



**Prairie South School Division No. 210**

**2023-24 ANNUAL REPORT**

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## School Division Contact Information



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## Letter of Transmittal

Honourable Everett Hindley  
Minister of Education

Dear Minister Hindley:

The Board of Education of Prairie South School Division No. 210 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 South School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Giselle Wilson



## **Introduction**

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

The 2023-24 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2023-24 academic year.

## Governance

### The Board of Education

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



The 2023-24 Board of Education Trustees were elected on November 9, 2020 and are serving a four-year term. Prairie South's Board of Education members as of August 31, 2024 were:

**Subdivision 1:** Darcy Pryor (Vice-Chair)

**Subdivision 2:** Robert Bachmann

**Subdivision 3:** John Bumbac

**Subdivision 4:** Giselle Wilson (Chair)

**Subdivision 5:** Shawn Davidson

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

## School Community Councils

The Board of Education has established a School Community Council (SCC) for 31 of the 38 schools in Prairie South. Six Hutterite Colony Schools and two Associate Schools do not have SCCs. In Prairie South, SCCs are comprised of elected parent and community representatives, together with the school principal and a teacher assigned by the principal. All twenty of our K-12 and High Schools have student appointed representatives. All schools in Prairie South acknowledge the importance of SCCs as a mechanism for connecting community and school.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members, and Prairie South has established board policy and administrative procedures that support these opportunities. SCC members work with school staff on many occasions, including during Learning Improvement Plan development meetings at the beginning of the school year. SCC elections were held in April 2023.

The Board of Education financially supports SCC operations and funds development opportunities to build SCC understanding and capacity to support student learning and well-being. Targeted funding for SCC development is assured in Prairie South through a centralized fund that allowed every development request received in 2023-24 to be met. Additional development opportunities are provided by a variety of Prairie South staff at individual SCC or school community meetings.

Operational funding for each SCC is provided by the Board of Education on an annual basis. This funding of \$1,000 per SCC is intended to provide means to meet and conduct the business of the SCC, and allowance for a grant carry-over allows SCCs to support ongoing work from year to year. Exclusive of staffing costs associated with SCC development support, the total financial commitment from Prairie South for SCCs was \$54,000 in 2023-24.

In addition to this, three SCC Parent presentations were organized in 2023-24. The first three presentations were held in Rouleau, Moose Jaw, and Gravelbourg in early November 2023. The presentations focused on the role of the SCC and ways they can align their work to support student attendance and well-being. The second part of the evening focused on allowing the SCCs an opportunity to network with each other and share various ways in which they support their schools.

Examples of community and family engagement at the school level included:

- Two gym blasts at Central Collegiate, with pre and post learnings that were designed to show students how to balance mental and physical wellness.
- Coronach's SCC hosted a workshop entitled *The Power of Possibility*, sharing practical tools with students to develop a clear understanding of how multidimensional they are.
- Craik, Eyebrow and Coronach SCCs hosted Brad Siroski, a Mental Health and Addictions Counsellor, to facilitate presentations to students.

- Empire SCC partnered with Harmony Arts to focus on building healthy emotional outlets, providing every student with a 45-minute session on exploring emotions through theatre and building strong communication.
- Peacock Collegiate’s SCC brought all three of our collegiate schools together to hear Cadmus Delorme speak about his journey as a young boy who overcame racism.

These are just a few examples of the many events and initiatives that took place in Prairie South schools throughout the year.

*The Education Regulations, 2019* also require SCCs to work with school staff to develop an annual school level plans and to recommend that plan to the Board of Education. Prairie South provides SCCs with a guidebook that provides the roles and responsibilities of school SCCs. The guidebook also provides direction on how to review their constitution, code of conduct, directing their finances and how to support their schools Learning Improvement Plans. SCC members attended our Learning Improvement Plan (LIP) Planning Sessions at the start of the year, and SCC chairs sign off on all school plans. LIPs are then reviewed and revised with SCCs on a bi-monthly basis. One of the challenges with this work is that SCC members can feel hesitant on exactly how to support learning initiatives. However, we feel that in Prairie South that as we engage our SCCs in this work, there continues to be increased comfort and success supporting learning in our schools. Some examples of this from the 2023-24 school year include:

- Central Butte SCC sponsored three story writing challenges to align with the school’s academic writing goal. Students wrote spooky stories, a night before Christmas story, and a leprechaun story for St. Patrick’s Day. The provincial writing rubrics were used to judge the stories and prizes were awarded.
- Rouleau SCC sponsored a Home Reading Challenge throughout their school.
- Many of our SCCs supported and coordinated welcome back activities as part of school belonging goals. They hosted backpack drop off nights and many celebrations throughout the year to support student wellness and belonging.
- Palliser Heights SCC hosted a literacy event for all parents, including a presentation on the importance of reading at home and how to engage in reading with your kids. There were fun activities and prizes for all ages.



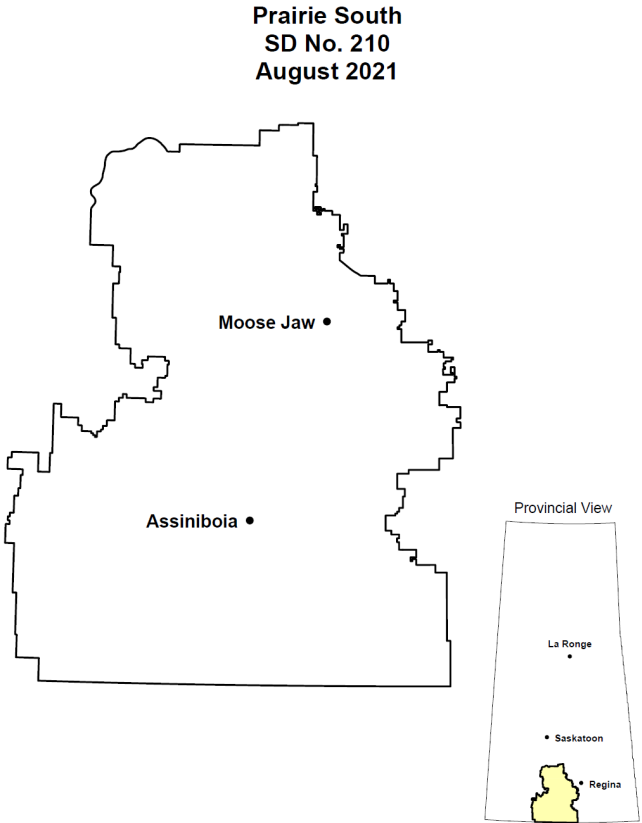
# School Division Profile

## School Division in Context

Prairie South School Division (Prairie South) has 40 schools located within 24 rural, urban, and Hutterian communities as well as online. Prairie South encompasses 32,747 square kilometres of southern Saskatchewan. It spans a geographic area from Coronach and Mankota in the south; Chaplin and Central Butte in the west; Bengough and Rouleau in the east; and Craik in the north. Prairie South is located on Treaty 4 territory and the homeland of the Métis Nation. In 2023-24, Prairie South’s largest school was A.E. Peacock Collegiate in the City of Moose Jaw, a Grade 9 to 12 school with 710 students; and the smallest school was Vanguard Colony School, a Kindergarten to Grade 9 school with two students. The map below shows the geographic location of the division.

Prairie South encompasses rural and urban communities surrounding the City of Moose Jaw, where the school division office, learning department, John Chisholm Partnership Centre, facilities, and transportation offices are located.

Six Hutterite colony schools and two associate schools are supported in partnership with Prairie South.



## **Division Philosophical Foundation**

### **Our Hope and Dream**

Education is valued in society and people are empowered to achieve their goals, contributing to a thriving Saskatchewan.

### **Our Mission**

Prairie South Schools serves students and families by understanding their needs and focusing on operational excellence, benefiting urban and rural communities in southern Saskatchewan.

We provide leadership and empowerment to schools through strategic direction and prioritization, resource allocation, and supports to deliver high quality education, aligned with our provincial mandate.

### **Our 4-Year Vision**

Prairie South equips and inspires students through education to become happy, thriving, contributing members of their communities. Learners and team members feel a sense of belonging in our schools, leading to results-based achievement exceeding the provincial average.

As a top employer in the province, Prairie South Schools empowers leaders in the organization to make decisions in alignment with our strategy and fosters continued growth and evolution to meet the needs of our changing environment.

### **Our Values**

1. Inclusion
  - We cultivate belonging for all through being a caring and inclusive leader in education.
2. Quality
  - We value, champion, and strive for excellence. We focus on quality in education, in relationships, and as an employer.
3. Accountability
  - We are a trusted leader in education, owning our collective and individual roles, accountable to our stakeholders and to each other.
4. Resilience
  - We are prepared and equipped to respond to a rapidly changing environment, demonstrating strength and adaptability as we evolve.
5. Positivity
  - We are driven by hope to focus on optimism and are solution-oriented. Our people are engaged, happy, and recognized.

## **Four-Year Objectives**

We meet our vision by accomplishing the following:

1. Skills & Knowledge
  - Develop and implement a system responsive to achieve academic targets
  - Achieve 90%+ of students graduating
  - Increase reading/writing/math proficiency
  - Expose students to multiple career opportunities
2. Mental Health and Well-being
  - Increase mental health wellness awareness and prevention resources
  - Increase professional learning regarding mental health wellness and our role in education
  - Explore community partnerships and inter-agency work that focuses on mental health and wellness
3. Connections and Relationships
  - Develop and administer a yearly SCC engagement plan
  - Tailor learning to meet the different needs of students
  - Formalize comprehensive student transition plans
  - Encourage leaders to use classroom innovation opportunities
4. Inclusive, Safe and Welcoming
  - Increase attendance rate to 90%+
  - Increase positive sense of belonging for students
  - Increase positive student-teacher relationships

## **Operational Goals and Objectives**

1. Communications and Public Relations
2. Capacity and Catchment Planning
3. Infrastructure and Facilities
4. Data Collective and Analysis

## **Organizational Goals and Objectives**

1. Building a Culture of Inclusion
2. Improving Recruitment and Retention
3. Building Skill and Capacity
4. Good Governance

## Demographics

### Students

Prairie South’s student population has been steadily increasing for the last five years with an increase of 381 students over those five years and a 3-year increase of 203 students. The self-identified First Nations, Métis, or Inuit (FNMI) population has grown 120 students in the last 5 years. Our English as an Additional Language (EAL) population has also increased in the last 5 years, up 115 students, but the number of French Immersion students has decreased by 51 students in the same time frame.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	490	482	504	465	429
<b>1</b>	510	497	518	520	503
<b>2</b>	568	525	509	530	533
<b>3</b>	529	557	531	515	538
<b>4</b>	553	533	567	534	535
<b>5</b>	584	553	545	571	565
<b>6</b>	524	582	555	554	587
<b>7</b>	553	520	591	548	568
<b>8</b>	464	557	523	597	568
<b>9</b>	491	493	593	585	659
<b>10</b>	539	506	512	598	605
<b>11</b>	482	517	499	518	590
<b>12</b>	571	559	589	563	559
<b>Total</b>	<b>6,858</b>	<b>6,881</b>	<b>7,036</b>	<b>7,098</b>	<b>7,239</b>
<b>PreK</b>	<b>269</b>	<b>230</b>	<b>241</b>	<b>239</b>	<b>240</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	91	103	128	133	124
	4 to 6	88	99	103	100	115
	7 to 9	84	90	109	120	126
	10 to 12	107	95	95	107	125
	<b>Total</b>	<b>370</b>	<b>387</b>	<b>435</b>	<b>460</b>	<b>490</b>
English as an Additional Language	1 to 3	156	131	136	138	164
	4 to 6	127	113	105	127	170
	7 to 9	90	95	89	103	134
	10 to 12	51	60	40	52	71
	<b>Total</b>	<b>424</b>	<b>399</b>	<b>370</b>	<b>420</b>	<b>539</b>
French Immersion	K to 3	233	221	211	185	158
	4 to 6	133	125	142	143	135
	7 to 9	123	129	122	99	112
	10 to 12	60	76	86	100	93
	<b>Total</b>	<b>549</b>	<b>551</b>	<b>561</b>	<b>527</b>	<b>498</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>	431.6
<b>Principals, vice-principals</b>	37.9
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b>	266.2
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	19.4
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	60.2
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	117.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	5.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>937.3</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 South School Division

## Senior Management Team

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

- Derrick Huschi, Superintendent of School Operations
- Amy Johnson, Superintendent of Human Resources
- Amanda Olson, Superintendent of Learning
- Ron Purdy, Superintendent of Business
- Dustin Swanson, Superintendent of School Operations
- Darran Teneycke, Superintendent of School Operations

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

## 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.

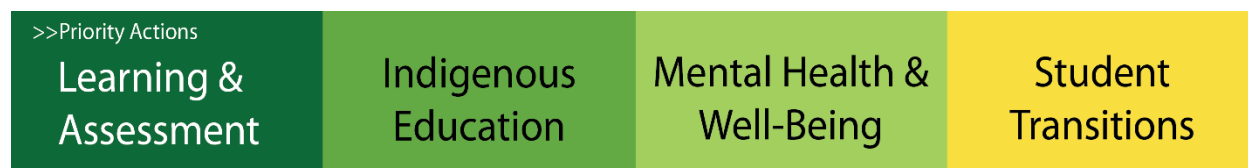
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills,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

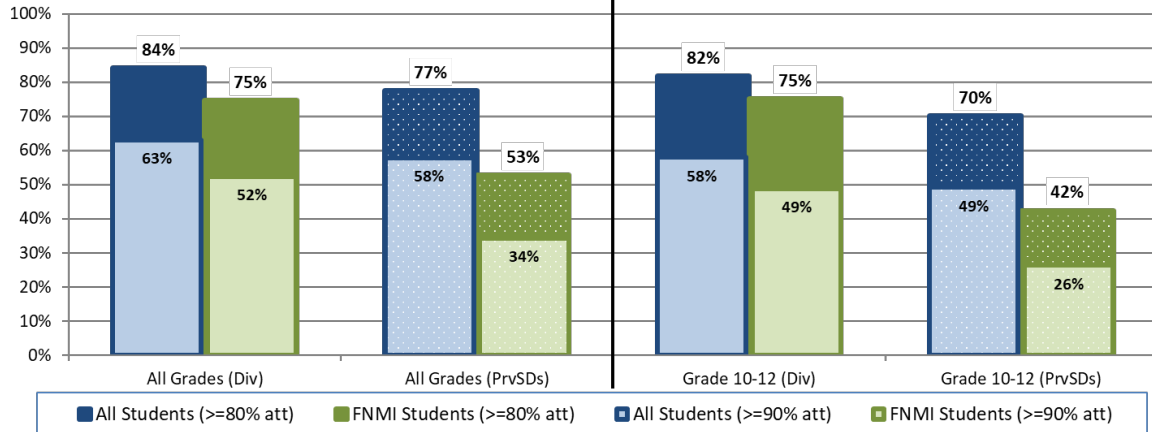
**Measures:**

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

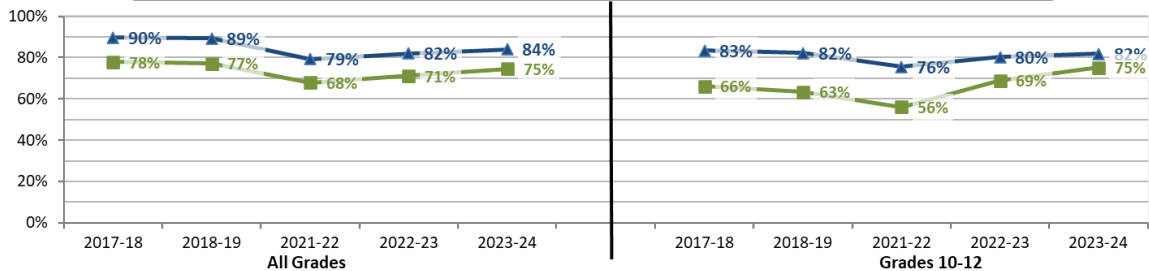
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

**Percentage of Students With at Least 80% (and 90%) Attendance, Prairie South SD 210 and Provincial School Divisions, 2023-24**



**Student Attendance - Pct of Students with at least 80% Attendance, Prairie South SD 210, 2017-18 to 2023-24**



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis, or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

**Analysis of Results – Attendance**

- The percentage of students with at least 80% and 90% attendance in Prairie South have trended up for the last 3 years. Although this is a celebration, attendance rates for all grades are still below pre-COVID-19 rates by 5 percentage points which is concerning.
- Students with at least 80% attendance have increased from 79% to 84%, with the rate for FNMI students increasing from 68% to 75%. Students in Grades 10-12 with at least 80% has increased from 76% to 82%, with the FNMI rate increasing from 56% to 75%.
- Students with at least 80% are 7 percentage points above the provincial average overall and FNMI are 22 percentage points above the provincial average. Students with at least 90% attendance are above the provincial average by 5 percentage points with FNMI above the provincial average by 18 percentage points.

- Students in Grades 10-12 with at least 80% are 9 percentage points above the provincial average overall and FNMI are 33 percentage points above the provincial average. Students with at least 90% attendance are above the provincial average by 9 percentage points with FNMI above the provincial average by 23 percentage points.
- Attendance rates are trending upward. This can be attributed to the following:
  - review of our current attendance procedures to reflect need and practices;
  - social media campaign centered around “Attendance Matters”; and
  - an Advocacy and Behavior Consultant assigned to support students who are struggling to attend on a regular basis.

**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.**

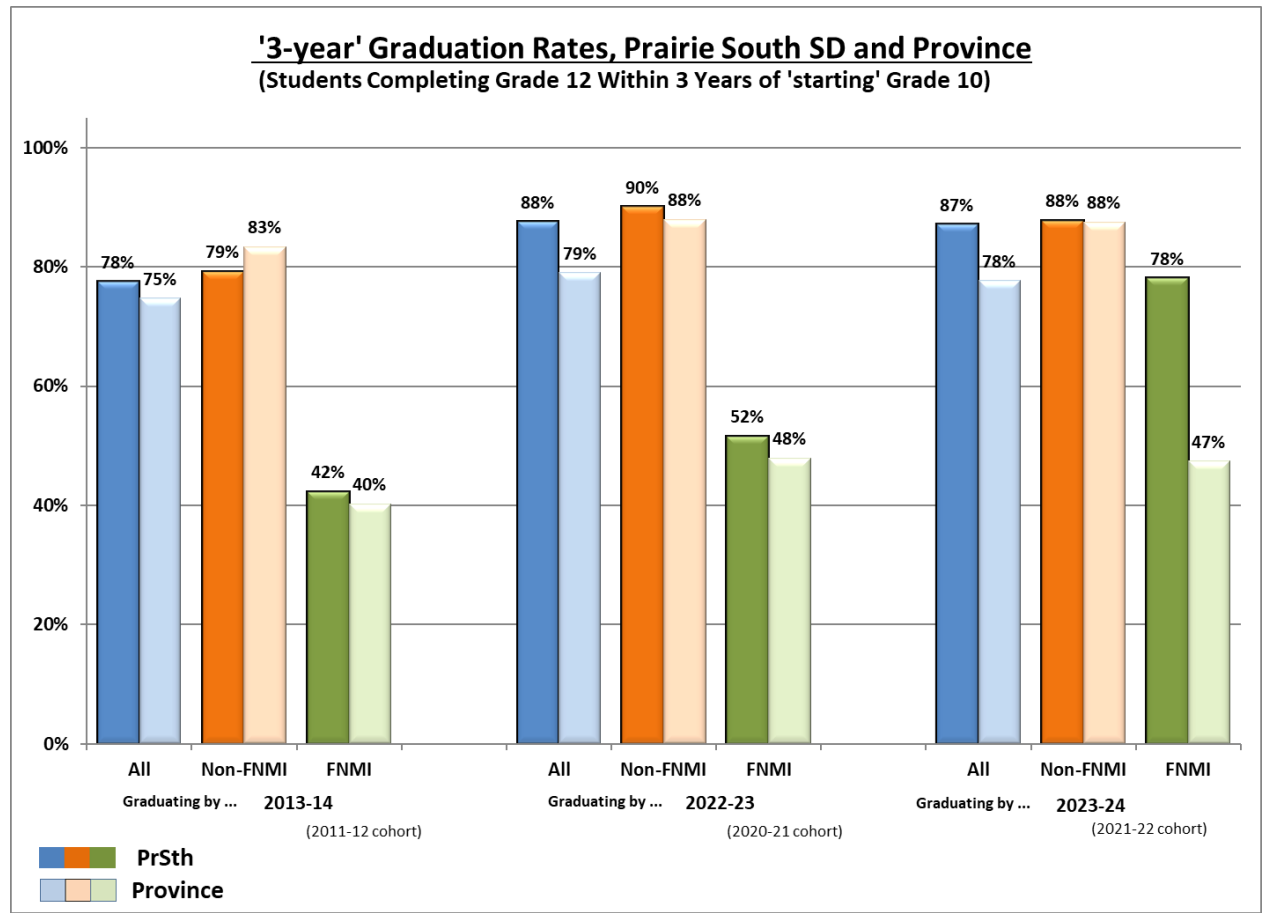
**Measure**

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

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

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis, or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2024

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

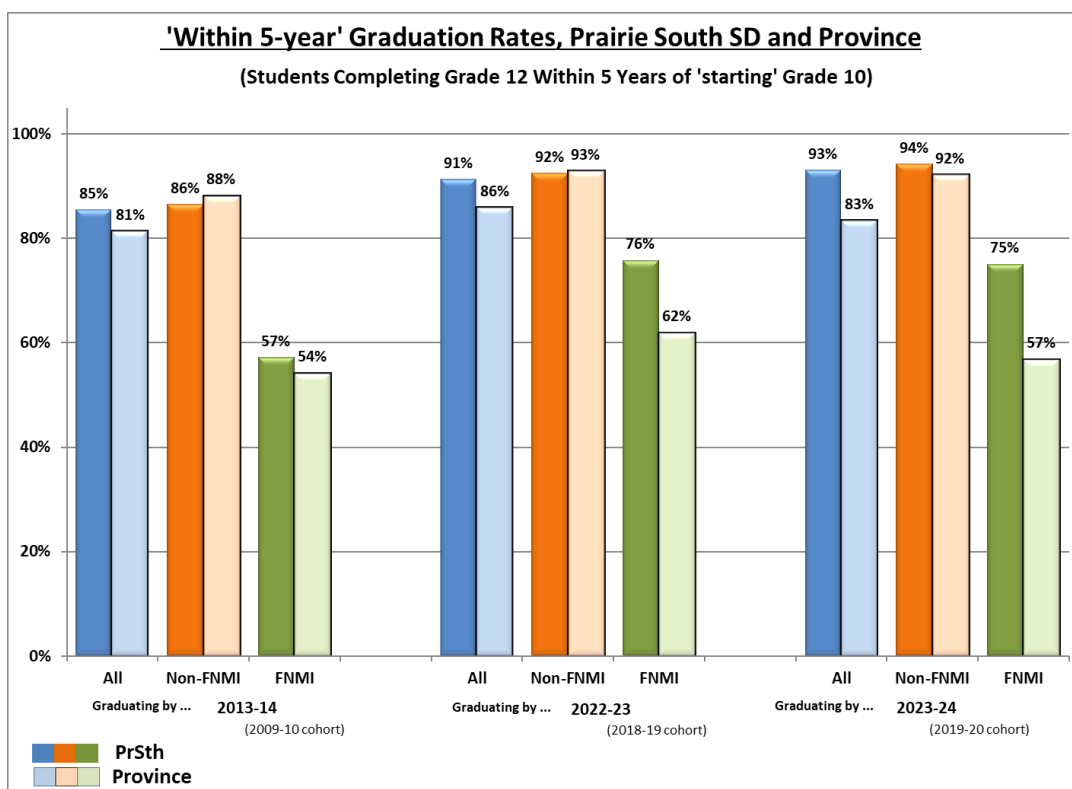
- In 2023-24, three-year graduation rates for Prairie South students continued to be above the provincial rate by almost 10 percentage points but fell short on the local goal of 90% achieving three-year graduation with a total graduation rate of 87% and a FNMI graduation rate of 78%.
- This is the fifth consecutive year that the school division has achieved at or above the provincial rate. Non-FNMI students in Prairie South graduated at the same rate as their provincial counterparts (88%). FNMI students in Prairie South graduated at a much higher rate compared to their provincial counterparts (78% vs 47%).
- Our graduation rates (both 3 year and 5 year) are attributed to the following strategies implemented:
  - Secondary students developed and maintained a graduation and post-graduation plan.
  - Schools monitored individual students' progress toward graduation and each student's story was understood and consciously supported by several adults in the school.
  - Career Development Consultants provided resources and support to students, parents, and schools building pathways to successful adulthood and rewarding employment opportunities for our youth.
  - Monthly Career Updates distributed to high school students, teachers and parents and numerous resources posted on the website.
  - Career Development Consultants provided services to all schools to ensure informed decisions were made for career pathways. Services were delivered through group presentations and individualized face to face and online career counseling sessions.
  - Responded to individual school needs to develop a more culturally responsive environment.
  - The division supported school connections with cultural teachings, Elders, Knowledge Keepers and community members.
  - Established and monitored an alternate approach to learning for Grades 10-12 students who were struggling to progress towards transitioning beyond high school in a traditional school setting.
  - Elders, Knowledge Keepers, members of the community and Learning Department staff provided support and guidance for ceremonial events such as Smudging, Tipi Raising, Flag Raising and Cultural Feasts.

## 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.



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

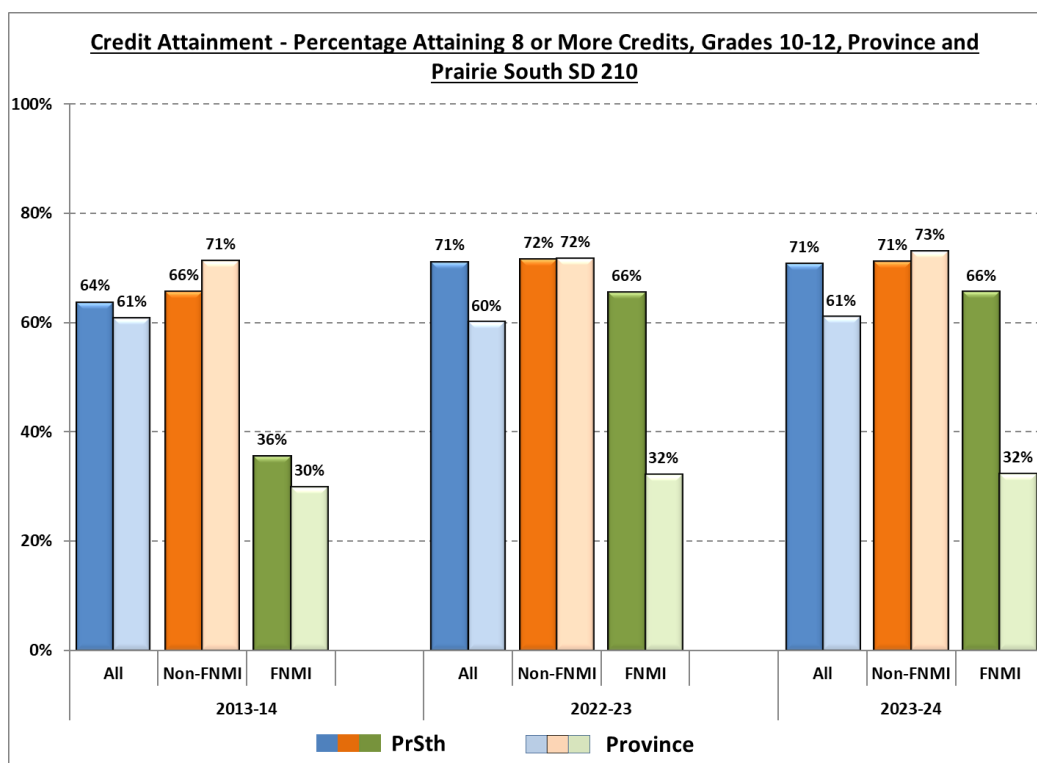
In 2023-24, extended time graduation rates for Prairie South students were slightly higher than the previous year (93% up from 91%). The FNMI subpopulation in Prairie South outperformed the corresponding subpopulation provincially by eighteen percentage points (75% compared to 57%), while results for the non-FNMI subpopulation were slightly above those for the provincial subpopulation (94% compared to 92%).

**Measure**

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

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

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



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

Source: Ministry of Education, 2024

### Analysis of Results – Credit Attainment

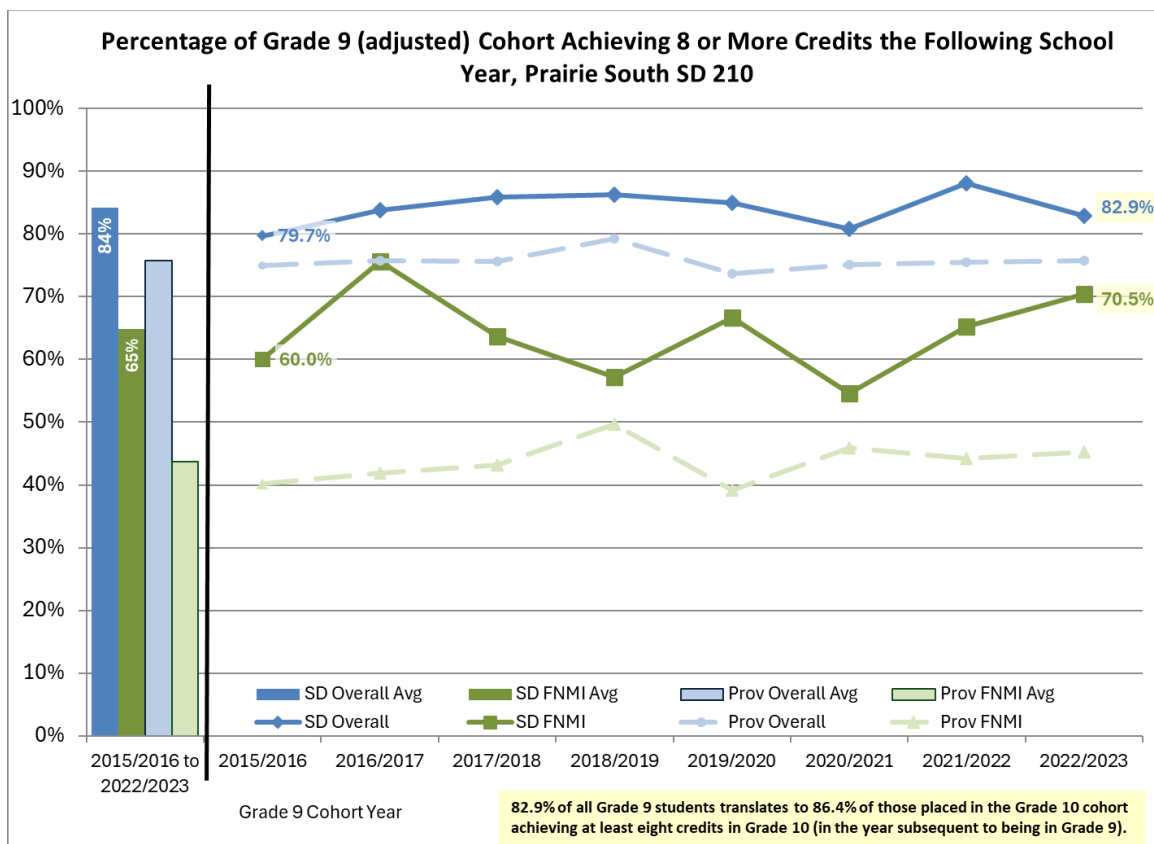
Prairie South trends in percentage of students attaining 8 or more credits each year are consistent when measured against provincial data in the last two years. Relatively stronger performance by Prairie South FNMI students when compared to provincial averages for the same demographic helped overall Prairie South results to be ahead of provincial results in 2023-24 by a margin of 71% compared to 61%. Although credit attainment has remained relatively consistent over the long term, FNMI students continue to earn fewer credits compared to their non-FNMI counterparts. Although FNMI earned fewer credits, there was a significant increase in the percentage of FNMI students in Prairie South attaining 8 or more credits compared to their provincial counterparts, 66% compared to 32%.

**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**

- Higher percentages of Prairie South students attained eight or more credits the year after Grade 9 than provincial averages (84% as compared to 76% for the eight-year average). However, credit attainment decreased from last year's eight year high (88.1%) to 82.9%. Prairie South had 111 students start a course through the Sask DLC and chose to drop before the course was completed, impacting their ability to earn the credit.
- A higher percentage of FNMI students in Prairie South have achieved eight or more credits on average than their provincial counterparts; however, the proportion of FNMI students achieving eight or more credits fluctuates more widely year to year due to small numbers in this demographic. While FNMI numbers fell in 2021-22 to below the 8-year average, it increased the last two years by more than 15 percentage points.

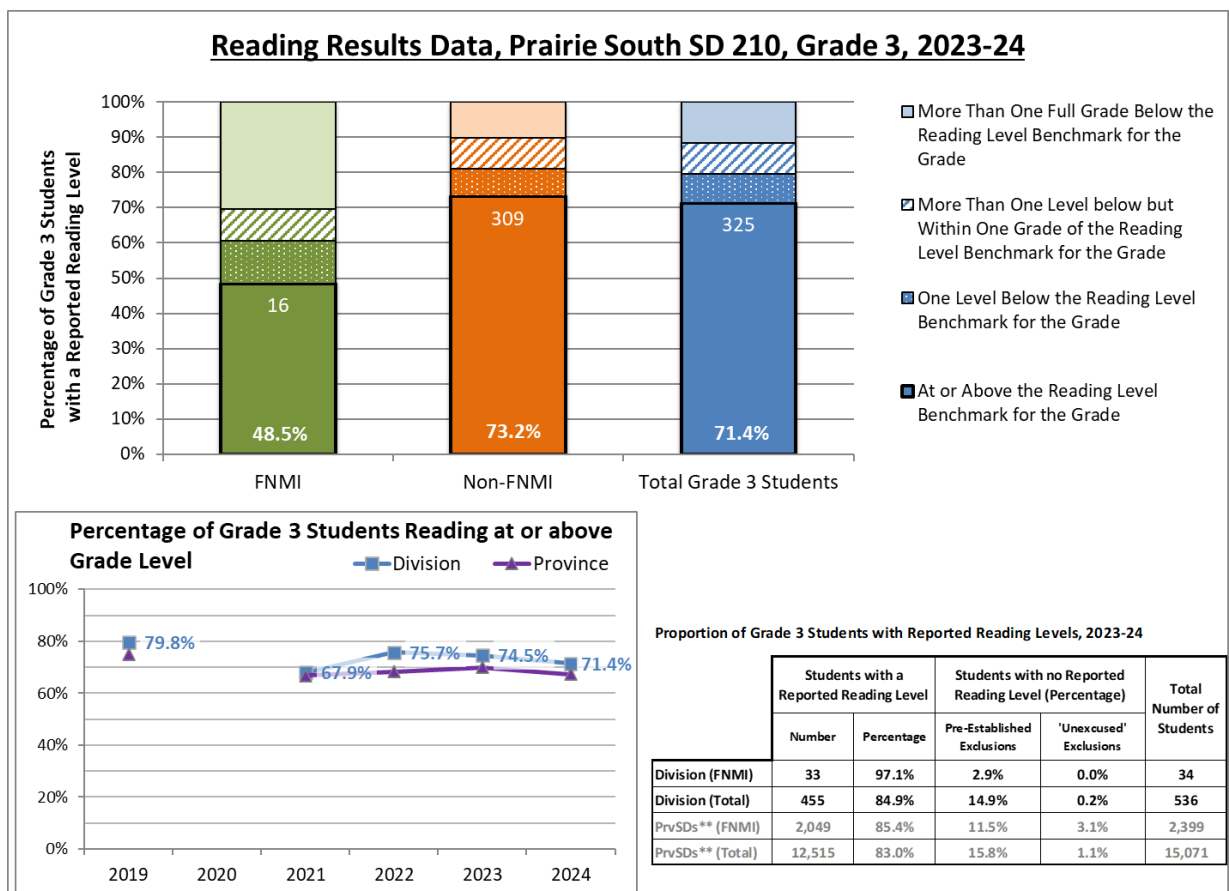
**Target: Student literacy and numeracy outcomes will increase year over year.**

**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.



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**

The 2023-24 cohort of Grade 3 students saw 4.5% growth between their Grade 1 year end data and their Grade 2 year end data moving from 68.4% of students reading at or above grade level to 72.9%. However, this same cohort saw a 1.5% decrease in the percentage of students reading at or above grade level between their Grade 2 year end data and their Grade 3 year end data – 71.4%. In 2023-24, the Indigenous sub-population for Grade 3 students shows that 48.5% of students were reading at or above grade level. This data outlines the need for targeted supports and resources for these students in Grade 4 and beyond.

Students' strengths and needs in reading are identified throughout their Grade 3 year through both formative and summative assessment processes. This information is passed on to their Grade 4 teacher who can then intervene right away based on a wholistic picture of the student's reading skills.

Part of the Board's 4-year strategic plan is developing and implementing a system-wide approach to instruction/intervention and increasing the number of students reading at grade level. When school and division personnel look at longitudinal individualized student data, we can see the impact that our Response to Intervention processes are having on students.

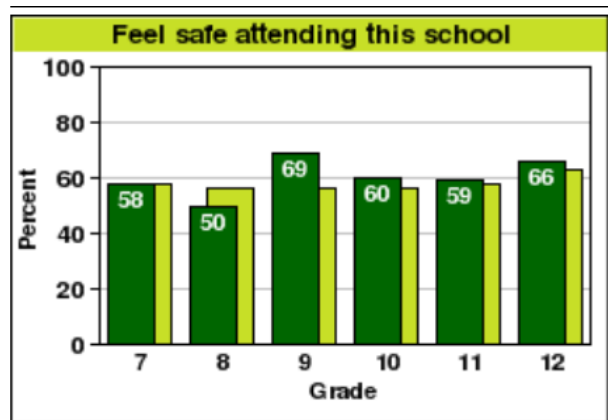
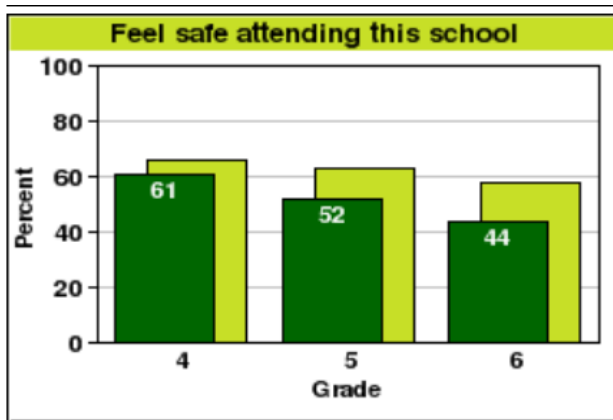
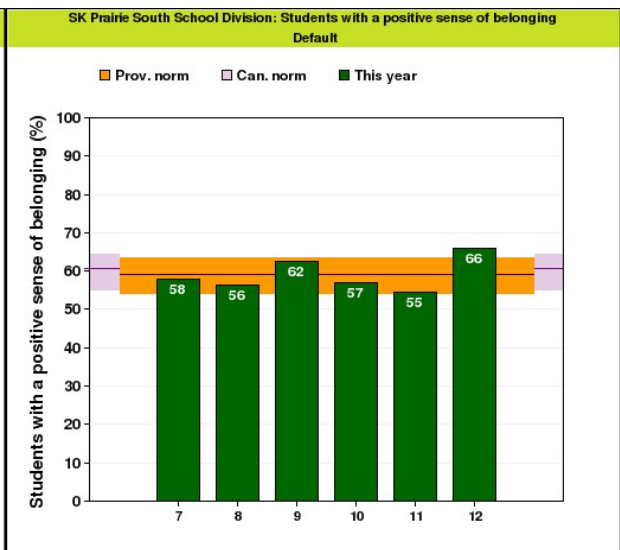
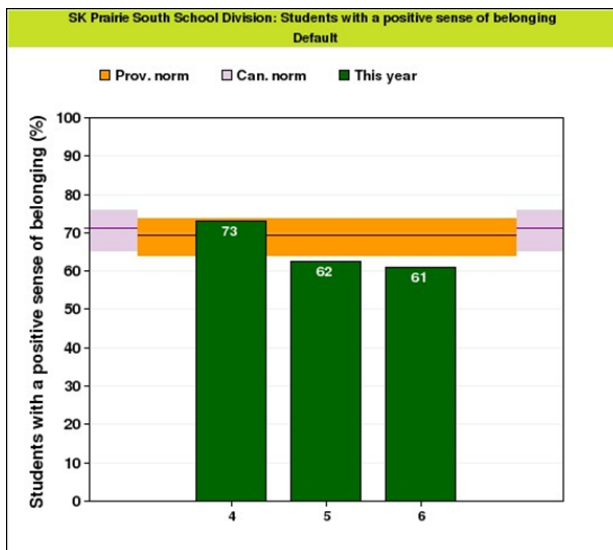
**Target: All students will have an increased sense of connection and safety in schools.**

**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.

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



**Analysis of Results**

### Sense of Belonging

“Our deepest desire is to belong” (Dr. Robyne Hanley-Dafoe). When comparing Prairie South’s data from 2022-23 to 2023-24, the percentage of students reporting a positive sense of belonging saw a slight decrease across all grade levels (4-12) with the exception of Grades 4, 7 and 9 which saw a slight increase. When you compare the longitudinal data (cohorts of students), Prairie South saw an increase in a positive sense of belonging in the Grade 8s, 9s and 12s.

One of Prairie South’s strategic actions related to a sense of belonging/connection is knowing all students by name, strength, and need. Our 2023-24 data outlines the importance of understanding what belonging means to each individual and how we can support all students to achieve a positive sense of belonging. We believe that connection is a contributing factor when it comes to belonging and therefore, moving forward we will shift our focus to connection. We want to ensure that all of our students have at least one positive adult connection.

### Safety in Schools

In Grades 7-12, 61% of students felt safe attending school; the Canadian norm for these grades is 58%. Prairie South is higher than the Canadian norm, but there is significant room for improvement. In Grades 4-6, 53% of students felt safe attending school; the Canadian norm for these grades is 62%.

During the 2023-24 school year, one of Prairie South’s strategic actions was student engagement. Senior administration and the trustees engaged our student engagement committee, Voices To Encourage Change (VTEC), to discuss topics such as safety in schools. Student feedback was used and will continue to be used to increase safety in schools.

**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.

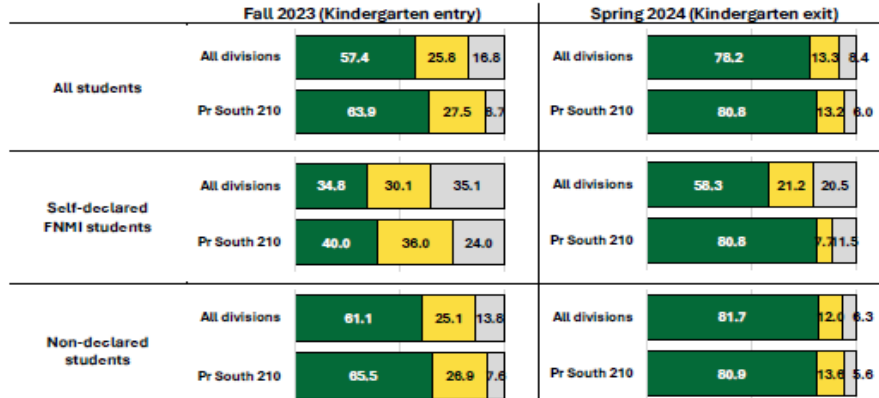
**2022-23 EYE-TA results** displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

**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* (\*).

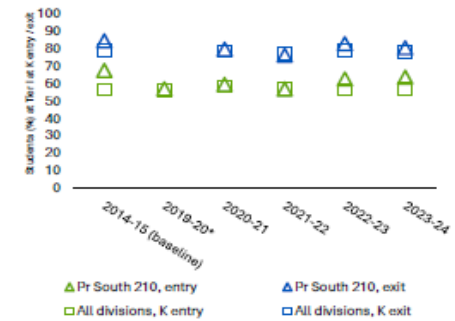
2023-24 EYE-TA results – Prairie South 210 (PrSouth 210)



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.

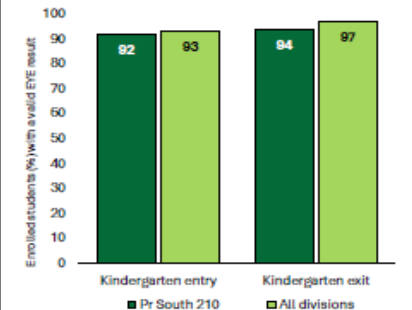
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Pr South 210	All divisions	Pr South 210	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	74%	73%	60%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	40%	37%	35%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	19%	22%	18%	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 November of 2023, 63.9% of students were able to complete developmental tasks without difficulty. By Spring of 2024, this cohort of students showed 16.9% growth (80.8% of students were able to complete developmental tasks without difficulty). In November of 2023, 40% of Indigenous students were able to complete developmental tasks without difficulty. By Spring 2024, this cohort of students showed 40.8% growth (80.8% of students were able to complete developmental tasks without difficult).

One of Prairie South’s strategic actions in the Early Years was ensuring all teachers were trained and supported with EYE data collection and that the data analysis and response was done collaboratively with a team of school and division personnel. Looking at this year’s data and the 5-year trend, we see that students in Prairie South have seen growth in all developmental domains. This is a testament to the collaborative work that our school and division teams do to support development growth throughout the year and the work that our families do to support their children at home and in the community. School teams do a great job of data analysis at the school level and plan for appropriate developmental interventions in each of the developmental domains.



## ***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.**

### Learning Improvement Plans and Data Collection

- Schools received School Summary Reports in August 2023. These reports contained Attendance Data, OurSCHOOL Survey Data, EYE Data, and Reading/Writing/Math Data. This data was reviewed by school-based administrators, school staff and SCC members to identify Learning Improvement Plan goals and focus areas. Senior administration personnel supported administrators in ensuring LIP goals and action plans were authentic, achievable and followed with fidelity throughout the year.
- Early Learning Consultant trained and supported staff with the EYE. All Kindergarten students participated in the Early Years Evaluation (EYE) assessment. The EYE assessment was shared with parents at fall student led conferences. During that time, at home activities to support growth were also discussed and shared. Collaborative teams (teachers, student support teachers, speech-language pathologists, etc.) used the EYE assessment information to plan necessary interventions and learning invitations. The Superintendent of Learning, Curriculum Coordinator, Early Learning Consultant and Speech Language Pathologist visited several Kindergarten programs in Prairie South to discuss individual school data related to the EYE and potential next steps and interventions with classroom teachers and administrators.
- Administrators in Prairie South continued to demonstrate leadership in supporting effective instruction and assessment practices in reading, writing and math.
- Superintendents and Consultants supported schools in collaboratively analyzing large-scale assessment results to identify next steps with targeted interventions. Large Scale Assessments included:
  - In January and June, Grade 1 reading data was collected at the division level.
  - In November and June, Grades 2 and 3 reading data was collected at the division level.
  - Students in Grades 2, 5, and 8 were assessed using the provincial numeracy rubrics.
  - Students in Grades 4, 7, and 9 were assessed using the provincial writing rubrics.
  - Prairie South continued to use Fountas & Pinnell as a Large-Scale Reading Assessment. This is in addition to other formative and summative assessment processes and tools.
- Division personnel researched current and new reading data collection tools and considered which tools would be used to collect reading data and at what grade levels in the future.

### Professional Learning Opportunities

- Division personnel offered professional learning opportunities related to assessment and instruction including:
  - New Teacher Orientation
  - EAL Planning, Instruction and Assessment
  - Intentional Play in K
  - MathUP Resource Workshop
  - Parlez-Vous Math?

- Supporting Diversity in the Secondary Classroom
- Developed plans and processes to ensure that every school has an RTI process.

#### Resources and Supports

- Prairie South created a Math Scope and Sequence website (in progress).
- Prairie South collaboratively revised our [Grading Practice Document](#).
- Senior administration worked through the Supporting Student Assessment in Saskatchewan document with School Based (SB) Administrators at SB Administrators' Meetings. SB Administrators took this learning back to their schools and shared it with instructional staff.
- Introduced all instructional staff to the new provincial resource titled *My Assessment Toolkit*.

**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.**

Enriching and Enhancing Mental Health Capacity in Students and Staff

- Prairie South staff were equipped with a program called Not Myself Today. Staff members had individual access to materials and modules, Wellness Wednesday emails were sent to all staff, school administrators shared wellness content at staff meetings and senior leadership worked through practical strategies during administrator meetings. This not only impacted staff wellness, but also student wellness, because staff shared these practical tools and strategies with their students. They modelled mental health wellness strategies in their day-to-day interactions.
- Students were supported through targeted classroom supports and interventions:
  - Resources for the National Day of Truth and Reconciliation were shared with all staff members and each school took part in learnings and events.
  - Numerous staff members regularly utilized resources such as Mind Up, Kids Have Stress Too, and Little Spot.
  - Mental Health Studies was a course available to high school students.
  - Signs of Suicide (SOS) was facilitated in Grade 8 classrooms as well as some Grades 9 to 12 classrooms. SOS is a suicide prevention program that educates students about the relationship between suicide and depression. It encourages all students to seek help from trusted adults whether they have concerns about themselves or a friend using specially designed messaging.
  - Safety plans were created for students when there was a risk of harm to self or others. These plans outlined steps to be taken in emergent situations to reduce risk of harm.

Mental Health and Well-Being Support for Teachers and Administrators

- During the 2023-24 school year, the following professional learning offerings took place:
  - Mental Health First Aid
  - Applied Suicide Intervention Skills Training (ASIST)
  - What is Mental Health (recorded)
  - Re-offered Mental Health Wellness in PSS
  - Nonviolent Crisis Intervention
  - Violent Threat Risk Assessment (VTRA)
  - LivingWorks Start
- Division consultants continued to add resources for students, staff, and parents to the [Mental Wellness Room](#). The Mental Wellness Room is an online platform with a plethora of online resources and information. A [Toolbox for Adults](#) was created and added to the Mental Wellness Room – an area for information and resources specific to adult mental wellness.

Partnerships

- Prairie South partnered with Holy Trinity School Division, The Saskatchewan Health Authority, Moose Jaw Literacy Network, Journey to Hope, and Moose Jaw Family Services on a committee called the Community Wellness Collaborative. This committee came together when the Ministry of Education announced that one of the provincial education plan interim priorities was the mental health and well-being of students and staff across the province. The committee existed to support the mental

wellness aspect of mental health and in doing so supported the school divisions and their focus on this priority. The focus of the committee was preventative strategies. Together we planned and facilitated informational infographics. In May, a division wide Mental Health Wellness Conference was hosted. The pre-recorded conference aligned with the Canadian Mental Health Association's Mental Health Week.

- In partnership with Mental Health and Addictions, POWER (Providing Opportunities Where Everyone Rises) camp was offered to students in Grades 4-8. POWER Camp was a movement that aims to equip our young people with the tools necessary to navigate their developmental years with confidence. The camp was facilitated by an all-female staff of teachers (and moms). Campers experienced courage, confidence and resilience building skills in a fun and supportive environment.
- During the 2023-24 school year, River Street Promotions hosted an event called Music City in Moose Jaw. Over 800 students from seven rural and seven urban schools listened to four Nashville artists (Emily Shackelton, Jenn Bostic, Jonny Mo, and Sarah Darling) perform and tell stories about their personal mental wellness and journeys in life and the music business. A documentary style video was created capturing this event and the story behind River Street's partnership with Prairie South and Holy Trinity. The video can be viewed [here](#).
- 19 individualized school mental wellness projects were started or completed during the 2023-24 school year. These projects are made possible by our partnership with River Street Promotions.
- Prairie South continued to work closely with other agencies in a more integrated way to meet the needs of students and families. This included weekly huddles with Mental Health and Addictions and monthly meetings with the Family Outreach Program. Leaders from several publicly funded organizations met quarterly to network about services and supports offered within the city of Moose Jaw and surrounding area.

**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.**

#### Early Learning Partnerships & Supports

- Prairie South had six Early Learning Intensive Supports (ELIS) programs. This program gave twelve students the opportunity to enter PreK in Prairie South with the necessary extra supports equipping them with skills they needed to successfully transition to Kindergarten.
- Prairie South offered Prekindergarten (PreK) programming to 280 three and four-year-olds within the city of Moose Jaw as well as Assiniboia, Gravelbourg, Lafleche, Central Butte, Glentworth, and Coronach. Twelve of these program spots were dedicated to the Early Learning Intensive Support Program. Eight of our PreK programs are funded by the Ministry of Education, while nine of the programs are funded by Prairie South. This high-quality childhood educational programming is provided to improve intellectual development, increase social skills, improve health, and increase the child's self-esteem. In addition, children who are in our PreK program have access to speech and language services and our staff are committed to connecting families to appropriate internal and external supports and resources as needed. The Board of Education completed an annual review of Prairie South funded PreK programs using criteria established by the Student Outcomes Committee.
- PreK programs hosted at least one Family Friday event a month. Family Fridays are parent engagement opportunities that bring students and families together to focus on various program elements and play-based learning.
- Five PreK professional learning days were hosted annually. This year, numerous components of these days were focused on student and family engagement, community partnerships, Kindergarten transition processes, and more.
- Prairie South partnered with Early Years stakeholders (Early Childhood Intervention Program (ECIP), KidsFirst, Family Resource Center, Moose Jaw Literacy Network, Autism Spectrum Disorder Program, Saskatchewan Health Authority) to create a smooth early childhood education continuum and a smooth transition to elementary school.
- As a division, we continued to offer the Incredible Years Parenting Program for Prairie South families. After feedback from staff and families, we offered the program in one of our rural communities for the first time.

#### Transition Meetings (between grades)

- Multi-Action Planning System (MAPS) Meetings (Grade 7 or 8 in preparation for high school) took place throughout the year and were organized and supported by Student Support Consultant(s) in collaboration with school-based staff.
- Students who needed additional transition support from the 2022-23 school year to the 2023-24 school year were identified early, and team meetings took place so that appropriate transition supports were identified and implemented.
- Grade 9 Transition Meetings take place annually and are supported by Student Support Consultant(s) in collaboration with school-based staff.

#### Credit Attainment

- During the 2023-24 school year an infographic was created to better communicate credit options to students (e.g., dual credits, special project credits, apprenticeship, CWEX, etc.). Students in Prairie

South had alternate opportunities, such as apprenticeship and entrepreneurship, to earn credits outside the standard school day context. They were also provided with multiple pathways to success including credit recovery and credit extension.

#### Career Development & Consultation

- The Board approved an additional 1.2 Career Development Consultants to provide consistent career development and consultation throughout the division. The Career Development Consultants created a monthly [Career Newsletter](#) that was available to students, parents, and staff. They collaborated with the Assiniboia Chamber of Commerce to offer an annual Career Fair. Collaboratively the team offered a Try a Career Event for all Grades 10 and 11 students. Try a Career is a hands-on career exploration opportunity made possible by our community partners.
- Prairie South School Division offered local Think Events. Think Events are innovative and engaging opportunities designed to enhance student learning and empower them in exploring future career paths. These events provided valuable hands-on experiences, allowing students to develop key skills and gain insight into various professions. By partnering with community businesses and post-secondary institutions, Think Events facilitated meaningful connections between students and industry professionals, offered a unique opportunity for networking and real-world learning. Through these collaborations, students are better equipped to make informed decisions about their future educational and career endeavors. 2023-24 Prairie South Think Events included:
  - Think Ag (Avonlea/Assiniboia)
  - Think Civil Water and Engineering
  - Think Health
  - Think Ag Food Production
  - Think Information Technology (IT)
  - Think Construction

#### Prairie South Pathways – An alternate approach to learning

- During the 2023-24 school year, Prairie South Schools opened a new school called Pathways. Pathways is an alternate approach to learning for Grades 10-12 students who are struggling to progress towards transitioning beyond high school in a traditional high school setting.

**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.**

First Nations and Métis languages and cultures are valued and supported

- Division wide celebrations of Indigenous culture and ceremony took place:
  - Remembrance Day
  - Treaty 4 Flag raisings
  - Orange Shirt Day
  - School Feasts
  - Medicine Walks
  - Smudging
  - Teepee raising
  - And more
- Continued to support school connections with cultural teachings, Elders, Knowledge Keepers and community members.
- Offered culturally responsive professional learning including, but not limited to, all staff completing 4 Seasons of Reconciliation.
- Supported individual schools in completing the Indigenous Education Responsibility Framework (IERF) and utilizing information gathered to establish school level goals.
- Established an Indigenous Education Leadership Collaborative (IELC). The IELC is a remarkable group of educators and leaders who are committed to advancing Indigenous Education within our division. This Collaborative brings together a diverse team of teachers, administrators, consultants, and coordinators from across all our school clusters. The formation of the IELC was inspired by many meaningful conversations about the Provincial Education Plan, the Indigenous Education Priority within the Provincial Education Plan, and our division's commitment to Indigenous Education and reconciliation. During the 2023-24 school year, the IELC came together on three separate occasions, engaging in thoughtful and robust discussions on a range of important topics. A significant focus of their work has been on the IERF. The group has delved deeply into the framework, discussing the stepping stones and their meanings. They also began creating examples of evidence for each stepping stone and stage on the IERF rubric. As a result, a Google Site was developed, which administrators and staff members can reference, utilize, and provide feedback on. The goal of the IELC is to enhance Indigenous Education throughout Prairie South. They aim to achieve this by sharing the incredible teachings and learnings already happening within our schools, exploring new opportunities, and broadly sharing their findings. The committee is dedicated to continuous learning and to sharing that knowledge with others.

Equitable opportunities and outcomes for First Nations and Métis learners

- The school division established and will monitor an alternate approach to learning for Grades 10-12 students who are struggling to progress towards transitioning beyond high school in a traditional high school setting.
- Continued to provide nutrition programs in schools (accessible to all students).
- Developed plans and processes to ensure that every school has an RTI process.

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes

- Revised Prairie South’s Grading Practice Document.
- Continued to work through the Supporting Student Assessment in Saskatchewan document with School Based (SB) Administrators at SB Admin Meetings.
- Introduced staff to the new provincial resource titled *My Assessment Toolkit*.

## **Community Partnerships**

Prairie South and individual schools within the school division have established a range of formal and informal community partnerships to promote student learning and ensure that students’ school experiences are positive and successful. School division partnerships enhance student learning by providing a link between division, schools, and the community.

Prairie South and its partner agencies have an active HUB that assists families, students, and individuals with elevated risk in the City of Moose Jaw and surrounding rural areas. The Coordinator of Student Support Services represents Prairie South at the HUB and meets with partnering agencies to review and accept referrals and to plan and communicate about ongoing supports needed for clients. The HUB team does not carry a caseload but works quickly to connect referred individuals or families to needed resources resulting in improved overall welfare for Prairie South students and families.

Prairie South and its community partners are committed to making schools and communities safe through the multidisciplinary Community Threat Assessment Team (Community TAT). Community TAT members strive to share the details of threatening situations appropriately and promptly in order to collaborate effectively and make use of a broad range of expertise. The Community TAT functions under a communications protocol signed by the school division and other community partners.

Prairie South believes in the importance of Early Years Programming and Early Years Intervention. The division is happy to have a representative sit on the Management Committee for the Moose Jaw Family Resource Center (FRC). The FRC welcomes families with young children prenatal to age five. At the FRC, families can access reliable information and supports and participate in services that align with the four pillars of programming – early learning, parenting education, family wellness, and information and referrals. The services reflect the needs and voices of local parents, caregivers and children and are the result of a collective effort by and shared vision of early years sector partners who compromise the FRC Management Committee.

Finding sustainable and practical ways to fund supports and initiatives that enhance wellness for students in schools can be challenging. However, right here in Southern Saskatchewan, Prairie South and Holy Trinity Catholic School Division have partnered with a local non-profit organization called River Street Promotions, to ensure resources are available to support



students in this region. The funds raised by River Street Promotions support the school divisions focus on student Mental Health Wellness and are used to support both division-wide and individual school initiatives. These initiatives build mental health wellness awareness, equip children and youth with mental health wellness strategies and tools, and provide students with opportunities to better their own mental health wellness, and the mental health wellness of others. A unique outcome from the River Street Promotions partnership that occurred this past year was that hundreds of Prairie South students had an opportunity to meet and hear from several Nashville professional musicians. These performers shared their personal stories and advice on navigating the personal challenges that individuals face as they grow up and look to achieve their dreams. Several Prairie South students also participated in a choir which sang live with the performers during a public show. The students' experiences and the purpose of the concert were made into a publicly available documentary which can be viewed [here](#).

Prairie South partnered with Holy Trinity School Division, The Saskatchewan Health Authority, Moose Jaw Literacy Network, Journey to Hope, and Moose Jaw Family Services on a committee called the Community Wellness Collaborative. This committee came together when the Ministry of Education announced that one of the provincial education plan interim priorities was the mental health and well-being of students and staff across the province. The committee exists to support the mental wellness aspect of mental health and in doing so supports the school divisions and their focus on this priority. The focus of the committee is preventative strategies.

Collaboration with corporations, businesses, organizations, and institutions encourages students to apply skills learned in the classroom to a real-world setting and develop confidence and experience in employment and the community. Partnerships offer the opportunity to work together, and students and schools benefit from this. Twenty-six community/business partnerships open the door to career opportunities for Prairie South students, encourage student performance and participation in the community and extend learning beyond the confines of classroom walls. Typically, the partner business celebrates school achievements, engages community in school activities and presentations, or provides resources to support school Learning Improvement Plans. Business education partnerships put to practice the belief that an entire community has a role to play in the education of students. These partnerships provide a link between schools and communities, creating the opportunity for collaboration where the partners and schools share values, resources, and responsibilities to improve student learning outcomes.

## Infrastructure and Transportation

School	Grades	Location
Assiniboia 7 <sup>th</sup> Avenue	PreK-4	Assiniboia
Assiniboia Composite High	9-12	Assiniboia
Assiniboia Elementary	5-8	Assiniboia
Avonlea	K-12	Avonlea

School	Grades	Location
Baildon Colony**	1-8	Baildon
Belle Plaine Colony**	1-12	Belle Plaine
Bengough****	K-12	Bengough
Briercrest Christian Academy*	9-12	Caronport
Caronport Elementary	K-8	Caronport
Central Butte	PreK-12	Central Butte
Central Collegiate	9-12	Moose Jaw
Chaplin****	K-12	Chaplin
Cornerstone Christian*	K-12	Moose Jaw
Coronach	PreK-12	Coronach
Craik****	K-12	Craik
Empire	PreK-8	Moose Jaw
Eyebrow	K-12	Eyebrow
Glentworth	PreK-12	Glentworth
École Gravelbourg School	PreK-12	Gravelbourg
École Palliser Heights School	PreK-8	Moose Jaw
Huron Colony**	1-9	Eyebrow
Kincaid Central	K-12	Kincaid
King George	PreK-8	Moose Jaw
Lafleche Central	PreK-12	Lafleche
Lindale	PreK-8	Moose Jaw
Mankota	K-12	Mankota
Mortlach	K-12	Mortlach
Mossbank	K-12	Mossbank
Pathways School	9-12	Moose Jaw
Peacock Collegiate	9-12	Moose Jaw
Prince Arthur	PreK-8	Moose Jaw
Riverview Collegiate	9-12	Moose Jaw
Rockglen	K-12	Rockglen
Rockglen Colony**	1-9	Rockglen
Rose Valley Colony**	1-9	Assiniboia
Rouleau	PreK-12	Rouleau
Sunningdale	PreK-8	Moose Jaw
Vanguard Colony** ***	1-8	Vanguard
Westmount	PreK-8	Moose Jaw
William Grayson	PreK-8	Moose Jaw

\* Denotes Associate School

\*\* Denotes School Located on a Hutterite Colony

\*\*\* Denotes Unfunded School

\*\*\*\*Denotes Small School of Necessity (SSON)

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Assiniboia 7th	IT	Security Cameras	\$29,831
Caronport Elementary	HVAC	Building Management System Automation	105,160
Central	HVAC	Boiler (Insurance)	484,355
Central Butte	IT	Security Camera System	31,739
Chaplin	IT	Security Camera	28,154
Chaplin	HVAC	Building Management System Automation	71,691
Coronach	Renovation	Accessibility Upgrade washroom	197,543
Coronach	IT	Security Camera System	29,042
Ecole Gravelbourg	Grounds	Asphalt Upgrade - Playground Flat servicing	274,518
Coteau Hills	New Build	New School Construction	13,488,968
Coteau Hills	Grounds	New Roads for School	3,365,978
Mortlach	HVAC	Gym RTU Replacements	34,035
Mortlach	HVAC	Building Management System Automation	126,023
Office - Transportation	Grounds	Parking Lot - Paved (section 1 & 2)	82,563
Palliser Heights	HVAC	Boiler Replacement	54,214
Palliser Heights	HVAC	Boiler	113,872
Peacock	Renovation	Gym Floor (Logo Change)	62,915
Rockglen	HVAC	HVAC (Ventilation)	874,859
<b>Total</b>			<b>\$19,455,460</b>

## Transportation

Prairie South safely transports a significant number of students in a diverse mix of rural and urban communities to and from school daily. Rural students are transported long distances in some of the most sparsely populated areas of Saskatchewan, while urban students are transported when the distance between school and home is over one kilometer. Our Pre-K and Kindergarten students are transported when the distance between school and home is over 200 meters.

Prairie South operates and maintains a transportation and maintenance fleet to support transportation and facilities functions in the school division.

In 2023-24, Prairie South transported students from Holy Trinity Catholic School Division in the southern half of the City of Moose Jaw as well as rural students from the Moose Jaw catchment and provided some specialty bus service for Holy Trinity School Division in the City of Moose Jaw.

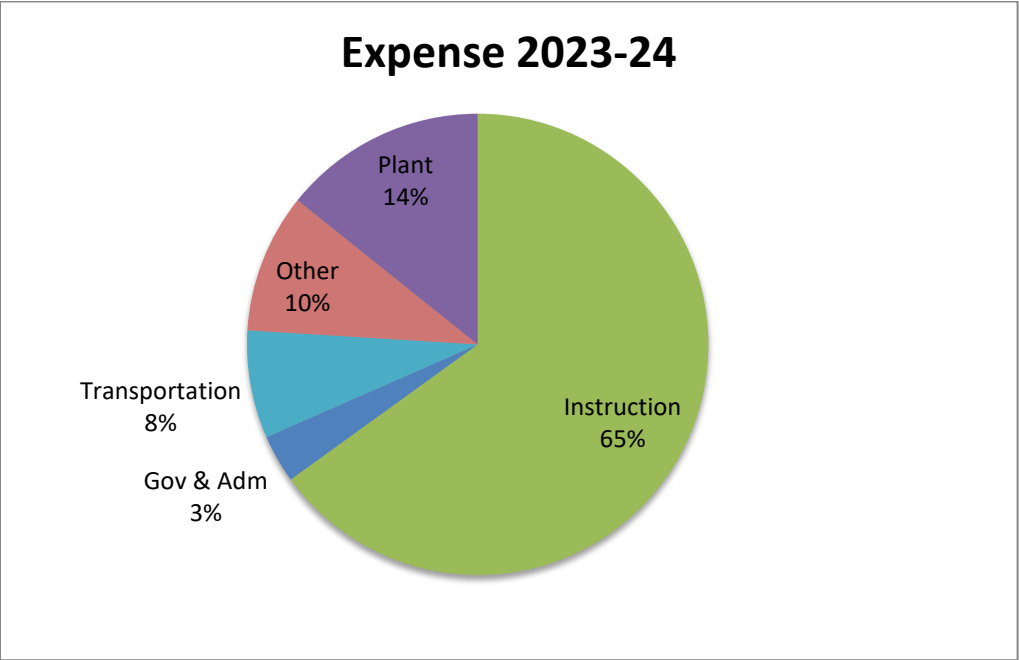
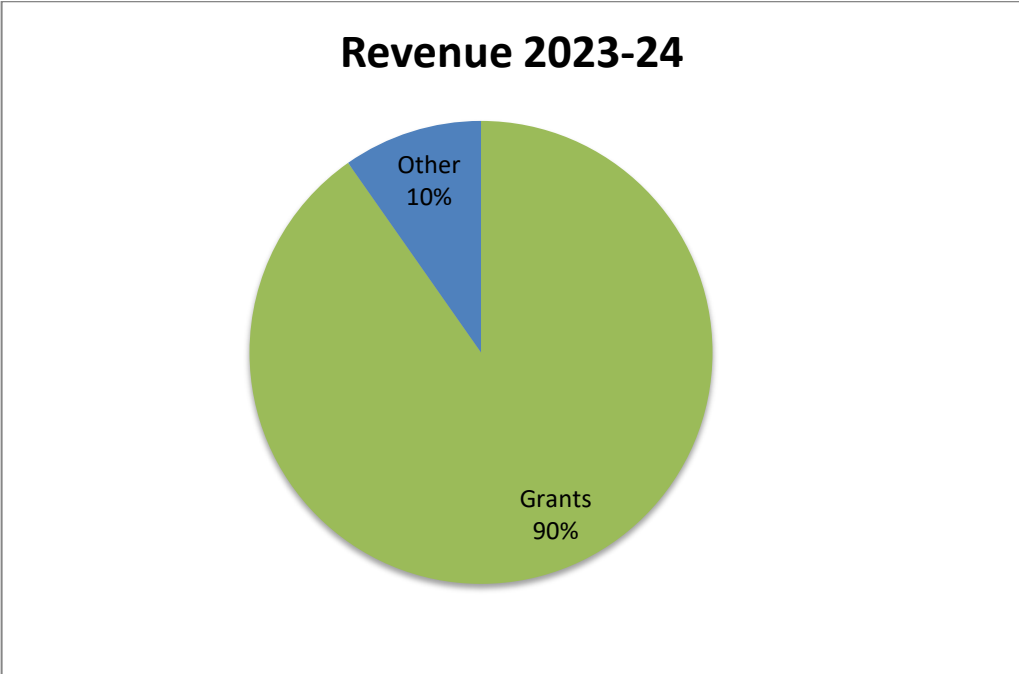
Charter trips have exceeded pre-COVID-19 numbers within Prairie South.

The chart below provides details of transportation for Prairie South during 2023-24.

<b>Transportation Statistics (2023-24 School Year)</b>	
Students transported	2847
In-town students transported (included in above)	996
Transportation routes	106
Number of buses	147
Kilometers travelled daily	18,213.60
Average age of bus	7.59 years
Capacity utilized on buses	59.07%
Average one-way ride time	31 minutes
Longest one-way ride time	107 minutes
Charter Trip kilometers	185,870
Regular Route kilometers	3,065,197.10
Total kilometers travelled	3,251,067.10
Cost per student per year	\$2,627
Cost per kilometer travelled	\$2.30

# 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	101,360,135	98,633,183	86,003,836	(2,726,952)	-3%	
Tuition and Related Fees	277,500	390,404	320,396	112,904	41%	1
School Generated Funds	1,373,985	1,255,678	1,374,560	(118,307)	-9%	2
Complementary Services	754,292	788,723	769,065	34,431	5%	
External Services	3,445,108	6,116,068	3,611,806	2,670,960	78%	3
Other	903,000	2,083,379	1,261,760	1,180,379	131%	4
<b>Total Revenues</b>	<b>108,114,020</b>	<b>109,267,435</b>	<b>93,341,423</b>	<b>1,153,415</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	423,689	397,328	376,724	(26,361)	-6%	5
Administration	2,953,618	2,940,188	3,089,046	(13,430)	0%	
Instruction	64,040,914	64,339,253	63,129,594	298,339	0%	
Plant	14,316,677	14,100,154	15,695,465	(216,523)	-2%	
Transportation	7,647,266	7,478,763	7,454,323	(168,503)	-2%	
Tuition and Related Fees	-	2,503	7,100	2,503	100%	6
School Generated Funds	1,288,761	1,322,821	1,336,096	34,060	3%	
Complementary Services	1,603,613	1,746,954	1,701,577	143,341	9%	7
External Services	3,548,186	6,574,835	3,732,468	3,026,649	85%	8
Other Expenses	19,000	17,142	13,021	(1,858)	-10%	9
<b>Total Expenses</b>	<b>95,841,724</b>	<b>98,919,941</b>	<b>96,535,414</b>	<b>3,078,217</b>	<b>3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>12,272,296</b>	<b>10,347,494</b>	<b>(3,193,991)</b>			

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

Note	Explanation
1	There were more tuition students than budgeted.
2	There was reduced fundraising at the school level in the reporting year.
3	Road construction for the new school was budgeted under capital projects, in grants, but is accounted for as a government transfer in external.
4	Over budget mainly due to investment income and insurance claim proceeds.
5	Actual spending on professional development for board members was below budget.
6	There were five unplanned courses purchased from separate school divisions.
7	There was a budgeting error in the allocation of payroll costs and Early Learning Intensive Support Program's non-wage costs.
8	Site preparation costs for the new school were budgeted for as a capital expenditure. However, the actual costs are accounted for as a grant transfer in External Service Expense.
9	The budget estimate for online fees for school generated funds was high.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
BACHMANN, ROBERT	\$18,986	\$1,281	-	-	-	\$867	\$21,134
BOYLE, PATRICK	17,437	-	-	\$377	-	868	18,682
BUMBAC, JOHN	21,429	3,353	-	2,298	\$3,185	867	31,132
DAVIDSON, SHAWN	18,482	957	-	-	-	868	20,307
FROESE, CRYSTAL	19,122	-	-	1,828	-	867	21,817
HAGAN, BRETT	19,394	616	-	1,025	-	867	21,902
JUKES, MARY	17,714	-	-	1,026	-	868	19,608
PRYOR, DARCY, VICE-CHAIR	21,478	2,205	-	1,090	-	867	25,640
WILSON, GISELLE, CHAIR	24,874	3,977	-	2,677	-	867	32,395
YOUNG, LLEWELLYN	18,661	242	-	2,067	-	867	21,837

### Personal Services

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

Name	Amount
ABDAI, KATIE	\$77,622
ACKERMAN, JAIME	83,936
ADAMS, CARLEY	76,934
AITKEN, ELEESE	106,814
ALEXANDER, PATRICIA	120,918
ALEXANDERSON, KIM	94,793
ALEXANDERSON, MICHAEL	96,394
ALM, KATHIE	65,647
AMBROSE, JOHN	52,591
ANDERSON, MARIETTE	89,624

Name	Amount
ANDERSON, NOAH	82,618
ANDREW, SHARON	97,808
ANDREWS, MICHELE L	99,182
ANGUS, BRYN E M	64,551
ANSELL, DANA	90,688
ARGUIN, KAYLA R.	79,122
ARNOTT, TANA	130,439
AYARS, SCOTT	62,187
BABER, KENDRA	89,569
BACHIU, CRYSTAL	94,615

Name	Amount
BAITON, DARREN	130,656
BAITON, SAMANTHA	90,940
BAKER, LAURA J	77,748
BALDWIN, SANDRA M	123,720
BALZER, EMMETT L	65,451
BARTLE, LYNN	89,831
BAUCK, JENNIFER	88,957
BAUM, TARA L	90,185
BEAN, MICHELLE	91,127
BEAUDRY, JEANINE	69,075
BECHARD, LESLIE	81,915
BEHL, VIJAY K	94,159
BEHRNS, LEE	114,952
BELL, JAMES	79,594
BELL, PETER	99,876
BELLOWS, KRISTIN	104,042
BELSHER, COLIN	95,394
BERENIK, TAMMY	67,548
BERENYI, CHERYL	90,114
BERG, APRIL	54,447
BERGLUND, DALE	96,067
BERNARD-BRANNING, FAITH	68,092
BERNER, ROBERT	91,754
BERTRAM, TYREL CK	56,463
BESELAERE, NATHAN	109,472
BEVAN, MARK N	61,049
BIEBER, JULIA A	68,149
BINETRUY, KERRIE	100,456
BISTRETZAN, BONNIE	64,943
BITTNER, BERNARD	81,420
BLACKWELL, CHERI	89,783
BLATZ, ROBYN	89,852
BLOCK, ALAN	90,770
BLONDEAU, KATHRYN	102,250
BLOOM, AMBER	83,364
BLOUDOFF, THERAN	95,002
BOESE, HEATHER M	83,246
BONNEAU-CHEVRIER, LILLIAN	89,543

Name	Amount
BORGEAUD, JACQUES	64,513
BOUFFARD, CRYSTAL	90,749
BOUGHEN, RYAN	217,887
BOUVIER SIMONSEN, DOMINIQ	90,312
BOUVIER, NATASHA	89,706
BOWLEY, BRIAN	83,551
BOYD, AMANDA M	77,946
BOYLE, TODD	94,097
BRADLEY, TRISTA	61,542
BRANNING, STEPHANIE	89,867
BRASSARD, CAROL	95,881
BRAUN, JORDAAN	73,030
BRAUN, SHARI L	64,560
BREITKREUZ, JULIA	63,539
BRENNAN, CHRIS	83,544
BRENNAN, VALERIE	109,404
BRETON, JASON	73,073
BROOKS, MELISSA	109,491
BROWN, JOANNE	89,730
BROWN, JODY	90,380
BROWNELL, WARREN	94,587
BUMPHREY-LETNES, KATIE	95,267
BURNHAM, LISA	89,110
BUTTERFIELD, GLEN	50,763
CAIRNS, NIKKI	62,492
CALDWELL, BRANDI A	91,936
CAMERON, CRYSTAL	91,500
CAMERON, DERRICK	100,570
CAMPBELL, CODY M	66,891
CAMPBELL, ERIC	123,080
CAMPBELL, MICHELE EM	100,013
CAMPBELL, SHARON	102,734
CAPLETTE-TARRANT, KRYSTA	84,289
CARLEY, JOSH	65,299
CARTER, CAL G	80,449
CARTMAN, ELIZABETH	61,542
CHADWICK, BRENT	109,115
CHADWICK, MARNI	89,904



Name	Amount
CHAMPIGNY LUCYK, CHANTAL	110,391
CHAN, JENNIFER	114,377
CHEVRIER, CHRISTIANNE	89,892
CHIASSON, JESSICA	69,341
CHOW, JOSHUA J.K.	64,878
CLEGG, KENT	99,599
CLOSS, TRACEY	89,791
CLOTHIER, JENNIFER	91,226
COGHILL, CHRIS	69,804
COGHILL, VICKI	90,587
COLVEN, JANICE	106,583
COOPER, RIKELL	75,426
CORCORAN, JUDY	53,243
COUPERTHWAITE, KIMBERLY	61,578
COUPERTHWAITE, MICHAEL	50,120
COWIE, NADINE	112,253
CRAAYBEEK, MICHELLE	61,542
CRAIG, AMY	90,057
CRIDLAND, SHELLEY	90,380
CROCKER, CHERYL	69,491
CROCKER, GILLIAN	119,470
CROOKS, BRIDGET D	52,482
CUSHWAY, MARLA	60,000
DALGARNO-STEVENS, JASMINE	73,970
DANIEL, LACEY	95,799
DE GRAAUW, GILLIAN	94,671
DEANS, RAYMOND	94,744
DELAINEY, HANNAH	74,241
DELORME, MELANIE	102,881
DIEWOLD, HEATHER	90,291
DILLITZER, MIKEL	84,321
DOELL, KATHERINE H	58,996
DOLMAN, CARLA	94,325
DOMBOWSKY, NOELLE	67,032
DOMBOWSKY, TRACY	112,253
DOYLE, RONDA	100,145
DRAKE, BRIANNE	78,209

Name	Amount
DRAUDE, TERRELL J	62,436
DUECK, ROBIN	61,542
DUNNE, LORI	59,748
DUNNE, MARK	88,216
DUXBURY, AMANDA	94,178
DYCK, DONNA	89,725
EARL, CHERYL	90,150
EBERL, RAYLEEN	120,355
EBERLE, KATIE	89,604
EDWARDS, CHARLA	112,233
EHRHARDT, JENNA	91,511
EIRICH, ELAINE	59,748
ELDER, CHRISTA	89,776
ELDER, NADINE	109,404
ELEK, JAYLYN	95,907
ELEZ, JESSICA	76,496
ELLARD, OLIVIA A.	58,803
ELLIOTT, PAMELA	98,638
ELLIS, KAITLYN R	64,176
ERLANDSON, TAMARRA	89,237
ESPIRITU, JOSEPHINE	59,748
ETHIER, TIFFANY	82,439
EVANS, COLE A	82,038
FARRELL-SCHURY, SHANNON	102,356
FEDOSKI, BRENDAN	79,721
FEELEY, JEFF	99,676
FEELEY, JOANNE	99,903
FEHR, DALE	94,597
FEIFFER, JODI	94,097
FIEGER, COURTNEY	95,681
FINDLAY, JAMES R	56,534
FINLAY, DANICA L	58,859
FLAMAND, CHRISTINA	81,345
FLOREK, TASHA	90,058
FOSTER, AARON	90,097
FOURNIER, NATHALIE	100,124
FRADETTE, SARAH J	122,889
FRANKS, KATY-ROSE	80,348
FRASE, CARTER	63,079

Name	Amount
FRIESS, CAITLYN	72,317
FROSHAUG, CORBIN	96,104
FROSHAUG, LONA	119,810
GADD, CATELYN	74,373
GAGNE, ASHLEY D	95,565
GALBRAITH, LISA	82,644
GALLAGHER, ANDREW	106,463
GARDNER, MELISSA	99,458
GARDNER, RENEE	97,127
GARLAND, ANDREA	66,789
GEIGER, NIKKI	95,994
GINGELL MUNTEANU, RHONDA	90,019
GOEPEN-BOURGEOIS, KRISTIN	106,831
GORHAM, KOURTNEY	98,361
GOSSARD, DANIELLE	65,339
GRAHAM, SARAH R	69,880
GRANELLO, JILLIAN	86,962
GRAY, KAREN	90,032
GRAY, RAINE F	59,532
GRAY, SANDI	93,736
GREGOR, RODGER	90,828
GRIEVE, TAMARA A	104,042
GUNCHOSKI, PORSCHE A.D	64,094
GUTEK, MICHAEL	90,598
HAGEN, TROY	82,384
HALIWYZ, LAYNE E	60,327
HALKYARD, JORDAN L	75,904
HALLBORG, NICOLE	62,560
HANRIEDER, NICOLE V F	72,077
HANSEN, HANNA L	67,107
HANSON, EVAN	102,981
HARPER, AMANDA	82,639
HAUBRICH, TANIS	72,387
HAUG, MICHELLE L	58,889
HAUGEN, SARA	56,707
HAWKINS, LAURIE	89,817
HAZELL, NATALIE	89,672
HAZELL, NATHAN	95,972

Name	Amount
HEEBNER, SAMANTHA	91,620
HELLINGS, LAURIE	90,419
HEMSTOCK, JENNIFER	94,097
HENDRY, JODIE	82,281
HENRION, JESSICA	68,674
HESHKA, ROBIN	115,202
HESJEDAL, AARON	114,216
HETHERINGTON, ERIN	87,249
HICKOX, IAN J	53,243
HILDEBRANDT, CARLA	109,974
HINZ, KIRSTEN J	65,715
HLADY, CARRIE	64,699
HOFFMAN, STEEN K	64,674
HOGOBOOM, SHAYNE	107,654
HOIMYR, KENTON	90,039
HORDICHUK, COLLEEN	99,660
HORDYK, MICHAEL	78,607
HORNOI, KEANNA M	70,164
HOWE, VICTORIA	72,568
HUNT, MICHAEL	90,438
HUSCHI, DERRICK	188,205
HUSCHI, JOSHUA	82,350
HUYGHEBAERT, DARCEY J	91,779
IKE, DEBORAH	95,345
IRVING, JAMES	94,569
JACOBSON, LAURISSA	91,055
JANZEN, SANDRA	89,740
JOHNSON, AMY J	186,235
JOHNSON, TANYA	106,202
JOHNSON, TODD J	119,826
JOHNSTONE, LORI	93,852
KAZEIL, HALI	58,253
KEARNS, JODY	90,347
KELLER, ROBBI	62,710
KEMPEL, DEANA	122,024
KENNEDY, ALIXANDRA	83,529
KHAIRA, MANINDER P	82,932
KIEFER, CARRIE	89,730
KIRBY, NICOLE	64,211
KITTS, JEFF	110,741

Name	Amount
KLASSEN, JESSICA	62,214
KNAPP, BETHANY K	75,332
KNUDSEN, AUDREY	95,067
KORBO, AMY	89,730
KOTSCHOREK, GREG	99,609
KRAUSE, TANNIS R	81,440
KRAUSS, DEANNA	94,691
KRAWETZ, CANDICE	130,119
KROSSE, NICOLE J	104,042
KRUKOFF, SHANE	94,097
KUFFNER, CHRISTY	90,334
LAGASSE, TRACEY	89,576
LAMB, JANICE	80,825
LAMONTAGNE, GRADY	73,562
LARIVIERE, LEANNE	66,606
LASKO, WADENA	91,679
LAWSON KNOOP, KIRSTEN	92,112
LEE, JODIE	89,867
LEGARE, CHERIE	61,965
LEISTER, KATELYN	60,008
LEONARD, ADAM	83,920
LEWCHUK, MICHAEL	94,097
LEWIS, CORRIE	108,416
LEWIS, GARY	57,196
LEWIS, SHARON	74,527
LIEN, MAREN	94,622
LING, CASEY H	64,846
LIX, NICOLE	72,801
LOGAN, KELLY	128,120
LOTHIAN, MATTHEW	79,524
LOVERIDGE, BRANDON	90,869
LYS, STEPHEN	94,380
MACFIE, MADISON R	60,444
MACK, CHANTEL	94,888
MACKEY, SHELBY	94,236
MACLACHLAN, DAVID	88,216
MALONE, SONNY	72,729
MANN, JAIME	61,542
MARCENKO, MICHELLE	112,265
MARTENS, J.SCOTT	90,736

Name	Amount
MARTENS, PERRY	98,538
MARTIN, BECKIE	95,566
MATTHEWS, LAURA	94,218
MCCORRISTON, HOLLY	102,419
MCCORRISTON, PAUL	99,807
MCCREA, TIFFANY	86,890
MCDOUGALL, BRIANNE R	61,886
MCINTOSH, ANGUS	104,196
MCKAY, LUCAS	81,856
MCKAY, MADISON	75,443
MCKENNA, DURSTON	97,288
MCLEAN, JONATHAN	95,343
MCLEOD, STEPHANIE	92,858
MCMURCHY, ASHLEY	81,269
MCNABB, GARNET	77,571
MEALING, AMANDA	89,821
MEILI, BROOKE L	61,581
MELNYCHUK, BAILEY	58,238
MENKE, ALICIA	80,993
MENZIES, CARMEN	89,948
MENZIES, CLAYTON	90,977
MERGEL, PATTY	90,088
MEYER, TANNER B.	62,246
MICHALKO, KELLY	109,689
MIHALICZ, BARTLEY	94,097
MILLER, TAYLOR-RAE J.	68,556
MILLIGAN, NICOLE	81,642
MITCHELL, JENNIFER	102,688
MITCHELL, SCOTT	74,628
MOERIKE, LINDSAY	95,596
MONEO, SHANNON	96,130
MONTAGUE, B PATRICK	97,967
MONTAGUE, JENNIFER	109,015
MONTEMIGLIO, ANDREW	50,326
MONTGOMERY, JONIE	80,432
MONTPETIT, AUDRAY- ANNE	79,597
MOONEY, THERESA	107,083
MORASH, KATHY	90,650
MORGAN, KATELYN E	67,692

Name	Amount
MORGAN, ROGER	63,740
MORGAN, SUZANNE	68,587
MORLAND, HARPER VAUGHAN	64,185
MORSON, CHELSEE	94,172
MUNN, ANTHONY	75,734
MUNRO, GLEN	88,216
MUNRO, KATHERINE ROSE	84,687
MURFITT, CLAY DJ	59,238
MURPHY, BETTY-JEANNE	50,228
MYERS, LISA	56,867
NADARAJAH, JOY-LYN	58,783
NESTMAN, JACQUELINE	55,894
NEUFELD, JORDYN	63,731
NEUFELD, LEISA	114,759
NEWTON, DAVID	56,555
NICHOLS, CHELSEA	52,502
NICHOLSON, COLE	77,196
NICHOLSON, HEATHER	96,334
NIVON, CATLIN T	80,936
NYHUS, BREA	53,184
O'BYRNE, LAUREN	79,604
ODENDAAL, DANIEL	77,873
OKRAINCEE, LENEA	96,334
OLSON, AMANDA	188,205
OLSON, CASSIDY	72,282
OMOT, OMOT	62,330
ONRAET, SHANE	113,329
OONINCX, KRISTY	90,318
ORSER, KARREN L	50,072
OSBERG, DAVID	123,581
OSBERG, JENNIFER	109,404
PACKET, LISA	90,237
PACKET, SHIRLEY	109,404
PAGAN, BRAD G	56,433
PAICE, DERICK	90,194
PAPILION, AMANDA	96,914
PARK, PAUL L	60,380
PARKS, CECIL	81,705
PARKS, ROBERT W	72,850

Name	Amount
PARSONS, KIMBERLY	94,178
PATSACK, NICOLE M	68,072
PATTERSON, LEIGH	70,590
PAYNE, TREVOR	79,422
PAYSEN, SHAUNA	66,007
PERRAULT, GISELE	94,446
PETERS, KELLY	79,500
PETERSON, BRENNAN	113,312
PETERSON, TREVOR	70,867
PETHICK, LEIGH	90,032
PETHICK, SHANNON	90,447
PETLAK, CHERYL	94,097
PETLAK, LOGAN	99,405
PHILLIPS, ADRIANNA J	63,627
PHILLIPS, JOSIE	84,022
PHILLIPS, SONYA CAROLYN	89,938
PICKERING, CHRIS	83,727
PILGRIM, RHONDA	91,721
PIPPUS, TRACY	94,137
PITULEY, JACKIE	89,815
PLADSON, AMBER MARIE	91,055
POETTCKER, ROSALYN	56,566
POLUPSKI, CODY J	64,352
POLUPSKI, JANA	95,066
POLUPSKI, LORNE	91,085
PORTER, DEREK	91,923
POUTEAUX, CHLOE R	63,970
PRAYDA, KIRSTEN	78,414
PRESS, HEATHER	77,499
PRICE, CATHERINE	94,097
PURDY, RON	188,205
PYLATUK, CODY	72,413
QUANCE, OWEN W	89,721
RABAYAA, KASSANDRA L	66,436
RAE, AMANDA D	64,278
RAES, BRAD	119,342
RAMM, CHLOE M	73,876
RAMSEY, COLE	69,657
RASMUSSEN, JENNA	93,543
RATH, ROXANNE	67,548

Name	Amount
RATTEE, COURTNEY	64,591
RATTEE, ROBIN	94,218
RAUSCHER, HEATHER	101,237
RAWLYK, RAY	100,665
RAYMOND, BARRY	109,974
REDSTONE, BERT	94,398
REID-WARD, KELLY	89,764
RENDALL, LORELEI M	83,538
RETTGER, JILLIAN JAYE	65,021
RETTMAN, JESSICA	63,413
RETTMAN, TIU	78,871
RICHARDSON, STACIE	108,264
RIEDER, KATHY	108,878
RIGDEN, KARA	96,385
ROACH, CARLA	90,198
ROBINSON, JOEL C	90,032
ROBINSON, KARIANN	89,001
ROBINSON, KATRINA	69,729
ROBOCK, ANGELA D	66,731
ROGERS, BENJAMIN	71,663
ROHRKE, MITCHEL	61,778
ROMANOW, MELISSA	109,404
RONEY, CHRISTOPHER	58,770
RONEY, DAVID	108,248
RONEY, JASON	91,350
RONEY, REBECCA L	63,246
ROSS, TERALYN S	59,422
ROSSI, SARAH	78,302
ROSSO, SOPHIE	99,458
ROTARU, MIHAELA MIRELA	66,568
ROWE, TANA	94,764
ROWLINSON, HEATHER	91,793
ROY, BROOKE D	75,304
RUSTON, NANCY	89,520
RUTHVEN, BRIAN	118,984
RUTHVEN, RANDI	112,253
SAAS, CORI	94,723
SALEHI AFSHAR, SALEH	72,699
SAULTERS, DEANNA	103,324

Name	Amount
SAYLOR, TAMMY	50,513
SCERBE, SILVA	85,777
SCHAFER, CLIFFORD	100,561
SCHAUENBERG, TARA	111,735
SCHLAMP, LISA	59,775
SCHMIDT, KELSEA J	62,686
SCHMIDT, RINA	78,600
SCHULTZ, JANIS	94,097
SCOTT, KAREN	62,125
SEABORG, HEATHER	50,036
SEARGEANT, SARAH	72,179
SELENSKY, GAIL	94,203
SENECAL, KALEN ARTHUR	68,096
SHEFFIELD, JESSICA R	80,117
SHEWARD, IVY	69,341
SHILLINGTON, ALLISON	89,660
SHOTTON, NICOLE	72,171
SHURA, ANNA	89,520
SILBERNAGEL, KARLA	107,504
SILVERSIDES, R. KEITH	88,801
SIMARD, GABRIELLE	50,348
SIMONEAU, ANGELA	74,137
SIMONSEN, CRAIG	94,123
SINCLAIR, TERRILYNN N	63,337
SINGBEIL, KATHRYN	94,473
SINGLETON, MITCH	111,807
SINGLETON, RAE	74,139
SLEIGHTHOLM, CHAPIN M	94,938
SMITH HARKNESS, DARLA	94,218
SMITH, CYNTHIA	99,859
SMITH, GARY	52,072
SMITH, MARK	50,400
SONMOR, MIRANDA	109,404
SOPER, KRISTY N	115,293
SPAGRUD, BELINDA	53,093
SPANJER, CANDACE F	92,954
STARK, MELODY	50,016
STENGLER, KAILYN	89,709
STINSON, PAUL G	79,798
ST-JACQUES, DANIEL	73,411

Name	Amount
SULLIVAN, SHAUN	89,730
SURCH, TAYLOR	84,800
SVENSON, HAYLEY I	63,047
SWANSON, DUSTIN	181,385
TALLON, MAXINE	94,339
TAYLOR, DEBBIE	85,388
TAYLOR, SHAUNNA	89,912
TAYLOR, TRACEY	94,188
TENDLER, GENNA L	89,551
TENEYCKE, DARRAN	160,632
THIESSEN, ANTHONY J	92,200
THIRSK, SARAH J	62,926
THOMPSON, KELSEY	76,902
THOMPSON, LYNNETTE R	90,130
THORN, KRISTINA	53,934
THUE, KIM	70,978
THURLOW, RACHEL	76,846
TIFFEN, BRETT	113,616
TONER, ERIN K	105,579
TOPP, ERIKA	89,974
TRAN, ASHLEY	63,349
TRESSEL, JILL	123,035
TRIBIER, CAILEN	87,758
TRUSTY, DAHINDA	99,665
TSCHETTER, LEAH	98,465
TURNER, CORY	77,571
UBELL, AARON	89,761
ULMER, DEE LINDSAY	57,128
VANCE, SUZANNE	89,745
VARJASSY, CANDACE	90,317

Name	Amount
VEEDER, NATASHA	90,109
VENNES-OUELLET, SARAH	101,050
VOLMAN, ALEXANDER	82,531
WAITING, JADE	82,686
WALBURGER, BROOKE	70,137
WALKER, ANDREA	80,773
WALLINGTON, KRISTEN	72,807
WALLINGTON, TRISHA	70,362
WALTERS, JOYCE	91,223
WALZ, ALANA	95,273
WARD, SHEVONNE	63,993
WARONEK, TRINA	99,639
WARREN, SHAWN	91,213
WEBB, BENJAMIN	73,334
WHEATLEY, KRISTIN	94,097
WICKER, SCOTT	94,663
WIDENMAIER, KYLIE	71,478
WILLFONG, TESSA	66,744
WILLIAMS, JAYDA	99,458
WILLIAMS, LEILAH	67,541
WILSON, CELINE A	62,213
WILSON, COLETTE	94,892
WILSON, LANA	99,888
WOITAS, TAYLER	85,858
WOLFE, DANIKA	86,317
WOLOSCHUK, AMY	91,124
WOURMS, MICHAEL	55,629
YOUNG, ASHLEY	66,284
YOUNG, L BRETT	95,698

## Transfers

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

Name	Amount
CITY OF MOOSE JAW	\$2,330,633

## Supplier Payments

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

Name	Amount
ABCO ELEVATOR	\$59,771
AINSWORTH INC.	68,634
AMAZON	332,166
AON CANADA INC.	769,878
APPLE CANADA INC.	55,345
B & A PETROLEUM LTD.	67,629
BCL CONSULTING GROUP INC.	173,383
BEATON ENTERPRISES	95,325
BOIRE TRUCKING LTD.	296,140
C & S BUILDERS LTD.	290,351
CITY OF MOOSE JAW	196,534
COLLIERS PROJECT LEADERS INC.	376,686
CORNERSTONE CHRISTIAN SCHOOL	662,998
DAKOTA DUNES RESORT & CASINO	58,142
DUNCAN ROOFING LTD.	187,842
EMCO CORPORATION	120,915
FEDERATED CO-OPERATIVES LTD.	1,353,985
FORBO FLOORING CANADA CORP	57,792
GDI SERVICES (CANADA) LP	101,178
GENX SOLUTIONS	321,839
GRAHAM CONSTRUCTION AND ENGINEERING LP	21,110,412
HBI OFFICE PLUS INC.	224,585
HDA ENGINEERING LTD.	183,950
HORIZON COMPUTER SOLUTIONS	133,930
HUSKY	51,011

Name	Amount
IMPERIAL DADE CANADA INC.	388,170
INLAND AUDIO VISUAL LTD.	56,692
KARST HOLDINGS INCORPORATED	121,368
KEV SOFTWARE INC.	76,361
LEEVILLE CONSTRUCTION LTD.	381,605
LORAAS DISPOSAL SERVICES LTD.	83,959
MACARANAS CLEANING LTD.	196,603
MILES AHEAD DRIVER EDUCATION	256,295
MOOSE JAW CO-OPERATIVE	61,098
MUNICIPAL EMPLOYEES PENSION PLAN	1,436,837
OUTLINE CONSTRUCTION LTD.	113,208
PC CORP INC.	74,630
PFP CANADA	88,614
POWERLAND COMPUTERS LTD.	162,577
POWERSCHOOL CANADA ULC	129,510
PRAIRIE CONTROLS LTD.	408,056
PRAIRIE MECHANICAL SERVICES	248,832
PRECISE TEMP REFRIGERATION LTD.	79,299
PRO-TEC INDUSTRIES LTD.	1,929,740
REAL CANADIAN SUPERSTORE	173,454

Name	Amount
RECEIVER GENERAL FOR CANADA	3,928,106
RMIS ENGINEERING	131,302
SASKATCHEWAN PROFESSIONAL TEACHERS' ASSOCIATION	72,585
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	1,276,493
SASKATCHEWAN WORKERS COMPENSATION BOARD	246,604
SASKENERGY	669,656
SASKPOWER	1,275,762
SASKTEL	153,045
SEABORN INSURANCE LTD.	138,812
SOUTHLAND CO-OPERATIVE LTD.	50,381
SPORTFACTOR INC.	90,239

Name	Amount
ST. JOHN'S MUSIC	74,887
STAPLES	160,179
STEPPING STONES DRIVING SCHOOL INC.	80,190
STRATEGIC PRAIRIE REGIONAL ALLIANCE	317,751
SWISH - KEMSOL	73,251
TOSHIBA BUSINESS SOLUTIONS	341,615
TRADE WEST EQUIPMENT LTD.	80,767
VANDURME, MONA	89,299
WAL-MART CANADA INC.	52,564
WALTER'S INDUSTRIAL MECHANICAL LTD.	364,763
WARNER TRUCK INDUSTRIES	114,198
WILD ROSE SPORTS FLOORING LTD.	89,880
ZONAR SYSTEMS	58,470

## 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	\$211,257
MUNICIPAL EMPLOYEES PENSION PLAN	1,436,837
PRAIRIE SOUTH TEACHERS ASSOCIATION	63,636
RECEIVER GENERAL FOR CANADA	13,863,806

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	220,570
SASKATCHEWAN TEACHERS' (LIFE) SUPERANNUATION COMMISSION	85,590
SASKATCHEWAN TEACHERS' FEDERATION	5,527,582



**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 South School Division No. 210

School Division No. 2100500

For the Period Ending: August 31, 2024

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

  
\_\_\_\_\_  
Auditor

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

## Management's Responsibility for the Financial Statements

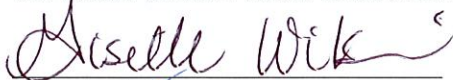
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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, 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 School Division No. 210:



Board Chair



Director of Education



Chief Financial Officer

November 20, 2024

To the Trustees of the Board of Education of Prairie South School Division #210:

## Opinion

We have audited the financial statements of Prairie South School Division #210 (the "School Division"), which comprise the statement of financial position as at August 31, 2024, and the statements of operations and accumulated surplus from operations, changes in 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 the School Division as at August 31, 2024, and the results of its operations, changes in its 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 the School Division in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Regina, Saskatchewan

November 26, 2024

*MNP* LLP

Chartered Professional Accountants

**The Board of Education of the Prairie South School Division No. 210**

**Statement of Financial Position**

as at August 31, 2024

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	16,830,770	16,490,946
Accounts Receivable (Note 7)	11,134,236	3,869,887
Portfolio Investments (Note 3)	10,099,068	12,548,155
<b>Total Financial Assets</b>	<b>38,064,074</b>	<b>32,908,988</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	10,945,776	4,790,526
Liability for Employee Future Benefits (Note 5)	2,860,900	2,821,300
Deferred Revenue (Note 9)	678,184	433,260
<b>Total Liabilities</b>	<b>14,484,860</b>	<b>8,045,086</b>
<b>Net Financial Assets</b>	<b>23,579,214</b>	<b>24,863,902</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	57,455,039	45,903,570
Inventory of Supplies Held for Consumption	164,483	187,246
Prepaid Expenses	965,145	861,669
<b>Total Non-Financial Assets</b>	<b>58,584,667</b>	<b>46,952,485</b>
<b>Accumulated Surplus (Note 12)</b>	<b>82,163,881</b>	<b>71,816,387</b>

Unrecognized Assets (Note 15)

Contingent Liabilities (Note 16)

Contractual Obligations (Note 17)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**The Board of Education of the Prairie South School Division No. 210**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		
Grants	101,360,135	98,633,183	86,003,836
Tuition and Related Fees	277,500	390,404	320,396
School Generated Funds	1,373,985	1,255,678	1,374,560
Complementary Services (Note 10)	754,292	788,723	769,065
External Services (Note 11)	3,445,108	6,116,068	3,611,806
Other	903,000	2,083,379	1,261,760
<b>Total Revenues (Schedule A)</b>	<b>108,114,020</b>	<b>109,267,435</b>	<b>93,341,423</b>
<b>EXPENSES</b>			
Governance	423,689	397,328	376,724
Administration	2,953,618	2,940,188	3,089,046
Instruction	64,040,914	64,339,253	63,129,594
Plant Operation & Maintenance	14,316,677	14,100,154	15,695,465
Student Transportation	7,647,266	7,478,763	7,454,323
Tuition and Related Fees	-	2,503	7,100
School Generated Funds	1,288,761	1,322,821	1,336,096
Complementary Services (Note 10)	1,603,613	1,746,954	1,701,577
External Services (Note 11)	3,548,186	6,574,835	3,732,468
Other	19,000	17,142	13,021
<b>Total Expenses (Schedule B)</b>	<b>95,841,724</b>	<b>98,919,941</b>	<b>96,535,414</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>12,272,296</b>	<b>10,347,494</b>	<b>(3,193,991)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>71,816,387</b>	<b>71,816,387</b>	<b>75,010,378</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>84,088,683</b>	<b>82,163,881</b>	<b>71,816,387</b>

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

**The Board of Education of the Prairie South School Division No. 210**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$ (Note 13)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>24,863,902</b>	<b>24,863,902</b>	<b>28,475,231</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit), for the Year	12,272,296	10,347,494	(3,193,991)
Acquisition of Tangible Capital Assets (Schedule C)	(19,160,118)	(15,793,735)	(4,420,458)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	74,629	75,304
Net Gain on Disposal of Capital Assets (Schedule C)	(7,000)	(57,864)	(38,797)
Amortization of Tangible Capital Assets (Schedule C)	4,221,860	4,225,501	4,138,150
Net Acquisition of Inventory of Supplies Held for Consumption	-	22,763	(27,781)
Net Change in Prepaid Expenses	-	(103,476)	(143,756)
<b>Change in Net Financial Assets</b>	<b>(2,672,962)</b>	<b>(1,284,688)</b>	<b>(3,611,329)</b>
<b>Net Financial Assets, End of Year</b>	<b>22,190,940</b>	<b>23,579,214</b>	<b>24,863,902</b>

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



**The Board of Education of the Prairie South School Division No. 210**

**Statement of Cash Flows  
for the year ended August 31, 2024**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	10,347,494	(3,193,991)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,167,637	4,095,923
Net Change in Non-Cash Operating Activities (Schedule E)	(905,288)	(2,418,122)
<b>Cash Provided by (Used in) Operating Activities</b>	<b>13,609,843</b>	<b>(1,516,190)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(15,793,735)	(4,420,458)
Proceeds on Disposal of Tangible Capital Assets	74,629	75,304
<b>Cash Used in Capital Activities</b>	<b>(15,719,106)</b>	<b>(4,345,154)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(10,598,749)	(17,200,429)
Proceeds on Disposal of Portfolio Investments	13,047,836	17,780,327
<b>Cash Provided by Investing Activities</b>	<b>2,449,087</b>	<b>579,898</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>339,824</b>	<b>(5,281,446)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>16,490,946</b>	<b>21,772,392</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>16,830,770</b>	<b>16,490,946</b>

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

**The Board of Education of the Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Grants</b>	(Note 13)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	82,315,491	83,372,549	79,734,407
Operating Grant PMR	2,392,075	2,391,172	2,392,075
Other Ministry Grants	107,441	156,935	1,364,636
<b>Total Ministry Grants</b>	<b>84,815,007</b>	<b>85,920,656</b>	<b>83,491,118</b>
Grants from Others	28,000	77,476	65,280
<b>Total Operating Grants</b>	<b>84,843,007</b>	<b>85,998,132</b>	<b>83,556,398</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	16,422,128	12,605,896	2,397,020
Other Capital Grants	95,000	29,155	50,418
<b>Total Capital Grants</b>	<b>16,517,128</b>	<b>12,635,051</b>	<b>2,447,438</b>
<b>Total Grants</b>	<b>101,360,135</b>	<b>98,633,183</b>	<b>86,003,836</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	-	-	14,220
Individuals and Other	83,500	189,602	96,795
<b>Total Tuition Fees</b>	<b>83,500</b>	<b>189,602</b>	<b>111,015</b>
Transportation Fees	194,000	200,802	209,381
<b>Total Operating Tuition and Related Fees</b>	<b>277,500</b>	<b>390,404</b>	<b>320,396</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>277,500</b>	<b>390,404</b>	<b>320,396</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	7,521	11,998	16,674
<b>Total Curricular Fees</b>	<b>7,521</b>	<b>11,998</b>	<b>16,674</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	404,736	310,666	307,961
Commercial Sales - Non-GST	338,232	393,246	410,935
Fundraising	222,059	179,863	228,421
Grants and Partnerships	48,242	36,267	37,717
Students Fees	244,436	247,633	261,806
Other	108,759	76,005	111,046
<b>Total Non-Curricular Fees</b>	<b>1,366,464</b>	<b>1,243,680</b>	<b>1,357,886</b>
<b>Total School Generated Funds Revenue</b>	<b>1,373,985</b>	<b>1,255,678</b>	<b>1,374,560</b>

**The Board of Education of the Prairie South School Division No. 210**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Complementary Services</b>	(Note 13)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	559,206	559,206	557,372
Other Ministry Grants	182,550	184,525	182,550
Other Provincial Grants	12,536	13,397	12,851
Other Grants	-	31,595	16,292
<b>Total Operating Grants</b>	<b>754,292</b>	<b>788,723</b>	<b>769,065</b>
<b>Total Complementary Services Revenue</b>	<b>754,292</b>	<b>788,723</b>	<b>769,065</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	2,881,415	3,196,383	2,896,184
Other Ministry Grants	-	19,260	31,523
Other Grants	330,000	367,571	253,909
<b>Total Operating Grants</b>	<b>3,211,415</b>	<b>3,583,214</b>	<b>3,181,616</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	1,998,151	-
<b>Total Capital Grants</b>	<b>-</b>	<b>1,998,151</b>	<b>-</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	-	268,437	202,129
Gain on Disposal of Capital Assets	-	24,208	-
Other Revenue	233,693	242,058	228,061
<b>Total Fees and Other Revenue</b>	<b>233,693</b>	<b>534,703</b>	<b>430,190</b>
<b>Total External Services Revenue</b>	<b>3,445,108</b>	<b>6,116,068</b>	<b>3,611,806</b>
<b>Other Revenue</b>			
Miscellaneous Revenue*	61,000	609,368	147,878
Sales & Rentals	135,000	194,512	119,749
Investments	700,000	1,245,843	951,906
Change in estimate ARO	-	-	3,430
Gain on Disposal of Capital Assets	7,000	33,656	38,797
<b>Total Other Revenue</b>	<b>903,000</b>	<b>2,083,379</b>	<b>1,261,760</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>108,114,020</b>	<b>109,267,435</b>	<b>93,341,423</b>

(\*For amounts greater than \$500,000 for Miscellaneous Revenue, please provide a detailed breakdown.)

<b>Miscellaneous Revenue*</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
Insurance Claim	-	498,367	-
Rebates and Reimbursements	48,500	97,001	134,678
Band Fees	12,500	14,000	13,200
	<b>61,000</b>	<b>609,368</b>	<b>147,878</b>

**The Board of Education of the Prairie South School Division No. 210**  
**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>Governance Expense</b>	(Note 13)		
Board Members Expense	226,496	218,881	218,497
Professional Development - Board Members	55,000	15,573	24,590
Elections	10,000	959	2,967
Other Governance Expenses	132,193	161,915	130,670
<b>Total Governance Expense</b>	<b>423,689</b>	<b>397,328</b>	<b>376,724</b>
<b>Administration Expense</b>			
Salaries	2,117,010	2,147,462	2,069,274
Benefits	326,431	325,094	344,513
Supplies & Services	287,437	257,557	256,055
Non-Capital Furniture & Equipment	16,600	15,334	16,463
Building Operating Expenses	71,040	67,014	283,152
Communications	23,520	20,455	19,908
Travel	31,800	20,449	18,987
Professional Development	50,960	49,202	36,994
Amortization of Tangible Capital Assets	28,820	37,621	43,700
<b>Total Administration Expense</b>	<b>2,953,618</b>	<b>2,940,188</b>	<b>3,089,046</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	42,783,252	43,578,770	43,105,258
Instructional (Teacher Contract) Benefits	3,158,579	3,250,178	3,161,351
Program Support (Non-Teacher Contract) Salaries	8,866,354	8,504,130	8,259,933
Program Support (Non-Teacher Contract) Benefits	2,085,582	2,040,896	1,990,197
Instructional Aids	2,484,267	2,167,343	1,706,348
Supplies & Services	765,374	979,117	887,163
Non-Capital Furniture & Equipment	1,143,371	1,100,419	1,280,776
Communications	795,387	838,946	698,318
Travel	154,520	151,392	144,975
Professional Development	423,990	473,784	492,053
Student Related Expense	678,052	559,007	654,688
Amortization of Tangible Capital Assets	702,186	695,271	748,534
<b>Total Instruction Expense</b>	<b>64,040,914</b>	<b>64,339,253</b>	<b>63,129,594</b>

**The Board of Education of the Prairie South School Division No. 210**  
**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	3,616,617	3,490,104	3,320,936
Benefits	820,471	772,295	761,070
Supplies & Services	12,000	54,863	5,472
Non-Capital Furniture & Equipment	108,400	113,695	88,282
Building Operating Expenses	7,124,103	7,071,350	8,962,932
Communications	12,400	9,743	9,672
Travel	156,300	130,849	132,427
Professional Development	13,000	10,748	12,928
Amortization of Tangible Capital Assets	2,426,791	2,420,391	2,375,151
Amortization of Tangible Capital Assets ARO	26,595	26,116	26,595
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,316,677</b>	<b>14,100,154</b>	<b>15,695,465</b>
<b>Student Transportation Expense</b>			
Salaries	2,907,343	2,948,927	2,897,769
Benefits	803,846	763,128	757,211
Supplies & Services	1,971,981	1,636,489	1,617,934
Non-Capital Furniture & Equipment	518,800	660,540	549,130
Building Operating Expenses	76,540	162,434	385,309
Communications	27,800	21,027	20,659
Travel	1,000	6,958	2,879
Professional Development	15,000	12,286	9,361
Contracted Transportation	287,488	246,175	270,023
Amortization of Tangible Capital Assets	1,037,468	1,020,799	944,048
<b>Total Student Transportation Expense</b>	<b>7,647,266</b>	<b>7,478,763</b>	<b>7,454,323</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	-	2,503	7,100
<b>Total Tuition and Related Fees Expense</b>	<b>-</b>	<b>2,503</b>	<b>7,100</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	14,695	20,962	16,156
Cost of Sales	525,304	492,990	490,482
Non-Capital Furniture & Equipment	10,180	45,444	14,542
School Fund Expenses	738,582	738,244	814,916
Amortization of Tangible Capital Assets	-	25,181	-
<b>Total School Generated Funds Expense</b>	<b>1,288,761</b>	<b>1,322,821</b>	<b>1,336,096</b>

**The Board of Education of the Prairie South School Division No. 210**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	821,382	870,081	838,845
Program Support (Non-Teacher Contract) Salaries & Benefits	659,931	690,259	709,165
Instructional Aids	-	12,341	4,665
Supplies & Services	40,200	42,004	41,234
Non-Capital Furniture & Equipment	-	16,548	9,229
Communications	1,000	1,340	1,533
Travel	14,000	18,586	18,002
Professional Development (Non-Salary Costs)	8,200	8,374	7,599
Student Related Expenses	58,900	86,144	71,305
Contracted Transportation & Allowances	-	1,277	-
<b>Total Complementary Services Expense</b>	<b>1,603,613</b>	<b>1,746,954</b>	<b>1,701,577</b>
<b>External Service Expense</b>			
Grant Transfers	-	2,330,633	-
Other Fees	503,206	637,242	461,428
Administration Salaries & Benefits	132,399	142,003	132,905
Instructional (Teacher Contract) Salaries & Benefits	2,277,859	2,656,397	2,572,235
Program Support (Non-Teacher Contract) Salaries & Benefits	145,630	152,860	138,420
Supplies & Services	354,810	395,947	263,256
Non-Capital Furniture & Equipment	-	94	806
Building Operating Expenses	2,000	2,800	1,111
Travel	1,447	2,479	1,461
Professional Development (Non-Salary Costs)	-	83,934	116
Student Related Expenses	130,835	170,324	160,608
Amortization of Tangible Capital Assets	-	122	122
<b>Total External Services Expense</b>	<b>3,548,186</b>	<b>6,574,835</b>	<b>3,732,468</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	19,000	17,142	13,021
<b>Total Interest and Bank Charges</b>	<b>19,000</b>	<b>17,142</b>	<b>13,021</b>
<b>Total Other Expense</b>	<b>19,000</b>	<b>17,142</b>	<b>13,021</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>95,841,724</b>	<b>98,919,941</b>	<b>96,535,414</b>

**The Board of Education of the Prairie South School Division No. 210**  
**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 Audio Visual	Computer	Assets Under	2024	2023
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Equipment	Software	Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	1,718,010	531,037	105,748,664	3,993,330	1,551,826	13,320,364	982,431	5,812,377	1,896,498	41,286	3,386,052	138,981,875	137,355,996
Additions/Purchases	-	274,519	-	13,215	-	1,662,956	45,618	298,189	525,012	-	12,974,226	15,793,735	4,420,458
Disposals	-	-	(12,416)	-	-	(186,972)	(52,022)	(748,248)	(333,033)	(25,873)	-	(1,358,564)	(2,794,579)
<b>Closing Balance as of August 31</b>	<b>1,718,010</b>	<b>805,556</b>	<b>105,736,248</b>	<b>4,006,545</b>	<b>1,551,826</b>	<b>14,796,348</b>	<b>976,027</b>	<b>5,362,318</b>	<b>2,088,477</b>	<b>15,413</b>	<b>16,360,278</b>	<b>153,417,046</b>	<b>138,981,875</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	-	426,924	76,052,396	2,585,372	1,253,604	7,256,771	834,899	3,527,703	1,102,841	37,795	-	93,078,305	91,698,227
Amortization of the Period	-	22,449	2,084,846	126,145	26,116	953,801	49,967	535,280	423,813	3,084	-	4,225,501	4,138,150
Disposals	-	-	(12,416)	-	-	(172,707)	(49,522)	(748,248)	(333,033)	(25,873)	-	(1,341,799)	(2,758,072)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>449,373</b>	<b>78,124,826</b>	<b>2,711,517</b>	<b>1,279,720</b>	<b>8,037,865</b>	<b>835,344</b>	<b>3,314,735</b>	<b>1,193,621</b>	<b>15,006</b>	<b>N/A</b>	<b>95,962,007</b>	<b>93,078,305</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	1,718,010	104,113	29,696,268	1,407,958	298,222	6,063,593	147,532	2,284,674	793,657	3,491	3,386,052	45,903,570	45,657,769
Closing Balance as of August 31	1,718,010	356,183	27,611,422	1,295,028	272,106	6,758,483	140,683	2,047,583	894,856	407	16,360,278	57,455,039	45,903,570
<b>Change in Net Book Value</b>	<b>-</b>	<b>252,070</b>	<b>(2,084,846)</b>	<b>(112,930)</b>	<b>(26,116)</b>	<b>694,890</b>	<b>(6,849)</b>	<b>(237,091)</b>	<b>101,199</b>	<b>(3,084)</b>	<b>12,974,226</b>	<b>11,551,469</b>	<b>245,801</b>
<b>Disposals</b>													
Historical Cost	-	-	12,416	-	-	186,972	52,022	748,248	333,033	25,873	-	1,358,564	2,794,579
Accumulated Amortization	-	-	12,416	-	-	172,707	49,522	748,248	333,033	25,873	-	1,341,799	2,758,072
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,265</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,765</b>	<b>36,507</b>
Price of Sale	-	-	24,208	-	-	35,739	8,627	-	6,055	-	-	74,629	75,304
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>24,208</b>	<b>-</b>	<b>-</b>	<b>21,474</b>	<b>6,127</b>	<b>-</b>	<b>6,055</b>	<b>-</b>	<b>-</b>	<b>57,864</b>	<b>38,797</b>

Buildings with a net book value of \$6,137,320 (2023-\$6,804,752) include an asset retirement obligation for the removal and disposal of asbestos. (Note 8)

**The Board of Education of the Prairie South School Division No. 210**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	4,225,501	4,138,150
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(57,864)	(38,797)
Change in estimate ARO	-	(3,430)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>4,167,637</b>	<b>4,095,923</b>

**The Board of Education of the Prairie South School Division No. 210**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(7,264,349)	(2,784,702)
Increase in Accounts Payable and Accrued Liabilities	6,155,250	281,530
Increase in Liability for Employee Future Benefits	39,600	30,800
Increase in Deferred Revenue	244,924	225,787
Decrease (Increase) in Inventory of Supplies Held for Consumption	22,763	(27,781)
Increase in Prepaid Expenses	(103,476)	(143,756)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(905,288)</b>	<b>(2,418,122)</b>



**The Board of Education of the Prairie South School Division No. 210**

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

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 12)
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
School generated funds	1,442,051	1,255,678	1,636,865	1,060,864
<b>Total Jointly Administered Funds</b>	<b>1,442,051</b>	<b>1,255,678</b>	<b>1,636,865</b>	<b>1,060,864</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	2,188,417	2,391,172	1,979,961	2,599,628
Federal-Provincial French Regular Grant	-	86,904	76,904	10,000
French Teacher Recruitment and Retention	-	11,050	5,516	5,534
Provincial Education Plan	-	31,000	8,170	22,830
Joint Use School	778,840	14,604,047	15,257,376	125,511
Voices to Encourage Change	721	-	721	-
<b>Total Ministry of Education</b>	<b>2,967,978</b>	<b>17,124,173</b>	<b>17,328,648</b>	<b>2,763,503</b>
<b>Total</b>	<b>4,410,029</b>	<b>18,379,851</b>	<b>18,965,513</b>	<b>3,824,367</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Designated for Classroom Composition	5,006,590	4,000,000	163,104	8,843,486
Innovation	11,160	-	494	10,666
School Community Council Carryovers	12,601	31,000	30,764	12,837
School Budget Carryovers	681,278	3,382,454	3,476,540	587,192
<b>Total curriculum and student learning</b>	<b>5,711,629</b>	<b>7,413,454</b>	<b>3,670,902</b>	<b>9,454,181</b>
<b>Facilities</b>				
Future Capital	-	50,595	10,238	40,357
<b>Total facilities</b>	<b>-</b>	<b>50,595</b>	<b>10,238</b>	<b>40,357</b>
<b>Furniture and equipment</b>				
School Development Fund	12,457	95,000	11,523	95,934
<b>Total furniture and equipment</b>	<b>12,457</b>	<b>95,000</b>	<b>11,523</b>	<b>95,934</b>
<b>Other</b>				
Operating Annual Cash Draw	12,000,000	12,184,111	16,184,111	8,000,000
<b>Total Other</b>	<b>12,000,000</b>	<b>12,184,111</b>	<b>16,184,111</b>	<b>8,000,000</b>
<b>Professional development</b>				
Support Staff Professional Development	75,000	83,234	83,234	75,000
Trustee Professional Development	28,149	19,523	7,286	40,386
<b>Total professional development</b>	<b>103,149</b>	<b>102,757</b>	<b>90,520</b>	<b>115,386</b>
<b>Transportation</b>				
Allocation for School Bus Purchases	3,405,899	-	496,936	2,908,963
<b>Total transportation</b>	<b>3,405,899</b>	<b>-</b>	<b>496,936</b>	<b>2,908,963</b>
<b>Total</b>	<b>21,233,134</b>	<b>19,845,917</b>	<b>20,464,230</b>	<b>20,614,821</b>
<b>Total Designated Assets</b>	<b>25,643,163</b>	<b>38,225,768</b>	<b>39,429,743</b>	<b>24,439,188</b>

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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 South School Division No. 210” and operates as “the Prairie South School Division No. 210”. 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) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 14 of the financial statements.

### c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$2,860,900 (2023 - \$2,821,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$95,962,007 (2023 - \$93,078,305) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$1,551,826 (2023 - \$1,551,826) because actual expense may differ significantly from valuation estimates.
- estimated accrued salaries of \$ 1,402,086 (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.

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

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

**d) Financial Instruments**

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

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 financial instruments that give rise to material gains or losses.

**e) Financial Assets**

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

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

**Accounts Receivable** includes provincial grants receivable and other receivables. Provincial grants receivable represent capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the

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grant have occurred, the grant is authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability.

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

**Portfolio Investments** consist of term deposits, guaranteed investment certificates at amortized cost and unrealized equity in Saskatchewan Co-operatives and Credit Unions. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**f) Non-Financial Assets**

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

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

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

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 Upgrade	25 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 2-20 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 not tracked individually and are deemed disposed and written off at the end of their estimated useful life.

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**Inventory of Supplies Held for Consumption** consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. Inventories consist of educational materials and school 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 software licenses, technical support, permits, association memberships and rent.

**g) Liabilities**

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

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

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

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

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- 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.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

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

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are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**j) Accounting Changes**

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2024	2023
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
First West Credit Union, GIC, Interest of 4.55%, Due February 21, 2024	\$ -	\$ 4,000,000
Khalsa Credit Union, GIC, Interest of 4.85%, Due February 21, 2024	-	6,000,000
G&F Financial Group, GIC, Interest of 4.75%, Due June 14, 2024	-	2,500,000
First West Credit Union, GIC, Interest of 4.80%, due February 21, 2025	4,000,000	-
Khalsa Credit Union, GIC, Interest of 5.45%, Due February 21, 2025	6,000,000	-
RBC, GIC, Interest of 5.45%, Due December 7, 2024	5,732	5,472
CIBC, GIC, Interest of 3.25%, Due July 7, 2025	12,517	12,182
Lafleche CU, Term Deposit, Interest of 4.45%, Due September 6, 2024	2,500	2,500
Conexus CU, Term Deposit, Interest of 4.12%, Due June 4, 2025	13,154	13,154
Conexus CU, Term Deposit, Interest of 4.25%, Due June 25, 2025	50,000	-
Equity in Credit Unions	1,229	1,163
Equity in Cooperatives	13,936	13,684
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 10,099,068</b>	<b>\$ 12,548,155</b>

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

<b>Function</b>	<b>Salaries &amp; Benefits</b>	<b>Goods &amp; Services</b>	<b>Amortization of TCA</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
Governance	\$ 218,881	\$ 178,447	\$ -	\$ 397,328	\$ 376,724
Administration	2,472,556	430,011	37,621	2,940,188	3,089,046
Instruction	57,373,974	6,270,008	695,271	64,339,253	63,129,594
Plant Operation & Maintenance	4,262,399	7,391,248	2,446,507	14,100,154	15,695,465
Student Transportation	3,712,055	2,745,909	1,020,799	7,478,763	7,454,323
Tuition and Related Fees	-	2,503	-	2,503	7,100
School Generated Funds	-	1,297,640	25,181	1,322,821	1,336,096
Complementary Services	1,560,340	186,614	-	1,746,954	1,701,577
External Services	2,951,260	3,623,453	122	6,574,835	3,732,468
Other	-	17,142	-	17,142	13,021
<b>TOTAL</b>	<b>\$ 72,551,465</b>	<b>\$ 22,142,975</b>	<b>\$ 4,225,501</b>	<b>\$ 98,919,941</b>	<b>\$ 96,535,414</b>

**5. EMPLOYEE FUTURE BENEFITS**

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

	<b>2024</b>	<b>2023</b>
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)	11	13



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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>\$ 2,742,000</b>	<b>\$ 2,790,500</b>
Current period service cost	172,800	175,800
Interest cost	122,800	113,800
Benefit payments	(249,900)	(258,800)
Actuarial losses (gains)	276,300	(79,300)
<b>Accrued Benefit Obligation - end of year</b>	<b>3,064,000</b>	<b>2,742,000</b>
Unamortized net actuarial (losses) gains	(203,100)	79,300
<b>Liability for Employee Future Benefits</b>	<b>\$ 2,860,900</b>	<b>\$ 2,821,300</b>

<b>Employee Future Benefits Expense</b>	<b>2024</b>	<b>2023</b>
Current period service cost	\$ 172,800	\$ 175,800
Amortization of net actuarial (gain)	(6,100)	-
<b>Benefit cost</b>	<b>166,700</b>	<b>175,800</b>
Interest cost	122,800	113,800
<b>Total Employee Future Benefits Expense</b>	<b>\$ 289,500</b>	<b>\$ 289,600</b>

**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	<b>2024</b>			<b>2023</b>
	<b>STRP</b>	<b>STSP</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	640	4	644	638
Member contribution rate (percentage of salary)	9.50% / 11.70%	6.05% / 7.85%	6.05% / 11.70%	6.05% / 11.70%
Member contributions for the year	\$ 4,515,915	\$ 1,402	\$ 4,517,317	\$ 4,678,625

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

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

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

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

Details of the MEPP are as follows:

	<b>2024</b>	<b>2023</b>
Number of active School Division members	593	597
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 1,403,350	\$ 1,429,499
School Division contributions for the year	\$ 1,403,350	\$ 1,429,499
Actuarial extrapolation date	Dec 31/2023	Dec 31/2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

**7. ACCOUNTS RECEIVABLE**

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

	<b>2024</b>			<b>2023</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Provincial Grants Receivable	\$ 5,157,065	\$ -	\$ 5,157,065	\$ 2,201,860	\$ -	\$ 2,201,860
Other Receivables	5,977,171	-	5,977,171	1,668,027	-	1,668,027
<b>Total Accounts Receivable</b>	<b>\$ 11,134,236</b>	<b>\$ -</b>	<b>\$ 11,134,236</b>	<b>\$3,869,887</b>	<b>\$ -</b>	<b>\$3,869,887</b>

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**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 2,874,277	\$ 1,157,842
Supplier Payments	5,720,160	1,853,630
Liability for Asset Retirement Obligation	1,551,826	1,551,826
Staff Funds	5,107	4,368
Construction Holdbacks	794,406	222,860
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 10,945,776</b>	<b>\$ 4,790,526</b>

The school division recognized an estimated liability for asset retirement obligation of \$1,551,826 (2023 - \$1,551,826) for the removal and disposal of asbestos. The nature of the liability is the implementation of PSAS 3280 which recognizes a legal obligation created for the safe handling of asbestos established through legislation in 1975. The assumptions used in estimating the liability include an assumed square foot cost to remediate asbestos applied to the applicable square footage of each building containing asbestos. The liability will be reduced as asbestos is remediated.

<b>Liability of Asset Retirement Obligations</b>	<b>2024</b>	<b>2023</b>
Asset Retirement Obligations, beginning of year	\$ 1,551,826	\$ 1,579,104
Liabilities Settled	-	(23,848)
Revisions in estimated cash flows	-	(3,430)
<b>Asset Retirement Obligations, end of year</b>	<b>\$ 1,551,826</b>	<b>\$ 1,551,826</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>Capital Projects</b>				
Avonlea Gazebo	\$ -	\$ 68,903	\$ -	\$ 68,903
Craik School	2,000	-	-	2,000
Mortlach School Projects	1,275	-	-	1,275
Palliser Heights - Playground Donations	-	4,812	-	4,812
Peacock Auditorium Enhancement	13,587	10,665	-	24,252
Peacock Welding Equipment - CWB Welding Foundation	2,025	5,000	-	7,025
Prince Arthur Playground - Community Donations	-	2,168	-	2,168
Sunningdale Playground - Community Donations	-	67,594	-	67,594
<b>Total capital projects deferred revenue</b>	<b>18,887</b>	<b>159,142</b>	<b>-</b>	<b>178,029</b>
<b>Non-Capital deferred revenue:</b>				
Band Instrument Rentals	10,800	11,100	10,800	11,100
Donations from the Community- Mental Health	103,329	156,900	28,602	231,627
Donations from the Community- Nutrition	54,206	3,189	30,251	27,144
Donations from the Community- School Projects	28,350	11,930	4,900	35,380
Professional Development Event	39,600	-	39,600	-
Donations from the Community- Sports	49,296	23,650	36,117	36,829
School Development Fund	86,792	5,000	82,013	9,779
Rentals and Tuition	42,000	148,296	42,000	148,296
<b>Total non-capital deferred revenue</b>	<b>414,373</b>	<b>360,065</b>	<b>274,283</b>	<b>500,155</b>
<b>Total Deferred Revenue</b>	<b>\$ 433,260</b>	<b>\$ 519,207</b>	<b>\$ 274,283</b>	<b>\$ 678,184</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.

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Learning Services	Nutrition	Other Programs, (ELIS)	2024	2023
<b>Revenues:</b>						
Operating Grants	\$ 559,206	\$ 13,397	\$ 66,120	\$ 150,000	\$ 788,723	\$ 769,065
<b>Total Revenues</b>	<b>559,206</b>	<b>13,397</b>	<b>66,120</b>	<b>150,000</b>	<b>788,723</b>	<b>769,065</b>
<b>Expenses:</b>						
Salaries & Benefits	1,030,957	354,662	52,255	122,466	1,560,340	1,548,010
Instructional Aids	-	-	-	12,341	12,341	4,665
Supplies and Services	-	42,004	-	-	42,004	41,234
Non-Capital Equipment	-	354	4,235	11,959	16,548	9,229
Communications	-	1,340	-	-	1,340	1,533
Travel	-	18,586	-	-	18,586	18,002
Professional Development (Non-Salary Costs)	4,834	3,540	-	-	8,374	7,599
Student Related Expenses	21,826	260	62,020	2,038	86,144	71,305
Contracted Transportation & Allowances	-	-	-	1,277	1,277	-
<b>Total Expenses</b>	<b>1,057,617</b>	<b>420,746</b>	<b>118,510</b>	<b>150,081</b>	<b>1,746,954</b>	<b>1,701,577</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (498,411)</b>	<b>\$ (407,349)</b>	<b>\$ (52,390)</b>	<b>\$ (81)</b>	<b>\$ (958,231)</b>	<b>\$ (932,512)</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:

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Associate Schools</b>	<b>Driver Education</b>	<b>Food Services</b>	<b>Other Programs</b>	<b>2024</b>	<b>2023</b>
<b>Revenues:</b>						
Operating Grants	\$ 3,206,643	\$ 367,571	\$ -	\$ 9,000	\$3,583,214	\$ 3,181,616
Capital Grants	-	-	-	1,998,151	1,998,151	-
Fees and Other Revenues	193,693	-	181,456	159,554	534,703	430,190
<b>Total Revenues</b>	<b>3,400,336</b>	<b>367,571</b>	<b>181,456</b>	<b>2,166,705</b>	<b>6,116,068</b>	<b>3,611,806</b>
<b>Expenses:</b>						
Grant Transfers	-	-	-	2,330,633	2,330,633	-
Tuition & Other Related Fees	637,242	-	-	-	637,242	461,428
Salaries & Benefits	2,756,116	-	146,111	49,033	2,951,260	2,843,560
Supplies and Services	6,978	371,055	4,610	13,304	395,947	263,256
Non-Capital Equipment	-	-	94	-	94	806
Building Operating Expenses	-	-	-	2,800	2,800	1,111
Travel	-	-	2,479	-	2,479	1,461
Professional Development	-	-	-	83,934	83,934	116
Student Related Expenses	-	-	170,324	-	170,324	160,608
Amortization of Tangible Capital Assets	-	-	-	122	122	122
<b>Total Expenses</b>	<b>3,400,336</b>	<b>371,055</b>	<b>323,618</b>	<b>2,479,826</b>	<b>6,574,835</b>	<b>3,732,468</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ (3,484)</b>	<b>\$ (142,162)</b>	<b>\$ (313,121)</b>	<b>\$ (458,767)</b>	<b>\$ (120,662)</b>

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

<b>Summary of Associate School Revenues and Expenses, Details by School</b>	<b>Briercrest Christian Academy</b>	<b>Cornerstone Christian School</b>	<b>2024</b>	<b>2023</b>
<b>Revenues:</b>				
Operating Grants	\$ 937,252	\$ 2,269,391	\$ 3,206,643	\$ 2,927,707
Fees and Other Revenues	149,587	44,106	193,693	202,129
<b>Total Revenues</b>	<b>1,086,839</b>	<b>2,313,497</b>	<b>3,400,336</b>	<b>3,129,836</b>
<b>Expenses:</b>				
Tuition & Other Related Fees	-	637,242	637,242	461,428
Salaries & Benefits	1,084,083	1,672,033	2,756,116	2,661,568
Supplies and Services	2,756	4,222	6,978	6,840
<b>Total Expenses</b>	<b>1,086,839</b>	<b>2,313,497</b>	<b>3,400,336</b>	<b>3,129,836</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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.

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Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes 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	\$ 45,903,570	\$ 15,793,735	\$ 4,242,266	\$ 57,455,039
Less: Liability for Asset Retirement Obligation	(1,551,826)	-	-	(1,551,826)
	<b>44,351,744</b>	<b>15,793,735</b>	<b>4,242,266</b>	<b>55,903,213</b>
<b>Designated Assets (Schedule F)</b>	<b>25,643,163</b>	<b>38,225,768</b>	<b>39,429,743</b>	<b>24,439,188</b>
<b>Unrestricted Surplus</b>	<b>1,821,480</b>	<b>-</b>	<b>-</b>	<b>1,821,480</b>
<b>Total Accumulated Surplus</b>	<b>\$ 71,816,387</b>	<b>\$ 54,019,503</b>	<b>\$ 43,672,009</b>	<b>\$ 82,163,881</b>

### 13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 21, 2023 and the Minister of Education on August 31, 2023.

### 14. TRUSTS

The school division, as the trustee, administers trust funds for banked salary for teacher deferred salary leaves and scholarships. The trust assets and transactions are not included in the financial statements.

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Information about these trusts is as follows:

	Prairie South Schools					
	Deferred Salaries		Bursary Fund		Total	Total
	2024	2023	2023	2022	2024	2023
Cash and short-term investments	\$ 79,906	\$ 60,794	\$ 353,913	\$ 15,850	\$ 433,819	\$ 76,644
Accounts receivable	338	193	12,598	12,902	12,936	13,095
Portfolio investments	-	-	1,248,070	1,580,481	1,248,070	1,580,481
<b>Total Assets</b>	<b>80,244</b>	<b>60,987</b>	<b>1,614,581</b>	<b>1,609,233</b>	<b>1,694,825</b>	<b>1,670,220</b>
<b>Accounts Payable</b>	-	-	12,306	13,412	12,306	13,412
<b>Total Liabilities</b>	-	-	<b>12,306</b>	<b>13,412</b>	<b>12,306</b>	<b>13,412</b>
<b>Revenues</b>						
Contributions and donations	15,375	15,375	42,378	51,795	57,753	67,170
Interest on investments	3,882	1,331	61,289	43,829	65,171	45,160
	<u>19,257</u>	<u>16,706</u>	<u>103,667</u>	<u>95,624</u>	<u>122,924</u>	<u>112,330</u>
<b>Expenses</b>						
Administration	-	-	6,866	7,132	6,866	7,132
Change in Fair market Value of Investments	-	-	-	50,641	-	50,641
Student Related Expenses	-	-	90,347	86,914	90,347	86,914
	<u>-</u>	<u>-</u>	<u>97,213</u>	<u>144,687</u>	<u>97,213</u>	<u>144,687</u>
Excess (Deficiency) of Revenues over Expenses	19,257	16,706	6,454	(49,063)	25,711	(32,357)
Trust Fund Balance, Beginning of Year	60,987	44,281	1,595,821	1,644,884	1,656,808	1,689,165
<b>Trust Fund Balance, End of Year</b>	<b>\$ 80,244</b>	<b>\$ 60,987</b>	<b>\$ 1,602,275</b>	<b>\$ 1,595,821</b>	<b>\$ 1,682,519</b>	<b>\$ 1,656,808</b>

## 15. UNRECOGNIZED ASSET

The school division has works of art that are not recognized because the valuation is too old to be relied on. The valuation was not material.

## 16. 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 any liability 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.

The school division is represented by the Government Trustee Bargaining Committee in negotiations with the Saskatchewan Teachers' Federation. The collective agreement between the parties expired on August 31, 2023, and is currently in an arbitration process. A salary accrual of \$1,402,086 is recorded in the August 31, 2024, financial statement based on an estimated 3% increase to salary grids effective September 1, 2023. This amount is management's best estimate of a future settlement between the parties and is subject to change once the new contract is finalized. Management does not anticipate a material change from the



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estimate and believes there will be no material effects on the school division's financial position. Although the Government of Saskatchewan has committed to funding the full cost of the new contract, no revenue has been recognized as there is no formal agreement in place.

## 17. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- photocopying services through Toshiba at an estimated annual cost of \$300,000, expiring August 31, 2025. This includes the lease payments in the chart below.
- contract for natural gas with Direct Energy. The estimated annual cost is \$280,000. The contract expires October 31, 2026.
- contract with Imperial Dade for the supply of caretaking supplies expiring August 31, 2025. An average value for the annual spend would be \$375,000.
- contract with Saskatchewan Government Insurance (SGI) for driver education funding. The contract is open-ended and its value varies with the number of students trained in a year. An average value would be approximately \$325,000.
- the school division has entered into agreements jointly with the Government of Saskatchewan and Holy Trinity School Division for the Joint-Use School (JUS) being constructed in Moose Jaw. Expected completion of the project is currently September of 2025. Obligations are apportioned 55.74% Prairie South and 44.26% Holy Trinity. Prairie South pays the bills and invoices Holy Trinity for their portion. Significant joint contractual obligations related to the new school are as follows (these represent the total value of the contracts):
  - Project management services contract for the design and construction of a new school with Colliers Project Management Project Leaders - \$1,369,952. Costs to date are \$1,268,171.
  - Prime consultant services with Strategic Prairie Regional Alliance -\$2,787,000. Costs to date are \$2,396,884.
  - Commissioning Services with Thurston Engineering - \$77,000.
  - Construction of the new joint use school with Graham Construction. The contract is for \$52,090,342 of which \$29,132,168 has been paid at August 31, 2024.
  - Construction of roads, sewer and underground services for the new school with ASL Paving. The contract is a joint contract with the Holy Trinity and the City of Moose Jaw. The contract is for \$8,020,246 of which \$5,696,503 is the school divisions' responsibility. The school divisions' share is also split 55.74% Prairie South and 44.26% Holy Trinity. Payments to August 31, 2024 total \$4,181,258.

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Operating lease obligations of the school division are as follows:

	<b>Operating Leases</b>		
	<b>Copier Leases</b>	<b>Pathways Storefront School</b>	<b>Total Operating</b>
<b>Future minimum lease payments:</b>			
2025	\$ 88,293	\$ 21,500	<b>\$ 109,793</b>
2026	-	23,650	<b>23,650</b>
2027	-	23,650	<b>23,650</b>
2028	-	23,650	<b>23,650</b>
2029	-	25,800	<b>25,800</b>
Thereafter	-	25,800	<b>25,800</b>
<b>Total Lease Obligations</b>	<b>\$ 88,293</b>	<b>\$ 144,050</b>	<b>\$ 232,343</b>

## 18. RISK MANAGEMENT

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

### 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 regular review and follow-up of overdue accounts.

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:

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 5,157,065	\$ -	\$ 5,157,065	\$ -	\$ -
Other Receivables	3,857,854	3,021,140	51,629	9,316	775,769
<b>Net Receivables</b>	<b>\$ 9,014,919</b>	<b>\$3,021,140</b>	<b>\$5,208,694</b>	<b>\$ 9,316</b>	<b>\$ 775,769</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.

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**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 maintaining adequate cash balances to cover its obligations, engaging in good budget practices and projecting future needs for funds.

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	\$ 10,945,776	\$ 8,754,790	\$ 175,743	\$ 664,393	\$ 1,350,850
<b>Total</b>	<b>\$ 10,945,776</b>	<b>\$ 8,754,790</b>	<b>\$ 175,743</b>	<b>\$ 664,393</b>	<b>\$ 1,350,850</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’s interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$15,000,000 with interest payable monthly at a rate of prime less 0.50%. 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, investing in GICs and term deposits for short terms at fixed interest rates and managing cash flow to minimize utilization of its bank line of credit.

**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 school division manages foreign currency risk by keeping a minimal balance in its US dollar account and only transferring money in amounts sufficient to pay current invoices just prior to payment.