



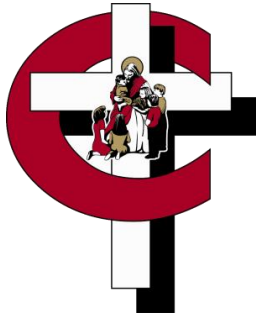
**Christ the Teacher Roman Catholic Separate School Division #212**

## **2016-17 Annual Report**

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## School Division Contact Information



**Christ the Teacher Roman Catholic Separate School Division #212**

*Believe ... Belong ... Become*

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## Letter of Transmittal

Honourable Bronwyn Eyre  
Minister of Education

Dear Minister Eyre:

The Board of Education of Christ the Teacher R.C.S.S.D #212 is pleased to provide you and the residents of the school division with the 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

Respectfully submitted,

A handwritten signature in cursive script, reading "Lisa Rathgeber".

Lisa Rathgeber, Chairperson

## **Introduction**

This annual report presents an overview of the Christ the Teacher Catholic School Division's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017.

This report provides a snapshot of Christ the Teacher Catholic School Division, its governance structures, students, staff, programs and facilities. In addition to detailing the school division goals, activities, and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan. The report provides a financial overview and audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

# School Division Profile

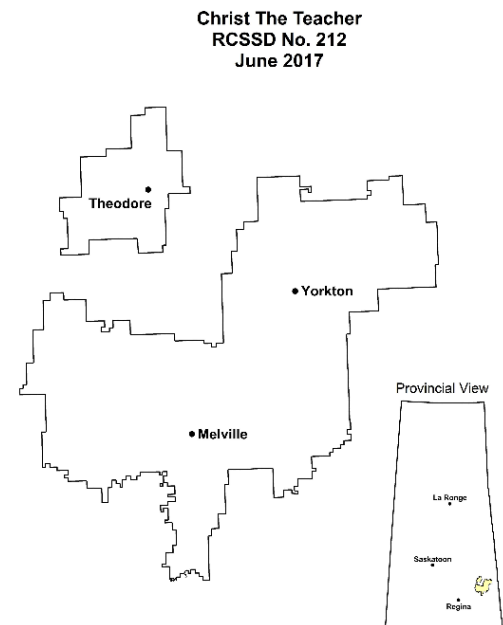
## About Us

Christ the Teacher Catholic School Division is a small urban/rural school division with nine schools located in three communities. The division is located in east central Saskatchewan. The division includes the communities of Melville, Theodore and Yorkton. The map below shows the geographic location of Christ the Teacher Catholic School Division.

Christ the Teacher Catholic School Division is divided into five subdivisions for purposes of board representation and is governed by an elected board of ten trustees. Representation is as follows:

- City of Melville – 3 representatives
- Melville Rural – 1 representative
- Theodore – 1 representative
- City of Yorkton – 4 representatives
- Yorkton Rural – 1 representative

The school division head office is located in Yorkton. The economy of the Christ the Teacher Catholic School Division area is mixed. The communities of Yorkton and Melville are the retail and service centres for more than 200,000 residents of the eastern part of our province, and western Manitoba. Two large potash mines are located to the east of our division. As well, small and medium-sized businesses manufacture farm equipment and farm-related products.



## Division Philosophical Foundation

**Division Mission Statement** - As a Christ-Centred learning community, we engage and challenge all learners, model and form character, know Christ and make Him known.

### Division Motto

*Believe ... Belong ... Become*

**Division Core Values** - We believe that success in Christ the Teacher Catholic Schools can only be achieved by an unconditional commitment to our core values.

Christ is our greatest teacher and the values He taught us in His gospels must permeate all aspects of daily life in the schools of the Division.

Therefore, our core values provide direction, foster understanding and define expectations for relationships, interactions and behaviours within the Division.

**Faith** - We develop a relationship with Christ, following His example by loving and serving others.

**Respect** - We value all people and treat one another with dignity and compassion.

**Learning** - We continually grow in our expertise and proficiency to support the learning of all students.

**Integrity** - We adhere to moral principles in our words and actions.

**Stewardship** - We use the gifts God has given us to do the work God is calling us to do.

## Program Overview

The students in Christ the Teacher Catholic School Division are diverse. They vary in personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Christ the Teacher Catholic School Division offers a wide range of programs in its nine schools.

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, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension. Classroom instruction in our division is distinctive in that the Ministry curriculum is permeated with the Catholic world view.

In addition, each school in Christ the Teacher Catholic School Division offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Religion programming
- Alternative programming for vulnerable students
- Core French instruction
- English as an Additional Language programming
- French Immersion programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Advanced Placement programming
- Work transition and trade training opportunities
- Outdoor education programming

Additional services and supports are offered to students and teachers by specialized school division staff including:

- Religious Education Consultant & Liaisons
- Coordinator of Student Achievement and Supports
- Psychologist
- Speech and Language Pathologist
- Occupational Therapist
- Physical Therapist
- School Counsellors
- Career Counsellor



## Governance

### The Board of Education

Christ the Teacher Catholic School Division is governed by a ten-person elected Board of Education. *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”.

Christ the Teacher Catholic School Division is organized into five subdivisions for purpose of elections, but once elected the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on October 26, 2016 and will serve a four-year term. Board of Education members are:

City of Melville - Brian Hicke	City of Yorkton - Sheri-Lynne Fedorowich
City of Melville - Lisa Rathgeber (Chair)	City of Yorkton - Jerome Niezgoda
City of Melville - Angie Rogalski	City of Yorkton - Dwayne Todas
Melville Rural - Monique Chaban	City of Yorkton - Pat Zaryski
Village of Theodore - Erin Gibson	Yorkton Rural - Dwight Guy (Vice-Chair)

A list of the remuneration paid to board members is provided in Appendix A.

### School Community Councils

The Board of Education has established a School Community Council (SCC) for eight schools in Christ the Teacher Catholic School Division. Dreambuilders High School was recognized as a funded school in June 2015; this school will establish an SCC during the 2017-18 school year.

School Community Councils are required by legislation to cooperate with school staff to develop a School Learning Improvement Plan that is aligned with the school division’s Strategic Plan. Each year, the School Learning Improvement Teams share the school’s Learning Improvement Plan with the SCC. The SCC utilizes the school Learning Improvement Plan to develop parallel learning improvement goals. The School Community Councils develop action plans and strategies to actualize their school’s Learning Improvement Plans. The school and SCC Learning Improvement Plans are reviewed by the Division early in the fall.

*The Education Regulations, 2015* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2016-17 Christ the

Teacher Catholic School Division conducted an SCC Learning Improvement Plan Sharing Symposium. All SCCs shared their Learning Improvement goals related to competence (academic), character (climate), and faith. This SCC and Board Forum, involving Board Members, Central Administration, Principals, and representatives from each SCC provided an opportunity for SCCs to network and engage in a dialogue regarding initiatives taken to support the Learning Improvement Plans.

The eight SCCs in Christ the Teacher Catholic School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2015*. The actual number of members varies from one SCC to another. Our school division does not have students living on-reserve attending division schools.

Annually, the Board appoints a board member to each SCC; these board members attend at least one SCC meeting during the school year. This is an opportunity for the SCCs to communicate with the Board of Education. The Board of Education provides base funding to each SCC based on an enrolment factor. SCCs use this funding in a variety of ways, such as: supporting meeting expenses or supporting guest speakers at school-level events for parents/caregivers. The Board of Education also offers a yearly matching grant to each SCC in support of their Learning Improvement Plan initiatives. The total funding provided by the Board of Education to the SCCs during the 2016-17 school year was \$30,854.

Recruitment and retention of SCC members is critical as the dedication, support, and work of the SCC members is extremely valuable to each of our schools and the division.

## **School Division in the Community**

Christ the Teacher Catholic School Division is an integral part of community life in east central Saskatchewan. The division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

### **Community Involvement**

Research has shown that students achieve at higher levels in school when their families and other community members are involved in their learning. The schools in Christ the Teacher Catholic School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community. Whether hosting open-house events, meals, BBQs, student-led conferences, religious celebrations or other activities, our schools recognize the significant impact parent and community engagement has on increased student learning. Some examples of community partnerships that Christ the Teacher Catholic School Division is involved in are noted below.

### **Community Partnerships**

The Christ the Teacher Catholic School Division and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Some examples of Christ the Teacher's community partners include:

- Kids First Management Committee
- Parkland ECIP
- St. Henry's Roman Catholic Parish in Melville
- St. George's Ukrainian Catholic Church in Melville
- St. Elizabeth Roman Catholic Parish in Killaly
- St. Gerard's Roman Catholic Parish in Yorkton
- St. Mary's Ukrainian Catholic Church in Yorkton
- Saskatchewan Abilities Council
- Saskatchewan Association for Community Living
- Society for the Involvement of Good Neighbours
- Ministry of Social Services
- Special Olympics – Yorkton District
- Sunrise Children's Therapies
- Sunrise Mental Health and Addiction Services
- Yorkton Family Resource Center
- Yorkton Immigration and Resource Center
- Yorkton Community Mobilization (HUB and Steering Committee)
- Yorkton Housing Authority

## **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.

2016-17 was the third 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.

## Reading, Writing, Math at Grade Level and Unified Student Information System Business Case

### **OUTCOME:**

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

### **PRIORITY:**

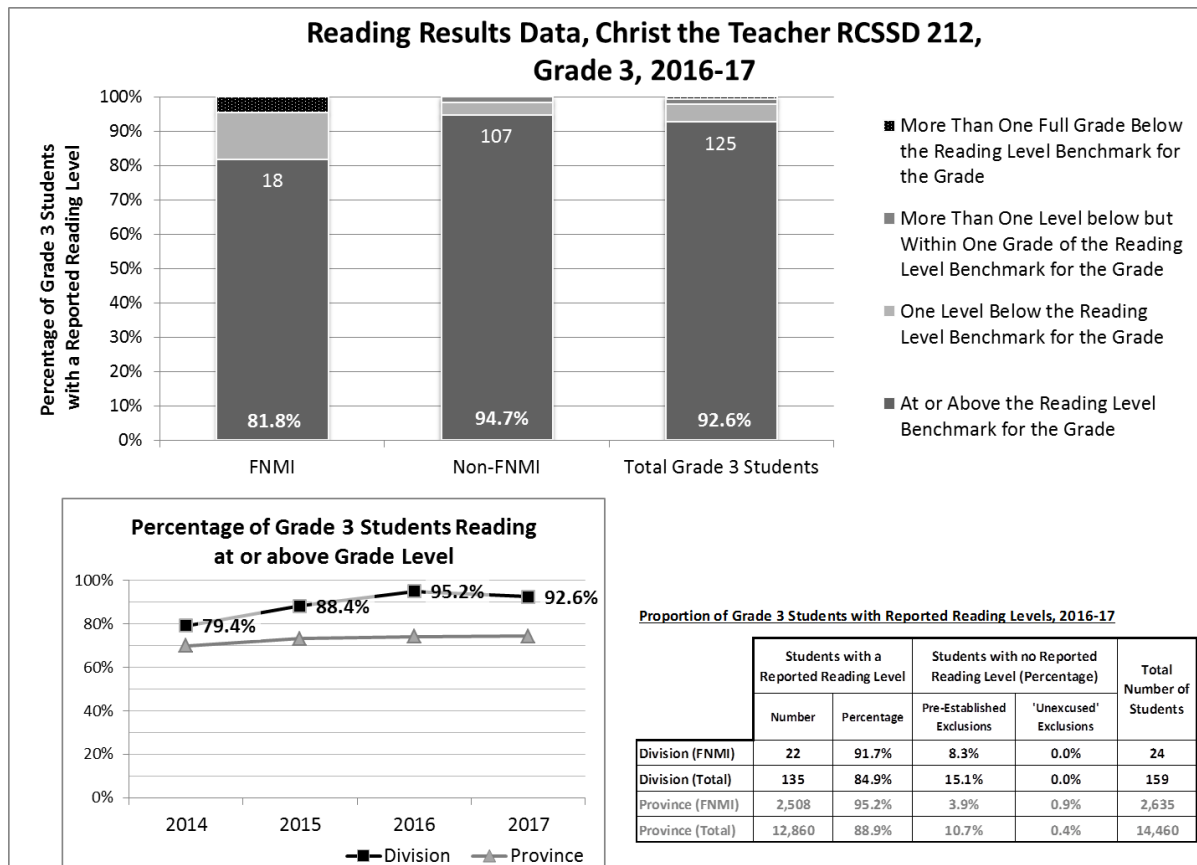
**Develop a business case to explore the feasibility of a provincial Unified Student Information System.**

