

**PRAIRIE SPIRIT SCHOOL DIVISION No. 206**

**ANNUAL REPORT 2015/16**



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## School Division Contact Information



**PRAIRIE SPIRIT**  
**SCHOOL DIVISION**  
*Learners for Life*

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**PRAIRIE SPIRIT**  
**SCHOOL DIVISION**  
*Learners for Life*

## Letter of Transmittal

Honourable Don Morgan, Q.C.  
Minister of Education

Dear Minister Morgan:

The Board of Education of Prairie Spirit School Division No. 206 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,



Larry Pavloff, Chair  
Prairie Spirit Board of Education

## Introduction

This annual report presents an overview of Prairie Spirit School Division's goals, activities and results for the fiscal year September 1, 2015 to August 31, 2016. This report provides a snapshot of Prairie Spirit School Division, its governance structures, students, staff, programs and facilities. It includes information such as a school list, transportation statistics and payee list.

In addition to detailing the school division's goals, activities and performance, this report outlines how the Division is deploying the Education Sector Strategic Plan (ESSP) in relation to the Division's plan.

The report provides a financial overview and financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



## School Division Profile

### About Us

Prairie Spirit School Division is the learning-focused rural and urban school division surrounding the City of Saskatoon.

Prairie Spirit covers a wide geographic area: north to Leask, south to Hanley, east to Colonsay and west to Perdue. The school division includes nine Hutterite and three First Nations communities.

Over 10,700 Prairie Spirit students are served by a team of over 1,200 dedicated professionals and support staff.

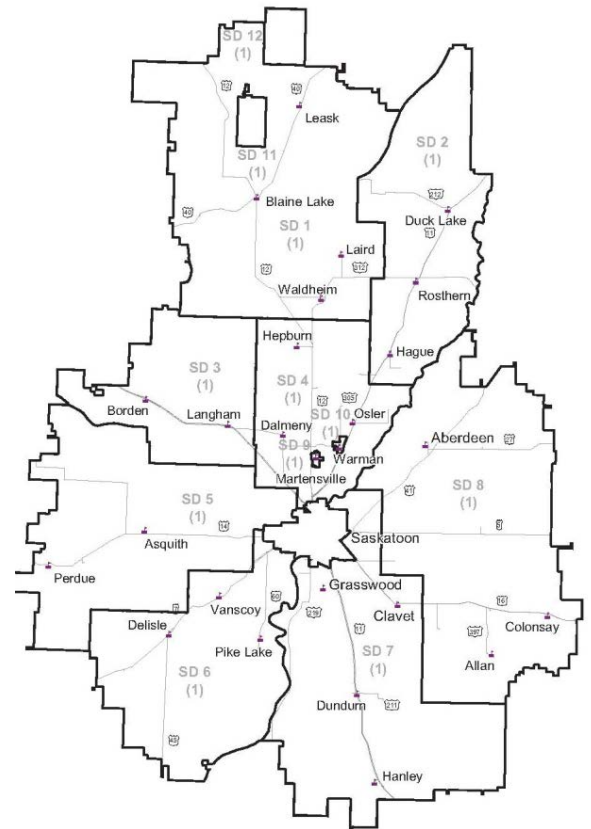
Prairie Spirit School Division is divided into 12 subdivisions for Board of Education elections and representation.

### Division Philosophical Foundation

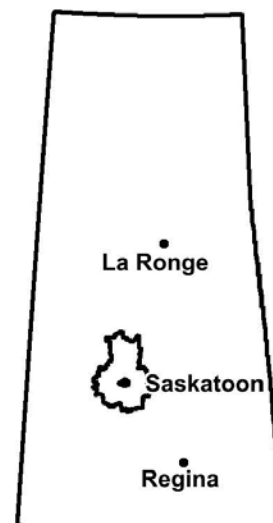
Prairie Spirit is focusing on preparing students for the world after school, by exploring learning as it relates to a real world context.

Our mission and vision statements support and reflect the Division's purpose and beliefs about learning. The mission statement captures the spirit of innovation, creativity and a global society.

- Vision:** Learners for Life
- Mission:** Learning without limits in a world of possibilities



### Provincial View



## **Prairie Spirit Guiding Principles**

### **Learning**

In Prairie Spirit, students and adults learn without limits in a world of possibilities. We create learning environments that are student centered, where higher order thinking is evident as students inquire, discover and apply their learning in the real world.

### **Teaching**

A Prairie Spirit teacher is a facilitator and a co-learner who inspires curiosity, instills confidence, nurtures student spirit and engages students to discover and present thoughtful responses to meaningful questions. Our teachers create collaborative learning environments where risk-taking, deep thinking and diversity are valued.

### **Assessment and Feedback**

In Prairie Spirit School Division, we are committed to assessment and feedback in a culture of collaboration with effective communication, a clear purpose and appropriate use of data. Our primary purpose for assessment and feedback is to support learning, inform next steps for growth and collect evidence needed to account for learning.

### **Engagement**

As engaged members of the Prairie Spirit learning community, we have a clear purpose, personal autonomy and opportunities to achieve to a high level. Engagement is evident in our passion for learning, our excitement to share with others and our belief that our learning will make a difference.



## Program Overview

Prairie Spirit School Division believes every student is capable of learning and achieving to a high standard when the appropriate supports are in place. As a school division, we value learning together to develop the whole person and inspire lifelong learning.

Prairie Spirit students are diverse in terms of needs and abilities. They vary in age, personal circumstances, learning styles, interests and individual strengths and needs. In order to provide the best educational opportunities possible for all students, Prairie Spirit School Division offers a wide range of programs in the 45 schools in the Division.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, the adaptive dimension and First Nations and Métis perspectives and ways of knowing.

Prairie Spirit is committed to ensuring that all learners achieve to their fullest potential. The goal of our Student Success model is to meet the needs of all students—as much as possible—in the classroom.

In addition, schools in the Division offer specialized programming that responds to the needs of students, including, for example:

- English as Additional Language (EAL) programming
- Practical skills training in collaboration with curricular requirements
- Credit retrieval strategies to support students to complete high school





# Governance

## The Board of Education

Prairie Spirit School Division is governed by the Board of Education, which is comprised of trustees from 12 subdivisions. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division.” The trustees represent voters and ratepayers across the school division.

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

The Board of Education was elected in October 2012 for a four-year term, ending in October 2016. The Trustee for Subdivision 8, Joanne Brochu, resigned in April 2016 when she moved away from the school division. The subdivision was vacant until general elections were held in October 2016.

The remuneration paid to all Board members in 2015/16 is provided in Appendix A.

The following list includes all the Board Trustees as of August 31, 2016:

Subdivision	Trustee
Subdivision 1	Pam Wieler
Subdivision 2	Keith Wagner
Subdivision 3	Ken Crush
Subdivision 4	George Janzen
Subdivision 5	Larry Pavloff
Subdivision 6	Bernard Howe
Subdivision 7	Dawne Badrock
Subdivision 8	vacant
Subdivision 9	Bonnie Hope
Subdivision 10	Sam Dyck
Subdivision 11	Deanna Greyeyes
Subdivision 12	Shantelle Watson

## Prairie Spirit Board of Education

 <p><b>Subdivision 1</b>  <b>Pam Wieler</b>  <i>Blaine Lake            Laird            Leask            Waldheim            Green Leaf, Riverbend            and Leask Colonies</i></p>	 <p><b>Subdivision 2</b>  <b>Keith Wagner</b>  <i>Duck Lake            Hague            Rosthern</i></p>	 <p><b>Subdivision 3</b>  <b>Ken Crush</b>  <i>Borden            Langham</i></p>
 <p><b>Subdivision 4</b>  <b>George Janzen</b>  <i>Dalmeny            Hepburn            Osler</i></p>	 <p><b>Subdivision 5</b>  <b>Larry Pavloff</b>  <b>Board Chair</b>  <i>Asquith            Perdue            Eagle Creek Colony            Sunnydale Colony</i></p>	 <p><b>Subdivision 6</b>  <b>Bernie Howe</b>  <i>Delisle            Pike Lake            Vanscoy            Willow Park Colony</i></p>
 <p><b>Subdivision 7</b>  <b>Dawne Badrock</b>  <i>Clavet            Dundurn            Hanley            South Corman Park            Hillcrest Colony            Lost River Colony</i></p>	 <p><b>Subdivision 8</b>  <b>Vacant</b>  <i>Aberdeen            Allan            Colonsay            Riverview Colony</i></p>	 <p><b>Subdivision 9</b>  <b>Bonnie Hope</b>  <i>Martensville</i></p>
 <p><b>Subdivision 10</b>  <b>Sam Dyck</b>  <b>Board Vice-Chair</b>  <i>Warman</i></p>	 <p><b>Subdivision 11</b>  <b>Deanna Greyeyes</b>  <i>Muskeg Lake            Cree Nation</i></p>	 <p><b>Subdivision 12</b>  <b>Shantelle Watson</b>  <i>Mistawasis            First Nation</i></p>

## School Community Councils

The purpose of the School Community Council is to:

- Support student learning success and well-being; and
- Encourage parent and community involvement and engagement in the school.

The Board of Education has established a School Community Council (SCC) for each of the non-Hutterian schools in Prairie Spirit School Division. The one Associate school in the school division is not required to form an SCC. Prairie Spirit provides equal funding to each SCC in the Division. SCCs use this funding in a variety of ways, for example: supporting meeting expenses, sponsoring a survey of school parents to gain insight into school level activities, supporting guest speakers at school-level events for parents, etc.

*The Education Regulations, 1986* require each school division to undertake orientation, training, development and networking opportunities for their SCC members. In 2015/16, Prairie Spirit School Division conducted a fall orientation for new SCC members and offered a number of meetings in a variety of locations for all SCC members in spring 2016.

Prairie Spirit offers the following opportunities to School Community Councils:

*Division-wide:*

- SCC Fall Orientation
- SCC Spring Assembly (several dates were provided in a number of communities for easy access)
- Each May, Prairie Spirit schools make learning presentations to Division leadership and to other schools. Many schools include their SCC in their preparation and presentations.

*School level:*

- Regular SCC meetings
- Sharing of goals
- Partnering on Literacy projects
- Hosting parent evenings

**“The evidence is consistent, positive, and convincing: families have a major influence on their children’s achievement in school and through life... When schools, families, and community groups work together to support learning, children tend to:**

- **do better in school**
- **stay in school longer and**
- **like school more.”**

Henderson, A.T. and Mapp, K.L. 2002, *A new wave of evidence: The impact of school, family, and community connections on student achievement.*

## School Division in the Community

### Community and Parent Involvement

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

### Community Partnerships

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

The school division has created strong and collaborative partnerships with First Nations and Métis groups. Prairie Spirit is committed to improved outcomes for First Nations and Métis students throughout the school division. There is a coordinated strategy in place to ensure that all students are given every opportunity to succeed and complete their education.

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

- Prairie Spirit joined the Community Threat Assessment and Support Protocol (CTASP) in November 2013, as part of a group of 18 community organizations, including education, human services and police services. Each of the community organizations that signed the protocol has committed to ensuring their leaders are fully trained in violence threat risk assessment. All administrators in Prairie Spirit School Division are being trained in assessing violence threat risks in their schools. Since all community partners receive the same training,

they benefit from a shared understanding and common language in assessing possible violence.

### **Free the Children**

- Prairie Spirit School Division has partnered with the Free the Children organization to become involved in the annual We Day celebration. The largest event of its kind, *We Day* celebrates the power of young people to change the world.

### **Habitat for Humanity**

- High school students in both Langham and Duck Lake are constructing houses in partnership with Habitat for Humanity. In addition to the valuable work experience they are gaining, students will also earn high school credits (Construction 10/20/30 and Career and Work Experience 20/30), as well as apprenticeship hours for future journeyperson work.

### **Joint use agreements**

- Prairie Spirit has formal joint use agreements with local cities, towns and villages to ensure school facilities are available to the community after school hours.
- In the City of Warman, the regional library is housed in Warman Community Middle School. In this unique partnership, the City of Warman, the Wheatland Library Board and Prairie Spirit School Division partnered together to provide a library that is available to the community and to the school.

### **Ministry of Social Services**

- Prairie Spirit has an established partnership with the provincial Ministry of Social Services in the area of supports to in-care students. The Division continues to follow the protocol that was developed with the Ministry to ensure the work between the Ministry and the Division is efficient and effective. This protocol has been adopted provincially.

### **Prairie Spirit Schools Foundation**

- With its mandate to support innovation in public education by funding a range of experiences that help students realize their potential, the Prairie Spirit Schools Foundation provides donation and investment opportunities for projects and partnerships which would not otherwise be possible and which will enrich learning opportunities for students in Prairie Spirit School Division.

### **Regional Assessment Consortium (RAC)**

- The Regional Assessment Consortium (RAC) is a partnership between three local school divisions (Prairie Spirit, Saskatoon Public, Greater Saskatoon Catholic), the University of Saskatchewan (College of Education) and the Saskatchewan Professional Development Unit (SPDU). This representative group meets four to five times a year to focus on supporting student learning through assessment. The consortium is responsible for planning professional development for an annual Secondary Assessment Symposium for teachers as well as a bi-annual assessment conference called *Finding Our Way*. Both professional development opportunities provide an educational experience through international and national keynotes and professional dialogue with colleagues across the province and beyond.

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

- The Saskatoon Industry-Education Council (SIEC) is a partnership between three local school divisions (Prairie Spirit, Saskatoon Public, Greater Saskatoon Catholic) and the regional

business/industry sector. A board of directors representing industry, education and business organizations governs the SIEC. The partnership's vision is to create a community of shared responsibility preparing youth for quality careers. The SIEC offers projects such as Career Spotlight days as well as boot camps on topics such as automotive, commercial cooking and construction.

### **Saskatoon Regional Intersectoral Committee**

- Prairie Spirit is a member of the Saskatoon Regional Intersectoral Committee (SRIC). SRIC is one of ten multi-jurisdictional committees located throughout the province. The Saskatoon RIC includes senior administrators from federal, provincial, municipal, First Nations and Métis governments. The SRIC's mission is to work in partnership with community voices and researchers to coordinate linkages that shape and influence policies, programs, funding and resource deployment to meet the diverse needs of vulnerable children, youth and their families. The SRIC is particularly interested in addressing gaps and barriers to services for marginalized populations.

### **University of Saskatchewan**

- Prairie Spirit works with the University of Saskatchewan in various established ways, including student internships, the teacher candidate process, a variety of research projects and the seconded teacher arrangement.

## Strategic Direction and Reporting

### The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

### Enduring Strategies

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.



## Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

### OUTCOME:

By June 30, 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65%.

### PRIORITY:

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority

In Prairie Spirit, we believe that learning is rooted in authentic and respectful relationships, providing relevant learning experiences with high expectations.

We are committed to improving achievement among First Nations and Métis and Inuit (FNMI) students and to closing the gap between Aboriginal and non-Aboriginal students in the areas of literacy and numeracy, retention in schools, graduation rates and advancement to post-secondary studies and employment.

### ***Prairie Spirit First Nations/Métis achievement goal:***

By June 2016, the graduation rate for self-declared First Nations and Métis students graduating within three years of starting Grade 10 will increase by 25%.

School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority



### Strategies:

- Prairie Spirit engaged with the Ministry of Education for the *Following Their Voices* (FTV) initiative. Blaine Lake Composite School (BLCS) participated in the pilot year of this initiative in 2014/15 and as a “Phase 1 school” throughout 2015/16. *Following Their Voices* is designed to engage and support students through improved relationships with their teachers that will result in increased First Nations and Métis achievement and higher rates of Grade 12 graduation.
- *Following Their Voices* uses a model with in-school facilitators working with teachers in classrooms to:
  - support the development of positive relationships with First Nations and Métis students,
  - set goals to support teacher growth; and
  - develop structures to support First Nations and Métis student achievement.
- Blaine Lake Composite School describes this program as: “Education that promotes accelerated learning for First Nations and Métis students, where learning is joyful, culture is affirmed and students are given real choice for their future.” FTV has a focus on responsive

instruction and less teacher talk. Approximately 10 BLCS teachers are participating in the FTV initiative, which is planned with five cycles of 6 - 8 weeks each. At BLCS, there have been positive results from the FTV initiative. The feedback has been extremely positive from both students and teachers. Teachers are reporting this is the most beneficial professional development they have had. Although FTV is designed for First Nations and Métis students, all students are positively impacted.

*Following Their Voices* reflects Prairie Spirit's learning philosophy and, as a result, we are building capacity across the Division to ensure the work of this initiative is sustainable for years to come.

- Prairie Spirit received two provincial government grants designed to support partnership work between school divisions and local First Nations communities. These Invitational Shared Services Initiative (ISSI) grants recognize and provide financial support for the collaborative work that is already underway between Prairie Spirit School Division and two neighbouring First Nations. The two grant applications were made jointly by Prairie Spirit School Division and two neighbouring First Nations: Muskeg Lake Cree Nation and Beardy's and Okemasis First Nation.

The applications articulate the desire that everyone will have access to an education where "the student is the center and the learning experience is welcoming, relevant and demanding." Teachers from Prairie Spirit and both First Nations collaborate to share instructional practices and monitor student achievement results. As part of this partnership work, goals have been established for on-reserve students in the areas of literacy, numeracy and graduation rates. The funding provided by the grants was used for instructional supplies, salaries and professional development costs.

- Teachers from Blaine Lake and Leask made regular classrooms visits between their schools throughout 2015/16.
- Ten partnership meetings were held between Kihiw Waciston School (Muskeg Lake), Blaine Lake Composite School, Leask Community School and Prairie Spirit School Division during 2015/16.
- Shared events were held that allowed Prairie Spirit teachers to visit and connect with the First Nations communities.
- Prairie Spirit's Aboriginal Education Coordinator met with Muskeg Lake Cree Nation officials.
- Leask Community School administrators attended Mistawasis Chief and Council meetings throughout 2015/16.
- Regular monthly meetings were held between administrators from Kihiw School (Muskeg Lake), Blaine Lake Composite School, Leask Community School and Chief Mistawasis School.



- Muskeg Lake Cree Nation, Prairie Spirit School Division and Mistawasis First Nation shared human resources to provide supports for students.
- The provincial “Help Me Tell My Story” assessment was used at Kihiw School (Muskeg Lake), Leask Community School, Blaine Lake Composite School and Stobart Community School (Duck Lake).
- There was a focus on adding FNMI content in classroom libraries.
- A transitions worker has been in place in Blaine Lake Composite School and Leask Community School to support students in their move to provincial schools and to integrate them into the classrooms (67% of students who entered the transitions program last year are now integrated into classrooms).
- Community meetings were held in Muskeg Lake to gather the hopes and aspirations the community has for its education and children.
- A housing construction project for students at Stobart Community School (Duck Lake) and Robin Cameron Education Complex at Beardy’s and Okemasis First Nation in partnership with Habitat for Humanity has provided an opportunity for students to gain relevant work skills.

### Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

#### Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

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

**Average Final Marks in Selected Secondary-Level Courses, 2015-16**

Subject	All Students		Non-FNMI		FNMI	
	Province	Prairie Spirit	Province	Prairie Spirit	Province	Prairie Spirit
English Language Arts A 10 (Eng & Fr equiv)	73.0	76.5	76.1	77.5	61.1	69.3
English Language Arts B 10 (Eng & Fr equiv)	73.4	77.2	76.2	78.3	62.5	68.6
Science 10 (Eng & Fr equiv)	72.0	74.2	75.1	75.6	59.6	63.2
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	75.1	76.1	76.6	60.8	64.8
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.4	74.3	74.8	75.8	60.3	62.7
English Language Arts 20 (Eng & Fr equiv)	74.4	77.9	76.3	79.7	64.7	64.2
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	66.9	69.4	69.3	71.9	61.3	59.3
Math: Foundations 20 (Eng & Fr equiv)	73.6	76.3	75.3	77.5	63.6	62.3

**Notes:** Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations

*(Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.*

**Source:** Ministry of Education, 2016

### Analysis of results

In 2015/16, the average final marks for “All Students” in Prairie Spirit were higher than the provincial average in all subject areas. The average final marks for FNMI students in Prairie Spirit were higher than the provincial FNMI average marks in all subject areas with the exception of English Language Arts 20, Math: Workplace and Apprenticeship 20 and Math Foundations 20. For Prairie Spirit students, the FNMI results were below the non-FNMI results by an average of 12 per cent.

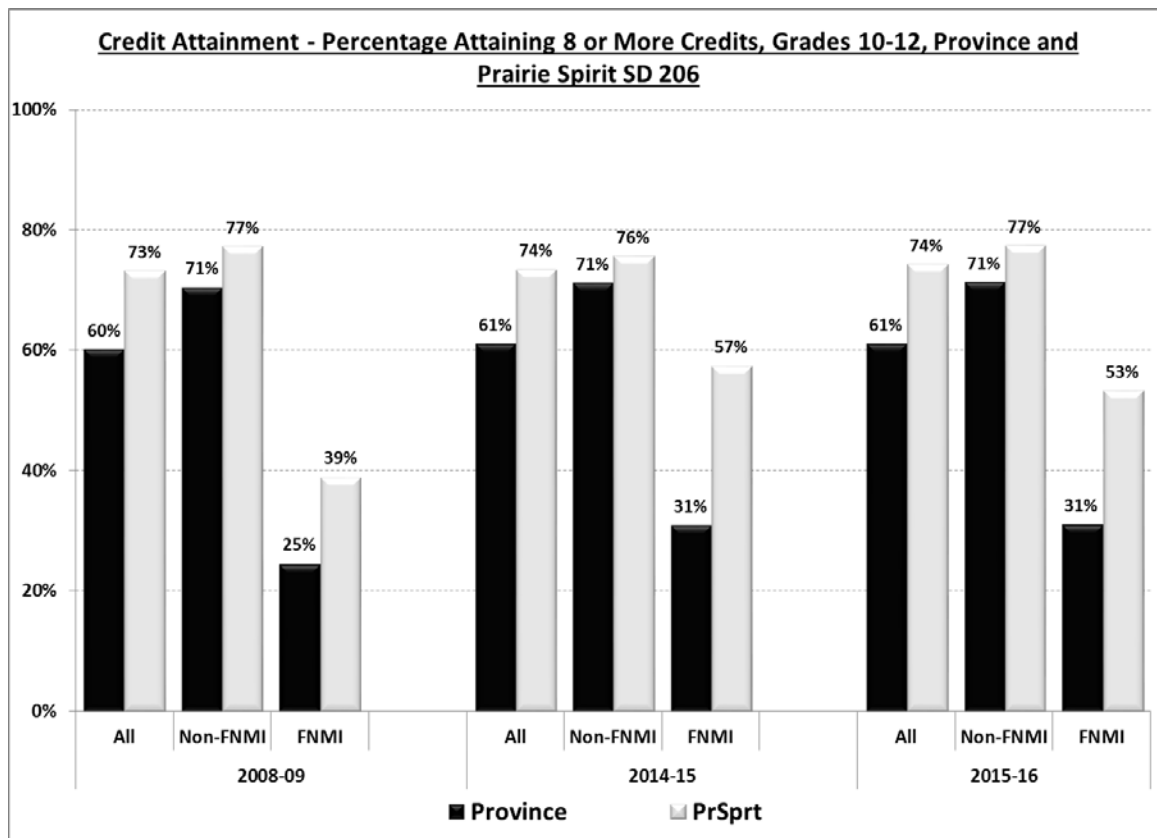
In Prairie Spirit schools, we are encouraging students to enrol in core classes like Math: Workplace and Apprenticeship 20, instead of moving into modified courses. Students may take a longer period of time to complete the course, if necessary. These credits work towards graduation requirements and also meet the requirements of post-secondary institutions. Prairie Spirit School Division is proud to celebrate the academic achievement of its students. These strong results reflect the strong instruction and assessment by Prairie Spirit teachers.



## Credit Attainment

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

**Source:** Ministry of Education, 2016

### Analysis of results

Overall, Prairie Spirit School Division continues to exceed provincial results for secondary students achieving eight or more credits. The “all students” category has remained constant at 74%, while the FNMI category has decreased by 4% (from 57% to 53%). Prairie Spirit’s results are higher than provincial results in all categories.

Prairie Spirit’s strong graduation rates reflect the positive credit attainment results.

## Reading, Writing, Math at Grade Level and Saskatchewan Reads

### OUTCOME:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

### PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p>Research indicates a high correlation between Grade 3 reading rates and graduation levels. Our goals for all readers is:</p> <p><b>Comprehension</b> - their ability to interact with the text to extract and construct meaning for themselves</p> <p><b>Fluency</b> - their ability to read with automaticity and prosody (phrasing, pausing, rate, stress, intonation and integration of these factors) while still comprehending the text</p> <p><b>Engagement</b> - their belief that they are capable to read and will choose to read for a variety of purposes</p> <p>Improvements in comprehension can be acquired by developing the following key areas:</p> <ul style="list-style-type: none"> <li>• Knowledge and use of cognitive strategies</li> <li>• Knowledge and use of text features and text structures</li> <li>• Mindful engagement</li> </ul> <p>We believe improvements in the following key areas will contribute to an increase in mathematical understanding:</p> <ul style="list-style-type: none"> <li>• Mathematical reasoning</li> <li>• Number sense</li> <li>• Spatial competency</li> <li>• Positive attitude towards mathematics</li> <li>• Ability to communicate mathematical ideas</li> </ul>
<p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>• Prairie Spirit School Division has been using Reading Benchmarks assessments to track student reading achievement for students in Grades 1 - 3 for the past several years.</li> <li>• Reading data is collected by the school division twice a year: once in January and again in May. Prairie Spirit supported schools by providing budget funds to cover substitute costs for teachers to dedicate time to the assessments, if necessary.</li> <li>• Prairie Spirit follows recommendations from the Ministry regarding the identification of students eligible for assessment and encourages a team approach when a school is in doubt about whether to include a student.</li> </ul>

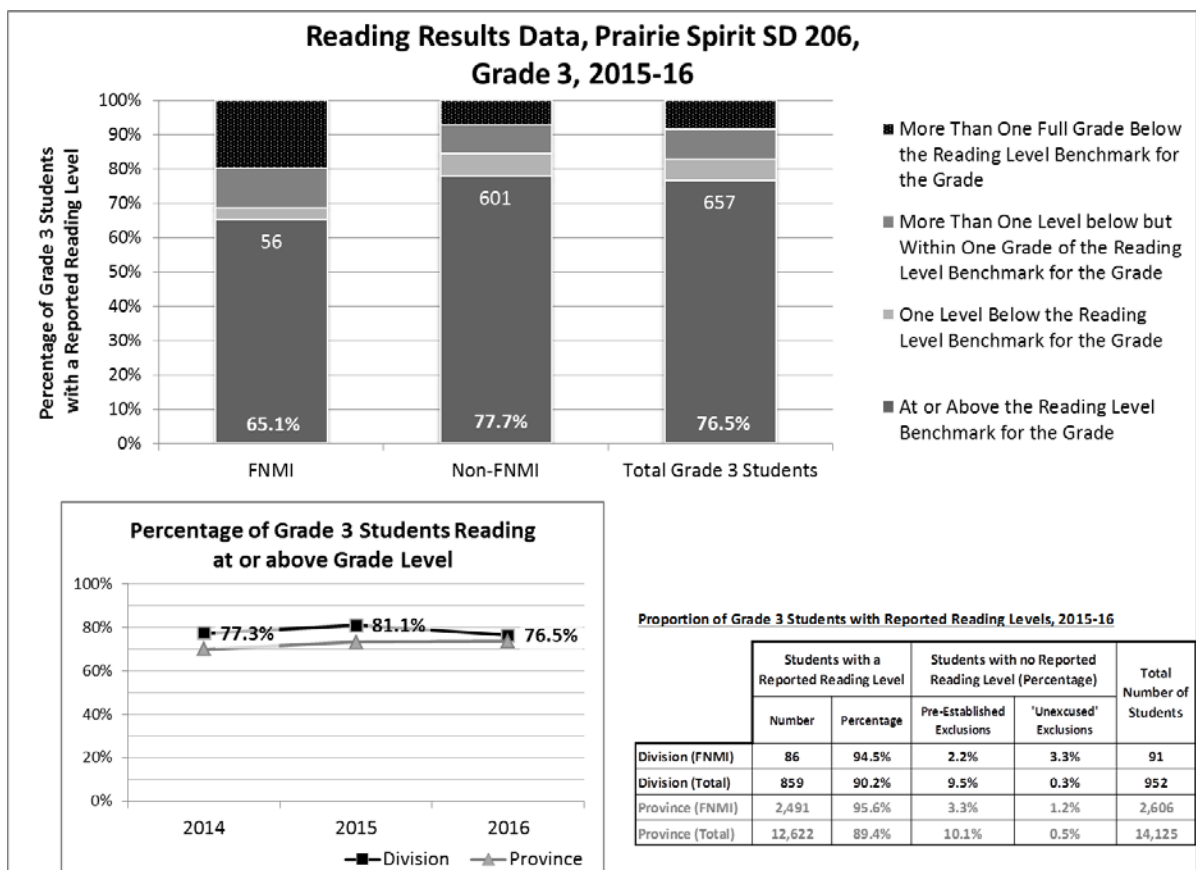
- Prairie Spirit provided Professional Development opportunities for teachers to strengthen understanding about students based on the assessment, conducting miscue analysis, and using this information to identify student needs. Professional Development was also offered on conferring to help teachers better understand their students as readers and to set goals for students based on their needs.
- Prairie Spirit used the *Saskatchewan Reads* document with Prairie Spirit administrators and Learning Facilitators and developed a *Saskatchewan Reads in Prairie Spirit* document for our teachers. This document reflects the Division's belief in the workshop model for effective literacy instruction.
- Cris Tovani, literacy specialist, worked with administrators and teachers in spring, 2016.
- Sandra Herbst, educational consultant, worked with Learning Facilitators, teachers and administrators in Prairie Spirit in February 2016.



## Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads

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

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



**Notes:** Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

**Source:** Ministry of Education, 2016

## Analysis of results

The percentage of Grade 3 students in Prairie Spirit reading at or above grade level has decreased since the previous year. As a whole, 76.5% of Prairie Spirit Grade 3 students are reading at or above grade level, while 65.1% of FNMI students are at or above grade level.

Over 94% of Prairie Spirit's Grade 3 FNMI students have a reported reading level while over 90% of all Grade 3 students in the Division have a reported reading level.

In terms of a provincial comparison, the overall percentage of Prairie Spirit Grade 3 students reading at or above grade level (76.5%) exceeds the provincial average of 73.7%.



## Graduation Rates

### Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate.

### School Division goals aligned with the Graduation Rates outcome

Graduation is a key step in helping young people realize healthy and fulfilling lives.

#### ***Prairie Spirit learning goals:***

- By June 2016, 90% of all Prairie Spirit students starting Grade 10 in September 2013 will graduate.
- By June 2016, the graduation rate for self-declared First Nations and Métis students graduating within three years of starting Grade 10 will increase by 25%.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

#### **Strategies:**

- Prairie Spirit had representation on the SaskGraduates committee, with Division personnel in attendance at the recent Grad Rate Symposium.
- Prairie Spirit focused on offering credit recovery, building student-teacher relationships and providing a strong learning environment, all of which impact attendance and improve graduation rates. Administrators were asked to try a variety of approaches at the school level, with Division leadership offering support for innovative approaches.
- Transition workers/grad coaches have been hired by the local First Nations to work in Leask, Blaine Lake, Stobart and Beardy's.
- Prairie Spirit supported the creation and adoption of locally developed/modified courses, such as robotics.
- Prairie Spirit continued to support schools in offering a variety of pathways to graduation (e.g., combined credits, dual credits).
- Prairie Spirit connected students to possible careers by offering authentic work experiences through a strong Career and Work Exploration program and through the Da Vinci Project, which gives students the opportunity to earn high school credits and journey person hours as they build houses with Habitat for Humanity.
- Prairie Spirit has expanded program offerings in music and band to build student engagement.

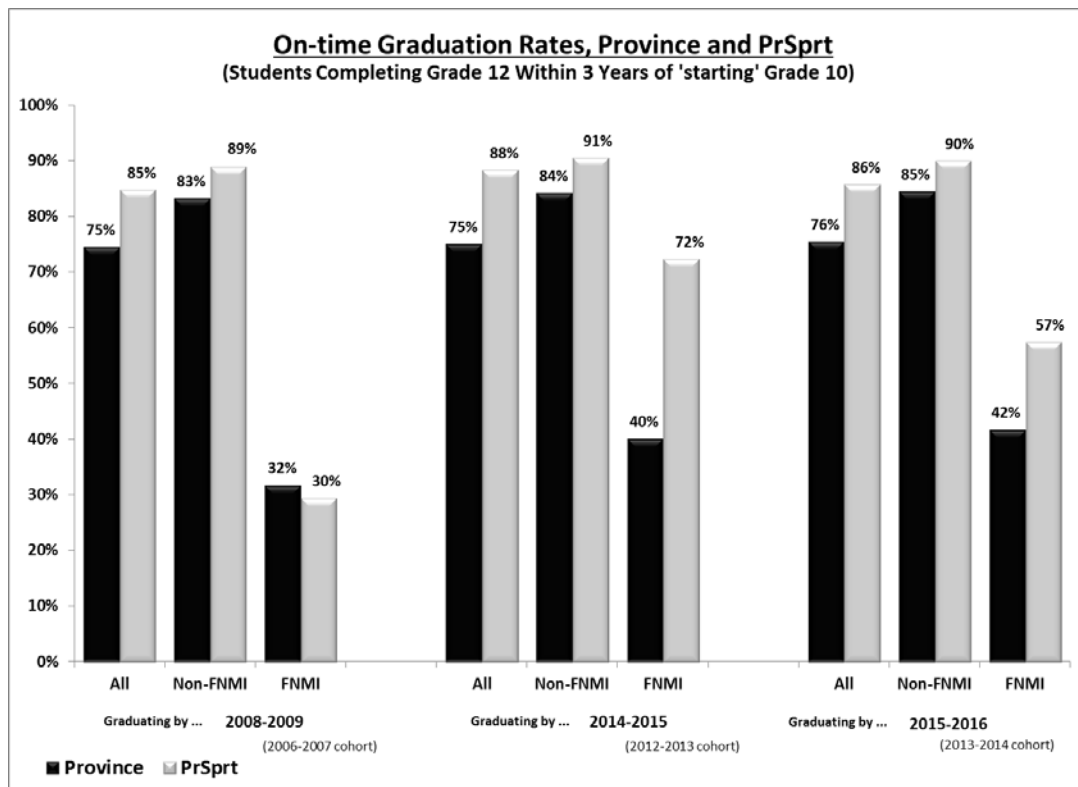


## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time

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 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



**Notes:** On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

**Source:** Ministry of Education, 2016

## Analysis of results

Generally, students who remain in a Prairie Spirit school until grade 12 will graduate on time or within five years. Most of the students who don't graduate on time or within five years have either left the Division and are enrolled elsewhere, or are no longer attending school.

Prairie Spirit's "on-time" graduation rate in every category has decreased since last year. The graduation rate for FNMI students in Prairie Spirit was 30% in 2009 and increased to 72% in 2015, while falling to 57% in 2016. Prairie Spirit's FNMI graduation rate is still 15% above the provincial FNMI rate.

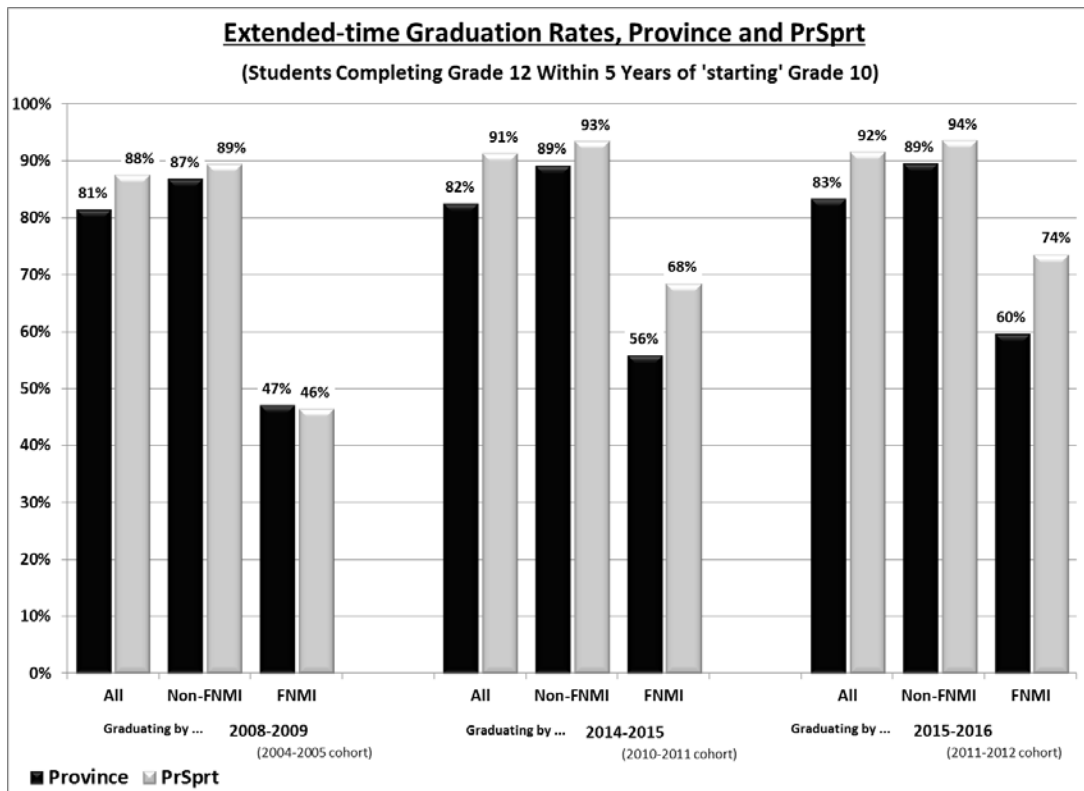
Prairie Spirit's graduation rates in every category are higher than the provincial rates. The non-FNMI graduation rate is at 90%, the provincial goal for all students by 2020.

Despite the slight declines over last year, Prairie Spirit is pleased with the graduation rates of our students.

### Grade 12 Graduation Rate: Extended-Time

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. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



**Notes:** Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

**Source:** Ministry of Education, 2016

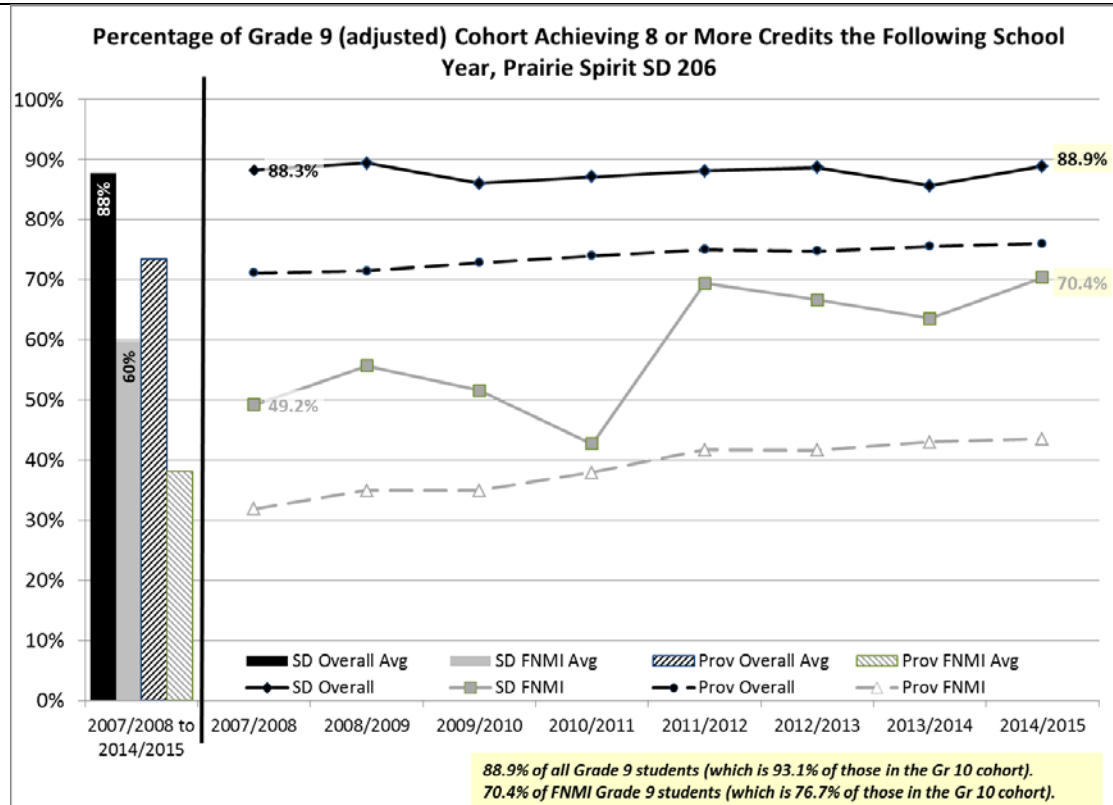
### Analysis of results

Prairie Spirit's extended time graduation rates are higher than the provincial rates in every category. In addition, Prairie Spirit's rates have increased since last year in all three categories: all students, non-FNMI students and FNMI students.

#### Grade 9 to 10 Transition

The transition from Grades 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 grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits a year is important for steady progress towards graduating on-time.

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the 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.



**Source:** Ministry of Education, 2016

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

**Source:** Ministry of Education, 2016

### Analysis of results

Moving from grade 9 to grade 10 can be a difficult transition for students who have not reached all curricular outcomes from each subject area in the elementary grades. Overall, 88.9% of all Prairie Spirit students—and 70.4% of FNMI students—enrolled in Grade 10 for the first time in 2015/16 achieved eight or more credits.

For the category “All Students”, Prairie Spirit results exceeded the provincial results by over 12%. For the FNMI category, Prairie Spirit students exceeded the provincial results by over 26%. In terms of the eight year average, Prairie Spirit results exceed provincial results in all categories.



## Operational Spending

**Outcome:**

**By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.**

<p><b>School division goals aligned with the Operational Spending outcome</b></p>	<p>Prairie Spirit consistently reviews expenditures to find efficiencies.</p>
<p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome</b></p>	<p>In 2015/16, Prairie Spirit made staff reductions of \$3 million to balance its 2016/17 budget.</p> <p>In recent years, the school division implemented a purchase card system to reduce costs and provide greater efficiencies. A new Purchasing Manager oversees this system and monitors all major purchases in the school division.</p> <p>GPS units have been installed in every Prairie Spirit bus to increase route efficiency for drivers and safety for both staff and students.</p> <p>The school division’s annual leadership seminar for all Principals and Vice-Principals was held at a local venue to avoid associated costs of travel and accommodations for an out of town location.</p> <p>Prairie Spirit’s Human Resources practices have been moved to an online process to provide an efficient system for attracting and hiring new staff members.</p> <p>Prairie Spirit moved to a new finance and Human Resources system which has increased efficiencies and eliminated duplication of data entry.</p> <p>Trips for Career and Work-placement students have been decreased for greater efficiencies and reduced costs.</p> <p>Changes to the Division’s Band program decreased travel time and associated travel costs for band students.</p> <p>Facilities installed LED lighting in the Bus Garage and cost savings have been realized.</p> <p>Prairie Spirit developed an efficient and cost effective plan to ensure safe chemical disposal in school science labs.</p> <p>Prairie Spirit will be undertaking continuous improvement events throughout 2016/17, working with the continuous improvement facilitator who is contracted by Prairie Spirit and two other school divisions.</p>

## Early Years

### Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### School division goals aligned with the Early Years outcome

Prairie Spirit does not have a specific school division goal aligned with the Early Years outcome.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

#### **Strategies:**

- During 2015/16, Prairie Spirit had a .8 FTE early learning consultant to assist with Pre-Kindergarten and Kindergarten programming.
- Prairie Spirit had a coordinated plan to ensure the Early Years Evaluation-Teacher Assessment (EYE-TA) was used with all eligible Kindergarten students (not including Pre-Kindergarten students).
- Learning Support Services staff (Speech Language Pathologists, Occupational Therapists, Educational Psychologists, etc.) provided strong support to classroom teachers.
- Speech Language Pathologists conducted hearing screenings for Kindergarten students.
- Professional development opportunities were offered for Pre-Kindergarten and Kindergarten teachers in regards to play and exploration, documentation and supporting language development.

## Measures for Early Years

### **Early Years Evaluation**

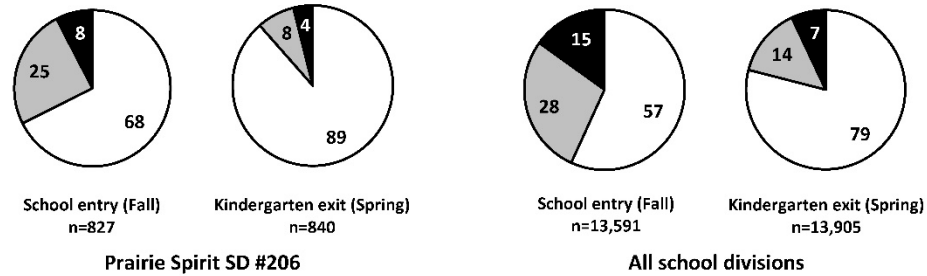
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. This tool is administered each fall and spring.

In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. Responsive Tiered Instruction (RTI) is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

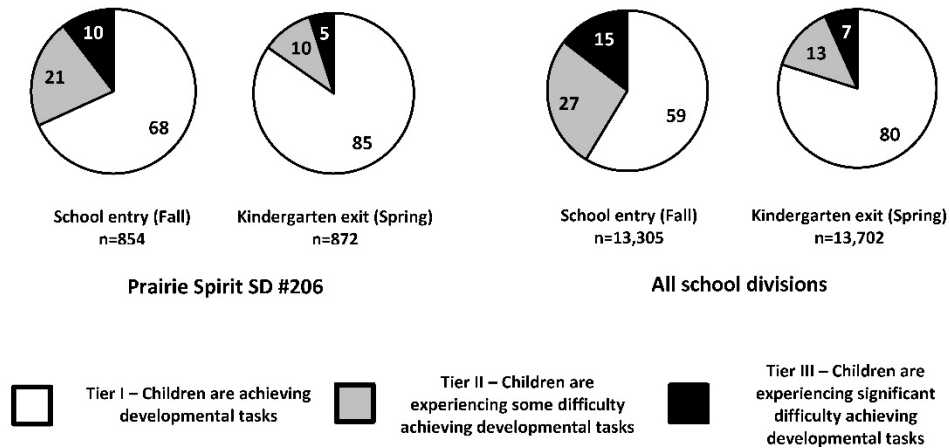
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

**Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI  
(responsive, tiered instruction) results (%) at school entry & Kindergarten exit,  
2014-15 (baseline) & 2015-16**

**2014-15 (baseline) collection; % of n values for School entry & Kindergarten exit categories**



**2015-16 collection; % of n values for School entry & Kindergarten exit categories**



Tier I – Children are achieving developmental tasks
  Tier II – Children are experiencing some difficulty achieving developmental tasks
  Tier III – Children are experiencing significant difficulty achieving developmental tasks

Totals may not add to 100 due to rounding

**Notes:**

Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

**Source:** Ministry of Education, Early Years Branch, 2016

### Analysis of results

The provincial goal is to have 90% of students exiting Kindergarten ready for learning by 2020. Prairie Spirit's results in this area have declined slightly since last year but, at 85%, remain close to the provincial overall target.

For both school entry and Kindergarten exit, Prairie Spirit's results are above provincial results. Prairie Spirit has a strong focus on early learning to ensure students have the best possible start in their education.





## Demographics

The following information details the number of students and full-time equivalent staff in Prairie Spirit School Division during 2015/16.

### Students

Grade			
	2013-14	2014-15	2015-16
Kindergarten	857	882	927
1	894	897	917
2	791	900	911
3	821	810	947
4	826	813	819
5	777	844	857
6	773	802	865
7	750	781	810
8	771	762	777
9	750	776	754
10	771	739	762
11	684	715	695
12	674	674	718
<b>Total</b>	<b>10139</b>	<b>10395</b>	<b>10759</b>
<b>PreK</b>	206	212	199

**Note:** The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

**Source:** Ministry of Education, 2015

Subpopulation Enrolments	Grades			
		2013-14	2014-15	2015-16
Self-Identified FNMI	K to 3	58	247	248
	4 to 6	117	243	254
	7 to 9	154	256	248
	10 to 12	170	247	272
	<b>Total</b>	<b>499</b>	<b>993</b>	<b>1022</b>
English as an Additional Language	1 to 3	189	193	175
	4 to 6	173	188	201
	7 to 9	141	163	167
	10 to 12	101	90	94
	<b>Total</b>	<b>604</b>	<b>634</b>	<b>637</b>

**Note:** The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

**Source:** Ministry of Education, 2015

## Staff

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	<b>600.0</b>
<b>Principals, Vice-Principals</b>	<b>47.1</b>
<b>Other educational staff (positions that support educational programming)</b> <i>e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, etc.</i>	<b>327.3</b>
<b>Administrative and financial staff</b> <i>e.g., accountants, Information Technology, supervisors, administrative assistants, clerks, etc.</i>	<b>79.6</b>
<b>Plant Operations and maintenance</b> <i>e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, etc.</i>	<b>80.4</b>
<b>Transportation</b> <i>e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, etc.</i>	<b>145.7</b>
<b>Senior Management team</b> <i>i.e., chief financial officer, director of education, superintendents</i>	<b>10</b>
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1290.2</b>

*Source: Prairie Spirit School Division, 2016*

### 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.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

## Senior Management Team

<b>Position</b>	
Director of Education	John Kuzbik
Chief Financial Officer	Lionel Diederichs
Superintendent of Human Resources	Bob Bayles
Superintendent of Facilities	Kerry Dost
Learning Superintendents	Kim Beaulieu
	Fay Cassidy
	Lori Jeschke
	Clint Reddekopp
	Noel Roche
	Jon Yellowlees
	Tracey Young

*Source: Prairie Spirit School Division, August 2016*

The Communications Consultant (Brenda Erickson) and the Assistant to the Director (Nadine Meister) also report to the Director of Education.

## Facilities Infrastructure Projects and Transportation

### Facilities

*School List 2015-16*

School	Location	Grades
Aberdeen Composite School	Aberdeen	K-12
Allan Composite School	Allan	K-12
Blaine Lake Composite School	Blaine Lake	K-12
Borden School	Borden	K-12
Clavet Composite School	Clavet	K-12
Colonsay School	Colonsay	K-12
Dalmeny High School	Dalmeny	7-12
Delisle Composite School	Delisle	7-12
Delisle Elementary School	Delisle	K-6
Dundurn School	Dundurn	Pre-K to 6
Eagle Creek Hutterite Colony	by Asquith	K-9
Green Leaf Colony	by Marcelin	K-10
Hague Elementary School	Hague	K-6
Hague High School	Hague	7-12
Hanley School	Hanley	K-12
Hepburn School	Hepburn	K-12
Hillcrest Hutterite School	by Dundurn	K-9
Laird School	Laird	K-8
Langham Elementary School	Langham	K-5
Leask Colony	by Leask	K-10
Leask Community School	Leask	Pre-K to 12
Lord Asquith School	Asquith	Pre-K to 12
Lost River Hutterite School	by Allan	K-10
Martensville High School	Martensville	9-12
Osler School	Osler	K-9
Perdue School	Perdue	K-12
Pike Lake School	Pike Lake	K-4
Prairie View School	Dalmeny	K-6
Riverbend Colony	by Waldheim	K-10
Riverview Hutterite School	by Rosthern	K-9
Rosthern Elementary School	Rosthern	Pre-K to 5
Rosthern High School	Rosthern	6-12
South Corman Park School	Corman Park	K-6
Stobart Community School	Duck Lake	Pre-K to 12
Sunnydale Hutterite Colony	by Asquith	K-9
Valley Christian Academy	Osler	K-12
Valley Manor Elementary School	Martensville	Pre-K to 8
Vanscoy School	Vanscoy	K-8
Venture Heights Elementary	Martensville	Pre-K to 8
Waldheim School	Waldheim	K-12
Walter W. Brown School	Langham	6-12
Warman Community Middle School	Warman	4-7
Warman Elementary School	Warman	Pre-K to 3
Warman High School	Warman	8-12
Willow Park Hutterite Colony	by Delisle	K-9

## Infrastructure Projects 2015-16

School	Funding Source	Area	Project	Project Stage	2015/16 Cost
<b>Martensville High School (addition/renovation)</b>	Capital	Addition to school, connecting to MAP	Construction	On-going	\$3,654,350
<b>Warman Community Middle School (new school build)</b>	Capital	New school	Construction	Complete	\$4,048
<b>Valley Manor Elementary School</b>	Relocatables (Capital)	Relocatable Classrooms	2014 and 2015 Relocatables	Complete	\$415,852
<b>Venture Heights Elementary School</b>	Relocatables (Capital)	Relocatable Classrooms	2015 Relocatables	Complete	\$229,938
<b>Hanley Composite School</b>	Emergent and Operating	Mezzanine and hallways	Structural Repairs	Complete	\$522,106
<b>Clavet Composite School</b>	Emergent	Mezzanine, IA and hallways	Structural Repairs	On-going	\$40,483
<b>Hague High School and Hague Elementary School</b>	Emergent	Project #1: Entry 5, Classrooms 120 & 123, Project #2: Gym Storage	Structural Repairs	On-going	\$191,443
<b>Aberdeen Composite School</b>	Emergent	High School Wing	Structural Repairs	On-going	\$701,318
<b>Various</b>	PMR	Structural	Assessment and Shoring	On-going	\$76,211
<b>Perdue School</b>	PMR	Roof	Roof Replacement	On-going	\$320,609
<b>Delisle Composite School</b>	Operating	Throughout	Window and Door Replacement, Painting and Modernization	Complete	\$518,714

*Source: Facilities Department, Prairie Spirit School Division, 2016*

## Transportation

Every school day, Prairie Spirit bus drivers transport almost 5,300 students to school and back home safely again. Our 141 route buses travel over 20,000 kilometres every day.

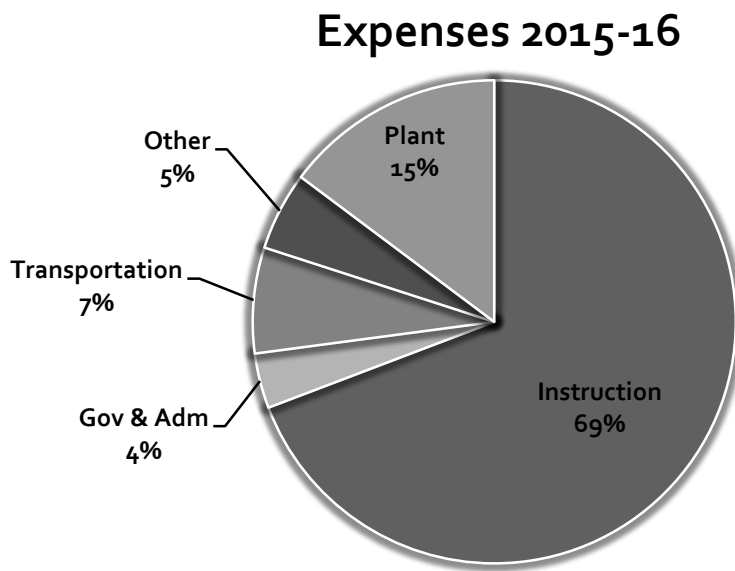
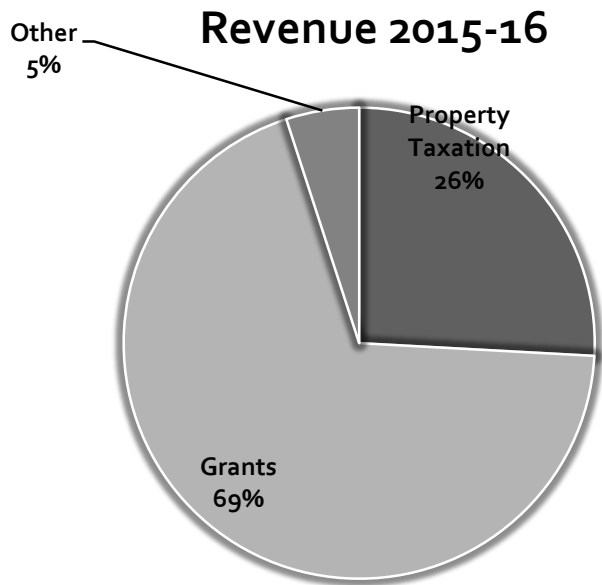
Prairie Spirit provides excellent bus service with safe equipment at a reduced cost to our ratepayers. Prairie Spirit has its own bus shop facility on the east side of Saskatoon. This facility is a modern five bay shop with all the appropriate equipment needed to properly maintain and service a fleet of over 180 buses. The school division has highly qualified technicians who are experts in school bus maintenance. Operating our own fleet of buses and using our own drivers has helped us to lower costs for charters and field trips, a very important consideration for managing limited school-based budgets.

Transportation Statistics	
Number of students transported daily*	5297
In-town students transported (included in above)	1652
Number of transportation routes	141
Kilometres travelled daily	20,397
Average age of bus	7 years
Capacity utilized on buses	90%
Average one-way ride time	41 minutes (urban & rural) 43 minutes (rural)
Longest one-way ride time	100 minutes
Cost per student per year	\$1,832
Cost per kilometre travelled	\$2.37

*Source: Conveyance Department, Prairie Spirit School Division, 2016*

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2016	2016	2015	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
<b>REVENUES</b>						
Property Taxation	36,027,816	38,854,418	36,620,514	2,826,602	8%	1
Grants	102,906,408	103,860,912	80,476,309	954,504	1%	
Tuition and Related Fees	2,783,100	2,840,984	2,892,084	57,884	2%	
School Generated Funds	2,396,692	3,039,257	2,814,021	642,565	27%	2
Complementary Services	854,880	1,298,674	1,274,056	443,794	52%	3
External Services	-	69,025	14,550	69,025	100%	4
Other	50,000	270,289	216,714	220,289	441%	5
<b>Total Revenues</b>	<b>145,018,896</b>	<b>150,233,559</b>	<b>124,308,248</b>	<b>5,214,663</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	587,200	660,579	645,863	73,379	12%	6
Administration	3,867,440	3,595,074	3,809,524	(272,366)	-7%	7
Instruction	84,104,984	80,023,016	80,685,854	(4,081,968)	-5%	
Plant	14,415,311	17,072,948	17,735,850	2,657,637	18%	8
Transportation	8,967,204	8,181,810	8,700,933	(785,394)	-9%	9
Tuition and Related Fees	578,130	672,563	651,437	94,433	16%	10
School Generated Funds	2,396,692	2,937,267	2,814,364	540,575	23%	11
Complementary Services	870,314	1,369,960	857,144	499,646	57%	12
External Services	-	20,398	6,093	20,398	100%	13
Other Expenses	1,135,189	1,076,045	909,283	(59,144)	-5%	14
<b>Total Expenses</b>	<b>116,922,464</b>	<b>115,609,660</b>	<b>116,816,345</b>	<b>(1,312,804)</b>	<b>-1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>28,096,432</b>	<b>34,623,899</b>	<b>7,491,903</b>			

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

Note	Explanation
1	Actual Property Assessment above Ministry Estimates
2	New fundraising activities and other revenues greater than estimated
3	Unanticipated Grant for the ISSI projects
4	Prairie Spirit Schools Foundation - New fundraising Initiative
5	Insurance reimbursement and gain on sale of surplus assets not anticipated in budget
6	Support for Prairie Spirit Schools Foundation
7	Staff costs, Supplies and Services, Communication under budget
8	Additional facilities improvements not capitalized
9	Route reduction and lower than budgeted fuel price

- 10 Out of Division student enrolment above budget estimates
- 11 Additional revenue provided for more expenditure by schools
- 12 Additional programming from unanticipated ISSI Grants
- 13 Additional educational support from greater than budgeted revenue
- 14 Interest/Service Charges lower than budgeted



## Appendices

### Appendix A – Payee List

#### *Board Remuneration*

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<b>Name</b>	<b>Remuneration</b>	<b>Expenses</b>	<b>Travel</b>	<b>Professional Development</b>	<b>Total</b>
<b>Dawne Badrock</b>	\$8,688	\$366	\$2,092	\$2,565	\$13,713
<b>Joanne Brochu</b>	4,770	366	1,229	1,187	7,554
<b>Ken Crush</b>	10,890	395	1,260	4,249	16,795
<b>Sam Dyck</b>	19,527	419	391	3,919	24,258
<b>Deanna Greyeyes</b>	4,681	9	1,148	2,026	7,866
<b>Bonnie Hope</b>	19,140	403	2,132	1,603	23,280
<b>Bernie Howe</b>	11,006	378	2,844	2,574	16,804
<b>George Janzen</b>	17,803	401	2,754	2,589	23,550
<b>Larry Pavloff*</b>	27,714	435	3,597	1,541	33,289
<b>Keith Wagner</b>	14,854	430	2,195	1,542	19,022
<b>Pam Wieler</b>	14,040	535	4,546	2,885	22,007
<b>Total</b>	\$153,119	\$4,143	\$24,195	\$26,686	\$208,142

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*\*Chair*

*Personal Services list will be  
provided upon request.*

## *Supplier Payments*

1 Stop Playgrounds Ltd.	\$117,603	Finning (Canada) A Division Of	140,491
A.C.K.S. Driving School	201,611	Flynn Canada Inc.	427,898
Access 2000	60,365	Follett School Solutions, Inc.	65,648
Action Office Interiors	373,329	Fort Garry Industries Ltd.	70,291
Al Anderson Sports	61,814	Fundscrip/Fundstream	216,015
Aodbt	92,050	Good Spirit School Division	77,641
Apple Canada Inc. C3120	98,965	Grant Elke	62,828
Aquatemp Radiant Heating	644,275	Great Western Saw Ltd.	53,161
Bank of Montreal	1,289,826	Hague Service Center	70,298
Beardy's & Okemasis First Nation	80,000	Imperial Oil	75,990
Boreal Science	91,829	Independent's Choice Dist.	66,437
Bridge City Electric Inc.	65,192	Janet Wagner	94,500
Brownlee Beaton Kreke	55,557	Jerbear Books	64,102
Cashmere & Company Ent. Ltd.	63,000	Jostens Canada Ltd.	54,036
City Of Martensville	457,170	Kemsol Products Ltd.	261,498
City Of Warman	108,595	Kim Constructors Ltd.	605,913
Clark's Supply And Service Ltd	59,301	Legacy Bus Sales Ltd.	1,888,325
Con-Tech General Contractors	2,150,130	Loraas Disposal Services Ltd	109,981
Custom Truck Sales	183,070	Marsh Canada Limited	600,702
Dell Canada Inc.	730,435	Mcnally Robinson	52,624
Domo Gasoline Corporation Ltd.	96,115	Merlin Motors Inc.	57,772
Don Heppner	86,862	Miscellaneous Vendor	99,566
Evolution Presentation	101,458	Ncs Pearson Inc.	81,973
Federated Co-Operatives Ltd	550,444	Neimar's Custom Work	96,933
Fehr's Painting Ltd.	214,857	Nicolas, Reginald	53,159
		North West College	50,000

Northend Warehousing Ltd.	300,601	Shanahan's Limited Partnership	52,951
Nrb Inc.	50,546	Shellview Sod Farms Ltd.	54,292
Olympian Sports	56,744	Shields, James	68,129
Parkland Industries	88,071	Srb Education Solutions	98,053
Pearson Canada Inc. T46254	55,850	Sun West School Division	70,086
Prairie Mobile Communications	91,141	Supreme Office Products	308,170
Precision Driving School	136,155	Table Mountain Regional Park	70,469
Quality Tire Service Ltd.	117,678	Toshiba Business Solutions	271,536
Quorex Construction Services Ltd.	3,751,036	Trade West Equipment Ltd.	61,235
R & D Drywall Inc.	75,294	Tyler Technologies Inc	76,219
Roy-Al Cabinet Installations Ltd.	63,629	Unisource Canada Inc.	163,832
Sask Tel Cmr	161,625	Us Bank National Association	102,522
Sask Workers' Compensation Bd	303,148	Wilco Contractors S.W. Inc.	62,370
Saskatoon Fire & Flood	264,829	Work Truck West	82,215
Saskenergy	472,183		
Saskpower	1,240,474		
Scholastic Book Fairs	90,090		
Sgi Auto Fund	139,931		

#### *Transfers*

Beardy's & Okemasis First Nation	\$444,646
Saskatoon Health Region	81,000

#### *Other Expenditures*

n/a

## Appendix B – Management Report and Audited Financial Statements

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


The school division’s management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of 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.

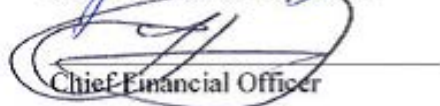
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is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

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

On behalf of the Prairie Spirit School Division No. 206:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

December 5, 2016

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF THE BOARD OF EDUCATION OF PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**

We have audited the accompanying consolidated financial statements of Prairie Spirit School Division No. 206, which comprise the consolidated statement of financial position as at August 31, 2016 and the consolidated statements of operations and accumulated surplus from operations, remeasurement losses, changes in net debt 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 consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Prairie Spirit School Division No. 206 as at August 31, 2016, and the results of its operations, its remeasurement losses, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The image shows a handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants  
Licensed Professional Accountants

December 5, 2016  
Saskatoon, Saskatchewan

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Financial Position**  
as at August 31, 2016

	2016	2015
<b>Financial Assets</b>		
Cash and Cash Equivalents	5,448,149	5,979,136
Accounts Receivable (Note 8)	21,657,726	23,315,294
Portfolio Investments (Note 4)	8,156	9,038
<b>Total Financial Assets</b>	<b>27,114,031</b>	<b>29,303,468</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	4,238,287	6,425,629
Long-Term Debt and Associated Derivatives (Note 10)	30,547,713	30,914,442
Liability for Employee Future Benefits (Note 6)	1,163,800	1,049,200
Deferred Revenue (Note 11)	262,122	725,533
<b>Total Liabilities</b>	<b>36,211,922</b>	<b>39,114,804</b>
<b>Net Debt</b>	<b>(9,097,891)</b>	<b>(9,811,336)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	178,258,926	145,227,694
Inventory of Supplies for Consumption	809,335	752,913
Prepaid Expenses	449,584	457,773
<b>Total Non-Financial Assets</b>	<b>179,517,845</b>	<b>146,438,380</b>
<b>Accumulated Surplus (Note 14)</b>	<b>170,419,954</b>	<b>136,627,044</b>
<b>Accumulated Surplus is Comprised of:</b>		
Accumulated Surplus from Operations	172,684,016	138,060,117
Accumulated Remeasurement Losses	(2,264,062)	(1,433,073)
<b>Total Accumulated Surplus (Note 14)</b>	<b>170,419,954</b>	<b>136,627,044</b>

Contingent Liabilities (Note 17)  
Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:

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



**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
	(Note 15)		
<b>REVENUES</b>			
Property Taxation	36,027,816	38,854,418	36,620,514
Grants	102,906,408	103,860,912	80,476,309
Tuition and Related Fees	2,783,100	2,840,984	2,892,084
School Generated Funds	2,396,692	3,039,257	2,814,021
Complementary Services (Note 12)	854,880	1,298,674	1,274,056
External Services (Note 13)	-	69,025	14,550
Other	50,000	270,289	216,714
<b>Total Revenues (Schedule A)</b>	<b>145,018,896</b>	<b>150,233,559</b>	<b>124,308,248</b>
<b>EXPENSES</b>			
Governance	587,200	660,579	645,863
Administration	3,867,440	3,595,074	3,809,524
Instruction	84,104,984	80,023,016	80,685,854
Plant	14,415,311	17,072,948	17,735,850
Transportation	8,967,204	8,181,810	8,700,933
Tuition and Related Fees	578,130	672,563	651,437
School Generated Funds	2,396,692	2,937,267	2,814,364
Complementary Services (Note 12)	870,314	1,369,960	857,144
External Services (Note 13)	-	20,398	6,093
Other Expenses	1,135,189	1,076,045	909,283
<b>Total Expenses (Schedule B)</b>	<b>116,922,464</b>	<b>115,609,660</b>	<b>116,816,345</b>
<b>Operating Surplus for the Year</b>	<b>28,096,432</b>	<b>34,623,899</b>	<b>7,491,903</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>138,060,117</b>	<b>138,060,117</b>	<b>130,568,214</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>166,156,549</b>	<b>172,684,016</b>	<b>138,060,117</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Remeasurement Losses**  
**as at August 31, 2016**

	<b>2016</b>	<b>2015</b>
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	<b>(1,433,073)</b>	<b>(636,555)</b>
Unrealized losses attributable to:		
Derivatives (Note 10)	(830,989)	(796,518)
<b>Net remeasurement losses for the year</b>	<b>(830,989)</b>	<b>(796,518)</b>
<b>Accumulated Remeasurement Losses, End of Year</b>	<b>(2,264,062)</b>	<b>(1,433,073)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Changes in Net Debt**  
**for the year ended August 31, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
	(Note 15)		
<b>Net Debt, Beginning of Year</b>	<b>(9,811,336)</b>	<b>(9,811,336)</b>	<b>(1,178,720)</b>
<b>Changes During the Year</b>			
Operating Surplus for the Year	28,096,432	34,623,899	7,491,903
Acquisition of Tangible Capital Assets (Schedule C)	(34,874,056)	(39,780,054)	(21,986,654)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	60,400	64,508
Gain on Disposal of Capital Assets (Schedule C)	-	(47,158)	(29,543)
Amortization of Tangible Capital Assets (Schedule C)	6,665,117	6,735,580	6,673,645
Net Acquisition of Inventory of Supplies	-	(56,422)	(44,428)
Net Change in Prepaid Expenses	-	8,189	(5,529)
	<b>(112,507)</b>	<b>1,544,434</b>	<b>(7,836,098)</b>
Net Remeasurement Losses	-	(830,989)	(796,518)
<b>Change in Net Debt</b>	<b>(112,507)</b>	<b>713,445</b>	<b>(8,632,616)</b>
<b>Net Debt, End of Year</b>	<b>(9,923,843)</b>	<b>(9,097,891)</b>	<b>(9,811,336)</b>

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

**Prairie Spirit School Division No. 206**  
**Consolidated Statement of Cash Flows**  
**for the year ended August 31, 2016**

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	34,623,899	7,491,903
Add (Deduct) Non-Cash Items Included in Surplus (Schedule D)	(25,401,935)	4,276,109
Net Change in Non-Cash Operating Activities (Schedule E)	(926,818)	(3,628,087)
<b>Cash Provided by Operating Activities</b>	<b>8,295,146</b>	<b>8,139,925</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(7,689,697)	(17,816,494)
Proceeds on Disposal of Tangible Capital Assets	60,400	64,508
<b>Cash (Used) by Capital Activities</b>	<b>(7,629,297)</b>	<b>(17,751,986)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on Disposal of Portfolio Investments	882	862
<b>Cash Provided by Investing Activities</b>	<b>882</b>	<b>862</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	1,400,000	9,507,724
Repayment of Long-Term Debt	(2,597,718)	(2,871,636)
<b>Cash Provided (Used) by Financing Activities</b>	<b>(1,197,718)</b>	<b>6,636,088</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(530,987)</b>	<b>(2,975,111)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>5,979,136</b>	<b>8,954,247</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>5,448,149</b>	<b>5,979,136</b>

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

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Prairie Spirit School Division No. 206” and operates as “the Prairie Spirit School Division No. 206”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

The school division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

The consolidated financial statements include all the assets, liabilities, revenues and expenses of the school division reporting entity. The school division reporting entity is comprised of all the organizations which are controlled by the school division.

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

**Controlled Entities**

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

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**Controlled Entities (Cont'd)**

These consolidated financial statements contain the following controlled entities:

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

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

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

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

- the liability for employee future benefits of \$1,163,800 (2015 - \$1,049,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$38,854,418 (2015 - \$36,620,514) because final tax assessments may differ from initial estimates.
- taxes receivable of \$18,618,127 (2015 - \$16,771,741) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$6,735,580 (2015 – \$6,673,645) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**d) Financial Instruments**

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

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

**i. Fair Value**

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

Fair value is determined by:

- Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2 inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The school division's derivatives are considered Level 2 measurement.

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**d) Financial Instruments (Cont'd)**

**ii. Cost or Amortized Cost**

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

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

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

**Accounts Receivable** includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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



**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'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 of the school division include land, land improvements, buildings, buildings – short term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets and assets under construction.

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.

Tangible capital asset costs that are directly paid for by the Government of Saskatchewan on behalf of the school division, under the joint-use schools project (JUSP) agreement, are valued at the total progress payments made during construction and the present value of the future capital payments discounted to the date the asset is available for use using the Government of Saskatchewan's borrowing rate for long-term debt in effect at the time of signing the JUSP agreement. During construction, the costs of the assets are recognized using the percentage of completion method based on construction progress and are classified as assets 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 – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Other vehicles – heavy (graders, 1 ton truck, etc.)	10 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

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

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

**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.

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

Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**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.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**Deferred Revenue from Non-government Sources** represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered; revenue from contractual services is recognized as the services are delivered; and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

- i. Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Saskatchewan Teachers' Superannuation Plan (STSP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii. Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with the Public Sector Accounting Board (PSAB) standards, 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 revenues include the following:

**i. Government Transfers (Grants)**

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

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**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**ii. Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

**iii. Fees and Services**

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

**iv. Interest Income**

Interest is recognized on an accrual basis when it is earned.

**v. 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

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**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$21,000,000 that bears interest at Royal Bank prime rate minus 1% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by operating grants and tax levy. This line of credit was approved by the Minister of Education on February 10, 2011. The balance drawn on the line of credit at August 31, 2016 was \$NIL (August 31, 2015 – \$NIL).

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2016	2015
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GIC with RBC, Monthly Interest at 1.3%, maturing Nov 24/16	\$ 8,156	\$ 9,038
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 8,156</b>	<b>\$ 9,038</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2016 Actual	2015 Actual
Governance	\$ 171,100	\$ 489,479	\$ -	\$ -	\$ 660,579	\$ 645,863
Administration	3,025,019	440,130	-	129,925	3,595,074	3,809,524
Instruction	73,939,614	4,559,586	-	1,523,816	80,023,016	80,685,854
Plant	5,045,223	8,057,669	-	3,970,056	17,072,948	17,735,850
Transportation	4,032,406	3,039,467	-	1,109,937	8,181,810	8,700,933
Tuition and Related Fees	-	672,563	-	-	672,563	651,437
School Generated Funds	-	2,937,267	-	-	2,937,267	2,814,364
Complementary Services	1,009,675	358,439	-	1,846	1,369,960	857,144
External Services	-	20,398	-	-	20,398	6,093
Other	-	-	1,076,045	-	1,076,045	909,283
<b>TOTAL</b>	<b>\$ 87,223,037</b>	<b>\$ 20,574,998</b>	<b>\$ 1,076,045</b>	<b>\$ 6,735,580</b>	<b>\$ 115,609,660</b>	<b>\$ 116,816,345</b>

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**6. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave and 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 consolidated statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

	<b>2016</b>	<b>2015</b>
	Aug/31/2016	Aug/31/2015
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.10%	2.50%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.20%
Expected average remaining service life (years)	14	14

<b>Liability for Employee Future Benefits</b>	<b>2016</b>	<b>2015</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 1,661,200</b>	<b>\$ 1,160,600</b>
Current period service cost	150,700	107,800
Interest cost	43,700	34,900
Benefit payments	(127,500)	(40,600)
Actuarial losses	87,100	398,500
<b>Accrued Benefit Obligation - end of year</b>	<b>1,815,200</b>	<b>1,661,200</b>
Unamortized Net Actuarial Losses	(651,400)	(612,000)
<b>Liability for Employee Future Benefits</b>	<b>\$ 1,163,800</b>	<b>\$ 1,049,200</b>

<b>Expense for Employee Future Benefits</b>	<b>2016</b>	<b>2015</b>
Current period service cost	\$ 150,700	\$ 107,800
Amortization of net actuarial loss	47,700	19,200
<b>Benefit cost</b>	<b>198,400</b>	<b>127,000</b>
Interest cost	43,700	34,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 242,100</b>	<b>\$ 161,900</b>

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**7. 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) or 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 consolidated financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these consolidated financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

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

	2016			2015
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	992	14	1,006	1,064
Member contribution rate (percentage of salary)	11.30%/13.50%	7.85%/6.05%	6.05%/13.50%	6.05%/11.30%
Member contributions for the year	\$ 6,335,178	\$ 54,906	\$ 6,390,084	\$ 5,604,838

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**7. PENSION PLANS (Cont'd)**

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

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	<u>2016</u>	<u>2015</u>
Number of active School Division members	773	790
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 1,606,694	\$ 1,651,539
School Division contributions for the year	\$ 1,606,694	\$ 1,651,539
Actuarial (extrapolation) valuation date	<u>(Dec/31/15)</u>	<u>Dec/31/2014</u>
Plan Assets (in thousands)	\$ 2,148,676	\$ 2,006,587
Plan Liabilities (in thousands)	\$ 1,831,743	\$ 1,672,585
Plan Surplus (in thousands)	\$ 316,933	\$ 334,002



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**8. ACCOUNTS RECEIVABLE**

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

	<b>2016</b>		<b>2015</b>	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 18,618,127	\$ 18,618,127	\$ 16,771,741	\$ 16,771,741
Provincial Grants Receivable	1,156,436	1,156,436	4,503,554	4,503,554
Other Receivables	1,883,163	1,883,163	2,039,999	2,039,999
<b>Total Accounts Receivable</b>	<b>\$ 21,657,726</b>	<b>\$ 21,657,726</b>	<b>\$ 23,315,294</b>	<b>\$ 23,315,294</b>

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2016</b>	<b>2015</b>
Accrued Salaries and Benefits	\$ 893,963	\$ 1,808,362
Supplier Payments	1,224,264	1,670,700
Other Accrued Liabilities	2,120,060	2,946,567
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 4,238,287</b>	<b>\$ 6,425,629</b>

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**10. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES**

Details of long-term debt and associated derivatives are as follows:

	<b>2016</b>	<b>2015</b>
<b>Capital Loans</b>		
Energy loan payable to RBC, monthly P&I bearing interest at 6.55%, expiring Oct/16	\$ 27,503	\$ 222,895
Warman High loan payable to RBC, monthly P&I bearing interest at 4.77%, expired Nov 10/15	-	134,000
Division office loan payable to RBC, monthly P&I bearing interest at 4.78%, expiring Mar 7/18	584,000	912,000
Block Projects loan payable to RBC, monthly P&I bearing interest at 1.95%, expiring May 9/18	534,000	829,000
Stobart loan payable to RBC, monthly P&I bearing interest at 2.97%, expiring May 9/33	6,412,000	6,691,000
Warman Middle loan payable to RBC, monthly P&I interest at 2.97%, expiring May 9/33	8,883,000	9,270,000
Martensville High loan payable to RBC, monthly P&I interest at 3.79%, expiring Feb/35	9,016,965	9,347,223
Communications loan payable to RBC, monthly P&I interest at 2.93%, expiring July/26	1,389,945	-
	<b>26,847,413</b>	<b>27,406,118</b>
<b>Derivatives consist of long-term financial instruments created by:</b>		
Interest rate swap agreement - 4.22%, terminated November 10/15	-	809
Interest rate swap agreement - 2.97%, terminates May 9/33	17,650	795,931
Interest rate swap agreement - 1.95%, terminates May 9/18	5,157	15,100
Interest rate swap agreement - 2.97%, terminates May 9/33	939,552	574,493
Interest rate swap agreement - 4.33%, terminates April 7/18	1,301,703	46,740
	<b>2,264,062</b>	<b>1,433,073</b>
	<b>29,111,475</b>	<b>28,839,191</b>
<b>Capital Leases</b>		
Honeywell Lease, monthly P&I payable to RBC with interest at 4.20%, expiring Sept 15/16	15,767	110,370
Bus Lease, monthly P&I payable to RBC with interest at 2.47%, expiring Sept 2/16	-	82,182
Bus Lease, monthly P&I payable to RBC with interest at 2.47%, expiring Aug 5/18	69,047	106,709
Bus Lease, monthly P&I payable to RBC with interest at 2.85%, expiring Oct 20/19	1,134,994	1,503,100
Bus Lease, monthly P&I payable to RBC with interest at 2.47%, expiring Aug 5/20	216,430	272,890
	<b>1,436,238</b>	<b>2,075,251</b>
<b>Total Long-Term Debt and Associated Derivatives</b>	<b>\$ 30,547,713</b>	<b>\$ 30,914,442</b>

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**10. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES (Cont'd)**

<b>Future principal repayments over the next 5 years are estimated as follows:</b>			
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>Total</b>
2017	\$ 1,829,088	\$ 506,417	\$ 2,335,505
2018	1,666,454	475,697	2,142,151
2019	1,236,941	430,144	1,667,085
2020	1,281,068	23,980	1,305,048
2021	1,326,861	-	1,326,861
Thereafter	19,507,001	-	19,507,001
<b>Total</b>	<b>\$ 26,847,413</b>	<b>\$ 1,436,238</b>	<b>\$ 28,283,651</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2016</b>	<b>2015</b>
Principal	\$ 1,958,705	\$ 639,013	\$ 2,597,718	\$ 2,871,636
Interest	944,775	38,065	982,840	865,930
<b>Total</b>	<b>\$ 2,903,480</b>	<b>\$ 677,078</b>	<b>\$ 3,580,558</b>	<b>\$ 3,737,566</b>

**11. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2015</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2016</b>
<b>Capital projects:</b>				
Federal capital tuition	\$ 227,626	\$ 34,496	\$ -	\$ 262,122
<b>Total capital projects deferred revenue</b>	<b>227,626</b>	<b>34,496</b>	<b>-</b>	<b>262,122</b>
<b>Other deferred revenue:</b>				
Property taxes	497,907	-	(497,907)	-
<b>Total other deferred revenue</b>	<b>497,907</b>	<b>-</b>	<b>(497,907)</b>	<b>-</b>
<b>Total Deferred Revenue</b>	<b>\$ 725,533</b>	<b>\$ 34,496</b>	<b>\$ (497,907)</b>	<b>\$ 262,122</b>

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**12. COMPLEMENTARY SERVICES**

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2015 and 2016:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Other Programs	2016	2015
<b>Revenues:</b>				
Operating Grants	\$ 920,174	\$ 378,500	\$ 1,298,674	\$ 1,223,646
Capital Grants	-	-	-	50,410
<b>Total Revenues</b>	<b>920,174</b>	<b>378,500</b>	<b>1,298,674</b>	<b>1,274,056</b>
<b>Expenses:</b>				
Salaries & Benefits	834,169	175,506	1,009,675	709,436
Instructional Aids	73,359	127,069	200,428	35,302
Non-Capital Equipment	1,846	42,640	44,486	330
Building Operating Expenses	-	-	-	46,376
Student Related Expenses	32,644	80,881	113,525	60,824
Amortization of Tangible Capital Assets	1,846	-	1,846	4,876
<b>Total Expenses</b>	<b>943,864</b>	<b>426,096</b>	<b>1,369,960</b>	<b>857,144</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (23,690)</b>	<b>\$ (47,596)</b>	<b>\$ (71,286)</b>	<b>\$ 416,912</b>

The purpose and nature of each Complementary Services program is as follows:

Pre-K programs represent the revenue and expenses for operating pre-K programs that have been approved by the Ministry.

Other programs relate to the revenue and expenses for nutrition programs, special projects with the Province and First Nations and Metis Education (FNME). There were two special projects related to FNME.

**13. 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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**13. EXTERNAL SERVICES (Cont'd)**

Following is a summary of the revenues and expenses of the External Services programs operated by the school division in 2015 and 2016:

Summary of External Services Revenues and Expenses, by Program	2016	2015
<b>Revenues:</b>		
Fees and Other Revenues	\$ 69,025	\$ 14,550
<b>Total Revenues</b>	<b>69,025</b>	<b>14,550</b>
<b>Expenses:</b>		
Supplies and Services	20,398	6,093
<b>Total Expenses</b>	<b>20,398</b>	<b>6,093</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 48,627</b>	<b>\$ 8,457</b>

Revenue and expenditures represent the operations of the Prairie Spirit School Division Foundation Corp.

**14. ACCUMULATED SURPLUS**

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

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

Certain amounts of the accumulated surplus from operations, as approved by the board of education, have been designated for specific future purposes such as unspent school operating budget and future replacement of capital assets. These internally restricted amounts are included in the accumulated surplus from operations presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

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**14. ACCUMULATED SURPLUS (Cont'd)**

Details of accumulated surplus are as follows:

	August 31 2015	Additions during the year	Reductions during the year	August 31 2016
<b>Invested in Tangible Capital Assets:</b>				
Net book value of tangible capital assets	\$ 145,227,694	\$ 41,867,814	\$ 8,836,582	\$ 178,258,926
Less: debt owing on tangible capital assets	(29,481,369)	(1,400,000)	(2,597,718)	(28,283,651)
	<b>115,746,325</b>	<b>40,467,814</b>	<b>6,238,864</b>	<b>149,975,275</b>
<b>PMR maintenance project allocations (1)</b>	<b>1,707,354</b>	<b>1,701,191</b>	<b>882,720</b>	<b>2,525,825</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
School bus replacement program	1,950,000	3,000,000	1,794,206	3,155,794
Learning technology initiatives	1,704,094	630,551	-	2,334,645
Vehicle replacement	230,248	250,000	229,995	250,253
Completion of Martensville & Warman Schools	3,071,713	-	2,181,338	890,375
Completion of outstanding capital projects	1,025,436	-	603,913	421,523
School facility safety, repairs and improvements	-	3,201,152	-	3,201,152
	<b>7,981,490</b>	<b>7,081,703</b>	<b>4,809,452</b>	<b>10,253,742</b>
<b>Other:</b>				
School generated funds	1,349,163	39,033	-	1,388,196
School budgets	1,171,802	-	102,157	1,069,645
School community councils	65,231	-	3,429	61,802
ESSP Programming and Development	-	3,406,440	-	3,406,440
JUSP Operational costs reserve	43,691	850,000	-	893,691
Central Valley Athletic Committee	2,655	1,630	-	4,285
Integrated Shared Services Initiative	271,500	-	37,377	234,123
Prairie Spirit School Division Foundation Corp.	8,457	48,627	-	57,084
Program equity/ enhancement initiatives	3,756,215	-	3,756,215	-
Facilities department	1,644,526	100,000	1,744,526	-
Admin council reserve	629,216	-	629,216	-
Division office PD	89,177	66,023	155,200	-
Finance and transportation PD	38,958	8,062	47,020	-
	<b>9,070,590</b>	<b>4,519,815</b>	<b>6,475,140</b>	<b>7,115,266</b>
<b>Unrestricted Surplus</b>	<b>3,554,357</b>	<b>-</b>	<b>740,448</b>	<b>2,813,908</b>
<b>Accumulated Surplus from Operations</b>	<b>138,060,117</b>	<b>53,770,523</b>	<b>19,146,624</b>	<b>172,684,016</b>
<b>Accumulated Remeasurement Losses</b>	<b>(1,433,073)</b>	<b>-</b>	<b>830,989</b>	<b>(2,264,062)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 136,627,044</b>	<b>\$ 53,770,523</b>	<b>\$ 19,977,613</b>	<b>\$ 170,419,954</b>

(1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

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**14. ACCUMULATED SURPLUS (Cont'd)**

The purpose and nature of each Internally Restricted Surplus amount is as follows:

**Capital Projects:**

School Bus Replacement Program – replacement of school buses

Learning Technology Initiatives – replacement of school based technology

Vehicle Replacement – replacement of vehicles

Completion of Martensville/Warman/outstanding capital projects – capital funding for completion of capital projects.

School Facility Safety, Repairs and Improvements – allocation to provide for school building costs to address safety issues, repairs and facility enhancements

**Other:**

School Generated Funds – unspent funds

School Budgets – unspent school budget allocations

School Community Councils – unspent SCC budget allocations

ESSP Programming and Development – allocated for initiatives and staff support and development to support sector goals.

JUSP Operational Costs – allocation to support start-up and initial operations

Central Valley Athletic Committee – carry forward of unspent budget allocated

Integrated Shared Services Initiative – unspent funds

Prairie Spirit School Division Foundation Corp. – surplus from the foundation operations

Program Equity/ Enhancements Initiatives - allow for one-time expenditures to bring equity to program offerings in the division

Facilities Department - carry forward of unspent budget allocated

Admin Council Reserve - carry forward of unspent budget allocated

Division Office PD – carry forward of unspent budget allocated

Finance and Transportation PD - carry forward of unspent budget allocated

**15. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the board of education on June 22, 2015 and the Minister of Education on August 20, 2015.

**16. RELATED PARTIES**

These consolidated financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

**16. RELATED PARTIES (Cont'd)**

**Related Party Transactions**

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the consolidated financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2016	2015
<b>Revenues:</b>		
Ministry of Education	\$ 104,786,457	\$ 81,069,929
Great Plains College	25,329	25,329
SGI	373,129	680,436
	<b>\$ 105,184,915</b>	<b>\$ 81,775,694</b>
<b>Expenses:</b>		
Saskatoon Public S.D.	\$ 37,913	\$ 27,358
Greater Saskatoon Catholic Schools	7,000	16,000
Good Spirit S.D.-Public Section Trust	69,658	25,347
North West College	50,000	50,000
Saskatoon Health Region	81,000	81,000
SaskTel	192,784	412,972
SaskPower	1,240,474	1,389,928
SaskEnergy	472,183	606,793
SGI	148,835	150,395
Sask Workers' Compensation Board	303,148	304,848
	<b>\$ 2,602,995</b>	<b>\$ 3,064,641</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 1,156,436	\$ 4,503,554
	<b>\$ 1,156,436</b>	<b>\$ 4,503,554</b>
<b>Prepaid Expenses:</b>		
Sask Workers' Compensation Board	\$ 150,385	\$ 143,400
	<b>\$ 150,385</b>	<b>\$ 143,400</b>

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

A portion of the operating grant revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

Other transactions with related parties and amounts due to/from them are described separately in the consolidated financial statements or notes thereto.



**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**17. CONTINGENT LIABILITIES**

**Litigation**

The school division has been named as a defendant in a legal action in which damages have been sought. The outcome of this action is not determinable as at the date of reporting and accordingly, no provision has been made in these consolidated 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.

**18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

Significant contractual obligations and commitments of the school division are as follows:

- construction contract awarded to Quorex Construction for Martensville High School in the amount of \$27,164,927 over 2 years. This project was 95% complete as of August 31, 2016.

Capital lease obligations of the school division are as follows:

	<b>Capital Leases</b>		
	<b>Buses</b>	<b>Honeywell Performance Contract</b>	<b>Total Capital</b>
<b>Future minimum lease payments:</b>			
2017	\$ 490,650	\$ 15,767	\$ 506,417
2018	475,697	-	475,697
2019	430,144	-	430,144
2020	23,980	-	23,980
	\$ 1,420,471	\$ 15,767	\$ 1,436,238
<b>Interest and executory costs</b>	71,560	1,200	72,760
<b>Total Lease Obligations</b>	<b>\$ 1,492,031</b>	<b>\$ 16,967</b>	<b>\$ 1,508,998</b>

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**19. JOINT-USE SCHOOLS PROJECT AGREEMENT**

In August 2015, the Government of Saskatchewan entered into a 32 year public-private partnership with Joint-Use Mutual Partnership (JUMP) to design, finance, build and maintain Warman Elementary and Martensville Elementary in City of Warman and City of Martensville on behalf of the school division. The Government of Saskatchewan will be responsible for all capital, maintenance and operating payments over the term of the public-private partnership agreement with ownership of the schools vesting with the school division. The school division is the beneficiary of the schools, therefore, during period of construction the school division will record capital grant revenue from the Ministry of Education and tangible capital assets on the percentage of completion basis.

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

The school division does not have a significant exposure to any individual customer. 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, 2016 was:

	<b>August 31, 2016</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>	
Grants Receivable	\$ 1,156,436	\$ 1,156,436	\$ -	\$ -	\$ -	
Other Receivables	1,052,152	111,506	143,717	64,035	732,894	
<b>Gross Receivables</b>	<b>2,208,588</b>	<b>1,267,942</b>	<b>143,717</b>	<b>64,035</b>	<b>732,894</b>	
Allowance for Doubtful Accounts	-	-	-	-	-	
<b>Net Receivables</b>	<b>\$ 2,208,588</b>	<b>\$ 1,267,942</b>	<b>\$ 143,717</b>	<b>\$ 64,035</b>	<b>\$ 732,894</b>	

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**20. RISK MANAGEMENT (Cont'd)**

**ii. Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by ensuring budgets are followed and reviewed monthly and all capital purchases are funded on a cash basis.

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

	<b>August 31, 2016</b>			
	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 4,238,287	\$ -	\$ -	\$ -
Long-term debt (includes interest)	1,391,676	1,391,676	8,764,997	25,519,992
<b>Total</b>	<b>\$ 5,629,963</b>	<b>\$ 1,391,676</b>	<b>\$ 8,764,997</b>	<b>\$ 25,519,992</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 long-term debt.

The school division also has an authorized bank line of credit of \$21,000,000 with interest payable monthly at a rate of prime minus 1%. 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 at August 31, 2016 (2015 –\$NIL).

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency,
- managing cash flows to minimize utilization of its bank line of credit,
- managing its interest rate risk on long-term debt through the use of fixed rate terms and derivatives consisting of a long-term financial instrument created by interest rate swap agreements on variable interest debt.

**PRAIRIE SPIRIT SCHOOL DIVISION NO. 206**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**As at August 31, 2016**

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**20. RISK MANAGEMENT (Cont'd)**

**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.

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	35,692,022	38,425,556	36,020,018
<b>Total Property Tax Revenue</b>	<b>35,692,022</b>	<b>38,425,556</b>	<b>36,020,018</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	155,000	166,937	152,858
Provincial Government	35,000	46,249	41,812
Other	35,000	37,580	77,973
<b>Total Grants in Lieu of Taxes</b>	<b>225,000</b>	<b>250,766</b>	<b>272,643</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	80,000	46,176	93,552
<b>Total Other Tax Revenues</b>	<b>80,000</b>	<b>46,176</b>	<b>93,552</b>
<b>Additions to Levy</b>			
Penalties	260,000	231,687	343,295
<b>Total Additions to Levy</b>	<b>260,000</b>	<b>231,687</b>	<b>343,295</b>
<b>Deletions from Levy</b>			
Cancellations	(205,004)	(161,596)	(81,878)
Other Deletions	(24,202)	61,829	(27,116)
<b>Total Deletions from Levy</b>	<b>(229,206)</b>	<b>(99,767)</b>	<b>(108,994)</b>
<b>Total Property Taxation Revenue</b>	<b>36,027,816</b>	<b>38,854,418</b>	<b>36,620,514</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	67,626,352	66,291,578	65,787,158
Other Ministry Grants	71,000	15,250	101,336
<b>Total Ministry Grants</b>	<b>67,697,352</b>	<b>66,306,828</b>	<b>65,888,494</b>
Grants from Others	335,000	373,129	680,436
<b>Total Operating Grants</b>	<b>68,032,352</b>	<b>66,679,957</b>	<b>66,568,930</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	34,874,056	37,180,955	13,907,379
<b>Total Capital Grants</b>	<b>34,874,056</b>	<b>37,180,955</b>	<b>13,907,379</b>
<b>Total Grants</b>	<b>102,906,408</b>	<b>103,860,912</b>	<b>80,476,309</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	2,783,100	2,840,984	2,871,319
Individuals and Other	-	-	20,765
<b>Total Tuition Fees</b>	<b>2,783,100</b>	<b>2,840,984</b>	<b>2,892,084</b>
<b>Total Operating Tuition and Related Fees</b>	<b>2,783,100</b>	<b>2,840,984</b>	<b>2,892,084</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>2,783,100</b>	<b>2,840,984</b>	<b>2,892,084</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	156,762	207,318	162,544
<b>Total Curricular Fees</b>	<b>156,762</b>	<b>207,318</b>	<b>162,544</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	144,130	185,789	151,301
Commercial Sales - Non-GST	286,000	224,464	225,929
Fundraising	573,000	1,070,091	856,337
Grants and Partnerships	181,866	197,916	214,362
Students Fees	1,054,934	1,153,679	1,203,508
Other	-	-	40
<b>Total Non-Curricular Fees</b>	<b>2,239,930</b>	<b>2,831,939</b>	<b>2,651,477</b>
<b>Total School Generated Funds Revenue</b>	<b>2,396,692</b>	<b>3,039,257</b>	<b>2,814,021</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	854,880	920,174	827,095
Other Ministry Grants	-	378,500	396,551
<b>Total Operating Grants</b>	<b>854,880</b>	<b>1,298,674</b>	<b>1,223,646</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	-	50,410
<b>Total Capital Grants</b>	<b>-</b>	<b>-</b>	<b>50,410</b>
<b>Total Complementary Services Revenue</b>	<b>854,880</b>	<b>1,298,674</b>	<b>1,274,056</b>

**Prairie Spirit School Division No. 206**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>External Services</b>			
<b>Fees and Other Revenue</b>			
Other Revenue	-	69,025	14,550
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>69,025</b>	<b>14,550</b>
<b>Total External Services Revenue</b>	<b>-</b>	<b>69,025</b>	<b>14,550</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	-	140,053	112,739
Sales & Rentals	-	965	5,470
Investments	50,000	82,113	68,962
Gain on Disposal of Capital Assets	-	47,158	29,543
<b>Total Other Revenue</b>	<b>50,000</b>	<b>270,289</b>	<b>216,714</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>145,018,896</b>	<b>150,233,559</b>	<b>124,308,248</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Governance Expense</b>			
Board Members Expense	263,150	203,186	236,925
Professional Development- Board Members	48,450	43,707	51,584
Advisory Committees	72,000	74,124	79,358
Elections	5,000	8,459	2,860
Other Governance Expenses	198,600	331,103	275,136
<b>Total Governance Expense</b>	<b>587,200</b>	<b>660,579</b>	<b>645,863</b>
<b>Administration Expense</b>			
Salaries	2,750,129	2,729,128	2,936,227
Benefits	332,450	295,891	299,587
Supplies & Services	255,575	175,892	141,154
Non-Capital Furniture & Equipment	40,500	21,142	23,531
Building Operating Expenses	105,098	90,716	92,626
Communications	94,892	61,071	81,387
Travel	48,000	14,351	26,659
Professional Development	84,425	76,958	63,599
Amortization of Tangible Capital Assets	156,371	129,925	144,754
<b>Total Administration Expense</b>	<b>3,867,440</b>	<b>3,595,074</b>	<b>3,809,524</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	59,438,871	56,902,955	56,357,264
Instructional (Teacher Contract) Benefits	3,309,237	3,620,494	3,330,551
Program Support (Non-Teacher Contract) Salaries	11,776,829	11,285,748	12,088,584
Program Support (Non-Teacher Contract) Benefits	2,356,253	2,130,417	2,282,904
Instructional Aids	2,843,288	1,922,074	2,054,470
Supplies & Services	749,054	865,365	814,652
Non-Capital Furniture & Equipment	587,521	599,555	476,159
Communications	252,940	131,338	310,608
Travel	505,871	437,858	516,693
Professional Development	562,635	485,041	521,934
Student Related Expense	152,626	118,355	312,785
Amortization of Tangible Capital Assets	1,569,859	1,523,816	1,619,250
<b>Total Instruction Expense</b>	<b>84,104,984</b>	<b>80,023,016</b>	<b>80,685,854</b>



**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	2016 Budget	2016 Actual	2015 Actual
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	4,256,604	4,167,847	4,051,994
Benefits	866,621	877,376	841,074
Supplies & Services	11,000	22,662	59,136
Non-Capital Furniture & Equipment	89,120	109,922	62,223
Building Operating Expenses	5,258,614	7,778,431	8,747,932
Communications	13,800	10,389	10,828
Travel	111,880	119,873	64,612
Professional Development	25,806	16,392	17,934
Amortization of Tangible Capital Assets	3,781,866	3,970,056	3,880,117
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>14,415,311</b>	<b>17,072,948</b>	<b>17,735,850</b>
<b>Student Transportation Expense</b>			
Salaries	3,706,149	3,376,545	3,420,815
Benefits	746,250	655,861	629,612
Supplies & Services	1,601,563	1,128,602	1,464,052
Non-Capital Furniture & Equipment	1,020,941	1,111,803	1,401,721
Building Operating Expenses	65,000	20,581	42,242
Communications	174,756	169,336	95,775
Travel	40,000	54,623	43,803
Professional Development	24,700	19,484	5,306
Contracted Transportation	435,700	535,038	572,959
Amortization of Tangible Capital Assets	1,152,145	1,109,937	1,024,648
<b>Total Student Transportation Expense</b>	<b>8,967,204</b>	<b>8,181,810</b>	<b>8,700,933</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	549,630	672,563	651,437
Other Fees	28,500	-	-
<b>Total Tuition and Related Fees Expense</b>	<b>578,130</b>	<b>672,563</b>	<b>651,437</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	196,502	215,066	193,487
Cost of Sales	297,830	563,686	350,146
Non-Capital Furniture & Equipment	104,540	33,684	26,304
School Fund Expenses	1,797,820	2,124,831	2,244,427
<b>Total School Generated Funds Expense</b>	<b>2,396,692</b>	<b>2,937,267</b>	<b>2,814,364</b>

**Prairie Spirit School Division No. 206**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	609,715	818,761	526,796
Program Support (Non-Teacher Contract) Salaries & Benefits	193,848	190,914	182,640
Instructional Aids	61,875	199,407	96,126
Non-Capital Furniture & Equipment	-	44,486	330
Building Operating Expenses	-	-	46,376
Professional Development (Non-Salary Costs)	-	1,021	-
Student Related Expenses	-	113,525	-
Amortization of Tangible Capital Assets	4,876	1,846	4,876
<b>Total Complementary Services Expense</b>	<b>870,314</b>	<b>1,369,960</b>	<b>857,144</b>
<b>External Service Expense</b>			
Supplies & Services	-	20,398	6,093
<b>Total External Services Expense</b>	<b>-</b>	<b>20,398</b>	<b>6,093</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	60,199	61,820	43,353
Interest on Capital Loans	961,615	944,775	758,798
Interest on Other Long-Term Debt	113,375	38,065	107,132
<b>Total Interest and Bank Charges</b>	<b>1,135,189</b>	<b>1,044,660</b>	<b>909,283</b>
Provision for Uncollectable Accounts	-	31,385	-
<b>Total Other Expense</b>	<b>1,135,189</b>	<b>1,076,045</b>	<b>909,283</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>116,922,464</b>	<b>115,609,660</b>	<b>116,816,345</b>

**Prairie Spirit School Division No. 206**

**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2016**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2016	2015
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment					
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	5,979,163	4,118,192	151,225,529	13,702,735	16,549,368	740,048	14,415,042	11,017,103	618,102	23,557,672	241,922,954	221,965,818
Additions/Purchases	-	-	-	-	1,794,206	208,834	715,371	890,235	1,400	36,170,008	39,780,054	21,986,654
Disposals	-	-	-	-	(2,101,002)	-	-	-	-	-	(2,101,002)	(2,029,518)
Transfers to (from)	-	-	4,031	1,400,028	-	-	-	-	-	(1,404,059)	-	-
<b>Closing Balance as of August 31</b>	<b>5,979,163</b>	<b>4,118,192</b>	<b>151,229,560</b>	<b>15,102,763</b>	<b>16,242,572</b>	<b>948,882</b>	<b>15,130,413</b>	<b>11,907,338</b>	<b>619,502</b>	<b>58,323,621</b>	<b>279,602,006</b>	<b>241,922,954</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	N/A	3,175,162	57,704,373	3,496,499	10,963,451	504,495	11,436,075	9,082,492	332,713	-	96,695,260	92,016,168
Amortization of the Period	-	111,136	3,012,512	734,337	1,069,028	112,810	651,829	949,781	94,147	-	6,735,580	6,673,645
Disposals	-	-	-	-	(2,087,760)	-	-	-	-	-	(2,087,760)	(1,994,553)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>3,286,298</b>	<b>60,716,885</b>	<b>4,230,836</b>	<b>9,944,719</b>	<b>617,305</b>	<b>12,087,904</b>	<b>10,032,273</b>	<b>426,860</b>	<b>N/A</b>	<b>101,343,080</b>	<b>96,695,260</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	5,979,163	943,030	93,521,156	10,206,236	5,585,917	235,553	2,978,967	1,934,611	285,389	23,557,672	145,227,694	129,949,650
Closing Balance as of August 31	5,979,163	831,894	90,512,675	10,871,927	6,297,853	331,577	3,042,509	1,875,065	192,642	58,323,621	178,258,926	145,227,694
<b>Change in Net Book Value</b>	<b>-</b>	<b>(111,136)</b>	<b>(3,008,481)</b>	<b>665,691</b>	<b>711,936</b>	<b>96,024</b>	<b>63,542</b>	<b>(59,546)</b>	<b>(92,747)</b>	<b>34,765,949</b>	<b>33,031,232</b>	<b>15,278,044</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	2,101,002	-	-	-	-	-	2,101,002	2,029,518
Accumulated Amortization	-	-	-	-	2,087,760	-	-	-	-	-	2,087,760	1,994,553
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,242</b>	<b>34,965</b>
Price of Sale	-	-	-	-	60,400	-	-	-	-	-	60,400	64,508
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,158</b>	<b>29,543</b>

**Prairie Spirit School Division No. 206**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2016**

	2016	2015
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	6,735,580	6,673,645
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus (Note 14)	(32,090,357)	(2,367,993)
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(47,158)	(29,543)
<b>Total Non-Cash Items Included in Surplus</b>	<b>(25,401,935)</b>	<b>4,276,109</b>

**Prairie Spirit School Division No. 206**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2016**

	2016	2015
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	1,657,568	(2,249,868)
Decrease in Accounts Payable and Accrued Liabilities	(2,187,342)	(964,917)
Increase in Liability for Employee Future Benefits	114,600	121,300
Decrease in Deferred Revenue	(463,411)	(484,645)
Increase in Inventory of Supplies for Consumption	(56,422)	(44,428)
Decrease (Increase) in Prepaid Expenses	8,189	(5,529)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(926,818)</b>	<b>(3,628,087)</b>