>th</sup> Official & Reconciled Kindergarten Enrolments (\*).

2023-24 EYE-TA results – Prairie Valley 208 (Pr Valley 208)

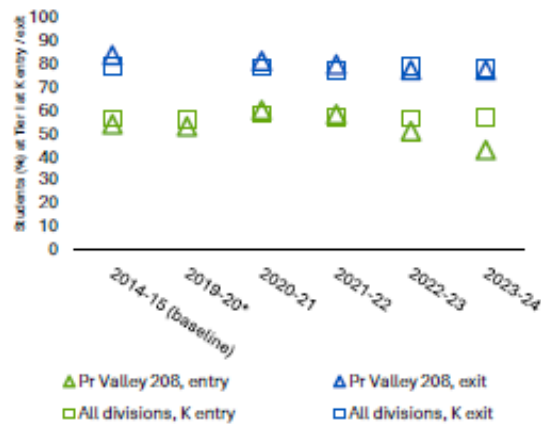


Tier I – Students (%) complete developmental tasks without difficulty
Tier II – Students (%) experience some difficulty completing developmental tasks
Tier III – Students (%) experience significant difficulty completing developmental tasks

\*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

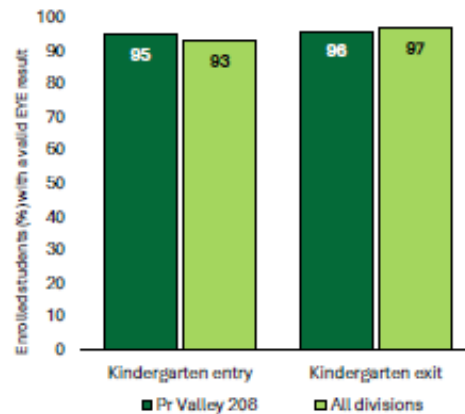
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Pr Valley 208	All divisions	Pr Valley 208	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	69%	73%	83%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	41%	37%	40%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	26%	22%	23%	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

In 2023-24, the lowest percentage Prairie Valley Kindergarten students were assessed at Tier 1 relative to the past five measured years. However, the school division witnessed the greatest improvement in the percentage of students at Tier 1 from the fall to the spring. Between fall 2023 and spring 2024, the number of students assessed Tier 1 increased 34 per cent overall. Significant improvement was also seen for FNMI students with 24 per cent more students reaching Tier 1 by spring 2024.

The 2023-24 data illustrates a clear picture. The division's Kindergarten programs supported students in having a year of significant growth as measured by the EYE-TA post-assessment. In the future, strategic work will focus on supporting children, families and communities to ensure children are ready for kindergarten. A parent engagement survey to be conducted in 2024-2025 will help to inform this strategic work.

## ***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 Valley undertook a literacy project focusing on grade 4 to 6 teachers that supported literacy instruction through the development of instructional resources.
  - The literacy scope and sequence for teaching cues and conventions of language was completed up to Grade 9 in English and French. This work will continue in the 2024-25 school year.
  - Learning Facilitators provided school and individual teacher support in the use of phonemic awareness and phonics screeners as well as support to respond to assessment results to build the necessary skills.
  - Ongoing support in grades 1 to 3 contributed to the development of solid language, pre-literacy and literacy skills which will help prevent gaps in grades 4 to 6. This work was supported by speech and language pathologists in the classroom.
- Learning Facilitators hosted professional development sessions for middle years and high school English Language Arts teachers. These sessions focused on planning and assessment using curricular outcomes. Two days of professional development were provided to 37 middle years teachers, and two days of professional development were provided to 20 high school teachers.
- Prairie Valley began work to engage parents in student learning and assessment through fully implementing and using Edsby and a two-term reporting model. Edsby is an app-based communication channel that schools use to communicate with families.
  - School division administration met with a focus group including teachers and school-based administrators (SBAs) from six pilot schools that were chosen to due to having high rates of parental Edsby usage. These discussions helped to determine school-specific alternatives to providing parents with student achievement information. Schools developed and communicated a plan to parents.
  - Administration conducted two mid-year check-ins with SBAs from pilot schools.
  - Administration developed a plan to onboard the next group of schools, with full implementation expected for the 2025-26 school year.

**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 Valley provided additional resources, education and training for students and staff throughout the 2023-24 school year to support the Mental health and Well-Being Priority.
- In 2023-24, Prairie Valley expanded the Mental Health Capacity Building (MHCB) program to an additional school. With this expansion, the program grew to support four schools: Greenall High School, Balgonie Elementary School, Pilot Butte Elementary School and Lumsden High School.
- All Prairie Valley employees received professional development on issues related to mental health and well-being through a division-wide professional development day as well as virtual sessions for staff. Virtual sessions included: *Brain Health and Behaviour*, *How Trauma Affects Learning and Behaviour* and *Self Care 101*.
- Prairie Valley hosted Violent Threat Risk Assessment (VTRA) training to build capacity in teachers to directly support students.
- Prairie Valley executed a social media campaign promoting information, messages and community presentations related to supporting mental health. The content addressed mental health and well-being issues in schools and in the community. The campaign recognized the difficulties some students have in accessing mental health supports, particularly in rural areas.

**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 Valley worked collaboratively with First Nations partners to strengthen relationships and renew Educational Service Agreements.
  - Prairie Valley senior administration worked with the Director of Education for Kahkewistahaw First Nation to refine and complete an Education Service Agreement
  - Prairie Valley board members and senior administration participated in a signing ceremony at Kahkewistahaw First Nation.
  - Prairie Valley signed a letter of understanding with the Director of Education for File Hills Qu'Appelle Tribal Council committing to work collaboratively towards completing Education Service Agreements with five First Nations.
  
- Prairie Valley implemented the School Outreach Liaison role. The School Outreach Liaison is responsible for creating, strengthening and maintaining relationships between the school, families and the community. The School Outreach Liaison supports transitions of students into and within the school by working with families and First Nation communities and leaders. This work ensures all students feel a sense of place, caring and belonging in the school.
  
- In partnership with Métis Nation-Saskatchewan, Indian Head Elementary School opened a Michif Prekindergarten program. This specialized program is tailored to provide early childhood education to offer a culturally relevant and enriching educational experience. With a deep commitment to honoring Métis culture, language, and traditions, the program aims to instill a strong sense of cultural identity in students while equipping them with the foundational skills needed for success in school and beyond.

**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 Valley school administrators utilized the Saskatchewan School Board Association's Indigenous Education Responsibility Framework (IERF) to enable self reflection and goalsetting at their schools. The IERF is a self-assessment tool, aligned with the Ministry of Education's *Inspiring Success* Policy Framework, designed to support school divisions to evaluate, plan and report Indigenous Education initiatives. The data gleaned from the IERF will be utilized by schools to create an Indigenous Education Action Plan which will be part of each school's 2024-25 Learning Improvement Plan.
- The Indigenous Advocate and Indigenous Liaison Worker were instrumental in helping Prairie Valley schools develop relationships with local Knowledge Carriers and Elders from surrounding communities. These positions supported numerous events and initiatives related to learning about Truth and Reconciliation and Indigenous Ways of Knowing in schools across the division. Across the division, 2023-24 saw an increase in schools accessing these resources.
- In 2023-24, Prairie Valley continued to advance in several communities through three Invitational Shared Services Initiative agreements: Balcarres Community School with File Hills Qu'Appelle Tribal Council, Bert Fox Community School with File Hills Qu'Appelle Tribal Council, and Whitewood School with Ochapowace First Nation. Each partnership is unique, but the focus is the same; a shared commitment to improving education outcomes for First Nations and Métis students.

## Community Partnerships

Prairie Valley's partnerships with Indigenous communities contributed to significant progress on several strategic priorities in 2023-24. These partnerships also align with the Provincial Education Plan by supporting greater achievement for Indigenous students and creating more equitable and inclusive learning environments.

The Prairie Valley Board of Education finalized an Educational Services Agreement with Kahkewistahaw First Nation, increasing collaboration between the division and the First Nation.

Prairie Valley continued to expand three Invitational Shared Services Initiative partnerships with File Hills Qu'Appelle Tribal Council (2) and Ochapowace First Nation, improving outcomes for on-reserve students attending Bert Fox Community High School, Balcarres Community School, and Whitewood School. Prairie Valley School Division also partnered with Metis Nation-Saskatchewan to create the division's first Michif Pre-Kindergarten program at Indian Head Elementary School. For more information on these three initiatives see the points listed in the previous section related to strategic activity in support of the Provincial Education Plan priority actions.

Prairie Valley is committed to strengthening mental health and wellness supports for students. In 2023-24, the division's continued partnership with the Saskatchewan Health Authority led to an expansion of the Mental Health and Capacity Building program to four schools: Greenall High School, Balgonie Elementary School, Pilot Butte Elementary School and Lumsden High School. The program focuses on mental health promotion and awareness, early identification and intervention, and works to help youth better manage emotions and overall mental health. This partnership helps increase student connection and belonging as outlined in the Provincial Education Plan's mental health priority area.

Strengthening connections between schools and school communities is important for Prairie Valley School. In 2023-24 the division partnered with the Village of Neudorf to create a community library within North Valley Elementary School. Unused space within the school was utilized to house the library. The school provided the space while all costs associated with operating the library are covered by the village. This arrangement provides learning resources and educational opportunities that will positively impact student success and achievement.

## Infrastructure and Transportation

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

<b>School</b>	<b>Grades</b>	<b>Location</b>
Vibank Regional School	K-12	Vibank
Whitewood School	PreK-12	Whitewood
Wolseley High School	7-12	Wolseley

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Various	HVAC	Major repairs and replacement of boilers, furnaces, circulation pumps, fans.	\$238,791
Various	Painting Upgrades	Interior and exterior painting projects	\$39,059
Various	Flooring Upgrades	Flooring upgrades	\$57,894
Bert Fox High School	Science Lab Renovation Design	Design of science lab classroom	\$35,278
Broadview School	Science Lab Renovation	Renovation and modernization of science lab	\$340,844
Cupar School	Library Renovation and Structural	Modernize and repair structural issue in library	\$149,832
Fort Qu'Appelle Elementary School	Roof Section Replacement	Replace multiple roof sections	\$296,879
Indian Head Elementary School	Modernization and Michif PreK	Renovate main entrance, admin offices and create PreK Michif classroom	\$402,722
James Hamblin School	Ventilation	Addition of ventilation system	\$389,307
Kelliher School	Student Washroom Upgrades	Renovate south side student washrooms	\$96,566
Ecole Lumsden Elementary School	Roof Section Replacement	Replace multiple roof sections	\$61,733
Milestone	Administration Office Renovation	Renovate main administration offices	\$246,528
Indian Head High School	Building HVAC Controls	Upgrade HVAC building control systems	\$17,093
Greenall High School	Fire Restoration	Restore areas impacted by fire damage including equipment and furniture replacement	\$788,063
<b>Total</b>			<b>\$3,160,589</b>

## Transportation

Given the size and the geographic dispersion of Prairie Valley, the transportation of over 4,000 students to and from school each day is a significant operational challenge. Prairie Valley operates its own transportation service with a fleet of 206 buses.

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

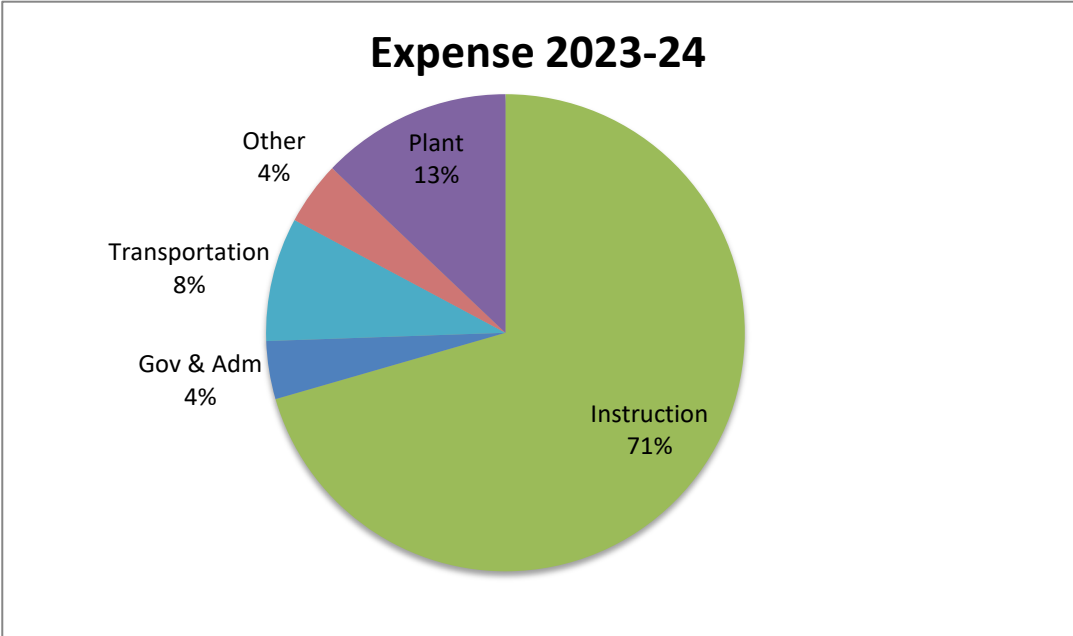
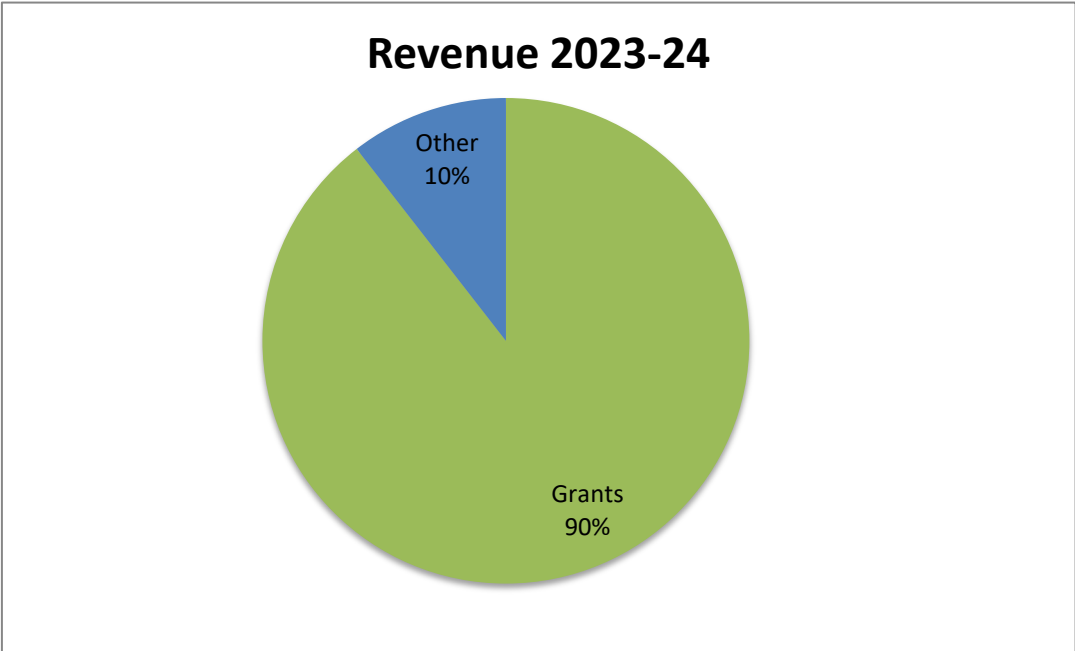
**Student Transportation Statistics**

Number of students transported daily*	4378
In-town students transported (included above)	800
Number of transportation routes	144
Number of buses	206
Kilometres travelled daily	24,409
Average age of buses	10 years
Capacity utilized on buses	90%
Average one-way ride time	26 min.
Longest one-way ride time	81 min.
Cost per student per year	\$2393.87
Cost per kilometer travelled	\$2.34

\*Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included.  
Source: Prairie Valley Transportation Services, 2023

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Grants	104,392,954	107,053,967	103,213,644	2,661,013	3%	
Tuition and Related Fees	5,891,236	6,009,752	6,028,859	118,516	2%	
School Generated Funds	2,525,170	3,044,142	3,450,104	518,972	21%	1
Complementary Services	699,606	849,606	997,312	150,000	21%	2
External Services	468,860	547,067	497,056	78,207	17%	3
Other	1,045,000	2,105,593	1,127,501	1,060,593	101%	4
<b>Total Revenues</b>	<b>115,022,826</b>	<b>119,610,127</b>	<b>115,314,476</b>	<b>4,587,301</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	549,471	537,198	506,674	(12,273)	-2%	
Administration	4,235,755	4,121,808	4,116,484	(113,947)	-3%	
Instruction	84,017,185	83,626,305	79,650,943	(390,880)	0%	
Plant	14,782,603	15,273,965	16,073,634	491,362	3%	
Transportation	10,504,327	9,948,334	10,042,548	(555,993)	-5%	5
Tuition and Related Fees	173,279	341,032	220,578	167,753	97%	6
School Generated Funds	2,556,477	2,965,178	3,654,155	408,701	16%	7
Complementary Services	786,730	823,016	843,581	36,286	5%	
External Services	408,860	522,067	467,056	113,207	28%	8
Other Expenses	410,578	432,034	476,685	21,456	5%	9
<b>Total Expenses</b>	<b>118,425,265</b>	<b>118,590,937</b>	<b>116,052,338</b>	<b>165,672</b>	<b>0%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(3,402,439)</b>	<b>1,019,190</b>	<b>(737,862)</b>			

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

Note	Explanation
1	Additional revenue from increased servery sales and grants contributed to revenue exceeding budget.
2	Revenue increased due to a grant from Métis Nation Saskatchewan for the Michif PreK program.
3	Over budget due to higher-than-expected revenue from Driver Education services.
4	Revenue was above budget due to the unanticipated Greenall fire insurance claim and additional investment income.
5	Expenses were under budget due to lower-than-expected bus driver salaries and benefits, as well as reduced transportation costs, including fuel, due to lower resource usage.
6	Expenses were over budget due to an increase in tuition for students attending First Nation schools, offset by additional grant revenue from the Government of Saskatchewan.
7	Expenses were over budget due to higher cost of sales associated with the increased revenue, as well as higher school-level expenses.
8	Expenses were over budget due to higher-than-expected costs for driver education services, offset by additional revenue generated from the program.
9	Expenses were over budget mainly due to higher expenses related to asset retirement obligations.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
BARBER, VERNE	\$34,262	\$2,376	-	\$1,367	-	-	\$38,005
BERGLUND, THERESA **	31,053	7,010	-	1,829	-	-	39,891
BLATTER, MARLENE	28,923	3,134	-	1,574	-	-	33,631
BRADLEY, JUDY **	33,014	4,972	-	1,802	-	-	39,788
GRUDNIZKI, LISA	30,439	3,418	-	1,603	-	-	35,460
HESLIP, TARA-LEIGH	22,159	2,426	-	752	-	-	25,337
KIEL, KIMBERLY *	23,317	2,620	-	820	-	-	26,756
KOTYLAK, JANET **	58,330	7,851	-	2,412	-	-	68,593
SANGWAIS, RACHEL	13,418	2,122	-	1,846	-	-	17,386
WOLFE, JANA	35,161	5,882	-	1,782	-	-	42,824

\*Elected to the board in November 2023; Remuneration reported November 2023 to August 2024

\*\*Board Chair – Janet Kotylak; Board Vice Chair – Judy Bradley (September to November), Theresa Berglund (November to August)

## Personal Services

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

Name	Amount
ACKERMAN, DAVID	\$57,118
ADAMES, PAMELA	66,404
ADAMS, AMBER	95,163
AGARAND, AMBER	64,803
AGARAND, CARLA	70,756
AKRIGG, LINDSEY	104,216
ALDOUS, LEAH	96,340
ALLEN, LISA	149,163
ANDERSON, CHELSEA	52,531
ANDERSON, COURTNEY	95,120
ANDREWS, DEAN	95,577
ANDRUSYAK, OLENA	78,040
ANTONISHYN, BAILEY	81,113
ARMBRUSTER, DANYELLE	94,585
ARMSTRONG, MICHAEL	99,975
ARNASON, JENNIFER	53,361
ASHTON, WENDY	90,910
AUDETTE, KENDRA	52,329
AULIE, BRADY	89,550
BABER, MATTHEW	69,911
BABER, TANYA	105,088
BAGGETT, ANGELA	99,683
BAKKEN, KRISTINIA	99,933
BALES, COREY	95,930
BALLANTYNE, ROBERT	100,707
BARKER, EMILY	61,955
BAUDU, CHAUNTEL	109,580
BAUMGARTNER, CONNIE	115,491
BAUMGARTNER, SARAH	113,247
BECHARD, SARA	94,735
BECK, KARISSA	82,047
BECKETT, ALINE	90,369
BEHRNS, BRIAN	58,825
BELCOURT, HALEIGH	63,552

Name	Amount
BELL, LISA	97,359
BELLACERA, STEPHEN	73,049
BELLAND, BRADY	69,951
BELLIVEAU, MARLENE	110,549
BENDER, CURTIS	102,834
BERG, KATHLEEN	96,489
BERG, MICHAEL	91,811
BIGALKY, CRYSTAL	105,934
BIRCHER, DAVE	122,301
BIRCHER, KIM	90,233
BIRNS, GEORGE W.	96,047
BLAYONE, CARMEN	90,825
BLENKIN, CAITLYNN	71,295
BLOMQUIST, CHERYL	90,165
BOAKE, MEGAN	94,652
BOHAY, RENEA	91,109
BOHAY, RICK	90,159
BONE, TONI	90,721
BONISH, SARAH	89,342
BONK, NOELLE	94,612
BOOK, REBECCA	95,133
BOUFFARD, MELISSA	80,937
BOUTIN, CHELSEA	79,923
BOUTIN-MALONEY, ANDRE	101,857
BOYLE, NOLEEN	90,971
BRADLEY, HOLLY	94,657
BRADSHAW, GINA	106,848
BRADY, BROOKLYN	59,323
BRADY, PATTY	170,649
BRASS, REONA	102,226
BREMS, MYKAYLA	69,705
BRENNAN, KIERA	67,499
BROWN, MATTHEW	124,722
BRUECKNER-PROCYK, KELLY	99,575

Name	Amount
BRULE, COURTNEY	77,522
BRULE, DANIELLE	82,695
BRULE, JAMES	90,559
BUCHAN, SCOTT	78,219
BUCHKO, VIRGINIA	67,537
BUIUM, JULIE	95,120
BURKI, BUSHRA	57,106
BURLOCK, ALANNA	89,417
BUSSE, JORDAN	106,648
BUTLER, CHELSEY	85,314
BYLSMA, ELLA	59,531
BYRNES, ANGELA	96,526
CABYLIS, DEMETRIOS	80,001
CALDER, ASHTON	137,372
CALLAGHAN HEUCK, JADE	76,897
CARNEGIE MEERES, KELLIANNE	93,003
CARON, CARISSA	51,518
CARPENTIER, ANTHONY	79,011
CARSON, REBECCA	80,926
CESTNICK, TANYA	86,580
CHERNENKOFF, TAMARA	90,814
CHOMOS, GISELE	91,684
CHORNEY, ARYSSA	65,734
CHORNEYKO, CAMILLE	94,608
CIORTAN, GREG	50,031
CLARK, BRANDY	85,510
CLARK, DAVID	91,385
CLARK, JOSEPH	78,619
CLARKE, KELLY	116,302
CLARKE, SARAH	79,777
COCHRANE, CORY	115,460
COGHILL, JASON	91,376
COLHOUN, LAURIE	76,780
COOLIDGE, LISA	68,023
COOPER, CARLA	94,796
COOPER, ROBIN	71,833
COSSETTE, SHANAYA	64,233
COSTELO, GILLIAN	113,024

Name	Amount
CROSHAW, BEN	76,598
CROSS, MEAGHAN	94,999
CURRIE, KATRINA	51,577
DAHL-CAREY, NICOLE	90,415
DAHL-RITCO, CORINNA	98,991
DALTON, MATTHEW	77,513
DASH, BONNIE JEAN	90,159
DASH, JUNE	90,321
DAVIDSON, COLBY	87,603
DAVIS, ALISHA	85,608
DAVIS, JACQUELYN	87,153
DAYMAN, AMBERLEE	59,652
DE WAAL, ROBERT	70,704
DEAN, KENDRA	90,150
DECK, KENNETH	50,534
DECK, SHELLEY	94,546
DECKER, MICHAEL	94,417
DEITER, CANDICE	90,633
DENNIS, DIANE	51,868
DERMODY, KRISTA	71,419
DEVOCHT, HOLLY	77,985
DEW, ASHLEY	100,009
DEW, MEAGAN	86,109
DEWITT, BARBARA	100,407
DIDOWYCZ, BRITTANY	94,555
DODGE, ADAM	90,876
DODGE, JENNIFER	83,245
DRAPER, LEAH	95,382
DREGER, JENNIFER	90,441
DREVENY, AUSTIN	69,994
DRIEDGER, SHELDON	73,049
DRIEDGER, TRACY	106,145
DUFOUR, HEIDI	90,469
DUNHAM, LYNN	90,285
DUNVILLE, LUKE	97,268
DVERNICHUK, PAULA	100,030
DWIVEDI, RASHI	86,916
EAST, KIM	87,876
EBERLE, VALENE	90,262
EDGERTON, KAYLA	148,233

Name	Amount
EHRHARDT, MARIKA	91,194
ELSNER, BLAINE	90,367
EMBURY, MIKE	177,696
ENDICOTT, CODIE	90,159
ENGELE, SANDRA	54,722
ERHARDT, CALLY	66,210
ERMEL, DANIELLE	94,546
ESCHBACH, CALEB	77,902
ESPLIN, KARLA	53,014
FAFARD, ANDREA	94,664
FAUCHER, MICHELLE	96,362
FELLINGER, NICOLA	80,880
FERGUSON, AMIE	102,364
FERNER, AMY	94,546
FITTERER, BRYCE	100,944
FLEGEL, CRYSTAL	59,665
FOCHT, CINDY	83,361
FOLK, BRITTANY	95,713
FOLK, DALLAS	86,405
FOREST, JESSICA	77,551
FORRESTER- TYTLANDSVIK, JESSY	91,661
FORSTER, SEAN	95,880
FORSTER, TAYLOR	79,282
FORSYTH, JANELLE	119,395
FORTIN, DAVINA	91,530
FOUHSE, MADISON	65,921
FOWLER, KRISTA	90,197
FREEMAN, CINDY	87,617
FREITAG, JUSTIN	96,117
FREITAG, NICOLE	93,010
FREY, ROXANNE	71,896
FROC, BENTON	64,963
FROESE, LEWIS	90,290
FUCHS, TRACIE	90,995
FUHRO, DWIGHT	92,320
FULAWKA, BRAYDEN	63,664
FURLONG, ALEXANDRIA	61,741
GABRIEL, WAYNE	82,973
GARNER BUSS, LEAH	76,342

Name	Amount
GAWLEY, NATHAN	91,002
GAWLEY, SHANIS	78,544
GAWRYLUK, TAYLOR	58,526
GEIGER, CASSANDRA	90,823
GEIS, KAITLYN	104,988
GEISLER, MICHELLE	98,543
GEISLER, SARAH	119,407
GEL, REBECCA	90,506
GEREIN, KELLY	105,940
GEREIN, TAYLOR	91,861
GEREIN, VANESSA	90,922
GERES, BRENDA	101,963
GHEYSSSEN, JANELLE	90,779
GHEYSSSEN, JESSE	94,046
GIBBENS, SHELLEY	91,113
GIBBS, DANA	90,874
GIFFIN, SPENCER	79,087
GIGIAN, JAIDYN	61,662
GILLINGHAM, RENA	115,002
GILROY, MARJORIE- ANNE	124,139
GODLIEN, JANINE	90,265
GODLIEN, JOSHUA	90,461
GOERTZEN, SCOTT	92,021
GORRILL, ERIN	60,267
GOTTFRIED, KELSEY	89,816
GOTTSELIG, MATTHEW	61,054
GRABOWSKI, VINCENT	62,564
GRANT, JALISSA	89,145
GRIEVE, KRYSTA	90,220
GURSKI, BARB	90,407
HABEBKUTTY, CANDY	100,394
HABERSTOCK, ROXANNE	90,211
HADWEN, GLENDA	103,489
HALBGEWACHS, MICHELLE	90,814
HALLAM, HEATHER	108,753
HALLAM, MICHAEL	106,037
HAMELIN-SORENSEN, JULIE	92,416
HAMILTON, CHELSEA	88,224

Name	Amount
HAMPSON, LISA	90,230
HANWELL, CARRIE	103,056
HARCOURT, DEAN	94,546
HARDER, TAMARA	94,981
HARDER, TYLER	56,454
HARDING, BRITTNEY	95,738
HARDING, RYAN	110,158
HARDY, DANIELLE	83,544
HARKNESS, KEITH	122,958
HARKNESS, LORRIE ANNE	170,649
HARTMAN, CAITLYN	52,825
HARVEY, JALEESA	61,121
HARVEY, JOHN	130,385
HASAN, MAKSUDUL	73,049
HEADRICK, DANIEL	90,762
HEANEY, DIANE	75,086
HEISLER, LAURIE	90,267
HENNENFENT, JOEL	90,159
HERAUF, KENDYLL	81,798
HERPERGER, ERIN	91,185
HILL, SARAH	69,739
HILL, TINA	104,939
HIMMELSPECK, DEANNA	73,182
HITCHENS, KARLEE	51,216
HODGINS, STACEY	95,468
HOFFART, SHELLEY	50,851
HOLMES, BRITTANY	65,873
HOLT, KYLA	87,606
HOOD, CLINTON	73,049
HOOPFER, JENNA	79,274
HOPE, ALYSON	51,331
HORSMAN, LISA	100,561
HORSMAN, SHAUN	125,559
HORWATH, SARA	85,510
HOWDEN, CAMILLE	89,895
HOWELL DALZIEL, KELLY	77,032
HUBBARD, ALICIA	89,833
HUBICK, SHAUNA	94,298

Name	Amount
HUCULAK, MARK	79,011
HUSBAND, GORDON	201,250
HUSCHI, DEVON	77,249
HYNDMAN, JODY	85,510
INGRAM, ELIZABETH	76,754
ISTACE, KATHLEEN	119,029
ISTACE, KRISTA	95,056
JOHNSON, CARMEN	82,779
JOHNSON, SHARON	90,498
JONES, ANDREA	90,790
KALAMAN, LOUANNE	90,336
KAUFMANN, CHANTEL	90,457
KEYS, KAITLYN	65,544
KECK, LAURAL	90,225
KEMP, TIFFANY	90,332
KENNEDY, SARAH	125,009
KENNEDY-MAURICE, SHANNON	90,704
KESSLER, AMANDA	91,148
KING, LEANNE	94,575
KIRBY, MICHAEL	94,858
KIRKNESS, SARAH	83,587
KIRKPATRICK, CRYSTAL	95,358
KISH, ELSIE	59,507
KISH, VANESSA	90,031
KISTNER, ALIA	67,154
KLATT, SANDRA	94,584
KLEIN, MALLORY	90,623
KLEIN, TIM	90,675
KLENK, CHRISTY	87,799
KLOTZEL, MAURA	62,150
KLOVANSKY, KRISTINE	100,707
KOMARYCHKA, JUSTIN	105,919
KONECSNI, JERRY	79,898
KOOCHICUM, JOHN	92,713
KOSSMANN, PATRICK	95,117
KOTYLAK, JANET	52,792
KOTYLAK, LORELEI	90,527
KOVACH, JASON	84,714
KOWALCHUK, JENEANE	65,986

Name	Amount
KOZMA, LIZ	55,577
KRAMMER, JULIA	84,895
KREFTING, ASHLEY	94,580
KRISTENSEN, CELESTE	64,324
KRUPPI, KELLY	91,428
KUDEBA, KRISTEN	90,869
KUNTZ, JENNIFER	74,919
KUNTZ, KRISTAN	95,024
KUPSCHUS, GLENN	86,916
KURTZ, CHARLENE	73,253
LAM, SAMANTHA	85,777
LAMARRE, KENDRA	61,963
LAMONTAGNE, RACHELLE	83,258
LANE, BEVERLEY	112,253
LANGFORD, PHILIP	101,519
LANGFORD, ROSALYN	94,667
LAPIERRE, NICOLE	73,741
LAROCQUE, MICHELLE	76,223
LARSEN, RHETT	101,093
LATURNAS, CINDY	125,991
LATURNAS, SANDY	97,315
LAURSEN, ANDREW	76,516
LAW, JANELLE	108,128
LAZURKO, LAURA	89,290
LEACH, STEPHANIE	95,468
LEADER, LINDSAY	90,259
LEBLANC, DANIELLE	55,762
LECHNER, CORY	97,059
LECHNER, MONTANA	74,730
LEFLAR, SCOTT	86,916
LEGGETT, KAI	94,592
LEIBEL, BRIANA	66,994
LEIBEL, DREW	62,840
LEONARD, CORTNEY	112,996
LERAT, TATROY	60,581
LESKO, DOREEN	91,575
LESLIE, SEAN	113,306
LEVERICK, JENNY	75,084
LINDENBACH, ERIN	104,590

Name	Amount
LINDSKOG, JESSE	75,994
LINGENFELTER, SACHA	87,257
LINK, PEARL	60,222
LIPINSKI, JESSICA	77,025
LOCKEN, DALE	100,258
LONGSTAFF, ANDREW	90,011
LUSAMBA, KALENGA ANNIE	50,283
MAAS, TIFFANI	85,539
MACK, SPENCER	78,833
MACKENZIE, CHANDRA	89,701
MACKIN, KYLE	86,451
MACKIN, REGAN	68,104
MAGNUSON, HALA	91,337
MAH, ROXANNE	90,623
MAIER, CONNIE	116,605
MAIER, SAMANTHA	52,348
MALLO, MAYTLIND	63,931
MANKOTIA, KANCHAN	98,707
MANSUY, CASANDRA	79,685
MARLEY, MELISSA	99,962
MARSHALL, CASEY	50,648
MARTEL, ELIZABETH	65,957
MARTENS, AMY	91,040
MASON-POITRAS, AMBERLEE	95,749
MASSIER, PAUL	91,068
MATAI, ALI	94,546
MATHEWSON, ROBIN	110,549
MATTICK, NANCY	90,476
MAURER, HEATHER	80,679
MAYER, CANDACE	112,882
MAYER, COLTON	53,684
MAYO, ROBERT	105,233
MAZUR, LORA	91,365
MCAMMOND, WADE	123,668
MCCAW-LEVERS, JESSICA	90,230
MCCONNELL, NATALIE	75,288
MCCORMICK, MELISSA	69,354
MCDONALD, DAVID	73,049

Name	Amount
MCFADDEN, SHAUNA	58,534
MCINTOSH, SAMANTHA	96,098
MCKAY, IAN	73,049
MCKINNEY, SHANNON	94,616
MCMANN, SARAH	84,496
MCNAIR, ALISON	84,721
MCNISH, LAURA	92,129
MCPHERSON, MELODY	94,630
MEENA, RHONDA	90,256
MEERES, STEWART	95,191
MEIKLEJOHN, AMANDA	91,180
MERCER, KAYLEE	63,309
MESSER, BRADEN	90,942
MEYER, SCOTT	89,357
MIEVRE, RACHELLE	91,314
MILLER, DAN	70,030
MILLER, EDEN	76,060
MILLS, SHANNON	94,675
MINTO, KRISTEN	72,210
MOFFATT, JESSICA	112,909
MOHAN, CAMERON	75,437
MOON-WOZNEY, PAULA	60,331
MOORE, JEFF	90,493
MOORE, KIRSTEN	90,714
MORIN, MAISON	61,980
MOROZ, ANDREA	90,922
MORPHY, FRAN	109,979
MORRIS, DEIDRE	94,640
MORRIS, MIRANDA	69,645
MORRIS, SHAWN	124,878
MULLER, DWIGHT	100,415
MUNRO, TERRY	94,909
MYERS, CRISTAL	90,353
NADON, BRENT	180,668
NAGY, ALYSSA	90,319
NAMETH, KRISTIN	84,444
NATRASANY, AL	50,300
NELSON, JOLENE	94,796
NEULS, ROBYN	110,549
NIEBERGALL, CAREN	93,314

Name	Amount
OLAFSON, LINDY	121,711
OLAH, CARMEN	100,991
OLIVER, KELLY-LYNN	56,977
OLSON, MONICA	63,556
OMOTH, ALISA	90,159
ONRAIT, ALLYSON	94,550
OSTLUND, ANTHONY	79,617
OSWALD, KENDAL	80,661
OTTENBREIT, BECKY	81,864
OUELLETTE, MADISON	55,776
PACIO, EDRIAN	95,047
PALMER, KATHERINE	101,909
PALYU, WHITNEY	106,504
PARISIEN, AZALEA	99,933
PARK, DANELLE	94,627
PARKER, ERIKO	66,899
PARKER, NANCY	61,790
PARKER-HARVEY, LEEANE	92,102
PARLEY, TREVOR	90,357
PARSONS, SARAH	55,074
PASKARUK, AMANDA	90,307
PASLOSKI, LACIE	59,102
PATCHIN, EMILY	58,577
PATERSON, GERRI	92,303
PATTISON, JENNIFER	95,234
PAUL, GWEN	95,046
PAULHUS, LORIE	95,196
PELZER, BRIEANNE	74,027
PERKINS, MARIAH	85,690
PERRAS, SHAUNA	91,380
PERRY, CHRISTINA	67,721
PETERS, RODNEY	90,159
PETERSON, MITCHELL	69,431
PETERSON-IVES, ANDREW	58,632
PETFORD, COREY	91,025
PETFORD, DION	90,402
PETFORD, GENEISE	105,469
PETFORD, TAMMY	102,686

Name	Amount
PETRINCHUK, DWAYNE	96,704
PHILLIPS, CHELSEA	92,282
PIKE, ADAM	78,317
POLASEK, CHRISTINE	55,406
POLOWICH, LINDSAY	95,306
POPOFF, DAVID	94,546
POPOVIC, LYLE	95,544
PRYSTAY THIESSEN, TARA	82,217
PUJOLAR-BRODLAND, JEAN-NOEL	63,270
QUIBELL, SADIE	58,666
RACETTE, MICHAEL	90,165
RADMACHER, RIANNE	58,702
RAIWET, MACEY	95,472
RATHGEBER, MANDY	57,808
REDDING, AMY	62,351
REDDING, KATLYN	95,365
REED, CANDACE	83,877
REGEL, ASHLIE	66,801
REID, AMIE	80,707
REID, JAY	91,112
REINHART-LUND, STEPHANIE	95,958
REY, KAYLA	77,769
RICHE, TAYLER	51,972
RIFFEL, TWILA	74,948
ROGALA, LORRIE	105,479
ROSS, JARET	90,495
ROY-HAMPTON, LENY	89,968
RUGLAND, SHERI	89,754
RYDZIK, BROOK	68,063
SABISTON, AUSTIN	63,034
SACHE, MICHAEL	95,112
SAELHOF, JILEON	107,284
SAMPLE, JENNIFER	78,581
SANDBERG, STACY	109,643
SANDERSON, MELINDA	78,548
SANTHA, DANIEL	69,763
SCHAEFFER, STACEY	90,967
SCHEIRER, WHITNEY	90,775

Name	Amount
SCHELL, JENNIFER	90,256
SCHELLER, JAMIE	100,552
SCHENK, DREW	90,762
SCHEWAGA, SARAH	91,799
SCHILL, CHELSEA	50,189
SCHILL, CRAIG	95,546
SCHIMNOSKY, ROBERT	90,821
SCHMITZ, KARLY	58,625
SCHMITZ, TESSA	73,103
SCHNEIDER, KAYLA	66,430
SCHNEIDER, LILA	76,918
SCHOENROTH, CHRISTINE	109,644
SCHOEPP, SHERRY	90,938
SCHUSTER, LORI	93,610
SCHUTZ, JORDAN	66,827
SCHUTZ, KACIE	66,823
SCHWAB, MICHELE	91,686
SCIOG, ANDRA	76,704
SCOTT, KARLEE	76,750
SCOTT, MATHEW	64,495
SEIGO, ANDREW	79,296
SELINGER, KIRSTEN	70,842
SELINGER, RENATE	82,509
SELZER, MEGAN	91,017
SHARPE, CHELSEY	76,324
SHAW, SHANDI	53,606
SHAW, TRACY	94,971
SHERMAN, JOEL	91,043
SHEVALIER, CHARLOTTE	73,657
SHINDLE, BAILIE	63,945
SHOEMAKER, GARTH	109,058
SIDWELL, SARAH	99,703
SIE-HILLAND, WINTER	69,989
SIEMENS, JAMES	87,886
SIKORSKI, MARY	73,049
SILLERS, TAMMY	125,659
SILVESTER, JODIE	90,311
SILZER, RACHELLE	91,926
SINCLAIR, ROBYN	101,694

Name	Amount
SKENE, ANNETTE	90,769
SKLAR, AARON	94,662
SKOLNEY, AVRIL	91,151
SLYWKA, SARAH	108,178
SMITH, BRENNIA	56,623
SMITH, CORRALEE	114,918
SMITH, DEREK	170,649
SMITH, NOAH	63,525
SPARVIER, JENNA	107,653
SPITZER, SARAH	93,163
SPROAT, DIONNE	91,514
SQUIRES, NICOLE	100,359
ST. AMAND, GABRIELLE	71,441
STAMM, MACKENZIE	69,625
STARBLANKET, CONSTANCE	77,645
STARBLANKET, KELSEY	83,929
STEADMAN, RENEE	61,311
STECYK, KALENE	81,262
STECYK, LYLE	170,654
STEELE, RACHEL	62,611
STEIN, KRISTEN	90,222
STEINER, LANA	113,265
STEINHUBL, CRYSTAL	72,905
STEINHUBL, JOSEPH	92,067
STIGLITZ, JULIANNA	121,343
STOBBS, JAIME	99,991
STRAUB, JACKIE	104,590
STRINGER, BRENDA	92,640
STRINGER, KENNETH	79,011
STROEDER, JOSEPH	91,285
SULLIVAN, MELISSA	90,326
SUNDERLAND, SANDRA	96,382
SUWALA, JASMINE	60,473
SVEINBJORNSON, ROBIN	113,338
SWEET, DARIN	85,510
SWITZER, LESLIE	90,820
TAINIO-KIEFER, MERVI	79,976
TAMLIN, RAYLIN	53,934
TAYLOR, SARAH	85,605

Name	Amount
TAYPOTAT, TAMMY	95,864
THOLL, TAMARA	81,804
THOLL, VICTOR	90,310
THOMPSON, ASHLEY	88,204
THOMPSON, TIA	90,650
THRESHER, BARBARA	68,055
THURMEIER, PATTI	111,362
TIEFENBACH, TANYA	64,068
TIESSEN, KENDRA	96,047
TORFASON, TALIA	57,800
TOTH, JANA	91,122
TOWNEND-CALLAGHAN, DEBBIE	77,550
TOWRISS, NICOLE	90,671
TRAKALO, ALLEN	94,865
TRANN, MELISSA	90,753
TRENHOLM, JUDSON	101,444
TRYTTEN, SYDNEY	60,316
TURNBULL, KAREN	94,662
TURNER, DEREK	95,195
UNSER, REBECCA	71,712
URSU, JOLENE	90,742
VAN BETUW, MIRANDA	94,546
VAQUERANO, ELENA	64,371
VARGO, KAYLA	114,513
VERBOOM, ANNIE	59,675
VERITY, DARLA	90,159
VICENTE, STEPHANIE	91,011
VIERGUTZ, SHALAYNE	72,109
VIERGUTZ, TREVOR	64,502
VOLLMAN, BRIEANN	90,217
VOLLMAN, DANIEL	92,244
WAGMAN, HAYDEN	53,104
WAGNER, ADELE	90,960
WAGNER, HANNA	62,219
WALKER, BRUCE	72,559
WALKER, MELANIE	90,461
WARD, CRYSTAL	91,149
WARD, SHELDON	106,145
WARD, SHELLY	54,015

Name	Amount
WASILOW, MELISSA	112,903
WATCHMAN, JULIE	93,830
WATSON, LEXIS	73,943
WATTS, COURTNEY	82,973
WEEKS, CINDY	95,943
WEICHEL, WENDY	95,178
WEIR, ERIN	73,501
WEISBROD, KATE-LYNN	91,107
WEITZEL, BEV	110,738
WEITZEL, JASON	122,662
WELTER, DIANA	170,654
WELTER, PEGGY	99,933
WENC, MIRANDA	106,443
WERNER, BRENDA	90,438
WERSTIUK, JEREMY	64,685
WEST, LEAH	95,127
WHALEN, TRAVIS	64,324
WHALLEY, RYAN	123,866
WHITE, KARLEY	65,265
WICKENHEISER, KYLA	54,260
WIEBE, ADINA	70,935
WIEBE, AMY	84,005

Name	Amount
WIENS, JILL	81,470
WILEY, ASHLEY	77,877
WILKER, SARAH	79,777
WILLIAMS, BECKY	60,234
WILSON, ERIN	94,942
WILSON, LORNE	95,503
WILSON, TANJA	90,481
WINGERT, BROOKLYN	87,075
WINTER, JENNA	90,523
WOIDYLA, ONEIDA	84,268
WOIT, CODY	65,428
WOLFE, KYLA	69,465
WOOD, LISA	81,971
WORTH, PAYTON	71,682
YANKO, RYAN	90,781
YATES, KELSIE	111,131
ZABA, REANNE	66,817
ZAISER, ANGELA	90,969
ZERR, ALEXIS	91,157
ZINGER, MARK	60,249
ZINGER, TWYLA	95,632
ZORN, ALLISON	66,710

## Transfers

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

Name	Amount
FILE HILLS QU'APPELLE TRIBAL COUNCIL	\$160,000

Name	Amount
OCHAPOWACE NATION	80,000

## Supplier Payments

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

Name	Amount
3TWENTY MODULAR	\$899,496
ALL PRO DRIVER TRAINING INC.	115,473
AMAZON	235,966
AODBT	106,561
AON CANADA INC.	1,100,977
APPLE CANADA INC.	80,432
ATLAS SEWER SERVICES	63,563
AVI-SPL CANADA LTD.	101,205
BCL CONSULTING GROUP INC.	64,747
BG PRAIRIE DISTRIBUTORS LTD.	58,456
BLUE IMP	202,731
BRENDAN'S ROOF REPAIR INC.	52,291
CAPITAL FORD LINCOLN INC.	90,983
CCR CONSTRUCTION LTD.	131,423
CHRISTIE MECHANICAL LIMITED	434,236
COMPUGEN INC.	60,997
CONEXUS ARTS CENTRE	50,864
COREFOUR INC.	142,596
COSTCO WHOLESALE	91,328
CUMMINS WESTERN CANADA	66,674

Name	Amount
DMA BUILDING SERVICES LTD.	69,295
DOMO CORPORATION LTD.	97,882
ENERGY NETWORK SERVICES INC.	59,320
FEDERATED CO-OPERATIVES LIMITED	1,526,232
FILE HILLS QU'APPELLE TRIBAL COUNCIL	71,083
FORWARD MOTION DRIVER TRAINING INC.	83,793
GENUINE TRACKING SOLUTIONS INC.	56,383
GENX SOLUTIONS	789,298
GREAT WESTERN SAW LTD.	91,067
HORIZON DRIVING SCHOOL	67,860
HORSMAN DRIVING SCHOOL	131,111
IMPERIAL DADE CANDAA INC.	231,524
IMPERIAL OIL	183,918
JPH CONSULTING LTD.	68,620
KAHKEWISTAHAW FIRST NATION	91,192
LEGACY BUS SALES LTD.	1,509,879

Name	Amount
LORAAS DISPOSAL SOUTH LTD.	98,856
MAXIM TRUCK & TRAILER	53,111
MAZENC FUELS LTD.	159,001
OPTIMUM ROOFING LTD.	63,488
P3ARCHITECTURE PARTNERSHIP	264,473
PCL CONSTRUCTION MANAGEMENT INC.	623,522
PEEPEEKISIS CREE NATION NO. 81	187,380
POWERSCHOOL CANADA ULC	451,035
PRAIRIE CO-OPERATIVE LIMITED	113,398
REGINA DISTRICT INDUSTRY EDUCATION COUNCIL	58,035
RESTOREX DISASTER RESTORATION	346,281
SASKATCHEWAN GOVERNMENT INSURANCE	185,333
SASKATCHEWAN WORKERS' COMPENSATION BOARD	365,199
SASKENERGY	718,192
SASKPOWER	1,296,730
SASKTEL	213,762

Name	Amount
SEAL IT UP ROOFING LTD.	286,400
SASKATCHEWAN DISTANCE LEARNING CENTRE	585,000
SPORTFACTOR INC.	93,379
STAPLES PROFESSIONAL INC.	384,633
TOSHIBA TEC CANADA BUSINESS SOLUTIONS INC.	208,224
TOWN OF BALGONIE	51,279
TRADE WEST EQUIPMENT	264,795
TRANS CANADA CONTRACTING LTD	675,041
TRIPLE SEVEN CHRYSLER	110,675
TROY LIFE & FIRE SAFETY LTD.	56,692
TYMARK CONSTRUCTION LTD.	250,612
WALTER'S INDUSTRIAL MECHANICAL LTD.	96,234
WARNER BUS INDUSTRIES LTD	579,738
WARNER TRUCK INDUSTRIES LTD.	74,501
WAYNE'S WHEELS DRIVER TRAINING LTD.	52,330
WESTRIDGE CONSTRUCTION LTD.	435,356
WHOLESALE CLUB	180,692

## Other Expenditures

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

Name	Amount
CANADIAN UNION OF PUBLIC EMPLOYEES - LOCAL 5252	\$170,438
MUNICIPAL EMPLOYEES' PENSION PLAN	4,027,401
PRAIRIE VALLEY TEACHERS' ASSOCIATION	116,808
RECEIVER GENERAL FOR CANADA	21,701,409
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATORY BOARD	85,705
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	2,090,563
SASKATCHEWAN TEACHERS' FEDERATION	6,451,589
TEACHER'S SUPERANNUATION COMMISSION	99,068

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

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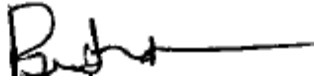
## Audited Financial Statements

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Of the The Board of Education of the Prairie Valley School Division No. 208

School Division No. 2080500

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

## Management's Responsibility for the Financial Statements

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

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

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

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

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

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 20, 2024

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

## Opinion

We have audited the financial statements of Prairie Valley School Division No. 208, which comprise the statement of financial position as at August 31, 2024, and the statements of operations and accumulated surplus from operations, net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Prairie Valley School Division No. 208 as at August 31, 2024, and the results of its operations and accumulated surplus from operations, net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Prairie Valley School Division No. 208 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Other Information

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

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

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

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

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

In preparing the financial statements, management is responsible for assessing Prairie Valley School Division No. 208's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Prairie Valley School Division No. 208 or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Prairie Valley School Division No. 208's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Prairie Valley School Division No. 208's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Prairie Valley School Division No. 208 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Regina, Saskatchewan

November 20, 2024

*MNP LLP*

Chartered Professional Accountants

**The Board of Education of the Prairie Valley School Division No. 208**  
**Statement of Financial Position**  
**as at August 31, 2024**

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	18,554,785	16,160,424
Accounts Receivable (Note 6)	3,417,670	1,549,522
<b>Total Financial Assets</b>	<b>21,972,455</b>	<b>17,709,946</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 7)	12,087,745	8,453,302
Long-Term Debt (Note 8)	7,765,377	8,914,640
Liability for Employee Future Benefits (Note 4)	1,538,400	1,507,700
Deferred Revenue (Note 9)	29,517	20,934
<b>Total Liabilities</b>	<b>21,421,039</b>	<b>18,896,576</b>
<b>Net Financial Assets (Net Debt)</b>	<b>551,416</b>	<b>(1,186,630)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	96,824,591	97,743,098
Inventory of Supplies Held for Consumption	420,788	356,967
Prepaid Expenses	1,200,502	1,064,672
<b>Total Non-Financial Assets</b>	<b>98,445,881</b>	<b>99,164,737</b>
<b>Accumulated Surplus (Note 12)</b>	<b>98,997,297</b>	<b>97,978,107</b>

Contractual Rights (Note 14)  
Contingent Liabilities (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

**The Board of Education of the Prairie Valley School Division No. 208**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		
Grants	104,392,954	107,053,967	103,213,644
Tuition and Related Fees	5,891,236	6,009,752	6,028,859
School Generated Funds	2,525,170	3,044,142	3,450,104
Complementary Services (Note 10)	699,606	849,606	997,312
External Services (Note 11)	468,860	547,067	497,056
Other	1,045,000	2,105,593	1,127,501
<b>Total Revenues (Schedule A)</b>	<b>115,022,826</b>	<b>119,610,127</b>	<b>115,314,476</b>
<b>EXPENSES</b>			
Governance	549,471	537,198	506,674
Administration	4,235,755	4,121,808	4,116,484
Instruction	84,017,185	83,626,305	79,650,943
Plant Operation & Maintenance	14,782,603	15,273,965	16,073,634
Student Transportation	10,504,327	9,948,334	10,042,548
Tuition and Related Fees	173,279	341,032	220,578
School Generated Funds	2,556,477	2,965,178	3,654,155
Complementary Services (Note 10)	786,730	823,016	843,581
External Services (Note 11)	408,860	522,067	467,056
Other	410,578	432,034	476,685
<b>Total Expenses (Schedule B)</b>	<b>118,425,265</b>	<b>118,590,937</b>	<b>116,052,338</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(3,402,439)</b>	<b>1,019,190</b>	<b>(737,862)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>97,978,107</b>	<b>97,978,107</b>	<b>98,715,969</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>94,575,668</b>	<b>98,997,297</b>	<b>97,978,107</b>

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

**The Board of Education of the Prairie Valley School Division No. 208**  
**Statement of Changes in Net Financial Assets (Net Debt)**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
<b>Net Debt, Beginning of Year</b>	<b>(1,186,630)</b>	<b>(1,186,630)</b>	<b>(2,700,294)</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit), for the Year	(3,402,439)	1,019,190	(737,862)
Acquisition of Tangible Capital Assets (Schedule C)	(2,015,000)	(4,473,045)	(3,628,285)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	14,441	13,761
Net Gain on Disposal of Capital Assets (Schedule C)	-	(14,441)	(13,761)
Amortization of Tangible Capital Assets (Schedule C)	5,975,000	5,391,552	5,782,143
Net Acquisition of Inventory of Supplies Held for Consumption	-	(63,821)	14,381
Net Change in Other Non-Financial Assets	34,700	(135,830)	83,287
<b>Change in Net Debt</b>	<b>592,261</b>	<b>1,738,046</b>	<b>1,513,664</b>
<b>Net Financial Assets (Net Debt), End of Year</b>	<b>(594,369)</b>	<b>551,416</b>	<b>(1,186,630)</b>

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

**The Board of Education of the Prairie Valley School Division No. 208**  
**Statement of Cash Flows**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	1,019,190	(737,862)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	5,451,701	5,824,131
Net Change in Non-Cash Operating Activities (Schedule E)	1,531,337	(849,488)
<b>Cash Provided by Operating Activities</b>	<b>8,002,228</b>	<b>4,236,781</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(4,473,045)	(3,628,285)
Proceeds on Disposal of Tangible Capital Assets	14,441	13,761
<b>Cash Used in Capital Activities</b>	<b>(4,458,604)</b>	<b>(3,614,524)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,149,263)	(1,100,458)
<b>Cash Used in Financing Activities</b>	<b>(1,149,263)</b>	<b>(1,100,458)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>2,394,361</b>	<b>(478,201)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>16,160,424</b>	<b>16,638,625</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>18,554,785</b>	<b>16,160,424</b>

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

**THE BOARD OF EDUCATION OF THE PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE 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 Valley School Division No. 208” and operates as “the Prairie Valley School Division No. 208”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

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

**b) Measurement Uncertainty and the Use of Estimates**

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

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

- the liability for employee future benefits of \$1,538,400 (2023 - \$1,507,700) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$84,772,724 (2023 - \$83,338,446) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated discounted asset retirement obligations of \$3,195,152 (2023 - \$3,148,618) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$2,097,362 (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.

**THE BOARD OF EDUCATION OF THE PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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**c) Financial Instruments**

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

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have any financial instruments that give rise to material gains or losses.

**d) Financial Assets**

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

**Cash and Cash Equivalents** consist of cash, bank deposits.

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

**THE BOARD OF EDUCATION OF THE PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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

**e) Non-Financial Assets**

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

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

Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

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

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

\*Buildings and that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 10-41 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 division's 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.

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

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

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**f) Liabilities**

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

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

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

**Long-Term Debt** is comprised of debenture and capital loan with initial maturity of more than one year and are incurred for the purpose of financing capital expense in accordance with the provisions of *The Education Act, 1995*.

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

**g) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

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**h) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

**ii) Fees and Services**

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

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

**iii) Interest Income**

Interest is recognized as revenue when it is earned.

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

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used

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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.

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 351,886	\$ 185,312	\$ -	\$ -	\$ 537,198	\$ 506,674
Administration	3,419,426	605,695	-	96,687	4,121,808	4,116,484
Instruction	75,537,698	7,302,337	-	786,270	83,626,305	79,650,943
Plant Operation & Maintenance	4,537,636	7,874,627	-	2,861,702	15,273,965	16,073,634
Student Transportation	5,370,319	2,931,122	-	1,646,893	9,948,334	10,042,548
Tuition and Related Fees	-	341,032	-	-	341,032	220,578
School Generated Funds	-	2,965,178	-	-	2,965,178	3,654,155
Complementary Services	759,472	63,544	-	-	823,016	843,581
External Services	-	522,067	-	-	522,067	467,056
Other	-	86,470	345,564	-	432,034	476,685
<b>TOTAL</b>	<b>\$ 89,976,437</b>	<b>\$ 22,877,384</b>	<b>\$ 345,564</b>	<b>\$ 5,391,552</b>	<b>\$ 118,590,937</b>	<b>\$ 116,052,338</b>

**4. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at 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:

	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

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<b>Liability for Employee Future Benefits</b>	<b>2024</b>	<b>2023</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 911,300</b>	<b>\$ 880,900</b>
Current period service cost	72,900	74,600
Interest cost	42,200	37,400
Benefit payments	(51,400)	(47,300)
Actuarial (gains) losses	252,100	(34,300)
<b>Accrued Benefit Obligation - end of year</b>	<b>1,227,100</b>	<b>911,300</b>
Unamortized net actuarial gains (losses)	311,300	596,400
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,538,400</b>	<b>\$ 1,507,700</b>

<b>Employee Future Benefits Expense</b>	<b>2024</b>	<b>2023</b>
Current period service cost	\$ 72,900	\$ 74,600
Amortization of net actuarial (gain)	(33,000)	(30,000)
<b>Benefit cost</b>	<b>39,900</b>	<b>44,600</b>
Interest cost	42,200	37,400
<b>Total Employee Future Benefits Expense</b>	<b>\$ 82,100</b>	<b>\$ 82,000</b>

## 5. PENSION PLANS

### Multi-Employer Defined Benefit Plans

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

#### i) Saskatchewan Teachers' Retirement Plan (STRP)

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

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

Details of the contributions to this plan for the school division's employees are as follows:

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	<u>2024</u>		<u>2023</u>
	<u>STRP</u>	<u>TOTAL</u>	<u>TOTAL</u>
Number of active School Division members	771	771	768
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	9.50% / 11.70%
Member contributions for the year	\$ 5,278,108	\$ 5,278,108	\$ 5,331,609

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	<u>2024</u>	<u>2023</u>
Number of active School Division members	879	843
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 2,009,673	\$ 1,973,105
School Division contributions for the year	\$ 2,009,673	\$ 1,973,105
Actuarial extrapolation date	<u>Dec-31-2023</u>	<u>Dec-31-2022</u>
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

**6. ACCOUNTS RECEIVABLE**

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

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	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 650,000	\$ -	\$ 650,000	\$ 5,000	\$ -	\$ 5,000
Other Receivables	2,767,670	-	2,767,670	1,544,522	-	1,544,522
<b>Total Accounts Receivable</b>	<b>\$ 3,417,670</b>	<b>\$ -</b>	<b>\$ 3,417,670</b>	<b>\$ 1,549,522</b>	<b>\$ -</b>	<b>\$ 1,549,522</b>

## 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 4,794,561	\$ 2,049,470
Supplier Payments	3,504,487	2,723,139
Liability for Asset Retirement Obligation	3,195,152	3,148,618
Accrued Interest Payable	10,137	14,151
Teacher Professional Development Fund	583,408	517,924
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 12,087,745</b>	<b>\$ 8,453,302</b>

The school division recognized an estimated liability for asset retirement obligations of \$3,195,152 (2023 - \$3,148,618) associated with the school division's legal obligation to remove and dispose of asbestos in buildings that it owns. The assumptions used in estimating the liability is noted in the table below. The estimated settlement of these expenditures is estimated as the end of the assets' useful lives.

	2024	2023
Long-term assumptions used:		
Discount rate at end of period	3.8%	3.8%
Inflation rate	2.0%	2.0%
Estimated timing of settlement (years)	4-17 years	5-18 years

Liability of Asset Retirement Obligations	2024	2023
Asset Retirement Obligations, beginning of year	\$ 3,148,618	\$ 3,159,120
Liabilities Settled	(28,056)	(66,251)
Accretion Expense	74,590	55,749
<b>Asset Retirement Obligations, end of year</b>	<b>\$ 3,195,152</b>	<b>\$ 3,148,618</b>

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## 8. LONG-TERM DEBT

Details of long-term debt are as follows:

		2024	2023
Debenture:	The School Division has purchased an annuity debenture dated June 1, 2006 from the Municipal Financing Corporation of Saskatchewan (MFC) in the amount of \$7,330,080. The 20 year debenture is repayable in annual amounts of \$595,688, including interest at 5.15% per annum due June 1. The School Division has the option to prepay the debenture prior to maturity, in accordance with MFC's repayment policy. The due date is June 1, 2026.	\$ 1,105,280	\$ 1,617,659
		<b>1,105,280</b>	<b>1,617,659</b>
Capital Loan:	Capital Bank loan for major capital projects payable to Royal Bank (RBC), at \$75,263 due on the last day of the month, including interest at 3.80% per annum. The due date is April 30, 2033.	6,660,097	7,296,981
		<b>6,660,097</b>	<b>7,296,981</b>
<b>Total Long-Term Debt</b>		<b>\$ 7,765,377</b>	<b>\$ 8,914,640</b>

<b>Future principal and interest repayments over the next 5 years are estimated as follows:</b>			
	Debenture	Capital Loan	Total
2025	\$ 595,689	\$ 903,153	\$ 1,498,842
2026	595,689	903,153	1,498,842
2027	-	903,153	903,153
2028	-	903,153	903,153
2029	-	903,153	903,153
Thereafter	-	3,311,562	3,311,562
Total	1,191,378	7,827,327	9,018,705
Less: Interest and executory cost	86,098	1,167,230	1,253,328
<b>Total future principal repayments</b>	<b>\$ 1,105,280</b>	<b>\$ 6,660,097</b>	<b>\$ 7,765,377</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	Debenture	Capital Loan	2024	2023
Principal	\$ 512,379	\$ 636,884	\$ 1,149,263	\$ 1,100,458
Interest	83,310	266,269	349,579	398,384
<b>Total</b>	<b>\$ 595,689</b>	<b>\$ 903,153</b>	<b>\$ 1,498,842</b>	<b>\$ 1,498,842</b>

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## 9. 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>				
Non-Government Donations for Powwow Event	\$ 7,301	\$ 31,500	\$ 23,568	\$ 15,233
Tuition Revenue	12,433	14,284	12,433	14,284
Rental Revenue	1,200	-	1,200	-
<b>Total Deferred Revenue</b>	<b>\$ 20,934</b>	<b>\$ 45,784</b>	<b>\$ 37,201</b>	<b>\$ 29,517</b>

## 10. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2024	2023
<b>Revenues:</b>			
Ministry Operating Grant	\$ 699,606	\$ 699,606	\$ 697,312
Other Grants	150,000	150,000	300,000
<b>Total Revenues</b>	<b>849,606</b>	<b>849,606</b>	<b>997,312</b>
<b>Expenses:</b>			
Salaries & Benefits	759,472	759,472	584,554
Instructional Aids	56,455	56,455	52,056
Supplies and Services	565	565	205
Communications	143	143	-
Travel	197	197	3,011
Professional Development (Non-Salary Costs)	557	557	7,565
Student Related Expenses	5,627	5,627	196,190
<b>Total Expenses</b>	<b>823,016</b>	<b>823,016</b>	<b>843,581</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 26,590</b>	<b>\$ 26,590</b>	<b>\$ 153,731</b>

## 11. EXTERNAL SERVICES

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

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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	Driver Education	2024	2023
<b>Revenues:</b>			
Operating Grants	\$ 547,067	\$ 547,067	\$ 497,056
<b>Total Revenues</b>	<b>547,067</b>	<b>547,067</b>	<b>497,056</b>
<b>Expenses:</b>			
Supplies and Services	522,067	522,067	467,056
<b>Total Expenses</b>	<b>522,067</b>	<b>522,067</b>	<b>467,056</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 30,000</b>

## 12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	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	\$ 97,743,098	\$ 4,473,045	\$ 5,391,552	\$ 96,824,591
Less: Liability for Asset Retirement Obligation	(3,148,618)	(74,590)	28,056	(3,195,152)
Less: Debt owing on Tangible Capital Assets	(8,914,640)	-	1,149,263	(7,765,377)
	<b>85,679,840</b>	<b>4,398,455</b>	<b>4,214,233</b>	<b>85,864,062</b>
<b>Designated Assets (Schedule F)</b>	<b>9,870,860</b>	<b>4,262,334</b>	<b>3,944,498</b>	<b>10,188,696</b>
<b>Unrestricted Surplus</b>	<b>2,427,407</b>	<b>517,132</b>	<b>-</b>	<b>2,944,539</b>
<b>Total Accumulated Surplus</b>	<b>\$ 97,978,107</b>	<b>\$ 9,177,921</b>	<b>\$ 8,158,731</b>	<b>\$ 98,997,297</b>

## 13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 14, 2023 and the Minister of Education on August 31, 2023.

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#### **14. CONTRACTUAL RIGHTS**

Significant contractual rights of the school division are as follows

- On August 22, 2022, the school division was awarded \$125,601 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. No vouchers were redeemed as of August 31, 2024. All the education vouchers will expire by May 16, 2025.
- On April 12, 2024, the school division was awarded \$16,000 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. No vouchers were redeemed as of August 31, 2024. All the education vouchers will expire by June 30, 2028.
- On June 5, 2023, the school division was awarded \$50,000 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. No vouchers were redeemed as of August 31, 2024. All the education vouchers will expire by June 30, 2028.

#### **15. CONTINGENT LIABILITIES**

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for potential liabilities that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable. All settlements, if any, would be covered by insurance therefore having no overall financial impact on the school division.

The School Division is subject to a new Collective Bargaining Agreement that is currently in an arbitration process. A salary accrual of \$2,097,362 represents 4% of total teachers salaries and 3% of other salaries was recorded in the August 31, 2024 financial statements. The salary accrual is management's best estimate of a future settlement based on the last tentative agreement reached between the Government Trustee Bargaining Committee and the Saskatchewan Teacher's Federation. This includes a retroactive 3% wage increase for all employees plus an additional 1% market adjustment for teachers for 2023-2024. The salary accrual is subject to approval and may change based on the final outcome. Management does not anticipate a material change from the estimate and believes that there are no other material effects on the School Division's financial position as a result of the anticipated Collective Bargaining Agreement. Although the Government of Saskatchewan has indicated its commitment to funding the future collective bargaining increases, no revenue has been recognized as there is no agreement or authorization of funding.

#### **16. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- Project Management Services for the Greenall Major Capital Renovation and Expansion Project in the amount of \$380,888 over the life of the project.

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- Architect Services for Greenall Major Capital Renovation and Expansion Project estimated to be approximately \$1,800,000 over the life of the project.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2025	\$ 66,932	\$ 66,932
<b>Total Lease Obligations</b>	<b>\$ 66,932</b>	<b>\$ 66,932</b>

## 17. RISK MANAGEMENT

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

### i) Credit Risk

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

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

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

	August 31, 2024				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -
Other Receivables	2,108,140	961,681	41,923	53,814	1,050,722
<b>Net Receivables</b>	<b>\$ 2,758,140</b>	<b>\$ 1,611,681</b>	<b>\$ 41,923</b>	<b>\$ 53,814</b>	<b>\$ 1,050,722</b>

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

### ii) Liquidity Risk

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

**THE BOARD OF EDUCATION OF THE PRAIRIE VALLEY SCHOOL DIVISION NO. 208**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2024**

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

	August 31, 2024				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 12,087,745	\$ 6,795,231	\$ 2,097,362	\$ -	\$ 3,195,152
Long-term debt	7,765,377	327,619	872,659	3,478,443	3,086,656
<b>Total</b>	<b>\$ 19,853,122</b>	<b>\$ 7,122,850</b>	<b>\$ 2,970,021</b>	<b>\$ 3,478,443</b>	<b>\$ 6,281,808</b>

### iii) Market Risk

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

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division does not have any interest rate exposure.

The school division also has an authorized bank line of credit of \$8,000,000 with interest payable monthly at a rate of prime minus 0.50% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 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
- Managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

#### Foreign Currency Risk

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

**The Board of Education of the Prairie Valley School Division No. 208**

**Schedule A: Supplementary Details of Revenues**

**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>Grants</b>	(Note 13)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	100,792,419	101,117,247	99,195,229
Operating Grant PMR	2,446,405	2,447,539	2,446,405
Other Ministry Grants	913,269	529,437	978,824
<b>Total Ministry Grants</b>	<b>104,152,093</b>	<b>104,094,223</b>	<b>102,620,458</b>
Other Provincial Grants	240,861	180,605	292,566
Federal Grants	-	400,321	129,485
Grants from Others	-	78,818	128,699
<b>Total Operating Grants</b>	<b>104,392,954</b>	<b>104,753,967</b>	<b>103,171,208</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	2,050,000	42,436
Other Capital Grants	-	250,000	-
<b>Total Capital Grants</b>	<b>-</b>	<b>2,300,000</b>	<b>42,436</b>
<b>Total Grants</b>	<b>104,392,954</b>	<b>107,053,967</b>	<b>103,213,644</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	5,891,236	5,996,068	5,991,776
Individuals and Other	-	13,684	37,083
<b>Total Tuition Fees</b>	<b>5,891,236</b>	<b>6,009,752</b>	<b>6,028,859</b>
<b>Total Operating Tuition and Related Fees</b>	<b>5,891,236</b>	<b>6,009,752</b>	<b>6,028,859</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>5,891,236</b>	<b>6,009,752</b>	<b>6,028,859</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	47,180	48,728	236,520
<b>Total Curricular Fees</b>	<b>47,180</b>	<b>48,728</b>	<b>236,520</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	859,670	-	-
Commercial Sales - Non-GST	-	1,453,752	1,460,821
Fundraising	802,355	600,610	709,202
Grants and Partnerships	96,460	192,357	225,022
Students Fees	216,300	309,740	311,189
Other	503,205	438,955	507,350
<b>Total Non-Curricular Fees</b>	<b>2,477,990</b>	<b>2,995,414</b>	<b>3,213,584</b>
<b>Total School Generated Funds Revenue</b>	<b>2,525,170</b>	<b>3,044,142</b>	<b>3,450,104</b>

**The Board of Education of the Prairie Valley School Division No. 208**

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Complementary Services Revenue</b>	(Note 13)		
Ministry of Education Grants			
Operating Grant	699,606	699,606	697,312
Other Grants	-	150,000	300,000
<b>Total Operating Grants</b>	<b>699,606</b>	<b>849,606</b>	<b>997,312</b>
<b>Total Complementary Services Revenue</b>	<b>699,606</b>	<b>849,606</b>	<b>997,312</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Other Grants	-	547,067	497,056
<b>Total Operating Grants</b>	<b>-</b>	<b>547,067</b>	<b>497,056</b>
<b>Capital Grants</b>			
Other Capital Grants	468,860	-	-
<b>Total Capital Grants</b>	<b>468,860</b>	<b>-</b>	<b>-</b>
<b>Fees and Other Revenue</b>			
<b>Total External Services Revenue</b>	<b>468,860</b>	<b>547,067</b>	<b>497,056</b>
<b>Other Revenue</b>			
Miscellaneous Revenue*	725,000	1,365,865	407,629
Sales & Rentals	120,000	115,479	117,395
Investments	200,000	586,078	433,473
Gain on Disposal of Capital Assets	-	14,441	165,435
Treaty Land Entitlement / Rural	-	23,730	3,569
<b>Total Other Revenue</b>	<b>1,045,000</b>	<b>2,105,593</b>	<b>1,127,501</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>115,022,826</b>	<b>119,610,127</b>	<b>115,314,476</b>
<b>Miscellaneous Revenue*</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
Insurance Claims - Greenall Fire, Greenall Electrical Fail, STF Board of Reference, Emerald Ridge Glycol Leak, Lipton Water Damage	-	1,103,481	77,227
Sub Cost Reimbursement	-	125,961	109,751
Rebates - Prior year GST, PST, and Excise Tax	-	39,395	45,245
Bus Charters	-	30,548	3,984
Other	725,000	66,480	171,422
	<b>725,000</b>	<b>1,365,865</b>	<b>407,629</b>

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 13)		
Board Members Expense	327,738	351,886	347,123
Professional Development - Board Members	49,715	15,786	37,481
Elections	-	10,809	204
Other Governance Expenses	172,018	158,717	121,866
<b>Total Governance Expense</b>	<b>549,471</b>	<b>537,198</b>	<b>506,674</b>
<b>Administration Expense</b>			
Salaries	3,116,750	2,958,966	2,884,289
Benefits	453,292	460,460	536,822
Supplies & Services	270,188	376,072	302,157
Non-Capital Furniture & Equipment	33,725	23,918	14,558
Building Operating Expenses	103,000	90,872	107,303
Communications	51,750	38,491	55,305
Travel	21,400	20,951	31,168
Professional Development	70,650	55,391	84,537
Amortization of Tangible Capital Assets	115,000	96,687	100,345
<b>Total Administration Expense</b>	<b>4,235,755</b>	<b>4,121,808</b>	<b>4,116,484</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	55,865,000	55,353,843	52,770,264
Instructional (Teacher Contract) Benefits	3,281,186	3,147,037	3,229,849
Program Support (Non-Teacher Contract) Salaries	13,509,315	13,674,551	13,491,819
Program Support (Non-Teacher Contract) Benefits	3,353,592	3,362,267	3,180,377
Instructional Aids	1,921,813	1,831,004	1,299,272
Supplies & Services	1,735,558	2,340,780	1,615,244
Non-Capital Furniture & Equipment	1,358,924	1,054,805	1,405,322
Communications	159,350	168,326	167,263
Travel	351,174	409,208	331,972
Professional Development	361,884	542,971	461,790
Student Related Expense	1,119,389	955,243	639,734
Amortization of Tangible Capital Assets	1,000,000	786,270	1,058,037
<b>Total Instruction Expense</b>	<b>84,017,185</b>	<b>83,626,305</b>	<b>79,650,943</b>

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 13)		
Salaries	3,710,500	3,672,484	3,479,031
Benefits	899,083	865,152	818,786
Supplies & Services	16,000	29,487	17,203
Non-Capital Furniture & Equipment	16,500	4,364	15,320
Building Operating Expenses	6,918,620	7,688,287	8,538,996
Communications	10,000	7,661	9,987
Travel	95,400	131,387	141,639
Professional Development	6,500	13,441	1,996
Amortization of Tangible Capital Assets	3,100,000	2,852,205	3,041,179
Amortization of Tangible Capital Assets ARO	10,000	9,497	9,497
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,782,603</b>	<b>15,273,965</b>	<b>16,073,634</b>
<b>Student Transportation Expense</b>			
Salaries	4,365,000	4,236,496	4,235,902
Benefits	1,191,426	1,133,823	1,114,275
Supplies & Services	2,389,825	2,229,294	2,458,315
Non-Capital Furniture & Equipment	573,300	521,317	534,857
Building Operating Expenses	26,400	25,729	12,803
Communications	68,000	70,158	14,917
Travel	33,725	35,415	35,806
Professional Development	11,450	19,488	7,095
Contracted Transportation	95,201	29,721	55,492
Amortization of Tangible Capital Assets	1,750,000	1,646,893	1,573,086
<b>Total Student Transportation Expense</b>	<b>10,504,327</b>	<b>9,948,334</b>	<b>10,042,548</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	173,279	341,032	220,578
<b>Total Tuition and Related Fees Expense</b>	<b>173,279</b>	<b>341,032</b>	<b>220,578</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	243,879	113,483	150,798
Cost of Sales	778,542	1,025,883	1,180,215
Non-Capital Furniture & Equipment	37,416	15,749	36,594
School Fund Expenses	1,496,640	1,810,063	2,286,548
<b>Total School Generated Funds Expense</b>	<b>2,556,477</b>	<b>2,965,178</b>	<b>3,654,155</b>

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule B: 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 13)		
Instructional (Teacher Contract) Salaries & Benefits	499,009	580,838	422,301
Program Support (Non-Teacher Contract) Salaries & Benefits	221,418	178,634	162,253
Instructional Aids	28,775	56,455	52,056
Supplies & Services	3,750	565	205
Communications	-	143	-
Travel	320	197	3,011
Professional Development (Non-Salary Costs)	-	557	7,565
Student Related Expenses	33,458	5,627	196,190
<b>Total Complementary Services Expense</b>	<b>786,730</b>	<b>823,016</b>	<b>843,581</b>
<b>External Service Expense</b>			
Supplies & Services	408,860	522,067	467,056
<b>Total External Services Expense</b>	<b>408,860</b>	<b>522,067</b>	<b>467,056</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	4,000	10,363	23,380
Interest on Debentures	83,309	79,295	104,142
Interest on Capital Loans	266,269	266,269	289,980
<b>Total Interest and Bank Charges</b>	<b>353,578</b>	<b>355,927</b>	<b>417,502</b>
Accretion	57,000	74,590	55,749
Provision for Uncollectable Accounts	-	1,517	3,434
<b>Total Other Expense</b>	<b>410,578</b>	<b>432,034</b>	<b>476,685</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>118,425,265</b>	<b>118,590,937</b>	<b>116,052,338</b>

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2024**

	Land		Buildings	Buildings	School	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	3,046,406	2,721,945	144,312,155	70,461	566,036	18,515,340	857,185	7,718,843	2,961,572	311,601	-	181,081,544	181,290,354
Additions/Purchases	-	184,889	1,264,746	-	-	1,847,345	171,879	287,369	41,433	412,839	262,545	4,473,045	3,628,285
Disposals	-	-	-	-	-	(399,245)	-	-	-	-	-	(399,245)	(3,837,095)
Write-Downs	-	-	-	-	-	(1,493,146)	-	(568,768)	(1,502,927)	-	-	(3,564,841)	-
ARO adjustment	-	-	-	-	6,812	-	-	-	-	-	-	6,812	-
<b>Closing Balance as of August 31</b>	<b>3,046,406</b>	<b>2,906,834</b>	<b>145,576,901</b>	<b>70,461</b>	<b>572,848</b>	<b>18,470,294</b>	<b>1,029,064</b>	<b>7,437,444</b>	<b>1,500,078</b>	<b>724,440</b>	<b>262,545</b>	<b>181,597,315</b>	<b>181,081,544</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	-	1,869,974	63,879,377	39,229	439,326	8,858,195	608,955	5,364,493	2,063,748	215,149	-	83,338,446	81,393,398
Amortization of the Period	-	107,876	2,533,068	3,013	9,497	1,480,109	151,909	743,744	300,016	62,320	-	5,391,552	5,782,143
Disposals	-	-	-	-	-	(399,245)	-	-	-	-	-	(399,245)	(3,837,095)
Write-Downs	-	-	-	-	-	(1,493,146)	-	(568,768)	(1,502,927)	-	-	(3,564,841)	-
ARO adjustment	-	-	-	-	6,812	-	-	-	-	-	-	6,812	-
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,977,850</b>	<b>66,412,445</b>	<b>42,242</b>	<b>455,635</b>	<b>8,445,913</b>	<b>760,864</b>	<b>5,539,469</b>	<b>860,837</b>	<b>277,469</b>	<b>N/A</b>	<b>84,772,724</b>	<b>83,338,446</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	3,046,406	851,971	80,432,778	31,232	126,710	9,657,145	248,230	2,354,350	897,824	96,452	-	97,743,098	99,896,956
Closing Balance as of August 31	3,046,406	928,984	79,164,456	28,219	117,213	10,024,381	268,200	1,897,975	639,241	446,971	262,545	96,824,591	97,743,098
<b>Change in Net Book Value</b>	<b>-</b>	<b>77,013</b>	<b>(1,268,322)</b>	<b>(3,013)</b>	<b>(9,497)</b>	<b>367,236</b>	<b>19,970</b>	<b>(456,375)</b>	<b>(258,583)</b>	<b>350,519</b>	<b>262,545</b>	<b>(918,507)</b>	<b>(2,153,858)</b>
<b>Disposals</b>													
Historical Cost	-	-	-	-	-	399,245	-	-	-	-	-	399,245	3,837,095
Accumulated Amortization	-	-	-	-	-	399,245	-	-	-	-	-	399,245	3,837,095
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	14,441	-	-	-	-	-	14,441	13,761
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,441</b>	<b>13,761</b>

An asset retirement obligation for the removal and disposal of asbestos (Note 7) is related to buildings with a net book value of \$2,660,460 (2023 - \$3,177,101).

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	5,391,552	5,782,143
Accretion of Asset Retirement Obligation (Schedule B)	74,590	55,749
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(14,441)	(13,761)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>5,451,701</b>	<b>5,824,131</b>

**The Board of Education of the Prairie Valley School Division No. 208**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(1,868,148)	(481,265)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	3,559,853	(337,201)
Increase in Liability for Employee Future Benefits	30,700	34,700
Increase (Decrease) in Deferred Revenue	8,583	(163,390)
(Increase) Decrease in Inventory of Supplies Held for Consumption	(63,821)	14,381
(Increase) Decrease in Prepaid Expenses	(135,830)	83,287
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,531,337</b>	<b>(849,488)</b>

**The Board of Education of the Prairie Valley School Division No. 208**

**Schedule F: Detail of Designated Assets  
for the year ending August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
<b>External Sources</b>				(Note 12)
<b>Contractual Agreements</b>				
Salary Obligations	399,124	-	-	399,124
National Indian Brotherhood Grant	50,000	-	50,000	-
Coop Community Spaces Program Grant	-	250,000	123,813	126,187
Metis Nation Saskatchewan	209,160	150,000	129,041	230,119
<b>Total Contractual Agreements</b>	<b>658,284</b>	<b>400,000</b>	<b>302,854</b>	<b>755,430</b>
<b>Jointly Administered Funds</b>				
School generated funds	1,441,929	168,387	-	1,610,316
Scholarships	273,085	-	4,031	269,054
<b>Total Jointly Administered Funds</b>	<b>1,715,014</b>	<b>168,387</b>	<b>4,031</b>	<b>1,879,370</b>
<b>Ministry of Education</b>				
Sale of School Building	151,674	-	-	151,674
PMR maintenance project allocations	-	2,447,539	2,447,539	-
Invitational Shared Services Initiative	240,000	-	240,000	-
French Teacher Recruitment and Retention	38,000	104,408	84,243	58,165
Early Learning Intensive Supports	60,000	262,500	180,911	141,589
Teacher Innovation and Support Fund	-	129,500	-	129,500
Greenall Major Capital Renovation and Expansion	-	750,000	262,545	487,455
<b>Total Ministry of Education</b>	<b>489,674</b>	<b>3,693,947</b>	<b>3,215,238</b>	<b>968,383</b>
<b>Total</b>	<b>2,862,972</b>	<b>4,262,334</b>	<b>3,522,123</b>	<b>3,603,183</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
School Budget Carry forward	196,432	-	9,536	186,896
Staffing to Support PEP	1,178,431	-	-	1,178,431
<b>Total curriculum and student learning</b>	<b>1,374,863</b>	<b>-</b>	<b>9,536</b>	<b>1,365,327</b>
<b>Facilities</b>				
Future Capital Projects	750,000	-	-	750,000
Preventative Maintenance Contingency	1,000,000	-	-	1,000,000
<b>Total facilities</b>	<b>1,750,000</b>	<b>-</b>	<b>-</b>	<b>1,750,000</b>
<b>Information technology</b>				
Technology Upgrades to Support Efficiency Projects	1,000,000	-	412,839	587,161
<b>Total information technology</b>	<b>1,000,000</b>	<b>-</b>	<b>412,839</b>	<b>587,161</b>
<b>Professional development</b>				
Professional Development Division Wide	250,000	-	-	250,000
<b>Total professional development</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Transportation</b>				
Bus and Fleet Vehicle Renewal	1,000,000	-	-	1,000,000
<b>Total transportation</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Other</b>				
Emergent Issues	750,000	-	-	750,000
Program Review	250,000	-	-	250,000
<b>Total professional development</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Furniture and Equipment</b>				
Furniture and Equipment	633,025	-	-	633,025
<b>Total transportation</b>	<b>633,025</b>	<b>-</b>	<b>-</b>	<b>633,025</b>
<b>Total</b>	<b>7,007,888</b>	<b>-</b>	<b>422,375</b>	<b>6,585,513</b>
<b>Total Designated Assets</b>	<b>9,870,860</b>	<b>4,262,334</b>	<b>3,944,498</b>	<b>10,188,696</b>