<b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b>	<p>Our division target for reading, writing and math matches the province in the goal of 80% of students being at or above grade level by June 30, 2020. To help reach this target, a division goal that all grades 1-5 classrooms will have implemented the approaches found in <i>Saskatchewan Reads</i> by June 2017 was also set. An additional goal that grades 6-9 classroom teachers will have implemented the approaches found in <i>Saskatchewan Reads</i> by June 2018 also supports our reading, writing and math goal.</p>
<b>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority</b>	<p>To ensure high levels of accuracy when collecting reading data, the division provided opportunities for all teachers in grades 1 to 8 English and 2 to 5 French Immersion to participate in a side-by-side assessment with a Learning Achievement Coach. Further learning occurred for teachers in grades 6 to 9 when they participated in an assessment training day utilizing the Fountas and Pinnell (F &amp;P) assessment and planning for instruction using the results.</p> <p>In addition to using the F &amp; P and GB+ assessments to collect and track student reading data, the division continued to implement a reading assessment pathway which aided teachers in analyzing appropriate data and provided responsive instruction and intervention. A phonological awareness screen and a grade 1 and 2 developmental phonics assessment were used to aid teachers in examining the specific reading needs of students. To aid classroom teachers, the division continued to utilize Leveled Literacy Intervention (LLI) as a Tier II support for students reading below grade level.</p> <p>Grades 1 to 9 teachers participated in a variety of professional learning opportunities based on the approaches identified in <i>Saskatchewan Reads</i>. Teachers were invited to differentiate their professional learning experiences by selecting opportunities to meet their needs. All grades 6 to 9 teachers attended at least three sessions based on <i>Saskatchewan Reads</i> (Learning and Classroom Environment, Assessing with Fidelity, Balanced Literacy Overview, Modelled Reading and Shared Reading).</p> <p>To support mathematics growth for all students, Christ the Teacher Catholic School Division continued to implement First Steps in Mathematics training for teachers in prekindergarten to grade 4 to aid in identification of numeracy difficulties.</p>

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

### 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, 2017

### **Analysis of results**

Overall in our division, 92.6% of grade 3 students are reading at or above the reading level benchmark which is approximately 15% higher than the provincial results for 2016-17. The trend of the percentage of students reading at or above grade level is indicative of the focus our division has had in providing a variety of necessary supports for students and teachers. Similar results were seen in grade one as 87.5% of students were reading at or above grade-level and in grade two where 87.9% of students were reading at or above the reading level benchmark (not displayed above). When these results are disaggregated, the percentage for FNMI grade 3 students reading at or above the benchmark lowers by 10.8% to 81.8%. Although only grade 3 data is displayed above, the results were similar in grade 2 where the percentage of FNMI students were 12.9% lower than the total of grade 2 students reading at or above grade level. The results in grade 1 indicate that the percentage of FNMI students was 0.8% lower than the total of grade 1 students reading at or above grade level. Although the results in grade 1 were positive, continued, targeted work in supporting our FNMI readers is of utmost importance.

## **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**

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

Our division goal for improving First Nations and Métis student engagement and graduation rates is similar to the ESSP goal that by June 2020 improved understandings of First Nations and Métis students' educational needs, targeted support of student achievement and well-being, along with improved positive relationships will result in an increased three-year graduation rate of 70%.

A further goal, identified in our First Nations and Métis Education Achievement Funds (FNMEAF) Plan, is that by June 30, 2020, 80% of students will be at or above grade level in reading, writing and mathematics.

**School division actions taken during the 2016-17 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**

To ensure student attainment of credits, Christ the Teacher Catholic School Division developed credit recovery procedures to provide FNMI students and all students with additional opportunities to complete credits toward graduation. School administration and school counsellors met at key times throughout the year, as part of the early warning system, to monitor individual student progress in student attainment of credits.

In addition to examining the attainment of credits, further disaggregation of FNMI data occurred as part of the FNMEAF plan. The analysis of this data was shared with administration so that school-level planning for classroom and intervention instruction could occur.

To support literacy and numeracy instruction to achieve FNMEAF targets a variety of professional learning opportunities were held for teachers during the 2016-17 school year. Educators from prekindergarten to grade 4 attended First Steps in Mathematics training to aid in the identification of numeracy difficulties. Teachers in grades 6 to 9 gathered for a session focused on learning and classroom environment where they examined not only ways to facilitate learning experiences in the physical environment, but also how to build relationships with students and families as the basis for their learning. This session aided in ensuring that learning environments are responsive to student needs.



## 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, 2016-17**

Subject	All Students		Non-FNMI		FNMI	
	Province	CTT	Province	CTT	Province	CTT
English Language Arts A 10 (Eng & Fr equiv)	73.3	77.0	76.4	79.2	61.0	66.6
English Language Arts B 10 (Eng & Fr equiv)	73.0	72.6	76.0	75.9	61.0	61.1
Science 10 (Eng & Fr equiv)	72.3	75.0	75.6	77.9	59.5	65.1
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	72.8	71.9	76.2	74.4	61.5	64.9
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	72.9	74.3	74.9	75.8	61.9	nr
English Language Arts 20 (Eng & Fr equiv)	74.7	78.1	76.7	79.2	64.9	nr
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.4	74.6	70.2	71.5	61.4	81.2
Math: Foundations 20 (Eng & Fr equiv)	73.8	75.6	75.6	76.0	63.7	nr

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, 2017

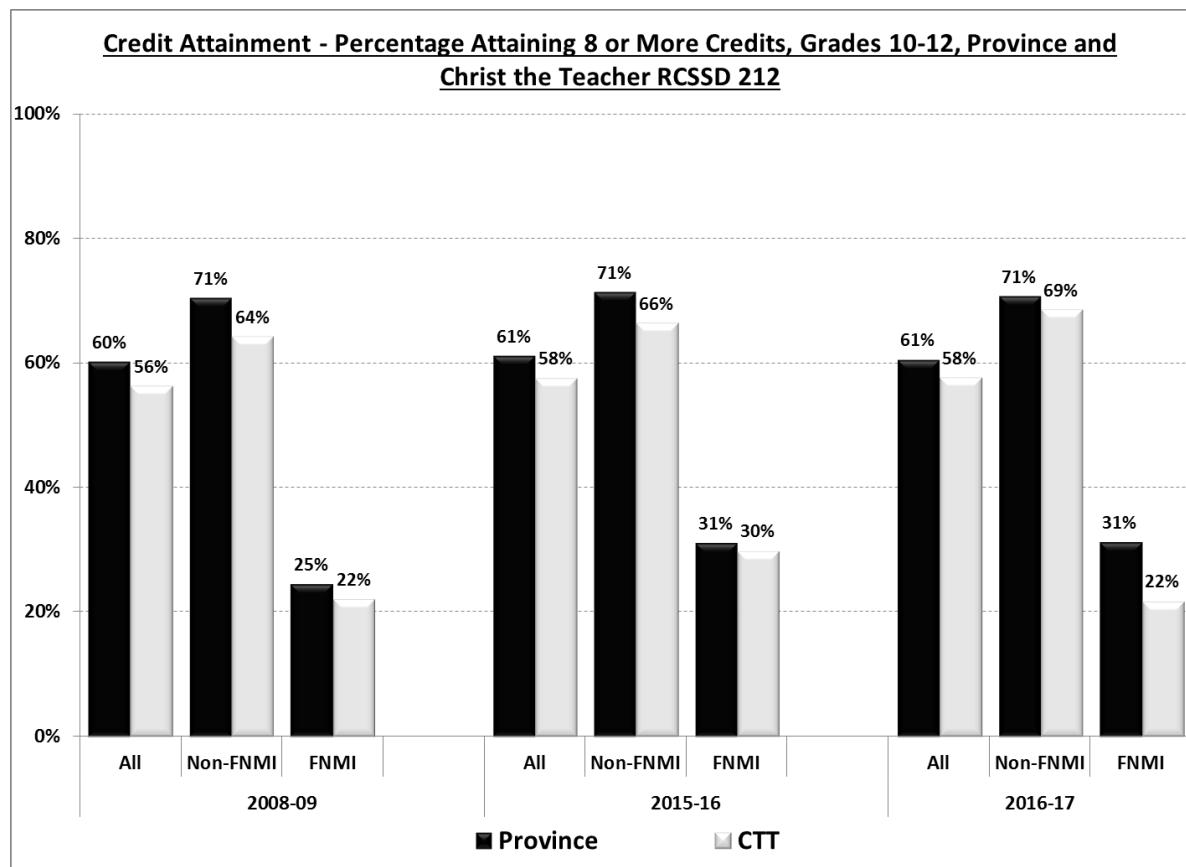
### Analysis of results

Christ the Teacher Catholic School Division continued to celebrate the academic accomplishments of its students in 2016-17. The average final marks for “All Students” exceeded the provincial results in six of the eight subject courses reported on. The average marks of Christ the Teacher Catholic Schools’ self-identified FNMI students exceeded the provincial results for this subpopulation in the five reported subjects (three subjects were not reported). Although average marks of Christ the Teachers’ self-identified FNMI students were above the FNMI provincial results in all courses reported, there is still a difference between FNMI and non-FNMI achievement in the school division results in three of the five reported courses. Christ the Teacher Catholic School Division celebrates the fact that the achievement gap between FNMI students and non-FNMI is closing. Even though the gap is closing, we recognize the need to continually focus on this indicator. We will continue to foster partnerships and strategies that promote increased attendance and credit attainment.

## 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, 2017

## Analysis of results

Christ the Teacher Catholic School Division's overall credit attainment rate has been consistent with approximately 58% of grade 10-12 students attaining 8 or more credits each year. For the past two years, the provincial rate has remained consistent at 61% for "All Students", 71% for "Non-FNMI" students, and 31% for

“FNMI” students. There are a number of reasons why there is not a direct correlation between the percentage of students attaining 8 or more credits per year and Christ the Teacher Catholic School Division’s graduation rate (87% overall in 2016-17). An internal review of student credit attainment (not included) reflects that the majority of Christ the Teacher Catholic School Division students successfully complete 18-20 credits by the end of their Grade 11 year. Therefore, students may earn less than 8 credits in their Grade 12 year and still meet all requirements to graduate. As well, Christ the Teacher Catholic School Division provides outreach programming to re-engage students who have not found success in a traditional school environment. While some students may not attain the 8 or more credits per year to be included in this data set, they are re-engaged with education, experience success, and completing credits toward their individual education and transition plan. Further work in the areas of student engagement, development of locally-developed courses, utilization of special project credit options, and credit recovery opportunities will provide a greater range of opportunities for students to earn additional credits.

## Graduation Rates

### Outcome:

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

### Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

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

Our division goal for graduation rates is aligned with the provincial outcome target that by 2020, 85% of all students will graduate within three years of beginning grade 10.

#### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

Actions within this priority area included the creation of graduation and transition plans for each student moving into, through, and beyond high school. These plans included gathering information from previous schools as students entered grade 9, meeting with students and their parents in the spring as they transitioned into the credit system and making plans with students as they exited high school. These plans were created using SaskCareers. In support of the graduation plans, quarterly meetings were held by school administration and school counsellors to monitor individual student progress in student attainment of credits.

In 2016-17 the implementation of a dropout prevention Early Warning System (EWS) was intended to aid in identifying students who were at risk of dropping out of school and assisted with supporting these students and their families so that barriers were reduced and credits were attained.

A high school renewal plan was refined to support the professional learning of staff. Specifically, learning opportunities included examining effective assessment practices and ways to engage students in learning. The review of credit options and pathways to graduation was another key component of the renewal plan. Locally Developed Credit options were approved for delivery providing students with additional opportunities to earn credits in highly-engaging areas of student interest.

