



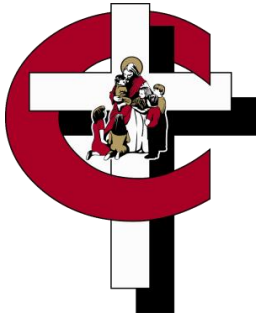
Christ the Teacher Roman Catholic Separate School Division #212

2014-15 Annual Report

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School Division Contact Information

Christ the Teacher Roman Catholic Separate School Division #212

Believe ... Belong ... Become

45A Palliser Way, Yorkton, SK S3N 4C5

Phone: 306-783-8787

Fax: 306-783-4992

Website: www.christtheteacher.ca

Letter of Transmittal

Honourable Don Morgan, Q.C.
Minister of Education

Dear Minister Morgan:

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 2014-15 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

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, 2014 to August 31, 2015.

This report provides a snapshot of Christ the Teacher Catholic School Division, its governance structures, students, staff, programs and facilities. It includes information such as an organization chart, school list and payee list. 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

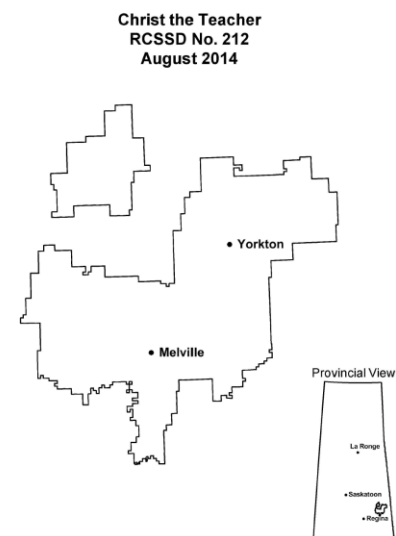
Christ the Teacher Catholic School Division is a small urban/rural school division with 9 schools located in 3 communities. The Division is located in east central Saskatchewan. The division includes the communities of Melville, Theodore and Yorkton. The map below shows the geographic location of Christ the Teacher Catholic School Division.

The 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.

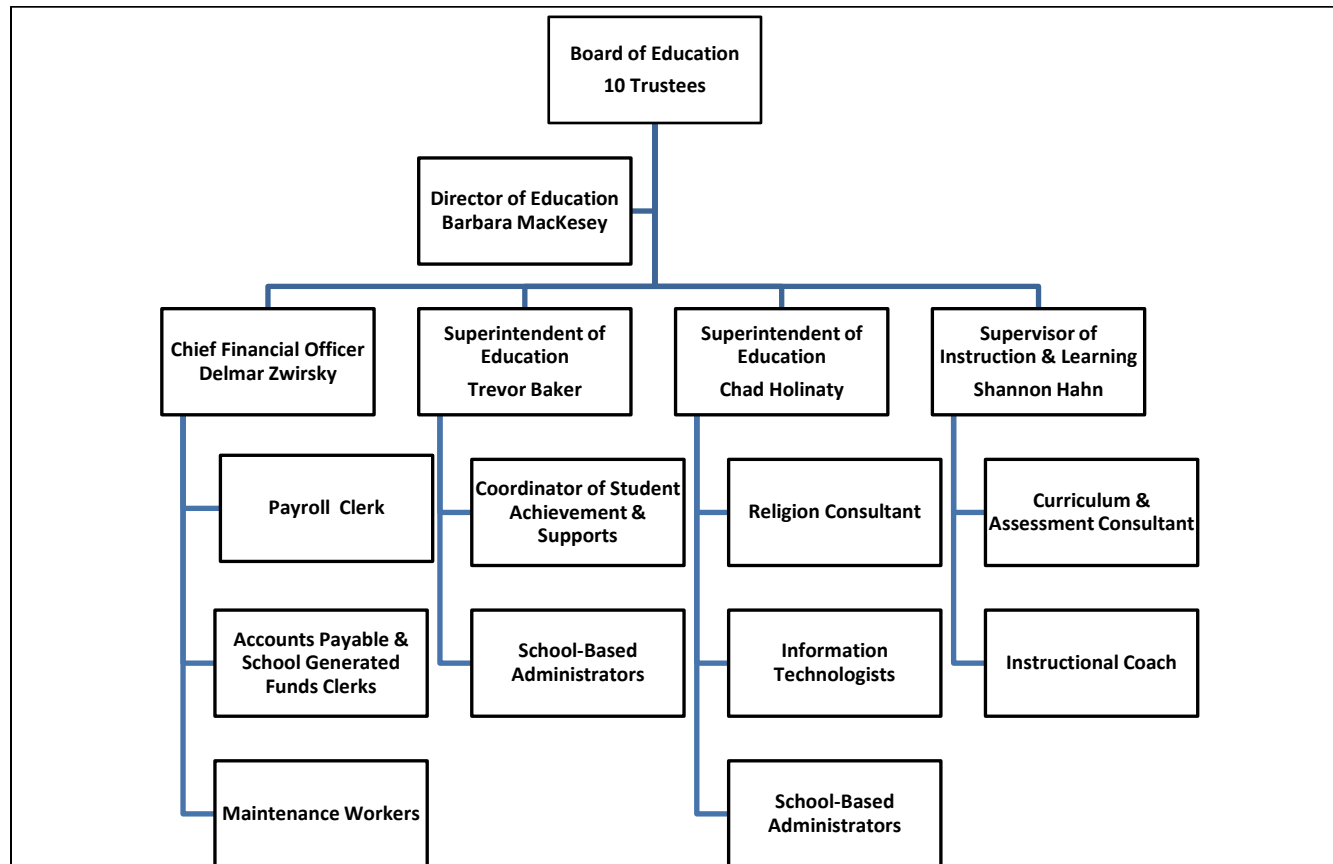
Respect - We value all people and treat one another with dignity and compassion.

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.

Division Organizational Chart



School List

School	Grades	Location
Dreambuilders Learning Centre	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	Theodore

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 9 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 the 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
- Academies in athletics and fine arts
- 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
- Instruction and Assessment Consultant
- Coordinator of Student Achievement and Supports
- Instructional Coach
- Psychologist
- Speech and Language Pathologist
- Occupational Therapist
- Physical Therapist
- School Counsellors
- Career Counsellor

Strategic Direction and Reporting

Introduction of the Education Sector Strategic Plan

Saskatchewan's PreK-12 education sector has undergone a significant shift in strategic planning. Throughout 2013-14, provincial school divisions and the Ministry of Education collaboratively developed an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP aligns the work of all school divisions and the Ministry of Education. The plan was developed using a new planning methodology that integrated priority identification; strategic planning; performance measurement, reporting and review; and, course correction to achieve outcomes. The ESSP identified two one-year, short term priority areas, and five two-to-five year priority areas. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students. Christ the Teacher Catholic School Division's Board of Education approved the strategic plan in 2014, along with the Government of Saskatchewan.

The first cycle of the ESSP was deployed in 2014-15.

Enduring Strategies

As a part of the ESSP, education sector leaders developed enduring strategies. Enduring strategies are an expression of the core beliefs of the education sector. The enduring strategies support a Student First approach by placing the student front and centre and ensuring all students in Saskatchewan have the education and skills needed to succeed when they graduate from high school.

The Enduring Strategies include:

- 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

2014-15 One Year Priorities

ESSP One Year Priority Area: *In partnership with First Nations and Métis stakeholders, develop a First Nations and Métis student achievement initiative.*

2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy, the development of a centralized assessment management and delivery system to measure, track and report student growth, and the development and implementation of data-sharing protocols that facilitate transition plans for students moving through and between systems.

2014-15 School Division Goals and Actions for the One Year Priority

Christ the Teacher Catholic School Division continued to utilize the additional funds from the Ministry of Education's First Nations and Métis Educational Achievement Funds (FNMEAF) to provide additional supports and services to First Nations and Métis (FNM) students to improve educational outcomes.

In 2014-15, Christ the Teacher Catholic School Division focused on the reading levels of FNM students in grades one to four. To help reach the progress monitoring target that by June 2015, 85% of students would be reading at or above grade-level as measured by the Fountas and Pinnell or GB+ assessment, Christ the Teacher Catholic School Division focused on providing professional learning opportunities for teachers based on best practices in literacy instruction. Modelled Reading, Shared Reading, Guided Reading and Independent Reading, identified in *Saskatchewan Reads*, as well as Phonics, Spelling and Word Study were the foci of these opportunities. The learning sessions were followed-up by one-on-one coaching opportunities to aid in successful implementation.

To support the mathematics needs of FNM students, Christ the Teacher Catholic School Division implemented First Steps in Mathematics training for teachers in grades four and five to aid in identification of numeracy difficulties.

ESSP One Year Priority Area: *Identify and implement a unified set of provincial high impact reading assessment, instruction, and intervention strategies in 2014-15.*

2014-15 ESSP Actions for the One Year Priority

Actions within this priority area include the collection of Grade 3 reading levels for all students in Saskatchewan, the development of a sector reading strategy, and the creation of provincial and school division primary grade reading literacy teams.

2014-15 School Division Goals and Actions for One Year Priority

Christ the Teacher Catholic School Division has been assessing the reading levels of students for over seven years using the Fountas and Pinnell Benchmark (F & P) with English students and GB+ Assessment with students in French Immersion. Reading achievement is assessed by classroom teachers on a regular basis, both informally with the use of teacher-created assessments and formally, a minimum of three times a year, with the F & P or GB+. Not only do the assessments provide classroom teachers with the very best information to design instruction that helps students reach their potential, they also are an indicator of division-wide progress. During the 2014-15 school year, the F & P was used three times per year for each student in grades 1-4 English and the GB+ was used three times per year for students in grades 2-4 French Immersion.

The division continued to implement reading intervention in English and French Immersion for students reading below grade-level. While the successful structure of the intervention remains constant, the strategies identified in *Saskatchewan Reads* for

effective intervention were reflected upon and adapted to meet the needs of the students in our division. Specifically, the division examined the pathway that students follow in terms of assessment and intervention to ensure that students were receiving supports that matched their specific reading needs.

In addition to refining our assessment and intervention pathway, Christ the Teacher Catholic School Division organized a division primary literacy team consisting of eight members that represent teachers from all elementary schools, including both English and French Immersion representation. The team supported the division strategic plan by providing feedback on high-level actions and assisting with the professional learning of colleagues based on the approaches suggested in Saskatchewan Reads.

2014-15 Two to Five Year Priorities

ESSP Two to Five Year Priority Area: *By June 2020, 80% of students will be at grade level or above in reading, writing, and math.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the purchase of a provincial data system to track student achievement, the development of an instructional practices model for reading, writing, and math, the development of a job-embedded professional learning model, and the development and implementation of division-based common math assessments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

By June 2015, at least 78% of Grade 3 students will be reading at or above grade level.

By June 2018, 80% of Grades 5 and 8 students will be proficient on identified numeracy outcomes on the provincial math assessment.

By June 2020, at least 80% of Grades 4, 7, and 10 students will be proficient on the provincial writing assessment.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

To meet our division goal for reading, that by June 2016, 85% of grades one to four students will be reading at or above grade level, Christ the Teacher Catholic School Division continued to utilize the Fountas and Pinnell Reading Benchmark Assessment (F & P) and GB+ Reading Assessment to track student reading achievement. In 2014-15, 84.5% of grades one to four students were reading at or above grade level. Specifically, 88.4% of students in grade three were reading at or above grade level.

In addition to using the F & P and GB+ to collect and track student reading data, the division piloted a reading assessment pathway which examined the use of assessment and intervention to ensure that student data was analyzed to provide responsive instruction and appropriate intervention. A phonological awareness screen and a grade one and two developmental phonics assessment were used to aid teachers in examining the specific reading needs of students. To aid classroom instruction, the division continued to utilize Leveled Literacy Intervention (LLI) as a Tier II support for students reading below grade level.

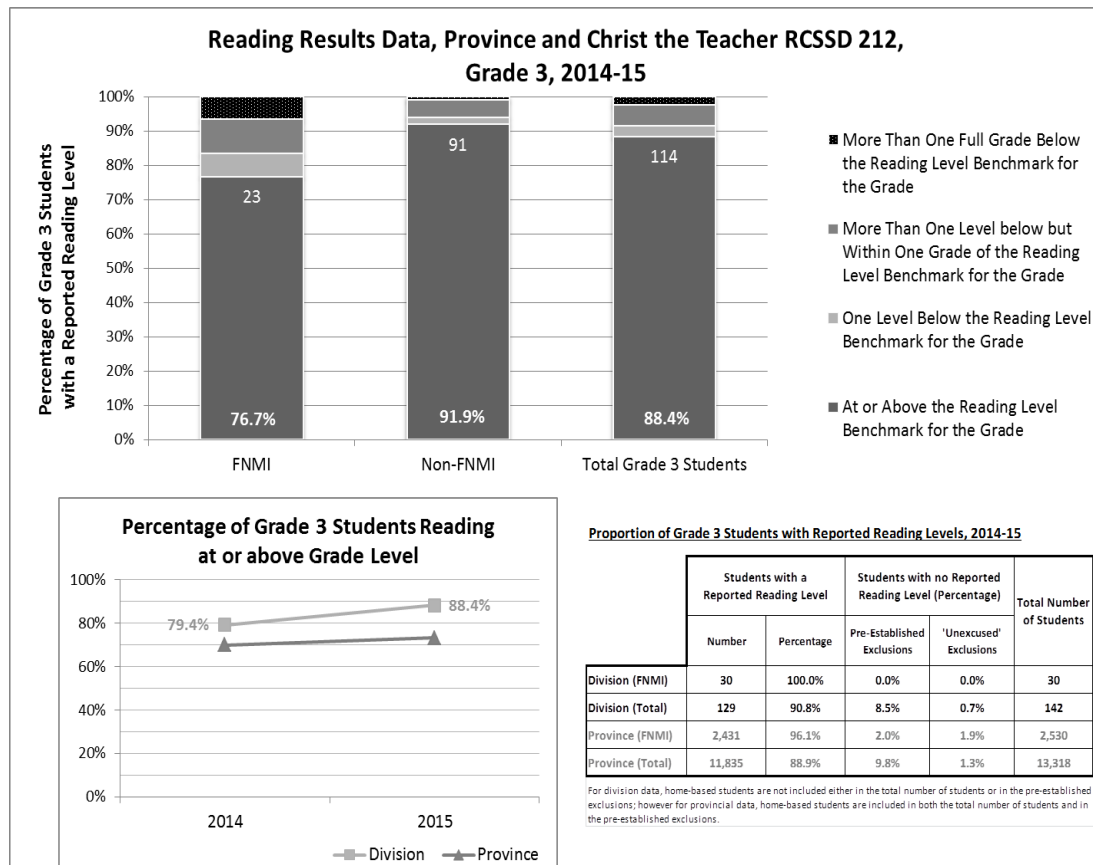
Grades one to three teachers participated in a variety of professional learning opportunities based on the approaches identified in *Saskatchewan Reads*. Teachers were invited to differentiate their professional learning experiences by selecting opportunities that met their needs. All grades one to three teachers attended at least two sessions based on *Saskatchewan Reads* (Learning and Classroom Environment, Modelled Reading, Shared Reading, Guided Reading, Independent Reading, Phonics, Spelling and Word Study).

In partnership with Regina Catholic School Division and Good Spirit School Division, Christ the Teacher Catholic School Division developed criteria for curricula outcomes in Kindergarten to grade nine. Criteria created by teachers in 2014-15 included mathematics, arts education, career education, band, kindergarten and grades one and two French Immersion Interdisciplinary. In addition to creating the rubrics, all teachers in grades four to nine gathered for professional learning on how to use the criteria with their students.

To support mathematics growth for all students, Christ the Teacher Catholic School Division implemented First Steps in Mathematics training for teachers in grades four and five to aid in identification of numeracy difficulties.

Writing achievement was assessed by classroom teachers on a regular basis, both informally with the use of teacher-created assessments and formally, a minimum of two times a year, with the Christ the Teacher Catholic School Division Writing Assessment. The division-created assessment provided teachers with a tool based on the curriculum and the 6+1 Writing Traits. During the 2014-15 school year, the Christ the Teacher Writing Benchmarks were administered in grades four, seven and ten English and French in October and May. The October collection was followed by grade-alike assessment scoring which provided critical opportunities for teachers to gather to discuss student writing and assessment as well as increase capacity at the school-level.

Measures



Note:

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Student Data System (Data run on Nov 5, 2015).

Overall in our division, 88.4% of grade three students are reading at or above the Reading Level Benchmark. When these results are disaggregated, the percentage for First Nations and Métis (FNM) grade three students reading at or above the benchmark lowers by 11.7% to 76.7%. These results were similar in grades one and two where the percentage of FNM students was between 10% and 20% lower than the total grade of students reading at or above grade level. These results indicated that continued work in supporting our FNM readers is of utmost importance.

ESSP Two to Five Year Priority Area: *By June 2020, collaboration between First Nations and Métis and non- First Nations and Métis partners will result in significant improvement in First Nations and Métis achievement and graduation rates.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include the engagement of First Nations and Métis leaders to develop partnerships and plans to increase student achievement and graduation rates, the identification or development of instruments to measure student progress, the facilitation of student transition plans, and the development of First Nations language programming.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

Achieve an 8% increase in the First Nations and Métis graduation rate per year.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

To increase student achievement and graduation rates, our division set goals for both FNM students and all students within the division. Specifically, Christ the Teacher School Division has set improvement targets for the graduation rate of FNM students as follows:

By June 2016, the graduation rate of FNM students will be 54%.

By June 2018, the graduation rate of FNM students will be 62%.

In 2014-15, Christ the Teacher Catholic School Division created graduation and transition plans with each student moving into, through, and beyond high school. To support our FNM learners, our division reviewed the attendance and student achievement data of our secondary students. Resultant plans included: a focus on increased student engagement, increased capacity to create positive student-teacher relations, and program modifications, such as the opportunity to achieve credits in a trimester system.

Measures

Average Final Marks in Selected Secondary-Level Courses 2014-15						
Subject	All Students		Non-FNMI		FNMI	
	Province	Christ the Teacher RCSSD	Province	Christ the Teacher RCSSD	Province	Christ the Teacher RCSSD
English Language Arts A 10	72.4	77.5	75.1	78.3	61.5	73.3
English Language Arts B 10	72.7	76.6	75.2	76.7	61.7	nr
Science 10	71.2	74.7	74.1	75.0	59.7	73.1
Math: Workplace and Apprenticeship 10	71.3	70.9	74.6	73.0	59.2	65.0
Math: Foundations and Pre-calculus 10	71.3	70.3	73.2	70.5	60.5	nr
English Language Arts 20	73.4	69.1	75.1	73.3	64.4	47.8
Math: Workplace and Apprenticeship 20	67.2	64.9	69.3	64.6	62.0	65.6
Math: Foundations 20	72.3	72.0	73.8	72.1	64.4	nr

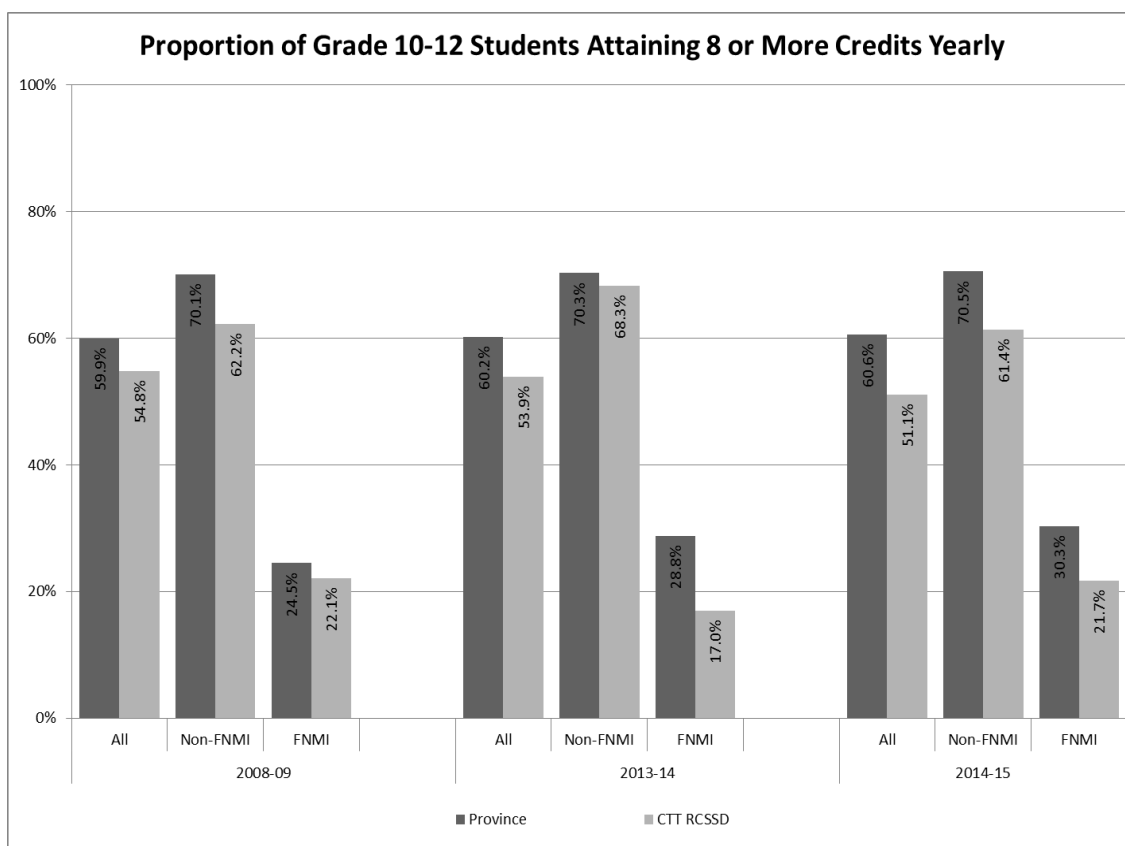
Note:

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Average Final Marks – Christ the Teacher Catholic School Division continued to celebrate the academic accomplishments of its students in 2014-15. The average final marks for “All Students” exceeded the provincial results in three subject areas, and were within the range of 0.3% to 4.3% (average of 1.66%) below the provincial results in all other subject areas. The average marks of Christ the Teacher Catholic Schools’ self-identified FNM students exceeded the provincial results in 4 of the 5 reported subject areas (3 subjects were not reported). Although average marks of Christ the Teachers’ self-identified FNM students were above the FNM provincial results in most courses, there is still a difference between FNM and non-FNM achievement in the provincial results in 4 of the 5 reported courses. Additionally, there is a discrepancy between FNM and non-FNM achievement in the range of 1.6% to 21.3%. Christ the Teacher Catholic School Division celebrates the fact that the achievement gap between FNM students and non-FNM 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.



Note:

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 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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Source: Ministry of Education, 2015

Credit Attainment – Credit attainment provides a strong predictive indicator of 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. Overall, Christ the Teacher Catholic School Division has had a slight drop in credit attainment rates from 53.9% of students receiving 8 or more credits per year in 2013-14 to 51.1% in 2014-15. The opposite is true for FNM students, with 21.7% of students receiving eight or more credits in 2014-15, up from 17.0 % in 2013-14. When compared to Provincial attainment rates, the division results for “All Students” was 9.5% lower; for non-FNM was 9.1% lower; and for FNM was 8.6% lower. We will continue to focus on increasing the annual credit attainment rates for all students in our division.

ESSP Two to Five Year Priority Area: *Saskatchewan's graduation rate will be 85% by 2020.*

2014-15 ESSP Actions for the Two to Five Year Priority

Actions within this priority area include a review of provincial high school graduation requirements, the development of a Grade 9 transition from high school plan, and support for embedded professional development for teachers.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

Achieve a 3% total increase in the provincial graduation rate per year.

2014-15 School Division Goals and Actions for the Two Five Year Priority

To achieve our goal, which is aligned with the ESSP goal for graduation rates, that by 2020 our graduation rate will be 85%, the division set targets for both FNM students and all students within the division. Specifically, Christ the Teacher School Division has set the following improvement targets for all students for the two to five year graduation priority:

By June 2016, the graduation rate of all students will be 82%.

By June 2018, the graduation rate of all students will be 84%.

In 2014-15, Christ the Teacher Catholic School Division created graduation and transition plans with each student moving into, through, and beyond high school. These plans included gathering information from previous schools as students entered grade nine, 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, including MyBlueprint Interaction Web System. 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.

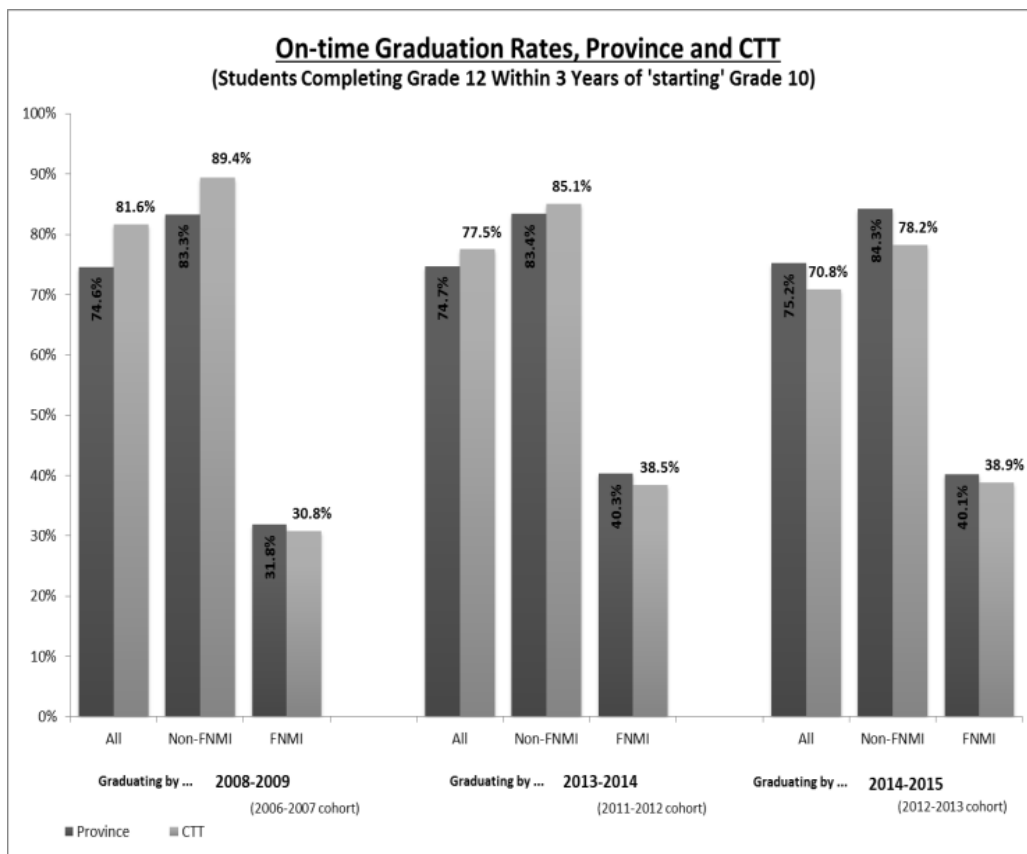
The development and implementation of a dropout prevention Early Warning System (EWS) aided in identifying students who were at risk of dropping out of school and assisted with supporting these students and their families so that barriers were reduced and credits were attained.

A high school renewal plan was created 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.

The role of school counsellors and youth worker were reviewed in 2014-15 to ensure the focus was on supporting students' successful completion of high school graduation.

Measures



Note:

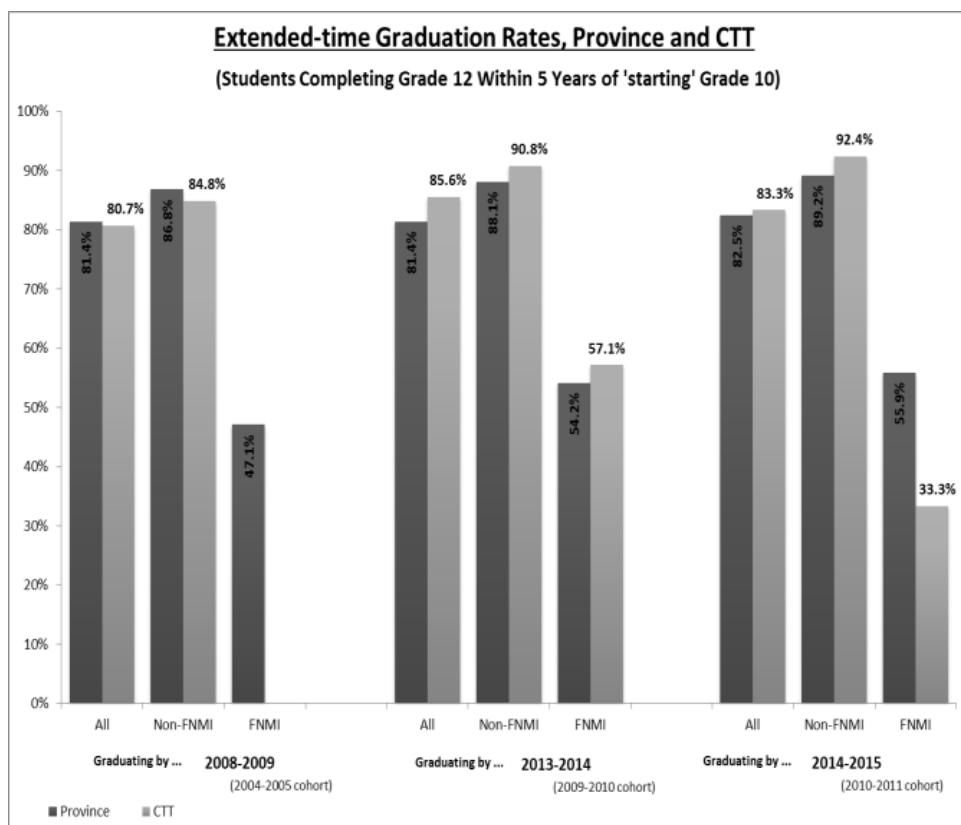
On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

Results for populations of 10 or fewer 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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Three – Year Graduation Rates – In June 2009, 81.6% of Christ the Teacher Catholic School Division’s students graduated within three years of entering Grade 10, with 89.4% of non-FNM students and 30.8% of FNM students graduating within the three-year window. In June 2015, Christ the Teacher Catholic School Division’s graduation rate for all students saw an overall decline (from 81.6% to 70.8%). The graduation rate for non-FNM students declined from 89.4% to 78.2% during that same period (2009 to 2015). During that same three-year window, the graduation rate for FNM students improved from 30.8% to 38.9% (an increase of 8.1%). We acknowledge that much work remains. We have learned a great deal from our examination of school and division practices and policy during the 2014-15 school year, and have identified changes that can be made within our system to reduce barriers to student graduation.



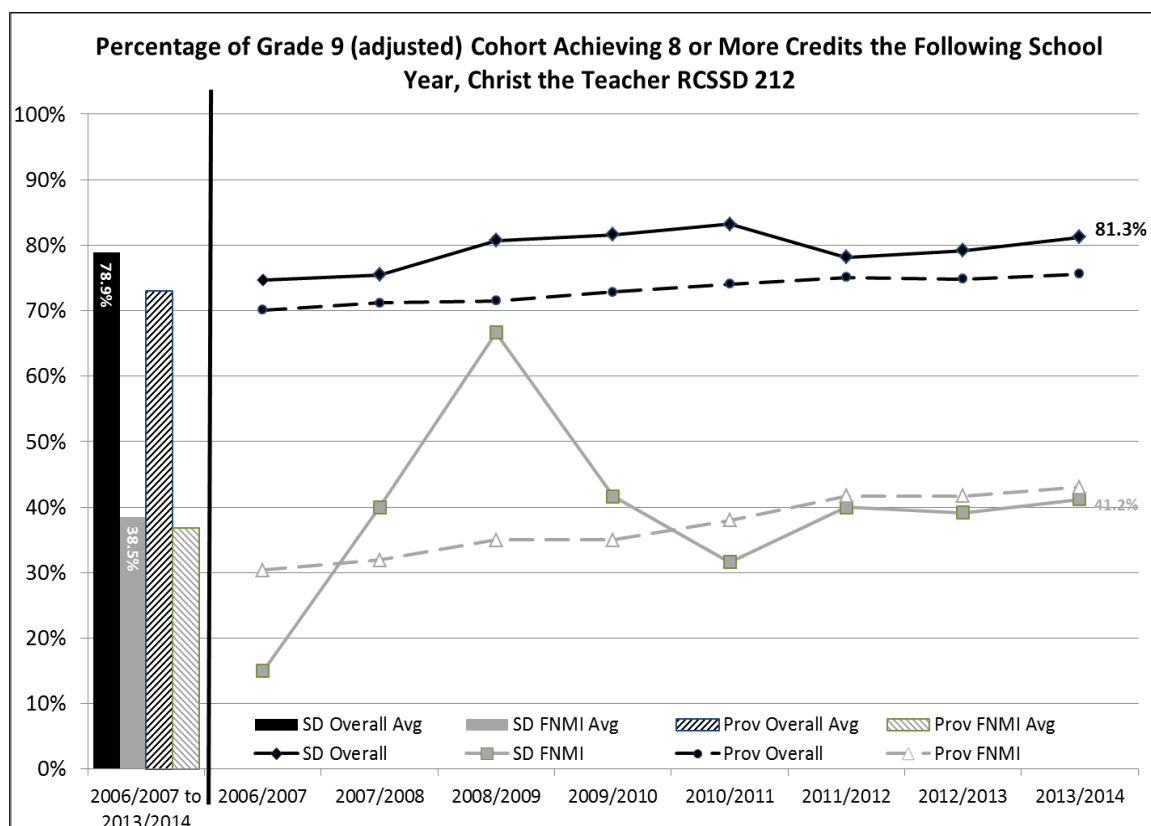
Note:

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 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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Source: Ministry of Education, 2015

Five – Year Graduation Rates – Some students require more time to complete all the courses necessary for graduation; therefore, they continue in school longer than three years beginning in Grade 10. Between 2009 and 2015, the extended-time graduation rate (i.e., within 5 years of beginning Grade 10) has improved and now exceeds the provincial rate. For example, in 2009 80.7% of Christ the Teacher Catholic School Division’s total student population graduated within five years of beginning Grade 10; by 2015 that number increased to 83.3%. Although the non-FNM population saw a significant improvement from 84.8% to 92.4% between 2009 and 2015, there was a significant decrease of 13.8% in the graduation rates of our FNM during the same time period.



Notes:

Grade 9 school year cohort is defined as the group of students enrolled in Grade 9 for the first time in a particular school year (according to the Ministry Student Data System), adjusted in the following ways: 1) Students 12 and younger, and students 18 and older, as of Sep 30 of the Grade 9 school year, are excluded; and, 2) Students without a base enrolment on or after Sep 30 are excluded; 3) Students enrolled in Functionally Integrated or special education programs are excluded; and, 4) Students whose enrolment outcome is 'deceased', 'transferred to out-of-province schooling', or 'transferred to out-of-country schooling' prior to June 1st of the school year immediately following Grade 9 cohort placement are excluded. Students are assigned to the school division in which the student last enrolled in the year that they became part of the Grade 9 cohort.

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Transition from Grade 9 to 10 – Of all students enrolled in grade 10 for the first time in 2014-15, 78.9% achieved 8 or more credits. In comparison, of those students who identify as FNM, only 38.5% achieved 8 or more credits. Christ the Teacher Catholic School Division's results slightly exceed the provincial results for "All Students" and for FNM students. An examination of the data indicates that the transition between grades 9 and 10 is especially difficult for students who have not reached all curricular outcomes from each subject area in the elementary grades. Actions identified to address this concern included: the development of an identification and tracking system, a credit recovery protocol, and a plan for vulnerable youth who were at risk for dropping out.

ESSP Two to Five Year Priority Area: *By 2017, the increase in operational education spending will not exceed the general wage increases and inflationary costs within the sector while being responsive to the challenges of student need, population growth, and demographic changes.*

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority area include an analysis of funding relative to costs, a review of the Deloitte report to identify areas of savings, the implementation of a LEAN philosophy across school divisions, and the opportunity to identify shared services across school divisions.

2014-15 ESSP Improvement Target for the Two to Five Year Priority

Achieve accumulated operational savings by 2016 to reassign to system strategies.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

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 2014-15 school year, Christ the Teacher Catholic Schools targeted an increased use of electronic funds processing with vendors, as well as consistent and efficient processing of school generated funds between schools and central office personnel. The division also refined its standardization of maintenance and caretaking services and supplies in all schools.

Christ the Teacher Catholic School Division applied the LEAN philosophy to both business and educational operations. Initiatives included the review and streamlining of Human Resource/Payroll processes and procedures, as well the review and refinement of assessment and intervention processes for the division's reading pathway.

ESSP Two to Five Year Priority Area: *By June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE).*

2014-15 ESSP Actions for the Two to Five Year Priority

A summary of actions within this priority include the gathering of provincial Kindergarten baseline data, aligning the work of the ESSP with the SK Child and Family Agenda, completing an environmental scan of current data available across sectors, exploring additional formative early learning assessments, establishing of a bank of developmentally appropriate targeted supports, and creating an incremental plan for universal access to high-quality early learning environments.

2014-15 ESSP Improvement Targets for the Two to Five Year Priority

In 2014-15, all school divisions will administer the Early Years Evaluation to all Kindergarten students to establish baseline data.

By June 2015, align the work of the Education Sector Strategic Plan with the Saskatchewan Child and Family interministerial table.

2014-15 School Division Goals and Actions for the Two to Five Year Priority

To meet our goal for early learning, which mirrors the province, that by June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE), the division focused on the professional learning of teachers, transition plans for students and community partnerships.

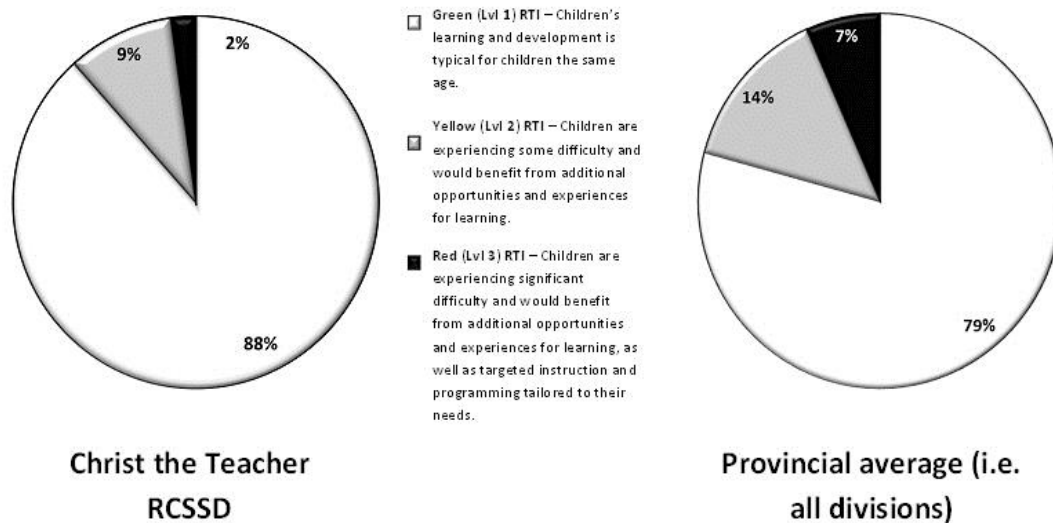
Prekindergarten and Kindergarten teachers participated in a variety of professional learning opportunities including attending Ministry recognized Sites of Excellence and examining ways to use play to address needs identified in teacher-collected data and the EYE.

In partnership with Good Spirit School Division, Kids First and Children's Therapies, Christ the Teacher Catholic School Division developed transition documents for Prekindergarten and Kindergarten students and their families. These documents were utilized by schools to ensure that student needs were met.

A partnership with the Yorkton Family Resource Centre and Good Spirit School Division was formed to provide families in our community opportunities to gather throughout the year to participate in activities that support the EYE domains. The gatherings provided opportunities for families to learn about Prekindergarten programming and about how to support the growth of their children at home.

Measures

Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) responsive, tiered instruction (RTI) categories at Kindergarten exit (2014-15)



*Totals may not equal 100 because of rounding

Notes:

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

Pie charts show the **percentage** of Kindergarten students in the division (left pie) and the province as a whole (right pie) by RTI Tiers at Kindergarten exit in 2014-15. Percent totals may not add to 100 due to rounding.

Source: Ministry of Education, Early Years Branch, 2015

Christ the Teacher School Division's early learning data displayed on the Ready to Learn: Early Years Evaluation (TA) responsive, tiered instruction (RTI) Categories (%) at K exit show the following results:

88% of Kindergarten students scored at Tier I (green) showing their learning and development as typical for children the same age. 9% of Kindergarten students scored as Tier 2 (yellow) showing they are experiencing some difficulty and would benefit from additional opportunities and experiences for learning. Only 2% of Kindergarten students scored as Tier 3 (red) showing they are experiencing significant difficulty and would benefit from additional opportunities and experiences for learning, as well as targeted instruction and programming.

Compared to the provincial results, Christ the Teacher School Division shows results that are above the provincial average in all three tiers.

2014-15 School Division Local Goals and Actions for Two to Five Year Priority Area

In addition to goals that align with those set in the ESSP, Christ the Teacher Catholic School Division has identified the need to support professional learning within the division. Subsequently, a goal that by June 2020, systematic, job-embedded professional learning will be evident at all levels of the division, creating increased student achievement has been set.

In Christ the Teacher Catholic School Division, we continued to grow in our expertise and proficiency to support the learning of all students. To support the professional learning of our teachers, our division committed to enhance classroom instruction and assessment practices, supported new teachers in implementation of division instruction and assessment practices, developed the capacity of school administrators to be effective instructional/educational leaders and targeted the development of a framework to build capacity of central office and school administrators to support and monitor student achievement.

Christ the Teacher Catholic School Division also identified a faith goal for the 2014-15 school year. Specifically, our division focused on ensuring students and staff would grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.

To support this faith development, Christ the Teacher Catholic School Division worked to ensure that Catholic values and virtues permeated all instruction and activities with the use of Revealing Christ in all We Teach resources. Additionally, 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.

The 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 and Parent Involvement

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in their learning. 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 described 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.

Career & Employment Fair - Christ the Teacher Catholic School Division partnered with Parkland Community College and Good Spirit School Division to coordinate the Career Explorations 2014 Career & Employment Fair. Approximately 2300 youth attended this full-day opportunity to gather career and employment information from 84 exhibitors and 40 exhibitor presentations.

Transition to Work Program - Christ the Teacher Catholic School Division partnered with Can-Sask Career and Employment Services to deliver a Youth at Risk – Transition to Work program. The program targeted youth who were either on social assistance or were unemployed and at risk of requiring social assistance. The program developed knowledge and skills through a focus on general life skills, pre-employment and requisite work/job skills, interpersonal skills, decision-making, drug and alcohol education, relevant academic learning, and healthy lifestyle choices. Career research and counselling were a foundational component of the program.

In addition, Christ the Teacher Catholic Schools has partnered with the Yorkton Tribal Council Labour Force Development Program (YTCLFDP) to support students in the Transition to Work

program. The YTCLFDP supported the Transition to Work program by providing financial assistance for wages and appropriate work attire for the students. The goals of this program support were to reduce the degree of youth at risk, assist youth who face hardship and struggles in particular with the justice system, provide youth with an opportunity to be successful in the workforce, and to provide necessary training and workplace safety practices.

Community Mobilization: Building Partnerships to Reduce Crime - Community Mobilization is an effective, integrated multi-agency team, building safer and healthier communities by enhancing the delivery and responsiveness of human services for those in greatest need, and as a result, reducing crime and victimization. These goals are accomplished through the mobilization of existing resources to address individuals/families with acutely elevated levels of risk as recognized across a range of service providers, a broader focus on long-term community goals and initiatives, and possible systemic recommendations arrived at via experience, research and analysis.

The HUB is a key component within the Community Mobilization model. The HUB provides immediate, coordinated, and integrated resources to address situations facing individuals and/or families with acutely elevated risk factors, as recognized across a range of service providers. The HUB is a multi-disciplinary forum that meets bi-weekly to discuss those specific cases to determine solutions through coordinated efforts. Our division dedicated 40% of a School Counsellor role to chair the HUB multi-agency team.

Integrated Services Model: Engagement of Supporting Agencies - Christ the Teacher Catholic School Division recognizes the importance of collaborative partnerships with community agencies to ensure that interagency case management services are in place for vulnerable students and their families.

Christ the Teacher Catholic School Division has a service agreement with the Sunrise Health Therapy Department to provide Occupational and Physical Therapy services to assist students with special needs.

The division has also partnered with Sunrise Mental Health and Addictions Services to provide support for students and families.

Parishes - Christ the Teacher Catholic School Division partners with our local parishes: 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 Church in Yorkton, and St. Mary's Ukrainian Catholic Church in Yorkton. The parish priests celebrate with our students and staff on a regular basis, as well as provide guidance and faith formation support to our students, staff and families. Christ the Teacher schools are grateful for the generous support of the parishioners and parish organizations as they continue to support special programs for all students, as well as provide significant contributions to our nutrition programs.

Governance

The Board of Education provides governance for Christ the Teacher Catholic School Division as a whole and School Community Councils provide advice to individual schools.

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”.

The 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 24, 2012 and will serve a four-year term. Board of Education members are:

City of Melville - Del Killick	City of Yorkton - Jerome Niezgoda
City of Melville - Lisa Rathgeber (Chair)	City of Yorkton - Doreen Rathgeber (Vice-Chair 14-15)
City of Melville - Theresa Wilson (Vice-Chair 15-16)	City of Yorkton - Dwayne Todas
Melville Rural - Angie Rogalski	City of Yorkton - Pat Zaryski
Theodore - Erin Gibson	Yorkton Rural - Dwight Guy

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 8 schools in Christ the Teacher Catholic School Division. As Dreambuilders Learning Centre was recognized as a funded school in June 2015, this school will establish an SCC during the 2015-16 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. 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 submitted to the Division.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2014-15 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 School Community Council and Board Forum, involving Board Members, Central Administration, Principals, and representatives from each School Community Council provides an opportunity for SCCs to network and engage in a dialogue regarding initiatives taken to support the Learning Improvement Plans.

Eight of the 8 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, 1986*. The actual number of members varies from one SCC to another. Our school division does not have any First Nations within the Division's boundaries.

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.

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.

Demographics

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

Students

In 2014-15, 1666 students were enrolled with Christ the Teacher Catholic School Division. This was a decrease of 15 students from 2013-14 (1681 students) and a decrease of 3 students when compared to 2012-13 (1669 students).

Our division experienced a reduction in the number of Kindergarten students enrolled in the school division for the 2014-15 school year. Despite this reduction, the enrollment in our K-3 classrooms over a three-year period from 2012-13 to 2014-15 shows an overall increase of 32 students.

Our division grade 9-12 enrolments have remained relatively similar with a reduction of 2 students from the 2013-14 school year.

Our division experienced a decrease in the number of students who self-identified as First Nations or Métis. In 2014-15, 309 students self-identified as compared to 339 students in 2013-14 and 325 students in 2012-13.

French Immersion student enrolments have increased over the past three years. Our division noted an 8.4% increase from 2012-13 to 2014-15.

English as an Additional Language (EAL) learner enrolments have increased 45.6% from 2012-13 to 2014-15.

Students – Christ the Teacher RCSSD

Grade	School Year		
	2012-13	2013-14	2014-15
Kindergarten	147	150	135
1	141	157	146
2	136	145	153
3	119	142	141
4	122	111	142
5	122	124	108
6	130	122	120
7	124	129	120
8	137	125	127
9	131	125	109
10	158	133	107
11	88	112	117
12	114	106	141
Total	1669	1681	1666

PreK	75	65	73
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2015

Student enrollment for the school year

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
Self-Identified FNMI	K to 3	105	107	120
	4 to 6	60	71	60
	7 to 9	73	67	38
	10 to 12	87	94	91
	Total	325	339	309
French Immersion	K to 3	90	100	105
	4 to 6	66	62	73
	7 to 9	51	46	49
	10 to 12	31	34	31
	Total	238	242	258
English as an Additional Language	1 to 3	28	41	44
	4 to 6	20	24	36
	7 to 9	20	21	24
	10 to 12	11	8	11
	Total	79	94	115

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

Source: Ministry of Education, 2015

Staff

Job Category	FTEs
Classroom teachers	104.82
Principals & Vice-principals (Administrative Time)	8.52
Other educational staff – coordinator of student achievement and supports, religion consultant, instruction and assessment consultant, instructional coach, psychologist, speech language pathologist, occupational therapist, physical therapist, career counsellor, school counsellors, educational assistants, library technicians, nutrition worker, liaison workers, work transition staff	54.25
Administrative and financial staff – payroll clerk, accounts payable & school generated funds clerks, information technologists, and administrative assistants	15.02
Plant operations and maintenance – maintenance workers and caretakers	14.25
Transportation – rural transportation provided by Good Spirit School Division and urban transportation provided by Hertz Northern Bus Ltd	0
Senior management team – director of education, chief financial officer, superintendents, and supervisor of instruction and learning	5.0
Total Full-Time Equivalent (FTE) Staff	201.86

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, 2015

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 are 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

Facilities Transportation and Infrastructure Projects

Facilities

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 was provided on page six of this annual report. 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.

A Gross Utilization Factor, based on Ministry of Education space standards, is calculated for each school and is designed to measure the extent to which the available space in each school is used for classroom instruction. The Gross Utilization Rates in the division ranged from 37% at St. Theodore School in Theodore to 130% at St. Alphonsus School in Yorkton. Although St. Michael's School in Yorkton had a Utilization Rate of 119%, its dual track instruction and growing enrolment, challenged the staff and administration to creatively create quality learning environments for all grades and needs.

Several schools in the Christ the Teacher Catholic School Division were modernized during 2014-15. A list of the infrastructure projects appears under the heading Infrastructure Projects, below.

Christ the Teacher Catholic School Division pays careful attention to the maintenance of all schools in the Division. Minor repairs are done as needed and a painting schedule ensures that all schools are always fresh looking. All schools are cleaned every day and major cleaning such as washing of walls and shelving takes place during the summer.

Infrastructure Projects

Christ the Teacher Catholic School Division completed the following infrastructure projects during the 2014-15 year:

School	Project	Details	2014-15 Cost
St. Henry's Junior	Addition	Relocatable Classroom	\$261,000
St. Mary's	Roof	Roof Upgrade/Replacement	\$216,058
Total			\$477,058

Student 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 300 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 and York City Taxi.

Student Transportation 2014-15

Transportation Statistics	Urban
Students transported	500
Transportation routes	5
Number of buses	5
Kilometres travelled daily	225
Average age of bus	2 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.

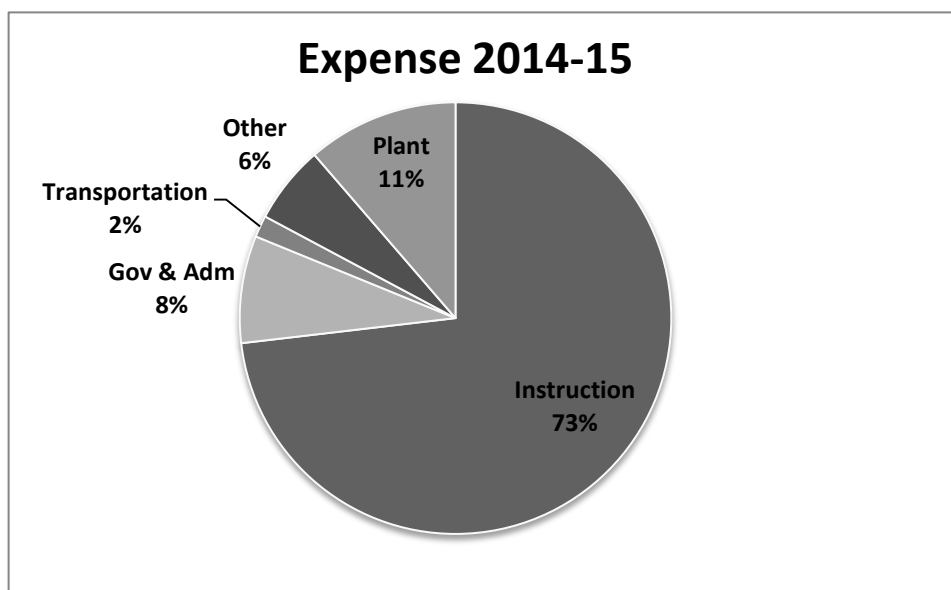
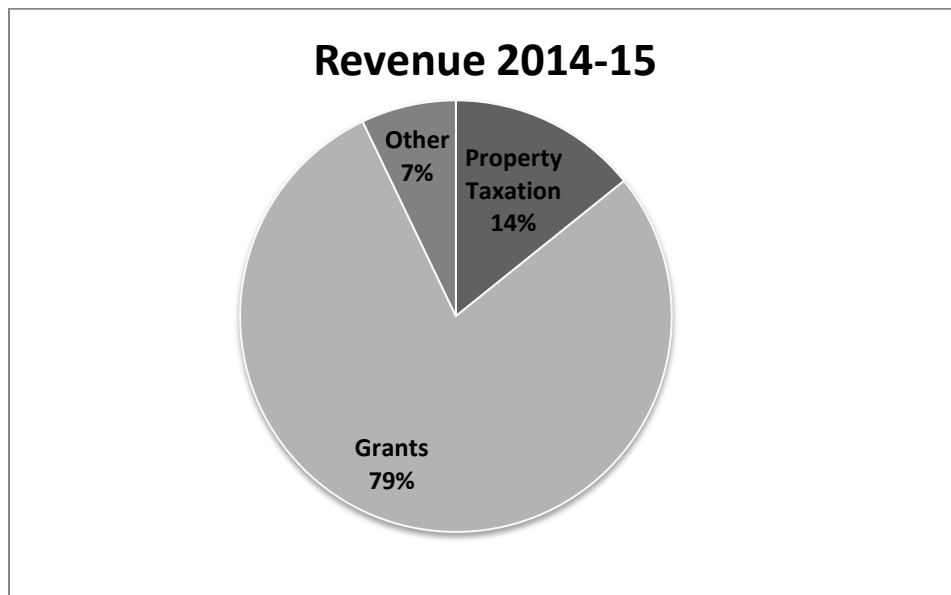
Source: Christ the Teacher S D Records

Financial Overview

Summary of Revenue and Expenses

In 2014-15, Christ the Teacher Catholic School Division's largest expense was Instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was plant operations.

The school division receives the majority of its revenue from a combination of government grants and the collection of education property taxes.



Budget to Actual Revenue, Expenses and Variances

	2015	2015	2014	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	2,720,134	2,732,098	2,754,723	11,964	0%	
Grants	14,803,340	15,115,045	15,182,171	311,705	2%	
Tuition and Related Fees	11,303	(10,991)	15,624	(22,294)	-197%	1
School Generated Funds	540,000	630,040	586,282	90,040	17%	2
Complementary Services	651,194	554,985	611,023	(96,209)	-15%	3
Other	95,340	192,289	110,843	96,949	102%	4
Total Revenues	18,821,311	19,213,466	19,260,666	392,155	2%	
EXPENSES						
Governance	297,508	224,028	192,357	(73,480)	-25%	5
Administration	1,241,034	1,283,691	1,172,679	42,657	3%	
Instruction	14,333,782	13,726,944	13,780,926	(606,838)	-4%	
Plant	2,295,026	2,127,937	2,107,482	(167,089)	-7%	6
Transportation	317,700	305,135	327,886	(12,565)	-4%	
School Generated Funds	546,040	540,533	551,831	(5,507)	-1%	
Complementary Services	652,347	546,223	612,024	(106,124)	-16%	7
Other Expenses	9,250	12,628	11,803	3,378	37%	8
Total Expenses	19,692,687	18,767,119	18,756,988	(925,568)	-5%	
Surplus (Deficit) for the Year	(871,376)	446,347	503,678			

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

Note	Explanation
1	Under budget due to the reversal of Tuition Fees recognized as revenue in prior year's.
2	Over budget due to fundraising activity in excess of budgeted amount.
3	Under budget due to surplus funds from 2 programs funded by the Ministry of Social Services from prior year's resulted in decreased revenue.
4	Over budget due to revenue unplanned WCB rebate, insurance claim and interest income from GIC's in excess of budget.
5	Under budget due to less Board members attending governance training than budgeted.
6	Under budget due to minor renovation spending less than planned and & capitalization of projects from operations.
7	Under budget due to staffing vacancy and associated costs for one of the Social Services funded programs included in this category.
8	Over budget due to interest costs for additional capital leases entered into during the year over budgeted amount.

Appendices

Appendix A – Payee List

Payments to Board of Education

In 2014-15 the Christ the Teacher Catholic School Division made the following payments to the Board of Education:

Board Remuneration						
Name	Remuneration	Expenses	Travel	Professional Development ***	Other	Total
Gibson, Erin	\$ 2,461	\$ 250	\$ 408	\$ -	\$ -	\$ 3,119
Guy, Dwight	3,624	250	265	4,489	-	8,628
Killick, Del	1,497	250	328	825	-	2,900
Niezgoda, Jerome	4,039	250	34	9,558	20	13,901
Rathgeber, Doreen **	4,833	250	153	9,246	20	14,502
Rathgeber, Lisa *	7,740	250	1,169	7,001	-	16,160
Rogalski, Angie	5,184	250	690	7,973	-	14,097
Todas, Dwayne	2,063	250	306	10,870	-	13,489
Wilson, Theresa	3,642	250	800	9,149	-	13,841
Zaryski, Pat	4,289	250	326	7,043	-	11,908
Total	\$ 39,372	\$ 2,500	\$ 4,479	\$ 66,154	\$ 40	\$ 112,545

* Board Chair

** Board Vice-Chair

*** Professional Development includes education, training and conferences.

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.

Transfers

Listed are payees who received a total of \$50,000 or more for tuition, program grants, funding, foundations and donations.

Good Spirit School Division No. 204	\$ 62,720
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Supplier Payments

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

CDW Canada Inc.	60,150
Clark Roofing (1964) Ltd.	182,509
Curtis Maleschuk Cleaning Supplies	50,165
Design R Projects Inc.	221,155
Hancock Plumbing Ltd.	56,800
Marsh Canada	53,725
Rilling Bus Ltd.	229,595
Sask Energy	114,688
Sask Power	234,980
Society for the Involvement of Good Neighbours Inc.	102,486
Sunrise Health Region	72,517

Other Expenditures

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

Canada Revenue Agency	3,920,110
Canadian Western Bank	1,400,000
Cornerstone Credit Union	1,000,000
Municipal Employees' Pension Plan	480,453
Sask School Boards Assoc.	120,644
Sask Teachers' Federation	1,250,606

Appendix B – Management Report and Audited Financial Statements

[Redacted]

Audited Financial Statements

[Redacted]

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

School Division No. 2120500

For the Period Ending: August 31, 2015

Delmar Zwirsky CPA,CMA
Chief Financial Officer

Miller Moar Grodecki Krelewich & Chorney
Auditor

[Redacted]

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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.

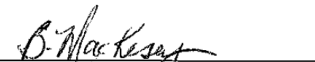
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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, Miller Moar Grodecki Kreklewich & Chorney, 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 23, 2015

Miller Moar Grodecki Kreklewich & Chorney
Chartered Professional Accountants

INDEPENDENT AUDITORS' REPORT

To the Chairman and Board of Trustees of the
Christ the Teacher Roman Catholic Separate School Division No. 212
Yorkton, Saskatchewan
S3N 4C5

Report on the Financial Statements

We have audited the accompanying financial statements of the Christ the Teacher Roman Catholic Separate School Division No. 212 which comprise the statement of financial position as at August 31, 2015 and the statements of operations and accumulated surplus, 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' judgement, 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, these financial statements present fairly, in all material respects, the financial position of the Christ the Teacher Roman Catholic Separate School Division No. 212 as at August 31, 2015 and the results of its operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards for other government organizations.

Miller Moar Grodecki Kreklewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 23, 2015

Christ the Teacher Roman Catholic Separate School Division No. 212
Statement of Financial Position
as at August 31, 2015

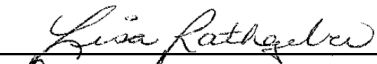
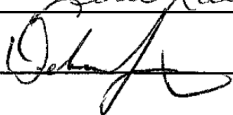
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	2015	2014
Financial Assets		
Cash and Cash Equivalents	4,235,557	3,590,016
Accounts Receivable (Note 6)	792,336	1,300,191
Portfolio Investments (Note 4)	2,412,584	2,263,054
Total Financial Assets	7,440,477	7,153,261
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	743,235	1,092,643
Long-Term Debt (Note 10)	139,599	219,409
Liability for Employee Future Benefits (Note 7)	209,700	186,700
Deferred Revenue (Note 11)	763,517	779,243
Total Liabilities	1,856,051	2,277,995
Net Financial Assets	5,584,426	4,875,266
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,486,347	16,741,300
Prepaid Expenses	140,355	148,215
Total Non-Financial Assets	16,626,702	16,889,515
Accumulated Surplus (Note 13)	22,211,128	21,764,781

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, 2015

	2015 Budget	2015 Actual	2014 Actual
REVENUES	(Note 14)		
Property Taxation	2,720,134	2,732,098	2,754,723
Grants	14,803,340	15,115,045	15,182,171
Tuition and Related Fees	11,303	(10,991)	15,624
School Generated Funds	540,000	630,040	586,282
Complementary Services (Note 12)	651,194	554,985	611,023
Other	95,340	192,289	110,843
Total Revenues (Schedule A)	18,821,311	19,213,466	19,260,666
EXPENSES			
Governance	297,508	224,028	192,357
Administration	1,241,034	1,283,691	1,172,679
Instruction	14,333,782	13,726,944	13,780,926
Plant	2,295,026	2,127,937	2,107,482
Transportation	317,700	305,135	327,886
School Generated Funds	546,040	540,533	551,831
Complementary Services (Note 12)	652,347	546,223	612,024
Other Expenses	9,250	12,628	11,803
Total Expenses (Schedule B)	19,692,687	18,767,119	18,756,988
Operating Surplus (Deficit) for the Year	(871,376)	446,347	503,678
Accumulated Surplus from Operations, Beginning of Year	21,764,781	21,764,781	21,261,103
Accumulated Surplus from Operations, End of Year	20,893,405	22,211,128	21,764,781

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, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 14)		
Net Financial Assets, Beginning of Year	4,875,266	4,875,266	4,007,279
Changes During the Year:			
Operating Surplus (Deficit) for the Year	(871,376)	446,347	503,678
Acquisition of Tangible Capital Assets (Schedule C)	(75,000)	(475,171)	(372,538)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	3,080	-
Net Loss on Disposal of Capital Assets (Schedule C)	-	2,305	-
Amortization of Tangible Capital Assets (Schedule C)	(691,556)	724,739	721,929
Net Change in Other Non-Financial Assets	-	7,860	14,918
Change in Net Financial Assets	(1,637,932)	709,160	867,987
Net Financial Assets, End of Year	3,237,334	5,584,426	4,875,266

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, 2015**

	2015	2014
OPERATING ACTIVITIES		
Operating Surplus for the Year	446,347	503,678
Add Non-Cash Items Included in Surplus (Schedule D)	727,044	721,929
Net Change in Non-Cash Operating Activities (Schedule E)	173,581	(159,617)
Cash Provided by Operating Activities	1,346,972	1,065,990
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(475,171)	(372,538)
Proceeds on Disposal of Tangible Capital Assets	3,080	-
Cash (Used) by Capital Activities	(472,091)	(372,538)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(2,401,087)	(3,250,000)
Proceeds on Disposal of Portfolio Investments	2,251,557	3,536,312
Cash Provided (Used) by Investing Activities	(149,530)	286,312
FINANCING ACTIVITIES		
Proceeds from Issuance of Long-Term Debt	16,731	18,793
Repayment of Long-Term Debt	(96,541)	(81,414)
Cash (Used) by Financing Activities	(79,810)	(62,621)
INCREASE IN CASH AND CASH EQUIVALENTS	645,541	917,143
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	3,590,016	2,672,873
CASH AND CASH EQUIVALENTS, END OF YEAR	4,235,557	3,590,016

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, 2015**

	2015 Budget	2015 Actual	2014 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	2,597,939	2,679,752	2,610,395
Revenue from Supplemental Levies	23,588	15,524	23,588
Total Property Tax Revenue	2,621,527	2,695,276	2,633,983
Grants in Lieu of Taxes:			
Federal Government	-	10,454	14,157
Provincial Government	77,319	58,582	60,221
Other	-	3,594	7,213
Total Grants in Lieu of Taxes	77,319	72,630	81,591
Other Tax Revenues:			
House Trailer Fees	1,759	1,911	1,534
Total Other Tax Revenues	1,759	1,911	1,534
Additions to Levy:			
Penalties	19,529	28,823	19,992
Other	-	16,470	61,138
Total Additions to Levy	19,529	45,293	81,130
Deletions from Levy:			
Cancellations	-	(10,033)	(7,593)
Other Deletions	-	(72,979)	(35,922)
Total Deletions from Levy	-	(83,012)	(43,515)
Total Property Taxation Revenue	2,720,134	2,732,098	2,754,723
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	14,357,238	14,439,259	14,369,242
Other Ministry Grants	-	73,674	67,424
Total Ministry Grants	14,357,238	14,512,933	14,436,666
Other Provincial Grants	246,503	265,400	166,144
Federal Grants	-	-	89,042
Grants from Others	-	86,787	30,720
Total Operating Grants	14,603,741	14,865,120	14,722,572
Capital Grants			
Ministry of Education Capital Grants	199,599	249,925	459,599
Total Capital Grants	199,599	249,925	459,599
Total Grants	14,803,340	15,115,045	15,182,171

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
<hr/>			
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	-	(11,324)	15,624
Individuals and Other	11,303	333	-
Total Tuition Fees	11,303	(10,991)	15,624
Total Operating Tuition and Related Fees	11,303	(10,991)	15,624
<hr/>			
Total Tuition and Related Fees Revenue	11,303	(10,991)	15,624
<hr/>			
School Generated Funds Revenue			
Curricular:			
Student Fees	11,000	21,284	32,156
Total Curricular Fees	11,000	21,284	32,156
Non-Curricular Fees:			
Commercial Sales - GST	-	-	270
Commercial Sales - Non-GST	20,000	94,318	79,564
Fundraising	250,000	221,627	266,050
Grants and Partnerships	34,000	164,985	83,084
Students Fees	165,000	68,432	74,355
Other	60,000	59,394	50,803
Total Non-Curricular Fees	529,000	608,756	554,126
<hr/>			
Total School Generated Funds Revenue	540,000	630,040	586,282
<hr/>			
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	321,138	321,144	320,184
Other Provincial Grants	295,056	233,341	290,839
Other Grants	35,000	500	-
Total Operating Grants	651,194	554,985	611,023
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Total Complementary Services Revenue	651,194	554,985	611,023
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Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
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Other Revenue			
Miscellaneous Revenue	9,840	75,401	21,049
Sales & Rentals	25,500	38,955	24,022
Investments	60,000	74,909	65,772
Gain on Disposal of Capital Assets	-	3,024	-
Total Other Revenue	95,340	192,289	110,843
<hr/>			
TOTAL REVENUE FOR THE YEAR	18,821,311	19,213,466	19,260,666
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Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Governance Expense			
Board Members Expense	61,605	52,379	50,809
Professional Development- Board Members	154,601	53,643	52,287
Advisory Committees	9,500	20,968	12,981
Elections	-	-	90
Other Governance Expenses	71,802	97,038	76,190
Total Governance Expense	297,508	224,028	192,357
Administration Expense			
Salaries	915,282	942,213	899,542
Benefits	73,482	82,319	75,224
Supplies & Services	98,400	109,009	57,862
Non-Capital Furniture & Equipment	13,300	12,839	10,617
Building Operating Expenses	31,900	26,309	24,635
Communications	42,187	43,130	48,258
Travel	34,251	39,714	34,681
Professional Development	17,000	12,678	7,455
Amortization of Tangible Capital Assets	15,232	15,480	14,405
Total Administration Expense	1,241,034	1,283,691	1,172,679
Instruction Expense			
Instructional (Teacher Contract) Salaries	9,975,430	9,827,749	9,863,034
Instructional (Teacher Contract) Benefits	500,401	528,008	513,232
Program Support (Non-Teacher Contract) Salaries	2,090,677	1,865,975	1,845,882
Program Support (Non-Teacher Contract) Benefits	357,875	328,278	308,152
Instructional Aids	301,539	366,957	406,737
Supplies & Services	235,820	217,116	186,498
Non-Capital Furniture & Equipment	228,918	68,352	67,519
Communications	29,684	19,782	20,667
Travel	40,101	55,272	46,595
Professional Development	225,175	99,251	135,482
Student Related Expense	121,313	107,925	122,564
Amortization of Tangible Capital Assets	226,849	242,279	264,564
Total Instruction Expense	14,333,782	13,726,944	13,780,926

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
<hr/>			
Plant Operation & Maintenance Expense			
Salaries	542,943	515,467	500,333
Benefits	95,501	88,936	82,025
Supplies & Services	3,500	3,118	3,118
Non-Capital Furniture & Equipment	10,020	4,968	4,037
Building Operating Expenses	1,177,863	1,049,001	1,057,783
Communications	1,940	1,581	2,561
Travel	19,475	25,240	26,740
Professional Development	1,500	-	2,700
Amortization of Tangible Capital Assets	442,284	439,626	428,185
Total Plant Operation & Maintenance Expense	2,295,026	2,127,937	2,107,482
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Student Transportation Expense			
Supplies & Services	17,700	12,928	21,854
Non-Capital Furniture & Equipment	10,000	5,286	17,127
Contracted Transportation	290,000	274,841	288,905
Amortization of Tangible Capital Assets	-	12,080	-
Total Student Transportation Expense	317,700	305,135	327,886
<hr/>			
School Generated Funds Expense			
Supplies & Services	40,000	6,317	7,813
Cost of Sales	100,000	186,911	226,945
Non-Capital Furniture & Equipment	20,000	15,836	4,920
School Fund Expenses	380,000	317,345	298,529
Amortization of Tangible Capital Assets	6,040	14,124	13,624
Total School Generated Funds Expense	546,040	540,533	551,831
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Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Complementary Services Expense			
Administration Salaries & Benefits	6,130	-	-
Instructional (Teacher Contract) Salaries & Benefits	205,240	204,462	198,011
Program Support (Non-Teacher Contract) Salaries & Benefits	334,818	291,357	330,047
Instructional Aids	22,000	3,620	15,348
Supplies & Services	12,510	12,500	31,565
Non-Capital Furniture & Equipment	4,000	1,355	5,324
Building Operating Expenses	7,320	7,539	6,858
Communications	4,120	2,630	2,241
Travel	45,650	19,140	18,906
Professional Development (Non-Salary Costs)	7,740	2,469	2,573
Student Related Expenses	140	-	-
Contracted Transportation & Allowances	1,528	-	-
Amortization of Tangible Capital Assets	1,151	1,151	1,151
Total Complementary Services Expense	652,347	546,223	612,024
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	1,500	749	480
Interest on Other Capital Loans and Long-Term Debt			
School Facilities	3,030	4,081	4,277
Other	4,720	5,493	7,046
Total Interest and Bank Charges	9,250	10,323	11,803
Loss on Disposal of Tangible Capital Assets	-	2,305	-
Total Other Expense	9,250	12,628	11,803
TOTAL EXPENSES FOR THE YEAR	19,692,687	18,767,119	18,756,988

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2015

	Land	Land Improvements	Buildings	Buildings Short-Term	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2015	2014
<i>Tangible Capital Assets - at Cost:</i>											
Opening Balance as of September 1	620,090	15,315	24,024,270	210,293	160,901	2,107,094	2,506,415	71,075	64,138	29,779,591	29,407,053
Additions/Purchases	-	-	27,427	189,903	60,400	146,628	50,813	-	-	475,171	372,538
Disposals	-	-	-	-	-	(10,775)	-	-	-	(10,775)	-
Transfers to (from)	-	-	-	64,138	-	-	-	-	(64,138)	-	-
Closing Balance as of August 31	620,090	15,315	24,051,697	464,334	221,301	2,242,947	2,557,228	71,075	-	30,243,987	29,779,591
<i>Tangible Capital Assets - Amortization:</i>											
Opening Balance as of September 1	-	3,830	8,823,584	94,301	157,318	1,751,989	2,136,519	70,750	-	13,038,291	12,316,362
Amortization of the Period	-	766	411,286	19,456	15,663	101,984	175,259	325	-	724,739	721,929
Disposals	-	-	-	-	-	(5,390)	-	-	-	(5,390)	-
Closing Balance as of August 31	N/A	4,596	9,234,870	113,757	172,981	1,848,583	2,311,778	71,075	N/A	13,757,640	13,038,291
<i>Net Book Value:</i>											
Opening Balance as of September 1	620,090	11,485	15,200,686	115,992	3,583	355,105	369,896	325	64,138	16,741,300	17,090,691
Closing Balance as of August 31	620,090	10,719	14,816,827	350,577	48,320	394,364	245,450	-	-	16,486,347	16,741,300
Change in Net Book Value	-	(766)	(383,859)	234,585	44,737	39,259	(124,446)	(325)	(64,138)	(254,953)	(349,391)
<i>Disposals:</i>											
Historical Cost	-	-	-	-	-	10,775	-	-	-	10,775	-
Accumulated Amortization	-	-	-	-	-	5,390	-	-	-	5,390	-
Net Cost	-	-	-	-	-	5,385	-	-	-	5,385	-
Price of Sale	-	-	-	-	-	3,080	-	-	-	3,080	-
(Loss) on Disposal	-	-	-	-	-	(2,305)	-	-	-	(2,305)	-

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2015

	2015	2014
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	724,739	721,929
Net Loss on Disposal of Tangible Capital Assets	2,305	-
Total Non-Cash Items Included in Surplus	727,044	721,929

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, 2015

	2015	2014
Net Change in Non-Cash Operating Activities:		
Decrease (Increase) in Accounts Receivable	507,855	(490,761)
Increase (Decrease) In Accounts Payable and Accrued Liabilities	(349,408)	280,660
Increase in Liability for Employee Future Benefits	23,000	22,000
(Decrease) Increase in Deferred Revenue	(15,726)	13,566
Decrease in Prepaid Expenses	7,860	14,918
Total Net Change in Non-Cash Operating Activities	173,581	(159,617)

Christ the Teacher Roman Catholic Separate School Division No.212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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.

Christ the Teacher Roman Catholic Separate School Division No.212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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 \$209,700 (2014 - \$186,700) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$ 2,732,098 (2014 - \$2,754,723) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$ 65,376 (2014 - \$ 49,548) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$724,739 (2014 - \$721,929) 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.

Christ the Teacher Roman Catholic Separate School Division No.212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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.

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.

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

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, LEADS membership dues 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 are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the school division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

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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 1/12th 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.

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, 2015 was NIL (August 31, 2014 – NIL).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

PORTFOLIO INVESTMENTS

	2015	2014
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 2,412,584	\$ 2,263,054
Total portfolio investments reported at cost and amortized cost	\$ 2,412,584	\$ 2,263,054

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5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 126,990	\$ 97,038	\$ -	\$ -	\$ 224,028	\$ 192,357
Administration	1,024,532	243,679	-	15,480	1,283,691	1,172,679
Instruction	12,550,010	934,655	-	242,279	13,726,944	13,780,926
Plant	604,403	1,083,908	-	439,626	2,127,937	2,107,482
Transportation	-	293,055	-	12,080	305,135	327,886
School Generated Funds	-	526,409	-	14,124	540,533	551,831
Complementary Services	495,819	49,253	-	1,151	546,223	612,024
Other	-	-	12,628	-	12,628	11,803
TOTAL	\$ 14,801,754	\$ 3,227,997	\$ 12,628	\$ 724,739	\$ 18,767,119	\$ 18,756,988

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:

	2015			2014		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 762,732	\$ 65,376	\$ 697,356	\$ 768,562	\$ 49,548	\$ 719,014
Provincial Grants Receivable	4,111	-	4,111	416,639	-	416,639
Other Receivables	90,869	-	90,869	164,538	-	164,538
Total Accounts Receivable	\$ 857,712	\$ 65,376	\$ 792,336	\$ 1,349,739	\$ 49,548	\$ 1,300,191

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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, retirement gratuities 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 and estimated the Liability for Employee Future Benefits as at August 31, 2015.

Details of the employee future benefits are as follows:

	2015	2014
Actuarial valuation (extrapolation) date	Aug-31-2015	(Aug-31-2014)
Long-term assumptions used:		
Discount rate at end of period	2.50%	2.80%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.25%
Expected average remaining service life (years)	16	17

Liability for Employee Future Benefits	2015	2014
Accrued Benefit Obligation - beginning of year	\$ 230,600	\$ 191,700
Current period service cost	18,900	16,400
Interest cost	6,900	7,200
Benefit payments	(5,600)	(3,300)
Actuarial losses	58,300	18,600
Accrued Benefit Obligation - end of year	309,100	230,600
Unamortized Net Actuarial (Losses)	(99,400)	(43,900)
Liability for Employee Future Benefits	\$ 209,700	\$ 186,700

Employee Future Benefits Expense	2015	2014
Current period benefit cost	\$ 18,900	\$ 16,400
Amortization of net actuarial loss	2,800	1,700
Benefit cost	21,700	18,100
Interest cost	6,900	7,200
Total Employee Future Benefits Expense	\$ 28,600	\$ 25,300

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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:

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	173	2	175	171
Member contribution rate (percentage of salary)	9.1-11.3%	6.05-7.85%	6.05-11.3%	6.05-10 %
Member contributions for the year	\$ 976,829	\$ 11,234	\$ 988,063	\$ 844,550

- 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 PSAB requirements, 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:

	2015	2014
Number of active School Division members	97	98
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	\$ 242,769	\$ 229,728
School Division contributions for the year	\$ 242,769	\$ 229,728
Actuarial (extrapolation) valuation date	(Dec/31/2014)	Dec/31/2013
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2015	2014
Accrued Salaries and Benefits	\$ 179,555	\$ 464,135
Supplier Payments	543,507	578,943
Other - Audit fees, facility costs	20,173	49,565
Total Accounts Payable and Accrued Liabilities	\$ 743,235	\$ 1,092,643

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10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2015	2014
Capital Loans Payable:		
Finance Acquisition of Division Office	\$ 59,402	\$ 117,791
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		
Expires: August 2016		
Finance Addition to St. Michael's School	37,679	59,242
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		
Expires: May 2017		
Finance Photocopiers	14,095	17,853
Lender: Royal Bank of Canada		
Original Balance: \$18,793		
Interest Rate: Variable Rate at Prime plus .50%		
Terms of repayment: Monthly		
Payment Amount: \$313 monthly plus interest		
Expires: May 2019		
	111,176	194,886
Capital Leases:		
Lease Photocopiers	13,831	24,523
Lessor: Royal Bank of Canada		
Minimum net lease payments: \$2,830 quarterly		
Inherent Interest Rate: 3.12%		
Expires: December 2016		
Lease Photocopier	4,224	-
Lessor: Concentra Financial		
Minimum net lease payments: \$281 quarterly		
Inherent Interest Rate: 7.82%		
Expires: December 2019		
Lease Photocopiers	10,368	-
Lessor: Xerox Canada		
Minimum net lease payments: \$691 quarterly		
Inherent Interest Rate: 5.66%		
Expires: October 2019		
	28,423	24,523
Total Long-Term Debt	\$ 139,599	\$ 219,409

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Future principal repayments over the next 5 years are estimated as follows:					
	Capital Loans		Capital Leases		Total
2016	\$	84,116	\$	14,056	\$ 98,172
2017		20,483		6,039	26,522
2018		3,759		3,438	7,197
2019		2,818		3,661	6,479
2020		-		1,229	1,229
Total	\$	111,176	\$	28,423	\$ 139,599

Principal and interest payments on the long-term debt are as follows:						
	Capital Loans		Capital Leases			
					2015	2014
Principal	\$	83,712	\$	12,829	\$ 96,541	\$ 81,414
Interest		8,451		1,123	9,574	12,098
Total	\$	92,163	\$	13,952	\$ 106,115	\$ 93,512

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2014	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2015
After School Activity Program	\$ 898	\$ -	\$ -	\$ 898
Property Taxation	772,918	759,423	(772,918)	759,423
School Fees - Sacred Heart High School	40	-	(40)	-
Other	5,387	1,000	(3,191)	3,196
Total Deferred Revenue	\$ 779,243	\$ 760,423	\$ (776,149)	\$ 763,517

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12. COMPLEMENTARY SERVICES

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the school division in 2015 and 2014:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Cognitive Disability Consultant	Regional Intersectoral Coordinator	Services to Teen Parents	2015	2014
Revenue:						
Operating Grants	\$ 321,144	\$ 79,204	\$ 100,250	\$ 54,387	\$554,985	\$ 611,023
Total Revenue	321,144	79,204	100,250	54,387	554,985	611,023
Expenses:						
Salaries & Benefits	272,353	59,848	107,841	55,778	495,819	528,058
Instructional Aids	-	1,423	773	1,424	3,620	15,348
Supplies and Services	-	4,500	4,000	4,000	12,500	31,565
Non-Capital Equipment	-	853	502	-	1,355	5,324
Building Operating Expenses	-	3,790	3,749	-	7,539	6,858
Communications	-	350	1,374	906	2,630	2,241
Travel	-	8,089	11,030	20	19,140	18,906
Professional Development	-	764	1,705	-	2,469	2,573
Amortization of Tangible Capital Assets	-	-	1,151	-	1,151	1,151
Total Expenses	272,353	79,617	132,125	62,129	546,223	612,024
Excess (Deficiency) of Revenue over Expenses	\$ 48,791	\$ (413)	\$ (31,875)	\$ (7,742)	\$ 8,762	\$ (1,001)

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 Regional Intersectoral Community Coordinator is employed by the Division to advance an integrated human services agenda by building partnerships among government, non-government organizations, local interagency committees and community groups.

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 2014	Additions during the year	Reductions during the year	August 31 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,741,300	\$ 475,171	\$ 730,124	\$ 16,486,347
Less: Debt owing on Tangible Capital Assets	(219,409)	(2,139)	(81,949)	(139,599)
	16,521,891	473,032	648,175	16,346,748
PMR maintenance project allocations (1)	242,683	249,925	211,939	280,669
Internally Restricted Surplus:				
Capital projects:				
Relocatable Classroom	260,000	-	260,000	-
	260,000	-	260,000	-
Other:				
School generated funds	356,931	587,387	539,675	404,643
School decentralized budget carryovers	131,444	13,144	-	144,588
Board Governance	-	75,000	22,118	52,882
Catholic distinctiveness	89,343	-	1,056	88,287
Technology	62,674	20,000	18,481	64,193
Academic equipment replacement	57,050	-	-	57,050
Division office software upgrades	55,000	-	-	55,000
Maintenance	1,265,977	-	7,915	1,258,062
Vehicle replacements	200,000	-	20,787	179,213
Legal	50,000	-	-	50,000
FNME achievement fund	10,176	-	581	9,595
Investing in Teachers Initiative	260,846	-	56,608	204,238
Professional Development (LEADS Members Carryover)	15,283	14,000	16,233	13,050
School Community Councils - Matching Grant Carryover	30,137	7,363	12,968	24,532
Central Textbooks	4,633	-	3,325	1,308
	2,589,494	716,894	699,747	2,606,641
Unrestricted Surplus	2,150,713	826,357	-	2,977,070
Total Accumulated Surplus	\$ 21,764,781	\$ 2,266,208	\$ 1,819,861	\$ 22,211,128

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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 a relocatable classroom at St. Henry's Junior School in Melville. The project was completed during the 2014-15 fiscal year.

School-generated funds represents the year-end bank 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 a school's annual budget allocation.

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

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 (LEADS Members) carryover represents unused professional development funds as per employment contracts.

The School Community Council Matching Grant Carryover allows each school community council to carryover unused matching grants for the current and one additional school year.

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 9, 2014 and the Minister of Education on August 12, 2014.

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. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

Related Party Transactions

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

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The related party transactions are as follows:

	2015	2014
Revenues:		
Ministry of Education	\$ 15,084,002	\$ 15,216,449
Ministry of Economy	125,113	109,747
Ministry of Social Services	267,568	165,839
Saskatchewan Government Insurance	41,369	37,257
Saskatchewan Workers' Compensation Board	16,769	-
Sunrise Health Region	35,000	35,000
	\$ 15,569,821	\$ 15,564,292
Expenses:		
Good Spirit S.D. No.204	\$ 62,718	\$ 36,181
Holy Trinity RCSSD No.22	-	260
Lloydminster RCSSD No.89	-	230
Ministry of Central Services	16,477	8,100
Minister of Finance	5,366	11,319
St. Paul's RCSSD No.20	11,000	10,668
Saskatchewan Energy Corporation	114,687	134,302
Saskatchewan Power Corporation	234,979	238,371
Saskatchewan Government Insurance	14,453	11,214
Saskatchewan Telecommunications	29,269	29,738
Saskatchewan Western Development Museum	-	69
Saskatchewan Workers' Compensation Board	39,153	27,366
Parkland Regional College	-	1,350
Sunrise Health Region	72,518	63,204
	\$ 600,620	\$ 572,372
Accounts Receivable:		
Ministry of Education	\$ 4,111	\$ 416,639
Ministry of Advanced Education	-	38,872
Other School Divisions	37	14,273
	\$ 4,148	\$ 469,784
Prepaid Expenses:		
Saskatchewan Workers' Compensation Board	\$ 12,407	\$ 9,458
	\$ 12,407	\$ 9,458
Accounts Payable and Accrued Liabilities:		
Good Spirit S.D. No.204	\$ 52,243	\$ -
Ministry of Central Services	1,250	-
Minister of Finance	6,488	-
Saskatchewan Energy Corporation	142	-
Saskatchewan Telecommunications	2,157	-
Sunrise Health Region	1,031	-
	\$ 63,311	\$ -

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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.

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

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:

	<u>Gulak Memorial Donation</u>		<u>Scholarships</u>		<u>Total</u>	<u>Total</u>
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Cash and Cash Equivalents	\$ 179,118	\$ 215,215	\$ 80,362	\$ 77,373	\$ 259,480	\$ 292,588
Total Assets	\$ 179,118	\$ 215,215	\$ 80,362	\$ 77,373	\$ 259,480	\$ 292,588
Revenues						
Contributions and donations	\$ -	\$ -	\$ 18,760	\$ 10,910	\$ 18,760	\$ 10,910
Interest on investments	3,516	4,301	679	955	4,195	5,256
	3,516	4,301	19,439	11,865	22,955	16,166
Expenses						
Scholarships	-	-	16,450	9,950	16,450	9,950
Purchases	39,613	-	-	-	39,613	-
	39,613	-	16,450	9,950	56,063	9,950
Excess (Deficiency) of Revenue over Expenses	(36,097)	4,301	2,989	1,915	(33,108)	6,216
Trust Fund Balance, Beginning of Year	215,215	210,914	77,373	75,458	292,588	286,372
Trust Fund Balance, End of Year	\$ 179,118	\$ 215,215	\$ 80,362	\$ 77,373	\$ 259,480	\$ 292,588

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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 Hertz Northern Bus (2006) 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, 2017. In June 2014, the contract was assigned to Rilling Bus Ltd. after Hertz Northern Bus (2006) Ltd. notified the school division that they were opting out of the contract. Rilling Bus Ltd. assumed the terms of the original contract.
- 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:

	Copier Leases	
Future minimum lease payments:		
2016	\$	14,056
2017		6,039
2018		3,438
2019		3,661
2020		1,229
		28,423
Interest and executory costs		(943)
Total Lease Obligations	\$	27,480

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18. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation.

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 grants and other accounts receivable as at August 31, 2015 was:

	August 31, 2015					
	Total	Current	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 4,111	\$ 4,111	\$ -	\$ -	\$ -	\$ -
Other Receivables	45,522	41,735	-	37	-	3,750
Gross Receivables	49,633	45,846	-	37	-	3,750
Allowance for Doubtful Accounts	-	-	-	-	-	-
Net Receivables	\$ 49,633	\$ 45,846	\$ -	\$ 37	\$ -	\$ 3,750

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.

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

	August 31, 2014		
	Within 6 months	6 months to 1 year	1 to 5 years
Accounts payable and accrued liabilities	\$ 743,235	\$ -	\$ -
Long-term debt	47,825	50,347	41,427
Total	\$ 791,060	\$ 50,347	\$ 41,427

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, 2015.

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
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt