

Minutes of the Regular Meeting of the Board of Education of Prairie Spirit School Division No. 206 held in the Prairie Spirit School Division Office, on Tuesday, May 21, 2024, commencing at 10:00 a.m.

Present for the meeting were Board Members: Bernie Howe, Chairperson; Kate Kading, Vice Chairperson; Dawne Badrock; Angela Bothner (left at 2:46 p.m.); Ken Crush; Adin Dereniwski (left at 3:06 p.m.); Kimberly Greyeyes; Kimberly MacLean; Pam Wieler (joined at 10:11 a.m.; left at 10:19 a.m.; joined at 1:22 p.m.; left at 3:26 p.m.); Christa-Ann Willems (left at 2:00 p.m.; joined at 2:13 p.m.; left at 3:08 p.m.); and Grace Wudrick.

Also in attendance: Tracey Young, Director of Education; Bob Bayles, Deputy Director of Division Services, CFO, CHRO; Dean Broughton, Deputy Director of Education; Brenda Erickson, Communication Manager; and Nadine Meister, Assistant to the Director.

Guests in attendance: Mitch Luiten, Learning Superintendent (joined at 11:13 a.m.; left at 11:43 a.m.); Peggy Mattila-Bains, Learning Superintendent (joined at 11:13 a.m.; left at 12:28 p.m.); Teresa Korol, Superintendent of Business Services (joined at 1:01 p.m.; left at 2:10 p.m.); and Fay Cassidy, HR Superintendent (joined at 2:00 p.m.; left at 2:13 p.m.).

Bernie Howe called the meeting to order at 10:05 a.m. and acknowledged that the meeting was being held on Treaty Six Territory.

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| 1. | THAT the agenda be adopted as presented. | <u>Agenda</u>
Crush |
| | Carried. | |
| 2. | THAT the Board adopt the minutes of April 15, 2024, as presented. | <u>Minutes</u>
Willems |
| | Carried. | |
| 3. | THAT the Board move into closed session at 10:07 a.m. for the following items: | <u>Closed Session</u>
Crush |
| | <ul style="list-style-type: none"> • Board Committee Reports • Teacher Job Action Update • Learning for Life Strategic Plan Connections | |
| | Carried. | |
| | Pam Wieler joined the meeting at 10:11 a.m. and left at 10:19 a.m. | |
| 4. | THAT the Board return from closed session at 11:13 a.m. | <u>Closed Session</u>
Dereniwski |
| | Carried. | |
| | Mitch Luiten, Learning Superintendent, and Peggy Matilla-Bains, Learning Superintendent, joined the meeting at 11:13 a.m. | |

Mitch Luiten continued his presentation from the March 18 Board meeting regarding the Board’s strategic goal of “Safe

Relationships – Enhance diverse, equitable and inclusive environments”.

Mitch Luiten left the meeting at 11:43 a.m.

Peggy Mattila-Bains made her presentation on the Board’s strategic goal of “Successful Learners – Foster student mental health and well-being”.

The meeting adjourned for lunch at 12:28 p.m.

Peggy Mattila-Bains left the meeting at 12:28 p.m.

The meeting reconvened at 12:49 p.m.

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| 5. | THAT the Board move into closed session at 12:49 p.m. for the Prairie Spirit Schools Foundation Update. | <u>Closed Session</u>
Crush |
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Carried.

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| 6. | THAT the Board return from closed session at 1:00 p.m. | <u>Closed Session</u>
Wudrick |
|----|--|----------------------------------|

Carried.

The following motion arose from closed session:

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| 7. | THAT the Board, as the sole member, approve the Annual Resolution of the Prairie Spirit Schools Foundation Corp. as presented, pursuant to the provision of <i>The Non-Profit Corporations Act, 1995</i> , and attached to form part of these minutes. | PSSF Annual
<u>Resolution</u>
MacLean |
|----|--|---|

Carried.

Teresa Korol, Superintendent of Business Services, joined the meeting at 1:01 p.m.

Teresa Korol presented the decision report requesting approval to designate Federal Capital Tuition Reserve funds for capital costs of the Leask Community School Revitalization Project.

- | | | |
|----|--|--|
| 8. | THAT the Board approve the designation of \$163,951 of Federal Capital Tuition Reserve funds for capital costs of the Leask Community School Revitalization Project. | Federal Capital
Tuition Reserve
<u>– Leask</u>
Greyeyes |
|----|--|--|

Carried.

Pam Wieler joined the meeting at 1:22 p.m.

Teresa Korol presented the decision report requesting approval to submit the Preventative Maintenance and Renewal (PMR) Three-Year Plan to the Ministry.

9. THAT the Board approve the Three-Year Preventative Maintenance and Renewal Plan as presented for submission to the Ministry.

PMR 3-Year
Plan
Willems

Carried.

Teresa Korol presented the decision report requesting approval to award yard care contracts for 34 of 35 sites to Neimar’s Custom Work Ltd. for 2024 and 2025.

10. THAT the Board approve awarding the 2024 and 2025 yard care contract in the amount of \$517,654.02 to Neimar’s Custom Work Ltd.

Yard Care
Contracts
Greeyes

Carried.

Teresa Korol presented the decision report requesting approval of an interest-free loan to Valley Manor School Community Council (Martensville) for wheelchair accessibility enhancements at each of their two playground locations.

11. THAT the Board approve an interest-free loan in the amount of \$100,000 to the Valley Manor School Community Council for accessible playground equipment.

VMS SCC Loan
Request
MacLean

Carried.

Teresa Korol presented the Facilities Semi-Annual Accountability Report for the Board’s information.

12. THAT the Board accept the Facilities Semi-Annual Accountability Report as presented.

Facilities Semi-
Annual
Accountability
Report
Dereniowski

Carried.

Fay Cassidy, HR Superintendent, joined the meeting at 2:00 p.m.

Christa-Ann Willems left the meeting at 2:00 p.m.

Teresa Korol left the meeting at 2:10 p.m.

Fay Cassidy presented the Staffing report as at April 30, 2024, for the Board’s information.

Fay Cassidy left the meeting at 2:13 p.m.

Christa-Ann Willems joined the meeting at 2:13 p.m.

Tracey Young presented the decision report requesting the Board ratify the 2024/25 Board meeting dates. Meetings will be held at 10:00 a.m., on the 3rd Monday of each month from August to June, unless otherwise noted.

13. THAT the Board ratify the 2024/25 Board meeting dates as presented:

2024/25 Board
Meeting Dates
Dereniowski

- Monday, August 19, 2024
- Monday, September 16, 2024
- Monday, October 28, 2024
- Monday, November 25, 2024 (Organizational Meeting)
- Monday, December 16, 2024
- Monday, January 20, 2025
- Monday, February 24, 2025
- Monday, March 17, 2025
- Monday, April 28, 2025
- Tuesday, May 20, 2025
- Monday, June 16, 2025

Carried.

Bob Bayles presented the decision report regarding the 2024 School Board Elections and approval to appoint Ron Walter as Returning Officer and require candidates to provide a Criminal Record Check along with their nomination forms.

After careful consideration, the Board tabled the decision regarding the Criminal Record Check until the next Board meeting.

14. THAT the Board appoint Ron Walter as Returning Officer for the 2024 School Board Elections.

Returning
Officer
Badrock

Carried.

Bob Bayles presented SASBO's Operational Reserves Committee Final Report for Board direction regarding drafting an Operational Reserves Policy and Procedure to identify acceptable operational ranges for unrestricted surplus and internally restricted reserves.

The Board tabled this item until the next Board meeting.

Angela Bothner left the meeting at 2:46 p.m.

Adin Dereniowski left the meeting at 3:06 p.m.

Christa-Ann Willems left the meeting at 3:08 p.m.

The Board reviewed the SSBA’s request for feedback on three position statements:

- 1.2 Local Governance of Education
- 2.1 Student Achievement
- 2.3 Digital Literacy and Citizenship

The Board tabled this item until the next Board meeting as SSBA representatives will be in attendance at that meeting and available to answer questions.

Pam Wieler left the meeting at 3:26 p.m.

The Board reported on other activities and meetings attended since the last meeting.

15. THAT the meeting be adjourned at 3:37 p.m. The next meeting to be held on Monday, June 17, 2024, at 10:00 a.m.

Adjournment
Kading

Carried.

Chairperson

Secretary to the Board

PRAIRIE SPIRIT SCHOOL DIVISION FOUNDATION CORP.

(the "Corporation")

ANNUAL RESOLUTIONS OF THE SOLE MEMBER OF **PRAIRIE SPIRIT SCHOOLS FOUNDATION CORP.**, A CORPORATION INCORPORATED UNDER THE *NON-PROFIT CORPORATIONS ACT, 1995*, PASSED BY THE SOLE MEMBER, EFFECTIVE AS OF THE 21ST DAY OF MAY, 2024.

BE IT RESOLVED THAT:

1. The Corporations annual financial statements and report of the auditor thereon for the most recently completed fiscal year end of the Corporation (August 31, 2023), be and the same are hereby received and approved.
2. The following persons are declared to be elected as Directors of the Corporation to hold office for a three-year term, until the next Annual Meeting of the Members of the Corporation, or until their successors are duly elected or appointed:
Adin Dereniwski
Bernie Howe
Christa-Ann Willems
3. That Laskowski & Wright LLP be appointed as auditor of the Corporation.
4. That these resolutions may be signed by facsimile or other means of electronic communication producing a printed copy, which so signed shall be deemed to be an original and, notwithstanding the date of execution, shall be deemed to bear the date first written above.

WITNESS the signature of the sole member as of the day and year set forth above.

PRAIRIE SPIRIT SCHOOL DIVISION No. 206

Per: Bernie Howe

Name: Bernie Howe

Title: Chairperson

I have authority to bind the School Division.

Prairie Spirit Schools Foundation Corp.

Financial Statements

Unaudited

August 31, 2023

Independent Practitioner's Review Engagement Report

To the directors of
Prairie Spirit Schools Foundation Corp.

We have reviewed the accompanying financial statements of Prairie Spirit Schools Foundation Corp. that comprise the statement of financial position as at August 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.


Basis for Qualified Conclusion

The foundation derives a material amount of revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory review procedures. Accordingly, verification of these revenues was limited to amounts recorded in the records of Prairie Spirit Schools Foundation. Therefore, we were not able to determine whether any adjustments might be necessary to revenue or excess of revenue over expenditures for the year ended August 31, 2023 and current assets and net assets as at August 31, 2023.

Independent Practitioner's Review Engagement Report, continued

Qualified Conclusion

Based on our review, except for the effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Prairie Spirit Schools Foundation Corp. as at August 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A handwritten signature in black ink that reads "Laskowski & Wright LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants

Warman, Saskatchewan

April 15, 2024

Prairie Spirit Schools Foundation Corp. Statement of Financial Position

Unaudited

As at August 31 **2023** **2022**

Assets

Current

Cash

Unrestricted cash	\$ 67,091	\$ 69,178
Restricted cash	12,981	-
Prepaid expenses	-	770
GST receivable	494	636
	80,566	70,584

Investments

115,967	-
\$ 196,533	\$ 70,584

Liabilities

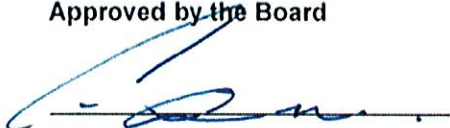
Current

Accounts payable and accrued liabilities	\$ 2,000	\$ 8,564
Unearned revenue (Note 3)	133,948	5,000
	135,948	13,564

Net assets

Unrestricted net assets	60,585	57,020
	\$ 196,533	\$ 70,584

Approved by the Board

 Member

_____ Member

Prairie Spirit Schools Foundation Corp.

Statement of Operations and Changes in Net Assets

Unaudited

For the year ended August 31

	2023	2022
Revenues		
Division Wide Literacy Project donations	\$ 16,125	\$ -
Fundraising events	5,143	-
Donations	200	1,225
Interest income	17	4
Da Vinci and other grants	-	5,000
Legacy donations	-	250
Other revenue	-	20
	<u>21,485</u>	<u>6,499</u>
Expenditures		
Advertising and promotion	1,070	-
Contractor costs	16,644	23,442
Da Vinci and other grants	2,000	5,000
Division Wide Literacy Project	23,250	-
Golf team fees	770	-
Insurance	890	890
Interest and bank charges	1,270	1,170
Memberships	250	370
Office	237	101
Professional fees	2,120	2,984
	<u>48,501</u>	<u>33,957</u>
Deficiency of revenues over expenditures before undernoted item	(27,016)	(27,458)
Other income		
Investment income	30,581	-
	<u>30,581</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	3,565	(27,458)
Balance, beginning of year	57,020	84,478
	<u>57,020</u>	<u>84,478</u>
Balance, end of year	\$ 60,585	\$ 57,020
	<u>\$ 60,585</u>	<u>\$ 57,020</u>

See accompanying notes

Prairie Spirit Schools Foundation Corp.

Statement of Cash Flows

Unaudited

For the year ended August 31	2023	2022
Operating activities		
Excess (deficiency) of revenues over expenditures	\$ 3,565	\$ (27,458)
Change in non-cash working capital items		
Prepaid expenses	770	-
GST receivable	142	(636)
Accounts payable and accrued liabilities	(6,564)	4,376
	(2,087)	(23,718)
Investing activity		
Increase of investments	12,981	-
	10,894	(23,718)
Increase (decrease) in cash		
Cash, beginning of year	69,178	92,896
Cash, end of year	\$ 80,072	\$ 69,178
Cash consists of:		
Cash	\$ 67,091	\$ 69,178
Restricted cash	12,981	-
	\$ 80,072	\$ 69,178

See accompanying notes

Prairie Spirit Schools Foundation Corp.

Notes to the Financial Statements

Unaudited

August 31, 2023

1. Nature of operations

Prairie Spirit Schools Foundation Corp. is a not-for-profit organization incorporated under The Non-Profit Corporations Act, 1995. The foundation was created to encourage and facilitate community and corporate support and involvement in public education. The funds raised through this foundation are used to enhance learning opportunities for the students of Prairie Spirit School Division.

The foundation is a registered charity under the Income Tax Act and is exempt from income taxes.

2. Accounting policies

The foundation applies the Canadian accounting standards for not-for-profit organizations.

(a) Cash

Cash consists of balances with financial institutions.

(b) Investments

The foundation's investments, consisting entirely of exchange traded funds on Canadian exchanges are initially recognized and subsequently measured at fair value without adjustment for transaction costs that would be incurred on disposal and changes in fair value are recognized in income in the period. Transaction costs associated with the acquisition of these investments are recognized in net income in the period incurred.

(c) Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(d) Contributed materials and services

Contributions of materials are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations, and would otherwise have been purchased.

Volunteers contributed time to assist in then organization's activities. A reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

(e) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

Prairie Spirit Schools Foundation Corp.

Notes to the Financial Statements

Unaudited

August 31, 2023

2. Accounting policies, continued

(f) Financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

3. Unearned revenue

	Balance, beginning of year	Received	Balance, end of year
Con-Tech General Contractors Ltd. - Da Vinci Project	\$ 5,000	\$ -	\$ 5,000
Student scholarships	-	128,948	128,948
	<u>\$ 5,000</u>	<u>\$ 128,948</u>	<u>\$ 133,948</u>

4. Subsequent events

Subsequent to the year end, the foundation intends to transfer funds to Prairie Spirit Schools Division and dissolve the charity.

5. Financial instruments

(a) Liquidity risk

Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. The organization is exposed to liquidity risk on its accounts payable and accrued liabilities.

(b) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.