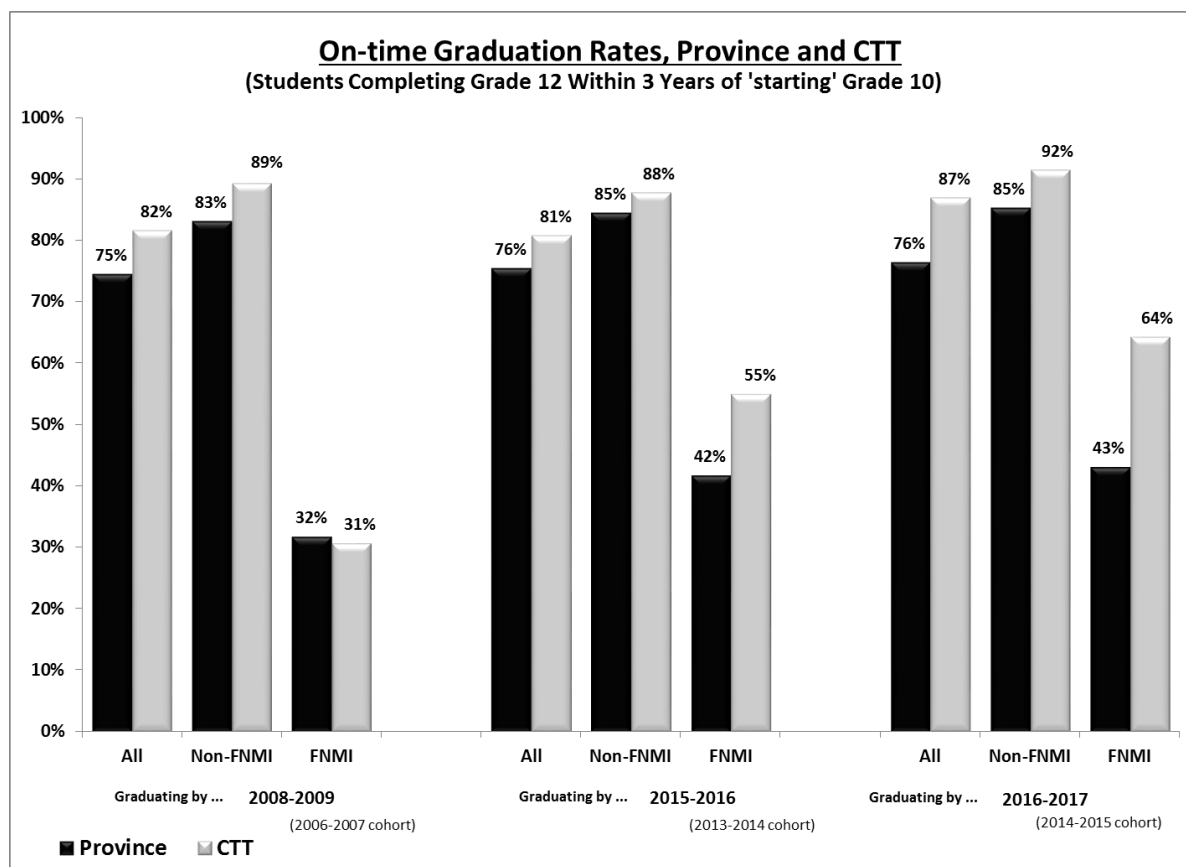
To further increase opportunities for student credit attainment, Christ the Teacher Catholic School Division implemented credit recovery procedures to provide students with additional opportunities to complete credits toward graduation.

## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time

To graduate within the typical three year period 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, 2017

### Analysis of results

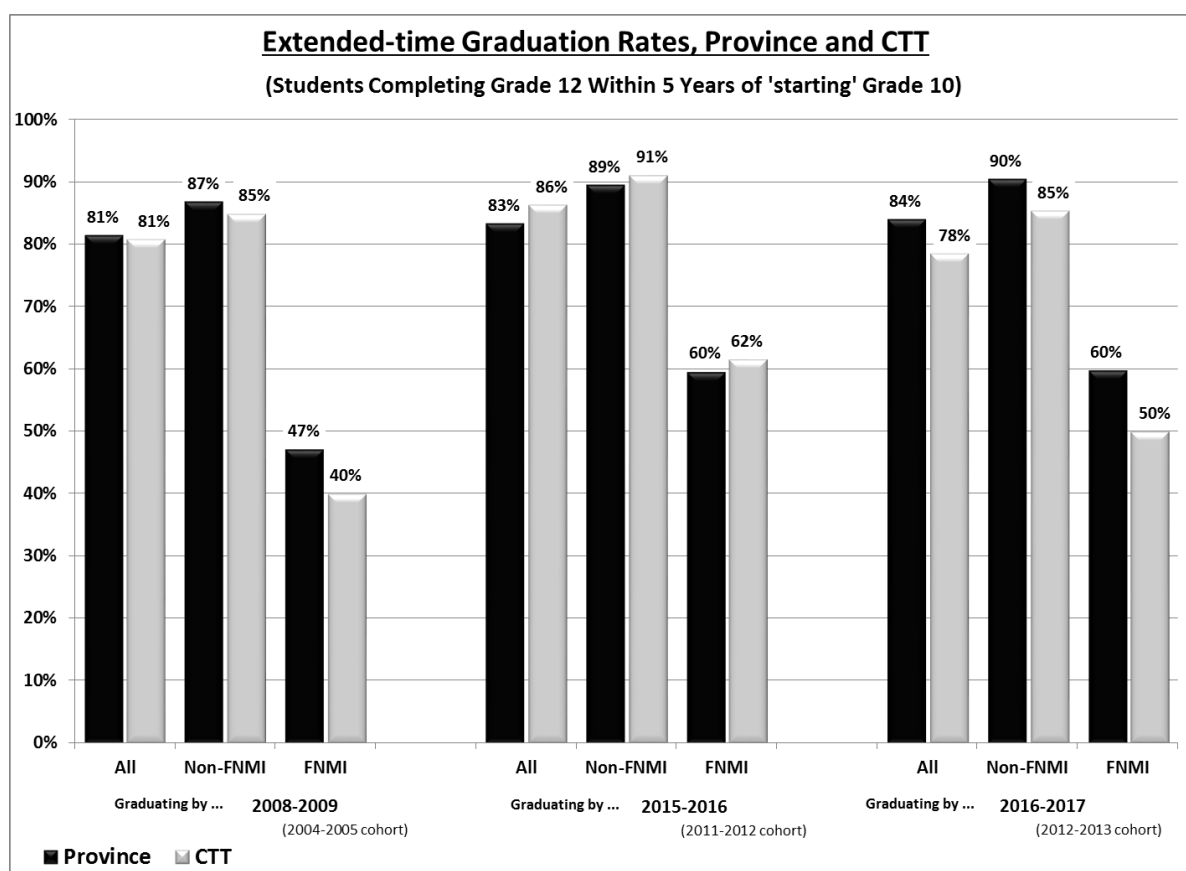
In June 2009, baseline data indicated that 82% of Christ the Teacher Catholic School Division's students graduated within three years of entering grade 10, with 89% of non-FNMI students and 31% of FNMI students graduating within the three-year window. In June 2017, Christ the Teacher Catholic School Division's graduation rate for all students increased (from 82% to 87%). Similarly, the non-FNMI on-time graduation rate also increased (from 89% to 92%). Most significantly, the on-time graduation rate for FNMI students increased from 31% to 64%, an increase of 33%. Across all categories, Christ the Teacher Catholic School Division 2016-17 on-time graduation rates exceeded the provincial results. We acknowledge that between 2009 and 2017, graduation rates across all data sets for Christ the Teacher Catholic School Division have fluctuated annually. We

have learned a great deal from our examination of school and division practices and policies during the 2016-17 school year, and have identified changes that can be made within our system to reduce barriers to student graduation, and consistently attain results that align with our system and provincial goals for on-time graduation rates by 2020.

### 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, 2017

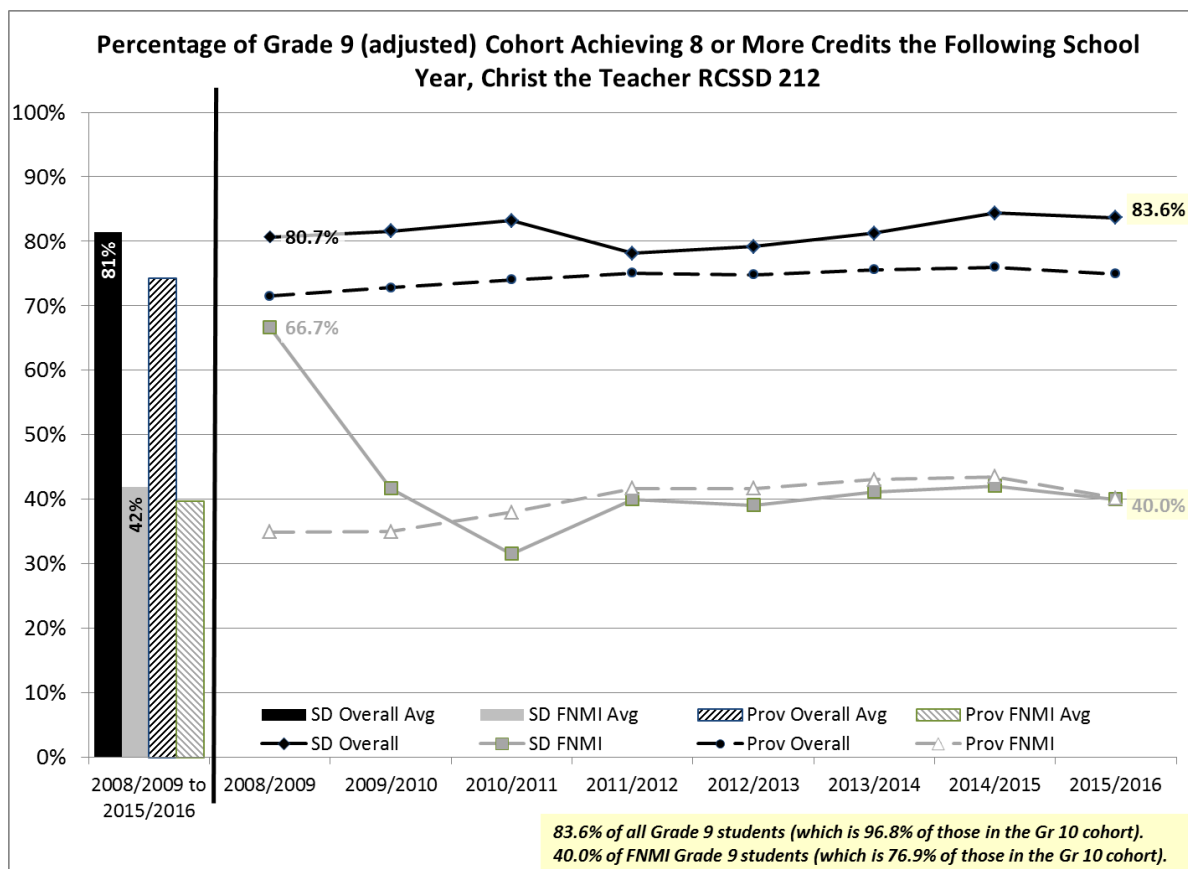
## Analysis of results

Between 2009 and 2017, the extended-time graduation rate (i.e., within five years of beginning grade 10) decreased (from 81% in 2008-09 to 78% in 2016-17). While the extended-time graduation rate for “Non-FNMI” students remained consistent at 85% during that time period, the rate for “FNMI” students increased from 40% in 2008-09 to 50% in 2016-17. We acknowledge that between 2009 and 2017, extended-time graduation rates across all data sets for Christ the Teacher Catholic School Division have fluctuated annually. We have learned a great deal from our examination of school and division practices and policies during the 2016-17 school year, and have identified changes that can be made within our system to reduce barriers to student graduation, and consistently attain results that align with our system and provincial goals for extended-time graduation rates by 2020.

### Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not have 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.



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, 2017

### Analysis of results

Of all students enrolled in grade 10 for the first time in 2016-17, 83.6% achieved eight or more credits. In comparison, of those students who identified as FNMI, only 40% achieved eight or more credits. Christ the Teacher Catholic School Division's results exceeded the provincial results for "All Students", and were similar to the provincial results for FNMI students. The trend lines noted above for "All Students" and for FNMI students in Christ the Teacher Catholic School Division indicate steady progress over the past three years. Examination of the data indicates that the transition between grades 9 to 10 is especially difficult for students who have not reached all curricular outcomes from each subject area in the elementary grades.



## Sector-Wide Efficiencies

### 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.**

### **School division goals aligned with the Sector-Wide Efficiencies outcome**

Our division goal is aligned with the provincial outcome target that by June 2020, our division will implement a division-wide approach to find efficiencies and increase value add in order to continue to support the priorities of the division.

### **School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector-Wide Efficiencies outcome**

Christ the Teacher Catholic School Division continued to work to find efficiencies and increase value-add in order to remain a division that is responsive to the challenges of student needs. The division worked to establish a LEAN/continuously-improving culture through the efforts of the LEAN committee, staff and board.

During the 2016-17 school year, Christ the Teacher Catholic School Division continued to standardize business practices that targeted consistent and efficient processing of school generated funds as well as conversion of accounts payable vendors to electronic funds transfer. Christ the Teacher School Division also: reviewed facilities usage, evaluated supports services models, and restructured scheduling, with on-going efforts realizing savings of \$239,500.

Christ the Teacher Catholic School Division also investigated contract options for determined variable expenditure categories and joined the province-wide fuel purchasing agreement.

## 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

Our division target is the same as the province in that by June 2020, 90% of students exiting Kindergarten will score within the appropriate range as measured by the Early Years Evaluation (EYE).

### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

Prekindergarten operational practices were reviewed by the division during the 2015-16 school year. Following the review, in the 2016-17 school year, a common application form and process was implemented to ensure the Maximizing Spaces document, provided by the Ministry of Education, was followed and understood by schools and outside agency partners.

An Early Learning professional development plan was created to align with the prekindergarten and kindergarten teachers' provincial survey results as well as the results of the EYE assessment. Professional learning during the 2016-17 school year included First Steps in Mathematics training to identify and plan for numeracy needs as well as a Balanced Numeracy session that focused on meeting mathematical outcomes in whole-group, small-group and play opportunities.

School-level analysis of early years assessment results continued to be supported at the division-level so that plans could be created to meet the needs of students. Early years assessments included the EYE-DA in prekindergarten, the EYE-TA in kindergarten, speech and language assessments, phonological awareness data as well as other classroom-based assessments.

## Measures for Early Years

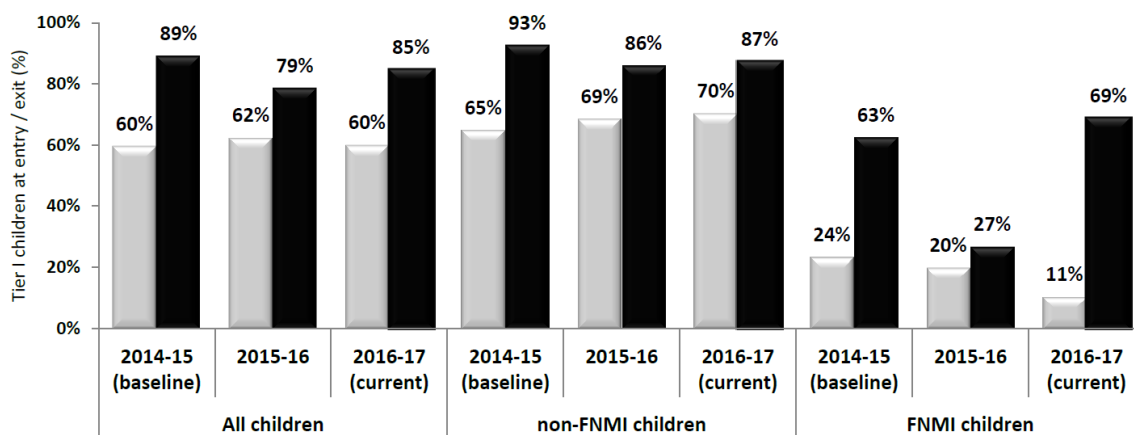
### Early Years Evaluation

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. 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.

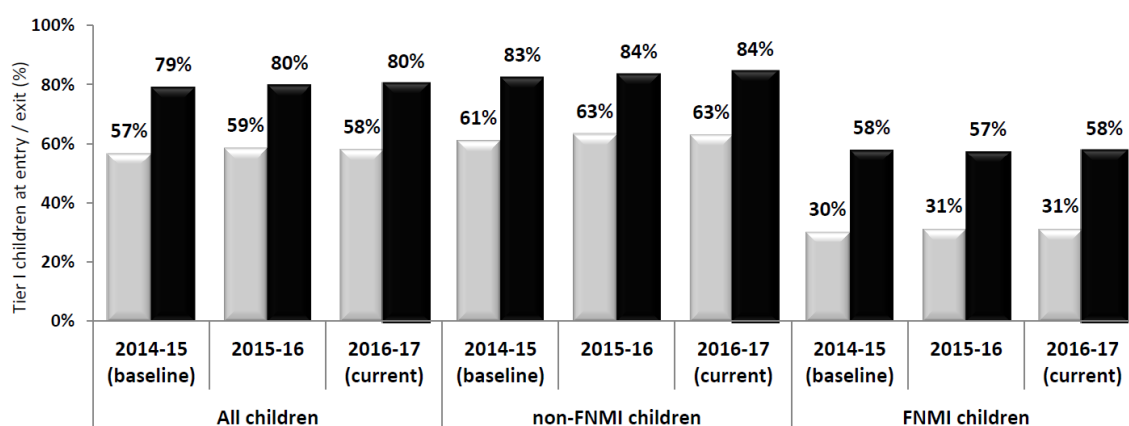
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

### Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline), 2015-16, and 2016-17 (current)

#### Christ the Teacher RCSSD



#### Saskatchewan (all divisions)



Children (%) at Tier I at Kindergarten entry

Children (%) at Tier I at Kindergarten exit

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 challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2017

### **Analysis of results**

The results of the Early Years Evaluation (TA) indicated that our division rates overall are slightly higher than the province. At the end of Kindergarten in 2016-17, results indicated that 85% of children were achieving developmental tasks at the expected level, 25% higher than when those same students entered Kindergarten. The results from 2016-17 are 6% higher than the previous school year, which indicates that the targeted work in our Early Learning environments is leading to increased results. When disaggregating the data into the domains assessed in the EYE-TA, it is evident that continued work will need to occur in the areas of Social Skills and Approaches to Learning. Further disaggregation comparing our FNM students with our non-FNM students indicates that while our FNM students are performing better than the province, further work is needed so that the two subpopulations are scoring at similar levels. Currently, our FNM students are scoring almost 20% lower than our non-FNM students.

## School Division Local Priority Area

### Faith Formation Outcome

#### School division goals aligned with local priority area

Students and staff will grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.

#### School division actions taken during the 2016-17 school year to support local priority area

A key action for Christ the Teacher Catholic School Division's Faith Formation Outcome was to ensure that Catholic values and virtues permeated all instruction and activities.

Staff and student engagement in local and global service projects was promoted and encouraged. This allowed Board members, staff and students to live their faith and model our Catholic values during opportunities to serve others.

Support for staff spiritual development was provided both at division-wide faith formation sessions as well as school-based opportunities.

### Local Measures for Faith Formation Priority

In 2015, Christ the Teacher Catholic School Division conducted a Parent Guardian survey. Within the "Faith Dimension" portion of the survey, the following perception data was compiled. The Division collects this data biennially. This data continues to guide our programming.

God's word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child's school	98.88%
My child's school promotes its Catholic identity through symbols and other visible signs	98.5%
My child's school is involved in social justice, service, and charitable activities	94.78%
The staff members of my child's school serve as role models of faith and service	90.3%
People of all faiths and cultures are welcome in my child's school	96.27%
Our school helps parents/guardians support the faith life of my child	91.04%
My child's school has helped my child get to know and love Jesus	91.42%
The Catholic school experience makes my child a better person	90.6%
Overall Score	<b>93.97%</b>

### Analysis of results

The Parent Guardian survey data indicated a high level of satisfaction for the "Faith Dimension" measures. The data will serve as a baseline measure to develop action and maintenance plans to continue to support the Faith Outcome.

## Demographics

The sections that follow provide information about the Christ the Teacher Catholic School Division's students and staff.

### Students

Grade			
	2014-15	2015-16	2016-17
<b>Kindergarten</b>	135	120	110
<b>1</b>	146	157	133
<b>2</b>	153	157	159
<b>3</b>	141	156	157
<b>4</b>	142	137	159
<b>5</b>	108	145	134
<b>6</b>	120	114	148
<b>7</b>	120	116	106
<b>8</b>	127	114	110
<b>9</b>	109	109	112
<b>10</b>	107	129	105
<b>11</b>	117	94	116
<b>12</b>	141	155	128
<b>Total</b>	<b>1,666</b>	<b>1,703</b>	<b>1,677</b>

<b>PreK</b>	73	71	76
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 each year.

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI	K to 3	96	95	81
	4 to 6	64	72	78
	7 to 9	58	67	67
	10 to 12	91	86	77
	<b>Total</b>	<b>309</b>	<b>320</b>	<b>303</b>
French Immersion	K to 3	105	119	124
	4 to 6	73	71	86
	7 to 9	49	61	54
	10 to 12	31	20	27
	<b>Total</b>	<b>258</b>	<b>271</b>	<b>291</b>
English as an Additional Language	1 to 3	44	50	56
	4 to 6	36	43	47
	7 to 9	24	19	20
	10 to 12	11	19	23
	<b>Total</b>	<b>115</b>	<b>131</b>	<b>146</b>

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

Source: Ministry of Education, 2016

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	97.6
<b>Principals &amp; Vice-principals (Administrative Time)</b>	8.3
<b>Other educational staff</b> – coordinator of student achievement and supports, religion consultant, psychologist, speech language pathologist, occupational therapist, career counsellor, school counsellors, educational assistants, library technicians, nutrition worker, liaison workers, work transition staff	50.25
<b>Administrative and financial staff</b> – payroll clerk, accounts payable & school generated funds clerks, information technologists, and administrative assistants	12.97
<b>Plant operations and maintenance</b> – maintenance workers and caretakers	15.125
<b>Transportation</b> – rural transportation provided by Good Spirit School Division and urban transportation provided by Rilling Bus Ltd	0
<b>Senior management team</b> – director of education, chief financial officer, superintendent, and supervisor of instruction and learning	4.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>188.245</b>

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted 0.4 as a classroom teacher and 0.6 as a principal.
- Information for all staff is as of August 31, 2016

Source: Christ the Teacher S D Human Resource Data System

## **Senior Management Team**

The Director of Education, Barbara MacKesey, reports directly to the Board of Education. The following positions were also part of the Senior Management Team:

- Delmar Zwirsky – Chief Financial Officer
- Trevor Baker – Superintendent of Education
- Chad Holinaty – Superintendent of Education
- Shannon Hahn – Supervisor of Instruction and Learning



## School Division Infrastructure and Transportation

Christ the Teacher Catholic School Division facilities include nine schools located in three communities, a division office and a maintenance shop. A list of schools is provided below. The newest school, Sacred Heart High School, opened in 2003, and oldest school, St. Theodore School, opened in 1956. The school division head office is located in Yorkton and was purchased in 2006.

### School List

School	Grades	Location
Dreambuilders High School	9-12	Yorkton
Sacred Heart High School	9-12 French Immersion Dual Track	Yorkton
Saint Alphonsus School	Prek-8	Yorkton
Saint Henry's Junior School	Prek-5 French Immersion Dual Track	Melville
Saint Henry's Senior School	5-9 French Immersion Dual Track	Melville
Saint Mary's School	Prek-8	Yorkton
Saint Michael's School	K-8 French Immersion Dual Track	Yorkton
Saint Paul's School	K-8	Yorkton
Saint Theodore School	K-8	Yorkton

### Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2016-17 Cost
St. Alphonsus, Yorkton	Relocatable Classroom	Addition of relocatable classroom to provide additional classroom space.	\$396,669
St. Michael's School, Yorkton	Relocatable Classroom #1	Addition of relocatable classroom to provide additional classroom space.	\$326, 292
St. Michael's School, Yorkton	Relocatable Classroom #2	Addition of relocatable classroom to provide additional classroom space.	\$326, 292
<b>Total</b>			<b>\$1,049,253</b>

### Transportation

Christ the Teacher Catholic School Division provides transportation services to all students residing within its jurisdiction. Urban student transportation services for students residing within the cities of Melville and Yorkton were contracted to Rilling Bus Ltd. With respect to students residing in the rural area, the Board has entered into an agreement with Good Spirit

School Division No. 204 for the provision of transportation services for 250 students residing outside of the cities of Melville and Yorkton. Good Spirit School Division receives transportation funding from the Ministry of Education for all students transported on their buses. Christ the Teacher School Division owns four (4) 15-passenger vans and two (2) mini-vans. These vehicles are used for extra-curricular transportation and Prekindergarten student transportation. In addition to the above services, special needs transportation services are contracted from the Saskatchewan Abilities Council, York City Taxi and Olympic Taxi (Melville).

#### **Student Transportation 2016-17**

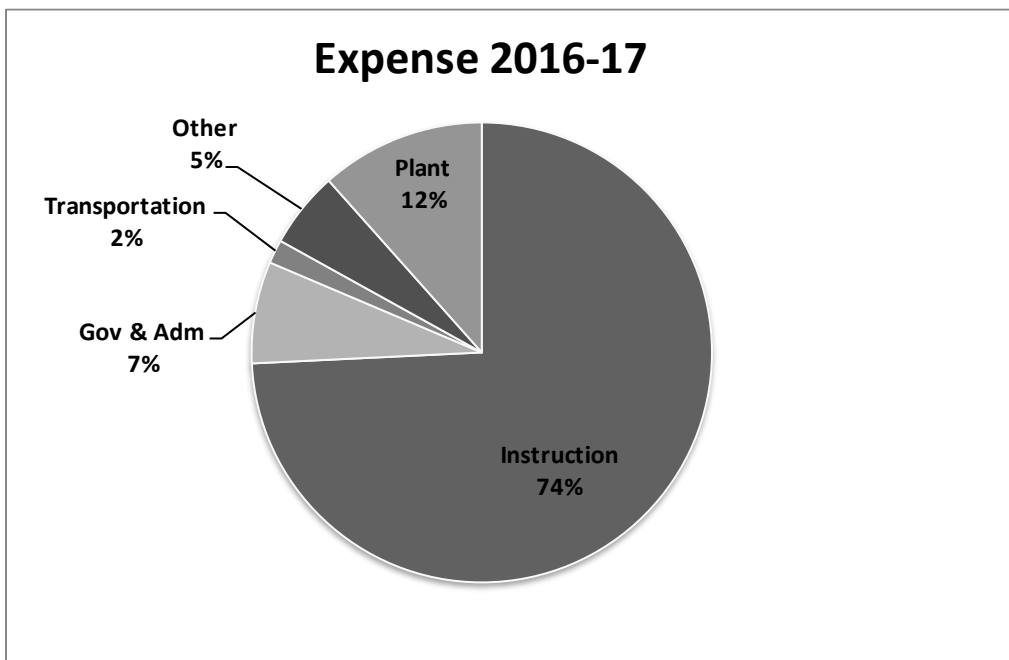
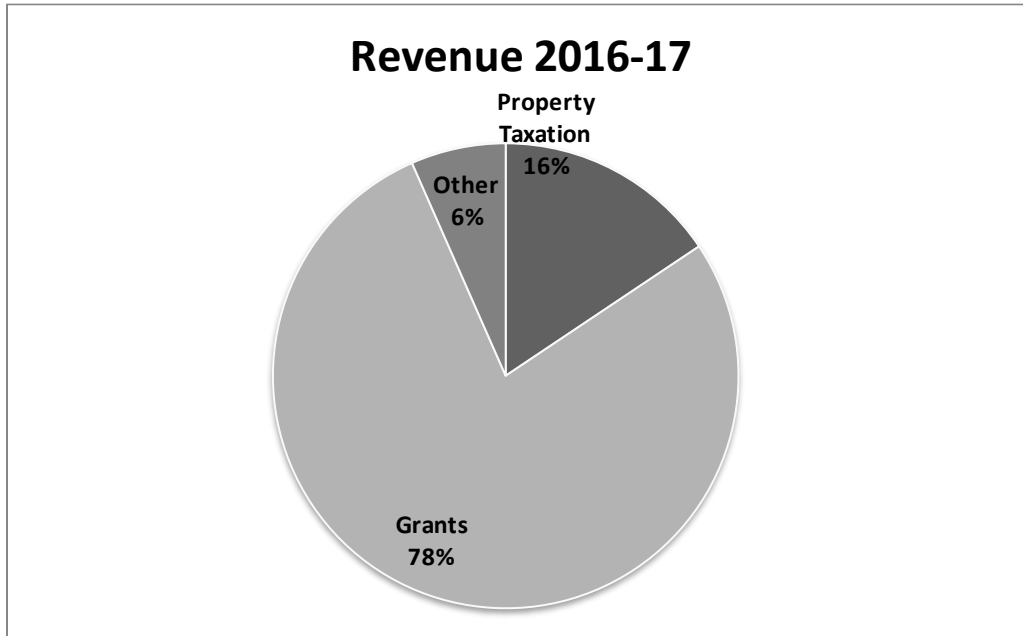
<b>Transportation Statistics</b>	<b>Urban</b>
Students transported	455
Transportation routes	5
Number of buses	5
Kilometres travelled daily	225
Average age of bus	4 years
Average one-way ride time	15 min.
Longest one-way ride time	40 min.
Cost per student per year	\$500
Cost per kilometre travelled	\$6.20

Note: The above data does not include the rural students transported by Good Spirit S.D. Extra-curricular trips are not included.

Source: Christ the Teacher S.D. Records

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	2,830,272	3,117,608	2,744,973	287,336	10%	1
Grants	15,666,275	15,544,694	16,575,761	(121,581)	-1%	
Tuition and Related Fees	11,724	-	-	(11,724)	-100%	2
School Generated Funds	531,500	591,225	569,476	59,725	11%	3
Complementary Services	554,727	495,680	583,881	(59,047)	-11%	4
Other	130,750	231,037	165,692	100,287	77%	5
<b>Total Revenues</b>	<b>19,725,248</b>	<b>19,980,244</b>	<b>20,639,783</b>	<b>254,996</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	215,844	190,076	209,001	(25,768)	-12%	6
Administration	1,219,259	1,127,774	1,222,546	(91,485)	-8%	7
Instruction	14,897,788	13,671,015	13,720,216	(1,226,773)	-8%	8
Plant	2,762,971	2,131,412	1,983,220	(631,559)	-23%	9
Transportation	348,080	306,794	301,981	(41,286)	-12%	10
Tuition and Related Fees	11,183	-	1,600	(11,183)	-100%	11
School Generated Funds	531,500	512,091	541,180	(19,409)	-4%	
Complementary Services	558,584	474,344	588,068	(84,240)	-15%	12
Other Expenses	3,624	1,662	5,194	(1,962)	-54%	13
<b>Total Expenses</b>	<b>20,548,833</b>	<b>18,415,168</b>	<b>18,573,006</b>	<b>(2,133,665)</b>	<b>-10%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(823,585)</b>	<b>1,565,076</b>	<b>2,066,777</b>			

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

Note	Explanation
1	Reassessed property tax values have resulted in the majority of revenues in excess of budgeted amounts.
2	No tuition fee revenue was received during the year.
3	Higher than expected revenues for commercial sales and fundraising.
4	Funding for the Regional Intersectoral Committee program ceased during the year.
5	Workers Compensation Board (WCB) rebate and unbudgeted recoveries resulted in the majority of the variance.
6	Governance professional development costs and pier diems were less than budgeted.
7	Salary and benefit costs, non-capital furniture, building operations and amortization were less than budgeted.
8	Salary and benefits, supplies and services and professional development costs were less than budgeted.
9	Salary and benefits, contract maintenance, minor renovations and amortization were less than budgeted.
10	Contract transportation costs, additional student transportation costs, and amortization were less than budgeted.
11	No tuition and related fees expenses were incurred.
12	Costs for Regional Intesectoral Committee were not required due to the elimination of funding. Travel and other program costs were less than budgeted.
13	Interest and bank charges were less than budgeted.

## Appendix A – Payee List

### *Board Remuneration*

In 2016-17 the Christ the Teacher Catholic School Division made the following payments to the Board of Education:

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Chaban, Monique*	2,555	278	-	1,368	-	250	4,451
Fedorowich Sheri-Lynne*	1,868	259	-	3,144	-	250	5,521
Gibson, Erin	1,837	400	-	1,202	-	250	3,689
Guy, Dwight (Vice-Chairperson)	4,569	459	-	5,301	-	697	11,026
Hicke, Brian*	2,915	278	-	2,532	-	250	5,975
Killick, Del**	-	35	-	-	-	-	35
Niezgoda, Jerome	4,169	567	-	2,661	3,624	250	11,271
Rathgeber, Doreen**	648	56	-	-	-	25	729
Rathgeber, Lisa (Chairperson)	6,901	943	-	5,294	-	1,175	14,313
Rogalski, Angie	4,132	521	-	4,068	2,397	734	11,852
Todas, Dwayne	2,411	35	-	5,608	-	250	8,304
Wilson, Theresa**	396	104	-	-	-	-	500
Zaryski, Pat	4,126	382	-	3,729	-	250	8,487

\* New Trustees (Expenses from from November 1, 2016 to August 31, 2017)

\*\* Former Trustees (Expenses from September 1, 2016 to the October 26, 2016 civic election date)

### *Personal Services*

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

*Christ the Teacher Catholic School Division is guided by the Local Authority Freedom of Information and Protection of Privacy (LAFOIP) and accepts requests for information from its stakeholders. Salaries of employees may be obtained upon request in accordance with the provisions of the LAFOIP.*

### *Supplier Payments*

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

Name	Amount
Caitlyn Developments Ltd.	275,396
CDW Canada Ltd.	83,087
Curtis Maleschuk Cleaning Supplies	66,757
Good Spirit School Division No.204	161,952
G. Hahn Contracting Ltd.	411,788
Hancock Plumbing Ltd.	139,310
McKercher LLP	54,184
Powerland Computers Ltd	81,072

Name	Amount
Rilling Bus Ltd.	246,752
Saskatchewan Power Corporation	256,594
SaskEnergy Incorporated	115,049
Society for the Involvement of Good Neighbours Inc.	94,621
Sunrise Health Region	61,705
Yorkton Plumbing & Heating Ltd.	163,567

### *Other Expenditures*

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

Name	Amount
Canada Revenue Agency	3,762,266
Cornerstone Credit Union	427,250
Municipal Employees' Pension Plan	481,979

Name	Amount
Sask School Boards Assoc.	196,278
Sask Teachers' Federation	1,432,457

## Appendix B – Management Report and Audited Financial Statements



### Audited Financial Statements

Of the Christ the Teacher Roman Catholic Separate School Division No. 212

School Division No. 2120500

For the Period Ending: August 31, 2017

Delmar Zwirsky, CPA, CMA

Chief Financial Officer

Collins Barrow PQ LLP

Auditor

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

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## Christ the Teacher Roman Catholic Separate School Division No.212

### Management's Responsibility for the Financial Statements

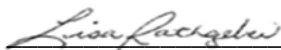
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards for other government organizations and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation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

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

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

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

On behalf of the Christ the Teacher Roman Catholic Separate School Division No.212:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 20, 2017



## **Independent Auditors' Report**

To the Board of Trustees of the  
Christ the Teacher Roman Catholic Separate School Division No. 212

### *Report on the Financial Statements*

We have audited the accompanying financial statements of Christ the Teacher Roman Catholic Separate School Division No. 212, which comprise the Statement of Financial Position as at August 31, 2017, and the Statements of Operations and Accumulated Surplus from Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements present fairly, in all material respects, the financial position of Christ the Teacher Roman Catholic Separate School Division No. 212 as at August 31, 2017, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for other government organizations.

**Collins Barrow PQ LLP**

*Collins Barrow PQ LLP*

Yorkton, SK  
November 20, 2017

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Statement of Financial Position**  
**as at August 31, 2017**

	2017	2016
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	6,369,237	5,497,210
Accounts Receivable (Note 6)	937,111	1,328,372
Portfolio Investments (Note 4)	3,010,751	2,562,108
<b>Total Financial Assets</b>	<b>10,317,099</b>	<b>9,387,690</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	689,790	1,067,882
Long-Term Debt (Note 10)	14,905	43,869
Liability for Employee Future Benefits (Note 7)	267,200	234,100
Deferred Revenue (Note 11)	891,768	804,734
<b>Total Liabilities</b>	<b>1,863,663</b>	<b>2,150,585</b>
<b>Net Financial Assets</b>	<b>8,453,436</b>	<b>7,237,105</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	17,236,631	16,851,758
Prepaid Expenses	152,914	189,042
<b>Total Non-Financial Assets</b>	<b>17,389,545</b>	<b>17,040,800</b>
<b>Accumulated Surplus (Note 13)</b>	<b>25,842,981</b>	<b>24,277,905</b>

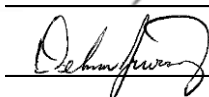
Contractual Obligations and Commitments (Note 17)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>REVENUES</b>			
Property Taxation	2,830,272	3,117,608	2,744,973
Grants	15,666,275	15,544,694	16,575,761
Tuition and Related Fees	11,724	-	-
School Generated Funds	531,500	591,225	569,476
Complementary Services (Note 12)	554,727	495,680	583,881
Other	130,750	231,037	165,692
<b>Total Revenues (Schedule A)</b>	<b>19,725,248</b>	<b>19,980,244</b>	<b>20,639,783</b>
<b>EXPENSES</b>			
Governance	215,844	190,076	209,001
Administration	1,219,259	1,127,774	1,222,546
Instruction	14,897,788	13,671,015	13,720,216
Plant	2,762,971	2,131,412	1,983,220
Transportation	348,080	306,794	301,981
Tuition and Related Fees	11,183	-	1,600
School Generated Funds	531,500	512,091	541,180
Complementary Services (Note 12)	558,584	474,344	588,068
Other Expenses	3,624	1,662	5,194
<b>Total Expenses (Schedule B)</b>	<b>20,548,833</b>	<b>18,415,168</b>	<b>18,573,006</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(823,585)</b>	<b>1,565,076</b>	<b>2,066,777</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>24,277,905</b>	<b>24,277,905</b>	<b>22,211,128</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>23,454,320</b>	<b>25,842,981</b>	<b>24,277,905</b>

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

**Christ the Teacher Roman Catholic Separate School Division No. 212**

**Statement of Changes in Net Financial Assets  
for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>7,237,105</b>	<b>7,237,105</b>	<b>5,584,426</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(823,585)	1,565,076	2,066,777
Acquisition of Tangible Capital Assets (Schedule C)	(416,450)	(1,113,374)	(1,026,476)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	4,725	2,853
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(4,725)	(2,853)
Amortization of Tangible Capital Assets (Schedule C)	871,766	728,501	661,065
Net Change in Other Non-Financial Assets	-	36,128	(48,687)
<b>Change in Net Financial Assets</b>	<b>(368,269)</b>	<b>1,216,331</b>	<b>1,652,679</b>
<b>Net Financial Assets, End of Year</b>	<b>6,868,836</b>	<b>8,453,436</b>	<b>7,237,105</b>

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

**Christ the Teacher Roman Catholic Separate School Division No. 212**

**Statement of Cash Flows  
for the year ended August 31, 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	1,565,076	2,066,777
Add Non-Cash Items Included in Surplus (Schedule D)	723,776	658,212
Net Change in Non-Cash Operating Activities (Schedule E)	169,431	(194,459)
<b>Cash Provided by Operating Activities</b>	<b>2,458,283</b>	<b>2,530,530</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(1,113,374)	(1,026,476)
Proceeds on Disposal of Tangible Capital Assets	4,725	2,853
<b>Cash (Used) by Capital Activities</b>	<b>(1,108,649)</b>	<b>(1,023,623)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(2,967,362)	(2,551,358)
Proceeds on Disposal of Portfolio Investments	2,518,720	2,401,834
<b>Cash (Used) by Investing Activities</b>	<b>(448,642)</b>	<b>(149,524)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(28,964)	(95,730)
<b>Cash (Used) by Financing Activities</b>	<b>(28,964)</b>	<b>(95,730)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>872,027</b>	<b>1,261,653</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>5,497,210</b>	<b>4,235,557</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>6,369,237</b>	<b>5,497,210</b>

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

**Christ the Teacher Roman Catholic Separate School Division No. 212**

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	2,731,422	3,029,306	2,761,079
Revenue from Supplemental Levies	15,500	16,601	13,960
<b>Total Property Tax Revenue</b>	<b>2,746,922</b>	<b>3,045,907</b>	<b>2,775,039</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	10,843	10,507
Provincial Government	75,000	46,558	58,542
Other	-	7,425	2,573
<b>Total Grants in Lieu of Taxes</b>	<b>75,000</b>	<b>64,826</b>	<b>71,622</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	2,100	1,649	1,119
<b>Total Other Tax Revenues</b>	<b>2,100</b>	<b>1,649</b>	<b>1,119</b>
<b>Additions to Levy</b>			
Penalties	21,250	26,543	10,907
Other	-	-	18,356
<b>Total Additions to Levy</b>	<b>21,250</b>	<b>26,543</b>	<b>29,263</b>
<b>Deletions from Levy</b>			
Cancellations	(15,000)	(12,967)	(7,778)
Other Deletions	-	(8,350)	(124,292)
<b>Total Deletions from Levy</b>	<b>(15,000)</b>	<b>(21,317)</b>	<b>(132,070)</b>
<b>Total Property Taxation Revenue</b>	<b>2,830,272</b>	<b>3,117,608</b>	<b>2,744,973</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	15,139,116	14,989,390	14,815,825
Other Ministry Grants	-	57,092	71,645
<b>Total Ministry Grants</b>	<b>15,139,116</b>	<b>15,046,482</b>	<b>14,887,470</b>
Other Provincial Grants	218,481	51,532	111,451
Grants from Others	-	87,655	29,988
<b>Total Operating Grants</b>	<b>15,357,597</b>	<b>15,185,669</b>	<b>15,028,909</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	308,678	359,025	1,546,852
<b>Total Capital Grants</b>	<b>308,678</b>	<b>359,025</b>	<b>1,546,852</b>
<b>Total Grants</b>	<b>15,666,275</b>	<b>15,544,694</b>	<b>16,575,761</b>

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Individuals and Other	11,724	-	-
<b>Total Tuition Fees</b>	<b>11,724</b>	<b>-</b>	<b>-</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>11,724</b>	<b>-</b>	<b>-</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	21,500	31,025	35,637
<b>Total Curricular Fees</b>	<b>21,500</b>	<b>31,025</b>	<b>35,637</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	35,000	76,722	66,041
Fundraising	235,000	274,546	244,027
Grants and Partnerships	100,000	62,659	93,903
Students Fees	90,000	101,691	98,768
Other	50,000	44,582	31,100
<b>Total Non-Curricular Fees</b>	<b>510,000</b>	<b>560,200</b>	<b>533,839</b>
<b>Total School Generated Funds Revenue</b>	<b>531,500</b>	<b>591,225</b>	<b>569,476</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	331,944	331,944	331,800
Other Provincial Grants	-	163,736	251,978
Other Grants	222,783	-	-
<b>Total Operating Grants</b>	<b>554,727</b>	<b>495,680</b>	<b>583,778</b>
<b>Fees and Other Revenue</b>			
Other Revenue	-	-	103
<b>Total Fees and Other Revenue</b>	<b>-</b>	<b>-</b>	<b>103</b>
<b>Total Complementary Services Revenue</b>	<b>554,727</b>	<b>495,680</b>	<b>583,881</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	40,250	102,399	71,506
Sales & Rentals	20,500	39,719	17,492
Investments	70,000	84,194	73,841
Gain on Disposal of Capital Assets	-	4,725	2,853
<b>Total Other Revenue</b>	<b>130,750</b>	<b>231,037</b>	<b>165,692</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>19,725,248</b>	<b>19,980,244</b>	<b>20,639,783</b>



**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance Expense</b>			
Board Members Expense	51,541	48,154	47,739
Professional Development - Board Members	64,079	40,282	53,197
Advisory Committees	22,250	31,988	15,558
Professional Development - Advisory Committees	-	159	-
Elections	5,000	10,107	731
Other Governance Expenses	72,974	59,386	91,776
<b>Total Governance Expense</b>	<b>215,844</b>	<b>190,076</b>	<b>209,001</b>
<b>Administration Expense</b>			
Salaries	867,827	821,150	903,627
Benefits	79,492	69,048	77,968
Supplies & Services	108,525	114,374	105,639
Non-Capital Furniture & Equipment	19,100	9,525	7,200
Building Operating Expenses	38,810	34,346	21,884
Communications	38,500	33,641	44,217
Travel	37,025	29,902	35,911
Professional Development	14,500	11,365	12,650
Amortization of Tangible Capital Assets	15,480	4,423	13,450
<b>Total Administration Expense</b>	<b>1,219,259</b>	<b>1,127,774</b>	<b>1,222,546</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	10,384,936	9,742,410	9,736,848
Instructional (Teacher Contract) Benefits	522,561	491,468	514,188
Program Support (Non-Teacher Contract) Salaries	2,139,854	1,923,995	1,925,531
Program Support (Non-Teacher Contract) Benefits	378,037	330,899	331,772
Instructional Aids	319,816	419,383	455,651
Supplies & Services	364,668	220,918	225,659
Non-Capital Furniture & Equipment	109,107	107,211	108,553
Communications	29,025	20,338	20,350
Travel	43,808	36,934	48,606
Professional Development	190,015	65,752	65,444
Student Related Expense	112,406	110,823	105,790
Amortization of Tangible Capital Assets	303,555	200,884	181,824
<b>Total Instruction Expense</b>	<b>14,897,788</b>	<b>13,671,015</b>	<b>13,720,216</b>

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	663,685	626,005	555,495
Benefits	119,222	107,871	98,274
Supplies & Services	3,500	12,169	13,933
Non-Capital Furniture & Equipment	15,340	7,804	5,191
Building Operating Expenses	1,413,411	870,882	844,334
Communications	2,000	1,751	1,880
Travel	19,437	16,856	22,156
Professional Development	1,500	297	-
Amortization of Tangible Capital Assets	524,876	487,777	441,957
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>2,762,971</b>	<b>2,131,412</b>	<b>1,983,220</b>
<b>Student Transportation Expense</b>			
Supplies & Services	20,000	5,154	10,650
Non-Capital Furniture & Equipment	13,500	3,799	2,079
Contracted Transportation	302,500	273,156	277,172
Amortization of Tangible Capital Assets	12,080	24,685	12,080
<b>Total Student Transportation Expense</b>	<b>348,080</b>	<b>306,794</b>	<b>301,981</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	11,183	-	1,600
<b>Total Tuition and Related Fees Expense</b>	<b>11,183</b>	<b>-</b>	<b>1,600</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	20,000	12,619	11,117
Cost of Sales	106,875	206,065	168,833
Non-Capital Furniture & Equipment	22,500	2,725	12,011
School Fund Expenses	367,500	279,950	338,488
Amortization of Tangible Capital Assets	14,625	10,732	10,731
<b>Total School Generated Funds Expense</b>	<b>531,500</b>	<b>512,091</b>	<b>541,180</b>

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Complementary Services Expense</b>			
Administration Salaries & Benefits	3,441	-	-
Instructional (Teacher Contract) Salaries & Benefits	234,317	219,399	208,388
Program Support (Non-Teacher Contract) Salaries & Benefits	260,191	233,656	341,788
Instructional Aids	6,750	1,010	2,219
Supplies & Services	10,177	8,500	12,500
Non-Capital Furniture & Equipment	4,667	-	-
Building Operating Expenses	5,922	4,999	7,854
Communications	2,025	1,205	2,454
Travel	22,679	5,296	11,614
Professional Development (Non-Salary Costs)	3,015	279	227
Student Related Expenses	250	-	-
Contracted Transportation & Allowances	4,000	-	-
Amortization of Tangible Capital Assets	1,150	-	1,024
<b>Total Complementary Services Expense</b>	<b>558,584</b>	<b>474,344</b>	<b>588,068</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	500	573	472
Interest on Capital Loans	733	668	4,722
Interest on Other Long-Term Debt	2,391	421	-
<b>Total Interest and Bank Charges</b>	<b>3,624</b>	<b>1,662</b>	<b>5,194</b>
<b>Total Other Expense</b>	<b>3,624</b>	<b>1,662</b>	<b>5,194</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>20,548,833</b>	<b>18,415,168</b>	<b>18,573,006</b>

**Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2017**

	Land		Buildings		Other Vehicles		Furniture and Equipment		Computer Hardware and Equipment		Computer Software		Assets Under Construction		2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>															
Opening Balance as of September 1	620,090	15,315	24,051,697	464,334	232,474	2,281,101	2,679,619	71,075	839,518	31,255,223	30,243,987				
Additions/Purchases	-	-	-	-	36,616	51,790	176,719	5,552	842,697	1,113,374	1,026,476				
Disposals	-	-	-	-	(17,907)	-	-	-	-	(17,907)	(15,240)				
Transfers to (from)	-	-	443,947	1,031,662	-	-	17,591	-	(1,493,200)	-	-				
<b>Closing Balance as of August 31</b>	<b>620,090</b>	<b>15,315</b>	<b>24,495,644</b>	<b>1,495,996</b>	<b>251,183</b>	<b>2,332,891</b>	<b>2,873,929</b>	<b>76,627</b>	<b>189,015</b>	<b>32,350,690</b>	<b>31,255,223</b>				
<b>Tangible Capital Assets - Amortization</b>															
Opening Balance as of September 1	-	5,362	9,646,155	133,214	175,103	1,928,360	2,444,196	71,075	-	14,403,465	13,757,640				
Amortization of the Period	-	766	416,737	71,040	24,686	66,037	148,125	1,110	-	728,501	661,065				
Disposals	-	-	-	-	(17,907)	-	-	-	-	(17,907)	(15,240)				
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>6,128</b>	<b>10,062,892</b>	<b>204,254</b>	<b>181,882</b>	<b>1,994,397</b>	<b>2,592,321</b>	<b>72,185</b>	<b>N/A</b>	<b>15,114,059</b>	<b>14,403,465</b>				
<b>Net Book Value</b>															
Opening Balance as of September 1	620,090	9,953	14,405,542	331,120	57,371	352,741	235,423	-	839,518	16,851,758	16,486,347				
Closing Balance as of August 31	620,090	9,187	14,432,752	1,291,742	69,301	338,494	281,608	4,442	189,015	17,236,631	16,851,758				
<b>Change in Net Book Value</b>	<b>-</b>	<b>(766)</b>	<b>27,210</b>	<b>960,622</b>	<b>11,930</b>	<b>(14,247)</b>	<b>46,185</b>	<b>4,442</b>	<b>(650,503)</b>	<b>384,873</b>	<b>365,411</b>				
<b>Disposals</b>															
Historical Cost	-	-	-	-	17,907	-	-	-	-	17,907	15,240				
Accumulated Amortization	-	-	-	-	17,907	-	-	-	-	17,907	15,240				
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
Price of Sale	-	-	-	-	4,725	-	-	-	-	4,725	2,853				
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,725</b>	<b>2,853</b>				

Sch C

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$6,692 (2016 - \$10,349) in Furniture and Equipment. Amortization of \$3,657 (2016 - \$10,388) has been recorded on these assets.

**Christ the Teacher Roman Catholic Separate School Division No. 212**

**Schedule D: Non-Cash Items Included in Surplus  
for the year ended August 31, 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	728,501	661,065
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(4,725)	(2,853)
<b>Total Non-Cash Items Included in Surplus</b>	<b>723,776</b>	<b>658,212</b>

**Christ the Teacher Roman Catholic Separate School Division No. 212**

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	391,261	(536,036)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(378,092)	324,647
Increase in Liability for Employee Future Benefits	33,100	24,400
Increase in Deferred Revenue	87,034	41,217
Decrease (Increase) in Prepaid Expenses	36,128	(48,687)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>169,431</b>	<b>(194,459)</b>

**Christ the Teacher Roman Catholic Separate School Division No.212**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

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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 Christ the Teacher Roman Catholic Separate School Division No. 212” and operates as “Christ the Teacher Catholic School Division No. 212”. 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 and agreed to by the board of education, although separate school divisions continue to have a legislative right to set their own mill rates. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

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

**a) Basis of Accounting**

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

**b) Reporting Entity**

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

**c) Trust Funds**

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 16 of the financial statements.

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

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

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

- the liability for employee future benefits of \$267,200 (2016 - \$234,100) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$3,117,608 (2016 - \$2,744,973) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$45,552 (2016 - \$62,040) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$728,501 (2016 - \$661,065) 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.

**e) Financial Instruments**

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

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

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**f) 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. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (e).

**g) 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 and land improvements, buildings, short-term buildings, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, capital lease assets, and assets under construction.



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

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

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

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

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

#### **h) 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 is 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.

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**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.

**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.

**i) Employee 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 PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

**j) 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.

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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 statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

**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 and agreed to by the Board of Education, although separate school divisions have a legislative right to set their own mill rates. 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.

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**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.

**k) Statement of Remeasurement Gains and Losses**

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

**l) Adoption of Public Sector Accounting Standards**

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS3380 Contractual Rights.

Adoption of these standards has not resulted in any disclosure changes.

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$750,000 that bears interest at RBC (Royal Bank of Canada) prime minus 1% per annum. This line of credit is authorized by a borrowing resolution by the board of education. This line of credit was approved by the Minister of Education on September 20, 2011. The balance drawn on the line of credit at August 31, 2017 was NIL (August 31, 2016 – NIL).

**4. PORTFOLIO INVESTMENTS**

	2017	2016
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
GICs	\$ 3,010,751	\$ 2,562,108
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 3,010,751</b>	<b>\$ 2,562,108</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 88,436	\$ 101,640	\$ -	\$ -	\$ 190,076	\$ 209,001
Administration	890,198	233,153	-	4,423	1,127,774	1,222,546
Instruction	12,488,772	981,359	-	200,884	13,671,015	13,720,216
Plant	733,876	909,759	-	487,777	2,131,412	1,983,220
Transportation	-	282,109	-	24,685	306,794	301,981
Tuition and Related Fees	-	-	-	-	-	1,600
School Generated Funds	-	501,359	-	10,732	512,091	541,180
Complementary Services	453,055	21,289	-	-	474,344	588,068
Other	-	573	1,089	-	1,662	5,194
<b>TOTAL</b>	<b>\$ 14,654,337</b>	<b>\$ 3,031,241</b>	<b>\$ 1,089</b>	<b>\$ 728,501</b>	<b>\$ 18,415,168</b>	<b>\$ 18,573,006</b>

**6. ACCOUNTS RECEIVABLE**

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

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 884,336	\$ 45,552	\$ 838,784	\$ 667,371	\$ 62,040	\$ 605,331
Provincial Grants Receivable	-	-	-	604,636	-	604,636
Other Receivables	98,327	-	98,327	118,405	-	118,405
<b>Total Accounts Receivable</b>	<b>\$ 982,663</b>	<b>\$ 45,552</b>	<b>\$ 937,111</b>	<b>\$ 1,390,412</b>	<b>\$ 62,040</b>	<b>\$ 1,328,372</b>

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

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## 7. 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 time and paid time off benefits. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. 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, 2017.

Details of the employee future benefits are as follows:

	<b>2017</b>	<b>2016</b>
	Aug. 31, 2017	Aug. 31, 2016
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	3.20%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.20%
Expected average remaining service life (years)	16	16

<b>Liability for Employee Future Benefits</b>	<b>2017</b>	<b>2016</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 321,700</b>	<b>\$ 309,100</b>
Current period service cost	27,400	25,900
Interest cost	7,300	8,200
Benefit payments	(7,400)	(16,200)
Actuarial (gains) losses	(54,600)	16,300
Plan amendments	-	(21,600)
<b>Accrued Benefit Obligation - end of year</b>	<b>294,400</b>	<b>321,700</b>
Unamortized Net Actuarial (Losses)	(27,200)	(87,600)
<b>Liability for Employee Future Benefits</b>	<b>\$ 267,200</b>	<b>\$ 234,100</b>

<b>Employee Future Benefits Expense</b>	<b>2017</b>	<b>2016</b>
Current period service cost	\$ 27,400	\$ 25,900
Amortization of net actuarial loss	5,800	6,500
<b>Benefit cost</b>	<b>33,200</b>	<b>32,400</b>
Interest cost	7,300	8,200
<b>Total Employee Future Benefits Expense</b>	<b>\$ 40,500</b>	<b>\$ 40,600</b>

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

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

	2017			2016
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	165	1	166	170
Member contribution rate (percentage of salary)	11.30%-13.50%	6.05%-7.85%	6.05% - 13.50%	6.05%-13.50%
Member contributions for the year	\$ 1,186,700	\$ 4,214	\$ 1,190,914	\$ 1,009,767

**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.

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

Details of the MEPP are as follows:

	<b>2017</b>	<b>2016</b>
Number of active School Division members	93	94
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	\$ 242,257	\$ 246,227
School Division contributions for the year	\$ 242,257	\$ 246,227
Actuarial (extrapolation) valuation date	(Dec/31/2016)	Dec/31/2015
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

## 9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<b>2017</b>	<b>2016</b>
Accrued Salaries and Benefits	\$ 171,713	\$ 182,660
Supplier Payments	455,943	758,785
Other - Academic supplies, audit fees & facility costs	62,134	126,437
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 689,790</b>	<b>\$ 1,067,882</b>



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## 10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2017	2016
Capital Loans Payable:	Finance Acquisition of Division Office	\$ -	\$ 2,442
	Lender: Bank of Montreal		
	Original Balance: \$455,000		
	Interest Rate: 5.31% Fixed Rate		
	Terms of repayment: Monthly		
	Payment Amount: \$4,895 includes principal and interest		
	Expired: September 2016		
	Finance Addition to St. Michael's School	-	16,724
	Lender: Bank of Montreal		
	Original Balance: \$176,000		
	Interest Rate: 4.95% Fixed Rate		
	Terms of repayment: Monthly		
	Payment Amount: \$1,862 includes principal and interest		
	Expired: May 2017		
	Finance Photocopiers	6,578	10,336
	Lender: Royal Bank of Canada		
	Original Balance: \$18,793		
	Interest Rate: Variable Rate at Prime plus 0.50%		
	Terms of repayment: Monthly		
	Payment Amount: \$313 monthly plus interest		
	Expires: May 2019		
		<b>6,578</b>	<b>29,502</b>
Capital Leases:	Lease Photocopiers	-	2,809
	Lessor: Royal Bank of Canada		
	Minimum net lease payments: \$2,830 quarterly		
	Inherent Interest Rate: 3.12%		
	Expired: December 2016		
	Lease Photocopier	2,527	3,409
	Lessor: Concentra Financial		
	Minimum net lease payments: \$281 quarterly		
	Inherent Interest Rate: 7.82%		
	Expires: December 2019		
	Lease Photocopiers	5,800	8,149
	Lessor: Xerox Canada		
	Minimum net lease payments: \$691 quarterly		
	Inherent Interest Rate: 5.66%		
	Expires: October 2019		
		<b>8,327</b>	<b>14,367</b>
<b>Total Long-Term Debt</b>		<b>\$ 14,905</b>	<b>\$ 43,869</b>

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<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>	
2018	\$ 3,759	\$ 3,438	\$	<b>7,197</b>
2019	2,819	3,661		<b>6,480</b>
2020	-	1,228		<b>1,228</b>
<b>Total</b>	<b>\$ 6,578</b>	<b>\$ 8,327</b>	<b>\$</b>	<b>14,905</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>					
	<b>Capital Loans</b>	<b>Capital Leases</b>	<b>2017</b>	<b>2016</b>	
Principal	\$ 22,925	\$ 6,039	\$ 28,964	\$	<b>95,730</b>
Interest	668	421	1,089		<b>4,722</b>
<b>Total</b>	<b>\$ 23,593</b>	<b>\$ 6,460</b>	<b>\$ 30,053</b>	<b>\$</b>	<b>100,452</b>

## 11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2016</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2017</b>
<b>Other deferred revenue:</b>				
After School Activity Program	\$ 898	\$ -	\$ -	\$ 898
Property Taxation	799,640	880,548	799,640	880,548
Other	4,196	7,126	1,000	10,322
<b>Total Deferred Revenue</b>	<b>\$ 804,734</b>	<b>\$ 887,674</b>	<b>\$ 800,640</b>	<b>\$ 891,768</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 2017 and 2016:

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>Cognitive Disability Strategy Program</b>	<b>Services to Teen Parents</b>	<b>2017</b>	<b>2016</b>
<b>Revenues:</b>					
Operating Grants	\$ 331,944	\$ 100,207	\$ 63,529	\$ 495,680	\$ 583,778
Fees and Other Revenues	-	-	-	-	103
<b>Total Revenues</b>	<b>331,944</b>	<b>100,207</b>	<b>63,529</b>	<b>495,680</b>	<b>583,881</b>
<b>Expenses:</b>					
Salaries & Benefits	311,809	84,664	56,582	453,055	550,176
Instructional Aids	-	1,010	-	1,010	2,219
Supplies and Services	-	4,500	4,000	8,500	12,500
Building Operating Expenses	-	4,999	-	4,999	7,854
Communications	-	600	605	1,205	2,454
Travel	-	5,296	-	5,296	11,614
Professional Development (Non-Salary Costs)	-	279	-	279	227
Amortization of Tangible Capital Assets	-	-	-	-	1,024
<b>Total Expenses</b>	<b>311,809</b>	<b>101,348</b>	<b>61,187</b>	<b>474,344</b>	<b>588,068</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 20,135</b>	<b>\$ (1,141)</b>	<b>\$ 2,342</b>	<b>\$ 21,336</b>	<b>\$ (4,187)</b>

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

The Pre-Kindergarten program is offered at four elementary schools. Children that are three to four years of age and reside in the area are eligible to be served by the program.

The Cognitive Disability Consultant is employed by the Division to support the delivery of individual support plans for people affected by cognitive disabilities.

The Services to Teen Parents program provides support and services to pregnant young women, young and new parents and their children.

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### 13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2016	Additions during the year	Reductions during the year	August 31 2017
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 16,851,758	\$ 1,113,374	\$ 728,501	\$ 17,236,631
Less: Debt Owning on Tangible Capital Assets	(43,869)	-	(28,964)	(14,905)
	<b>16,807,889</b>	<b>1,113,374</b>	<b>699,537</b>	<b>17,221,726</b>
<b>PMR maintenance project allocations (1)</b>	<b>580,296</b>	<b>359,025</b>	<b>122,729</b>	<b>816,592</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects:</b>				
Relocatable Classroom	743,996	-	593,249	150,747
	<b>743,996</b>	<b>-</b>	<b>593,249</b>	<b>150,747</b>
<b>Other:</b>				
School Generated Funds	411,529	588,311	567,375	432,465
School Decentralized Budget Carryovers	142,086	15,480	-	157,566
Board Governance	27,532	-	-	27,532
Catholic Distinctiveness	32,635	-	-	32,635
Technology	75,760	500,000	-	575,760
Academic Equipment Replacement	50,555	-	-	50,555
Division Office Software Upgrades	75,000	-	-	75,000
Maintenance	983,162	-	-	983,162
Vehicle Replacements	152,800	-	29,121	123,679
Legal	71,475	-	-	71,475
FMNE Achievement Fund	9,595	-	8,584	1,011
Investing in Teachers Initiative	162,276	-	27,241	135,035
Professional Development (LEADS Members Carryover)	14,420	13,000	6,411	21,009
School Community Councils (Matching Grant Carryover)	30,598	4,500	22,854	12,244
Central Textbooks	1,308	-	-	1,308
	<b>2,240,731</b>	<b>1,121,291</b>	<b>661,586</b>	<b>2,700,436</b>
<b>Unrestricted Surplus</b>	<b>3,904,993</b>	<b>1,048,487</b>	<b>-</b>	<b>4,953,480</b>
<b>Total Accumulated Surplus</b>	<b>\$ 24,277,905</b>	<b>\$ 3,642,177</b>	<b>\$ 2,077,101</b>	<b>\$ 25,842,981</b>

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- (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.

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

Capital - Relocatable Classroom funds represent the funds committed for the construction of two (2) relocatable classrooms at St. Michael's School and one (1) relocatable classroom at St. Alphonsus School, both of which are located in Yorkton. The projects were completed during the 2016-17 fiscal year and the balance represents unspent funds from the projects.

School generated funds represents the year-end account balances of the school generated fund entities in the school division. They are generated at the local school level and are considered separate and apart from the Board's regular operations.

School decentralized budget carryovers represents unused decentralized budget resources allowed to be carried over to the next fiscal year. Unused budget carryovers are limited to 25% of each school's annual budget allocation.

Board Governance represents resources allocated for trustees to complete board governance training.

Catholic Distinctiveness represents resources allocated to support faith development in the school division.

Technology represents funds allocated to upgrade computer hardware and software.

Academic equipment replacement represents funds allocated for the replacement of instructional academic equipment.

Division office software upgrades represents funds allocated to support the upgrade of existing software or the purchase of new administrative software at the Division Office.

Maintenance represents resources allocated for the purchase of maintenance and caretaking equipment at the schools and for maintenance projects that are not covered under the Board's annual operating budget.

Vehicle Replacements represents funds allocated to replace existing passenger vans for student transportation as well as vehicles required in the maintenance area.

Legal represents funds allocated for legal services required by the board of education.

FNME achievement fund represents funds remaining from a First Nations Metis Education (FNME) grant received in fiscal 2012 that were targeted for family literacy initiatives.

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Investing in Teachers Initiative represents a program approved by the Board to support the continued professional development of teachers in the school division.

The Professional Development (League of Educational Administrators, Directors and Superintendents (LEADS) Members) carryover represents unused professional development funds as per employment contracts.

The School Community Council Matching Grant Carryover represents unused matching grants as of August 31, 2017.

Central Textbooks represents the carryover of unused budget funds from the 2012/13 fiscal year. The funds were allocated to enhance and upgrade the central textbook library.

#### **14. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 20, 2016 and the Minister of Education on August 8, 2016.

#### **15. RELATED PARTIES**

These 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.

##### **Related Party Transactions**

Transactions with these related parties have occurred and been settled on normal trade terms.

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The related party transactions are as follows:

	2017	2016
<b>Revenues:</b>		
Ministry of Education	\$ 15,737,451	\$ 16,766,122
Ministry of Economy	-	53,350
Ministry of Social Services	100,207	251,426
Saskatchewan Government Insurance	35,684	35,341
Saskatchewan Workers' Compensation Board	19,060	19,060
Sunrise Health Region	63,529	11,660
	<b>\$ 15,955,931</b>	<b>\$ 17,136,959</b>
<b>Expenses:</b>		
Good Spirit S.D No.204	\$ 110,257	\$ 107,372
Ministry of Central Services	5,143	10,729
Minister of Finance	6,003	5,502
Parkland College	1,618	4,566
Saskatchewan Government Insurance	8,556	8,469
Saskatchewan Power Corporation	264,554	262,054
Saskatchewan Telecommunications Holding Corporation	33,925	26,578
Saskatchewan Workers' Compensation Board	38,713	40,480
SaskEnergy Incorporated	112,290	107,039
Southeast Cornerstone S.D No. 209	-	9,000
Sunrise Health Region	61,705	80,473
	<b>\$ 642,764</b>	<b>\$ 662,262</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ -	\$ 600,000
Saskatchewan Government Insurance	-	1,759
Other School Divisions	-	9,232
	<b>\$ -</b>	<b>\$ 610,991</b>
<b>Prepaid Expenses:</b>		
Saskatchewan Workers' Compensation Board	\$ 13,066	\$ 12,626
	<b>\$ 13,066</b>	<b>\$ 12,626</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Good Spirit S.D No.204	\$ 5,775	\$ 58,265
Ministry of Central Services	444	350
Minister of Finance	6,003	5,502
SaskEnergy Incorporated	1,321	1,080
Saskatchewan Power Corporation	19,897	11,935
Saskatchewan Telecommunications Holding Corporation	2,206	2,579
	<b>\$ 35,646</b>	<b>\$ 79,711</b>

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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.

## 16. TRUSTS

The school division, as the trustee, administers trust funds for scholarships and a memorial donation. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	<b>Gulak Memorial Donation</b>		<b>Scholarships</b>		<b>Total</b>	<b>Total</b>
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
Cash and short-term investments	\$ 182,861	\$ 181,314	\$ 80,292	\$ 81,143	\$ 263,153	\$ 262,457
<b>Total Assets</b>	<b>182,861</b>	<b>181,314</b>	<b>80,292</b>	<b>81,143</b>	<b>263,153</b>	<b>262,457</b>
<b>Revenues</b>						
Contributions and donations	-	-	13,850	11,250	13,850	11,250
Interest on investments	1,547	2,196	799	931	2,346	3,127
	1,547	2,196	14,649	12,181	16,196	14,377
<b>Expenses</b>						
Scholarships	-	-	15,500	11,400	15,500	11,400
	-	-	15,500	11,400	15,500	11,400
Excess (Deficiency) of Revenues over Expenses	1,547	2,196	(851)	781	696	2,977
Trust Fund Balance, Beginning of Year	181,314	179,118	81,143	80,362	262,457	259,480
<b>Trust Fund Balance, End of Year</b>	<b>\$ 182,861</b>	<b>\$ 181,314</b>	<b>\$ 80,292</b>	<b>\$ 81,143</b>	<b>\$ 263,153</b>	<b>\$ 262,457</b>



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## **17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- The school division has entered into an agreement with Rilling Bus Ltd. for the provision of student transportation services in the cities of Yorkton and Melville. The costs payable under this contract are defined on a per trip basis and are subject to annual increases as defined in the contract. The agreement is in effect until June 30, 2018.
- The school division has entered into an agreement with Good Spirit School Division No. 204 for the provision of student transportation services for areas outside the cities of Yorkton and Melville. Good Spirit School Division No. 204 provides these services on a cost recovery basis, plus an administration fee. The cost to Good Spirit School Division No. 204 of providing the services and the administration fee is determined annually based on a formula agreed upon between the two school divisions, taking into account transportation grants received directly by Good Spirit School Division No. 204.
- Capital lease obligations, as follows:

	<b>Copier Leases</b>
<b>Future minimum lease payments:</b>	
2018	\$ 3,438
2019	3,661
2020	1,229
	8,328
<b>Interest and executory costs</b>	<b>(701)</b>
<b>Total Lease Obligations</b>	<b>\$ 7,627</b>

## **18. ACCOUNTING CHANGES**

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

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The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.

## **19. 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.

### **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 monitors overdue accounts on a monthly basis.

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 other accounts receivable as at August 31, 2017 was:

<b>August 31, 2017</b>							
	<b>Total</b>	<b>Current</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>	
Other Receivables	\$ 44,434	\$ 42,634	\$ -	\$ -	\$ -	\$ -	\$ 1,800
<b>Gross Receivables</b>	<b>44,434</b>	<b>42,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800</b>
Allowance for Doubtful Accounts	-	-	-	-	-	-	-
<b>Net Receivables</b>	<b>\$ 44,434</b>	<b>\$ 42,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800</b>

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**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by monitoring budgets and maintaining adequate cash balances for the current and future cash requirements to meet accounts payable obligations, accrued liabilities and long-term debt repayments.

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

		August 31, 2017			
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 689,790	\$ 689,790	\$ -	\$ -	\$ -
Long-term debt	14,905	3,572	3,625	7,708	-
<b>Total</b>	<b>\$ 704,695</b>	<b>\$ 693,362</b>	<b>\$ 3,625</b>	<b>\$ 7,708</b>	<b>\$ -</b>

**iii) Market Risk**

The school division is exposed to market risks with respect to interest rates.

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments. The school division also has an authorized bank line of credit of \$750,000 with interest payable at prime minus 1%. Changes in the bank's prime lending rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2017.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit