



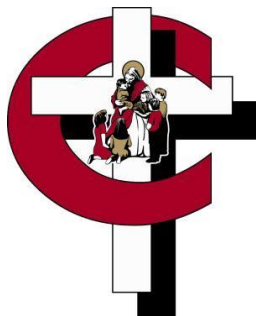
Christ the Teacher Roman Catholic Separate School Division #212

2018-19 Annual Report

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School Division Contact Information



Christ the Teacher Roman Catholic Separate School Division #212

Believe ... Belong ... Become

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Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.
Minister of Education

Dear Minister Wyant:

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 2018-19 annual report. This report presents an overview of the Christ the Teacher School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Dwight Guy', is written above the printed name.

Dwight Guy, 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, 2018 to August 31, 2019.

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

Governance

The Board of Education

Christ the Teacher Catholic School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

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

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

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

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 each of the nine schools in Christ the Teacher Catholic School Division.

School Community Councils are required by legislation to cooperate with school staff to develop a School Learning Improvement Plan that is aligned with the school division’s Strategic Plan. Each year, the School Learning Improvement Team shares 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 Learning Improvement Plans. The school and SCC Learning Improvement Plans are reviewed by the school division senior management team early in the fall.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2018-19, Christ the Teacher Catholic School Division conducted an SCC Learning Improvement Plan Sharing Symposium. All SCCs shared their Learning Improvement goals related to competence (academic), character (climate), and faith. This SCC and Board Forum, involving Board

Members, Central Administration, Principals, and representatives from each SCC provided an opportunity for SCCs to network and engage in a dialogue regarding initiatives taken to support the Learning Improvement Plans.

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

Annually, the Board appoints a board member to each SCC; these board members attend SCC meetings 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 and caregivers. The total funding provided by the Board of Education to the SCCs during the 2018-19 school year was \$17,748.

A representative from Christ the Teacher Catholic School Division attended the Saskatchewan School Community Conference in 2018-19, and provided an update to the Board and at the School Community Council Forum.

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

School Division Profile

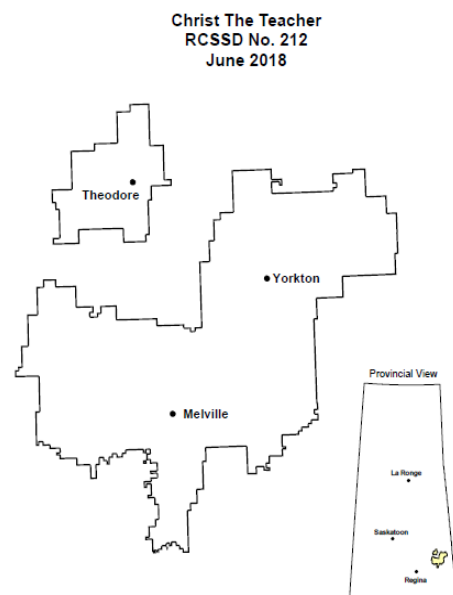
About Us

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

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

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

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



Division Philosophical Foundation

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

Division Motto *Believe ... Belong ... Become*

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

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

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

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

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

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

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

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

Community Partnerships

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

- Kids First Management Committee Parkland
- Parkland Early Childhood Intervention Program
- St. Henry's Roman Catholic Parish in Melville
- St. George's Ukrainian Catholic Church in Melville
- St. Elizabeth Roman Catholic Parish in Killaly
- St. Gerard's Roman Catholic Parish in Yorkton
- St. Mary's Ukrainian Catholic Church in Yorkton
- Saskatchewan Abilities Council

Saskatchewan Association for Community Living
Society for the Involvement of Good Neighbours
Ministry of Social Services
Special Olympics – Yorkton District
Saskatchewan Health Authority Children’s Therapies
Saskatchewan Health Authority Mental Health and Addiction Services
Yorkton Family Resource Center
Yorkton Immigration and Resource Center
Yorkton Community Mobilization (HUB and Steering Committee)
Yorkton Housing Authority
East Central Newcomer Welcome Centre Inc.

Program Overview

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

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension. Classroom instruction in our division is distinctive in that the provincial curriculum is permeated with the Catholic worldview.

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

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

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

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

Strategic Direction and Reporting

The Education Sector Strategic Plan

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

2018-19 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies

The Enduring Strategies in the ESSP are:

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

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

School division goals aligned with Reading, Writing and Math at Grade Level outcome

Christ the Teacher Catholic School Division target for reading, writing and math matches the provincial goal of 80% of students being at grade level by June 30, 2020. To help reach this target, a division goal that all grades 1-12 classrooms will have implemented the approaches found in *Saskatchewan Reads* by June 2019 was also set.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

To ensure high levels of accuracy when collecting reading data, the division provided opportunities for all teachers in grades 1 to 5 English and 2 to 5 French Immersion to participate in a side-by-side assessment with a Learning Achievement Coach. A data discussion and planning meeting followed each side-by-side assessment to support the utilization of data to select strategies to support individual readers.

In addition to using the F & P and GB+ assessments to collect and track student reading data, the division continued to implement its refined reading assessment and intervention pathway which aided teachers in analyzing appropriate data and providing responsive instruction and intervention. A phonological awareness screen and a grade 1 and 2 developmental phonics assessment were used to aid teachers in examining the specific reading needs of students. To aid classroom teachers, the division continued to utilize Leveled Literacy Intervention (LLI) as a Tier II support for students reading below grade level.

To build capacity in teachers to assess and instruct the writing product and process, lead teachers in grades 4, 7, and 9 led professional learning for their colleagues regarding the provincial writing data collection.

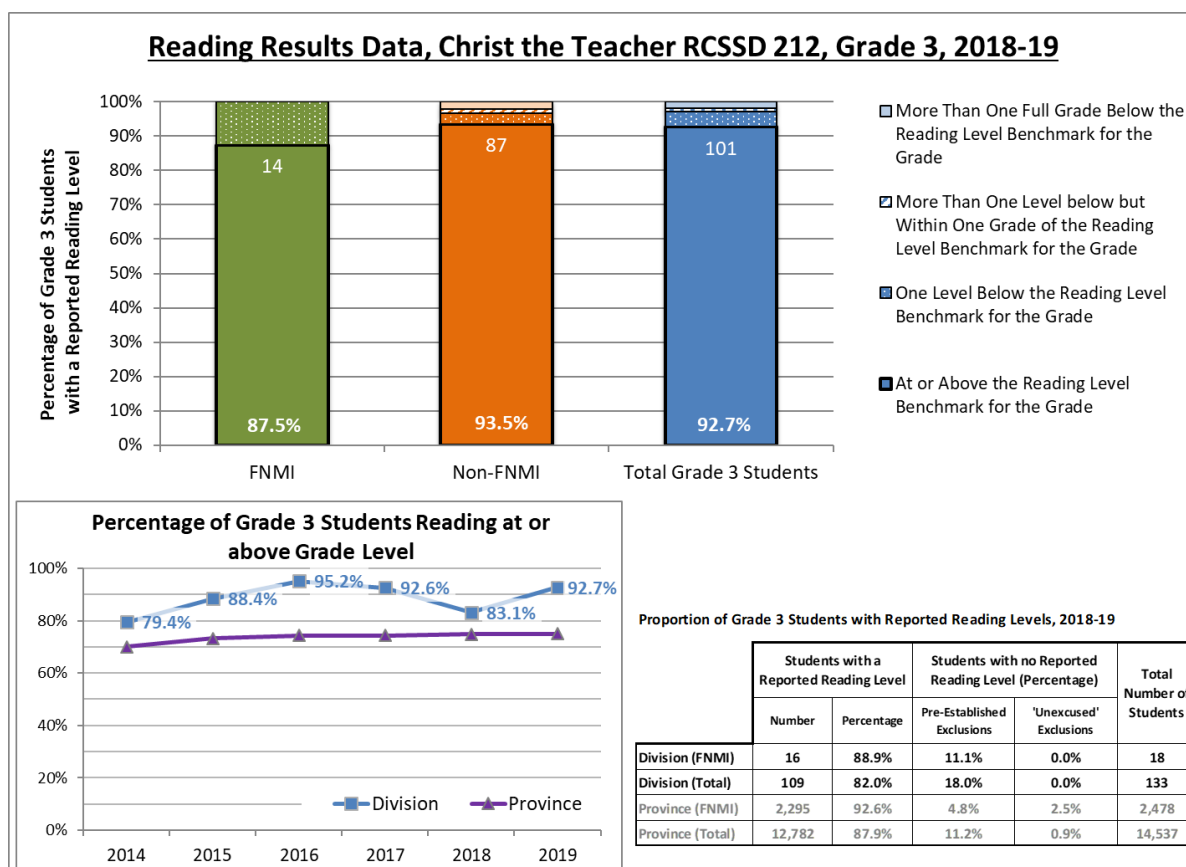
To support teachers in mathematics instruction and assessment, lead teachers in grades 4, 7, and 9 led professional learning for their colleagues regarding the provincial math data collection.

Measures for Reading, Writing and Math at Grade Level

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

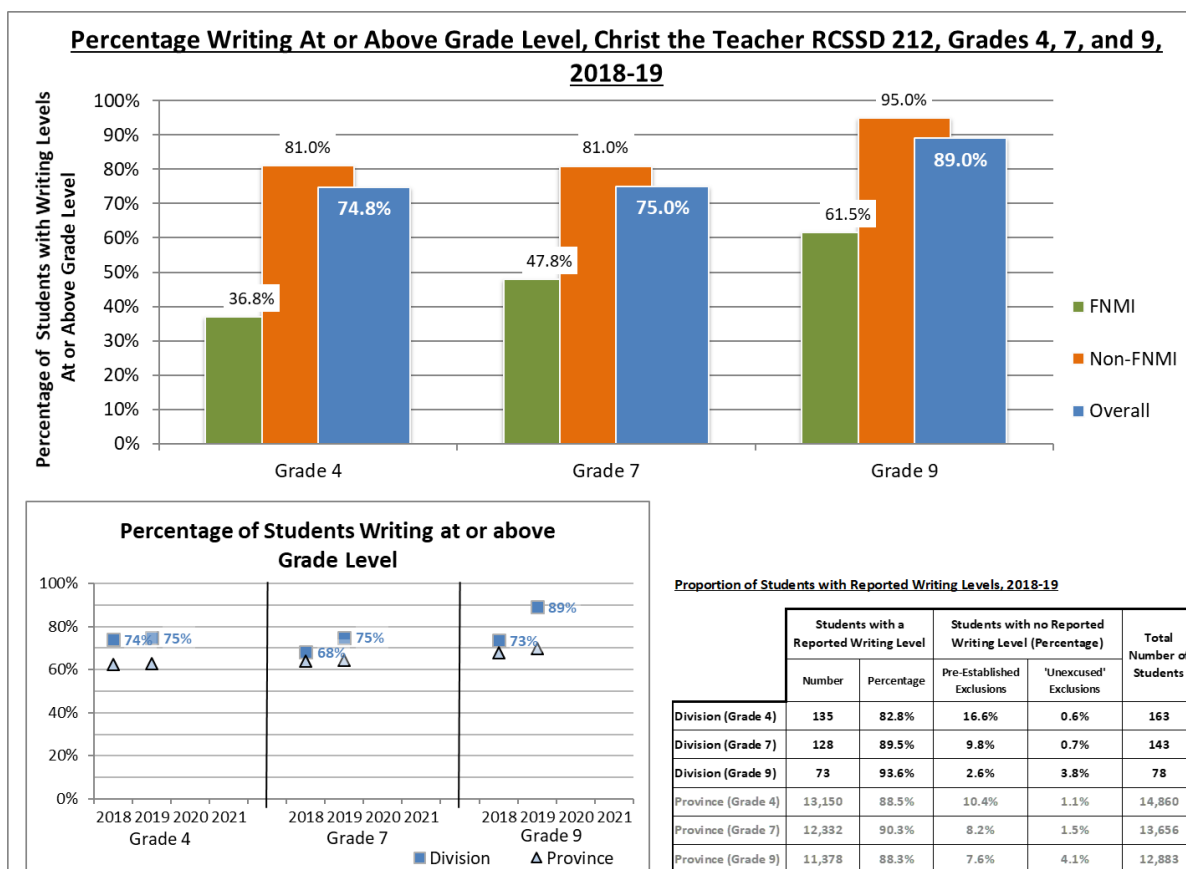
Overall in Christ the Teacher Catholic School Division, an impressive 92.7% of grade 3 students were reading at or above the reading level benchmark in 2018-19, which is an increase of approximately 9.6% from the 2017-18 reported rate (83.1%) and 15.7% higher than the provincial results for 2018-19 (75.0%). Similarly, Christ the Teacher Catholic School Division noted reading rates higher than provincial results in grade one where 84.7% of students were reading at or above grade-level and in grade two where 85.1% of students were reading at or above the reading level benchmark (not displayed above). When these results are disaggregated, the

percentage for FNMI grade 3 students reading at or above the benchmark lowers to 87.5%. Although only grade 3 data is displayed above, when disaggregated the results in grade 2 indicate that the percentage of FNMI students was 82.6%, or 2.5% lower than the total of grade 2 students reading at or above grade level. The results in grade 1 indicate that the percentage of FNMI students was 58.3%, or 26.4% lower than the total of grade 1 students reading at or above grade level. Although the results in grades 2 were positive, and the difference in results between FNMI and All Students closed significantly, continued targeted work in supporting FNMI readers in the division – particularly in grade 1 - is of utmost importance.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Writing levels are reported based on a provincially developed rubric. The percentage of students at each level was determined as a proportion of those students with a 'valid' writing score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

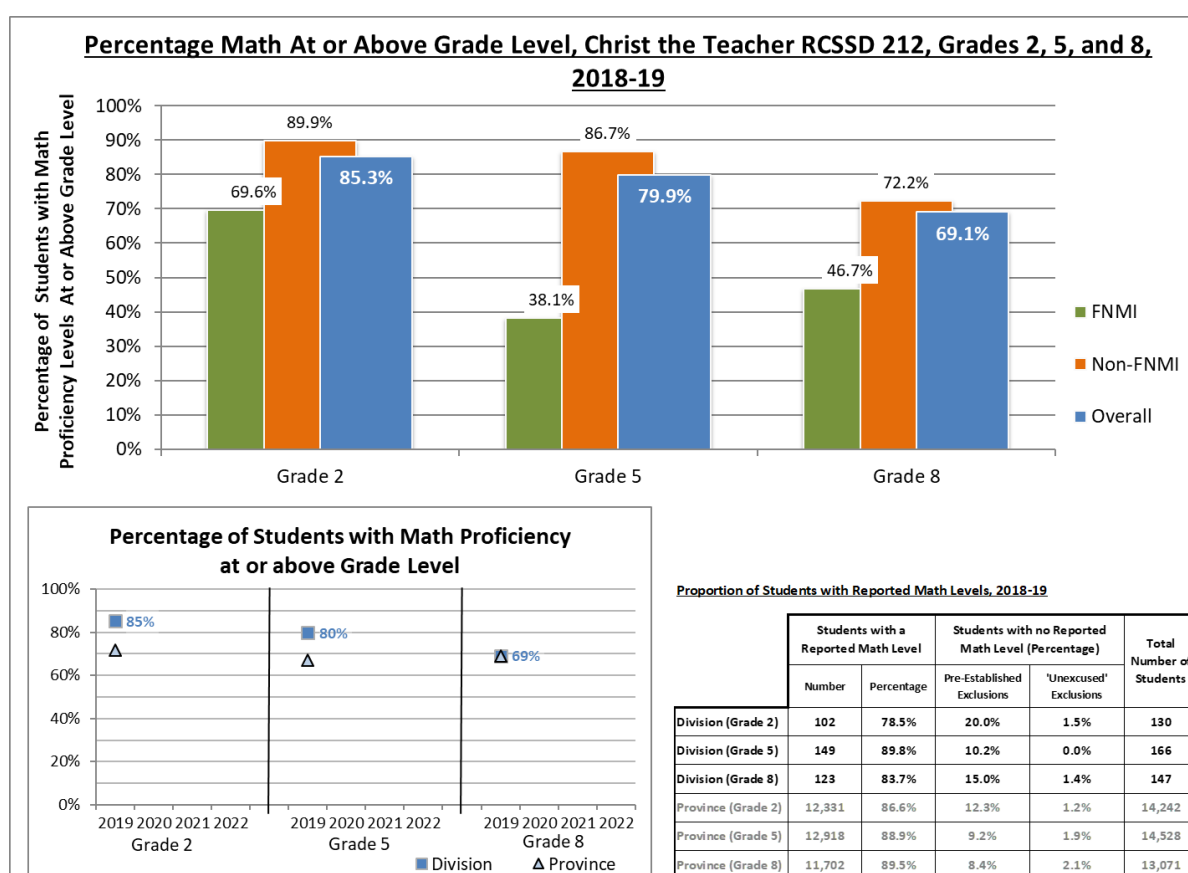
Analysis of Results – Proportion of Students Writing At or Above Grade Level

Overall in Christ the Teacher Catholic School Division, 74.8% (an increase of 0.8% from 2017-18) of grade 4 students, 75.0% (an increase of 6.8% from 2017-18) of grade 7 students and 89.0% (an increase of 15.5% from 2017-18) of grade 9 students were writing at or above the writing level benchmark which is higher than the provincial results at all grade levels for 2018-19. When these results are disaggregated, the percentage for FNMI grade 4 students writing at or above the benchmark lowers considerably to 36.8%. The results in grade 7 indicate that the percentage of FNMI students was 27.2% lower than the total of grade 7 students writing at or above grade level. The results in grade 9 indicate that the percentage of FNMI students was 27.5% lower than the total of grade 9 students writing at or above grade level. Although the total population of FNMI students at each of these grade levels is relatively small, the results indicate that targeted work in supporting FNMI writers in the division is of utmost importance.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



Notes: Math number strand levels are reported based on a provincially developed rubric. The percentage of students at each number strand outcome level was determined as a proportion of those students with a 'valid' math score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

In each of the three grades assessed in 2018-19, students from Christ the Teacher Catholic School Division reported a higher percentage of students overall performing at or above grade level when compared to provincial results. In grade 2, 85.3% of students in Christ the Teacher Catholic School Division achieved at or above the benchmark, compared to 71.9% of students provincially. In grade 5, 79.9% of students from the division achieved the benchmark, compared to 67.0% provincially. In grade 8, 69.1% of students from Christ the Teacher Catholic School Division reached the at or above grade level standard in math, as compared to 68.8% of their peers, provincially. While we celebrate student achievement in this first year of collecting math data, we also note that declining rates of being at or above grade level as students increase in grade level as an area requiring attention.

Another area of concern is the gap in achievement rates between non-FNMI and FNMI rates. When the math results are disaggregated, the percentage for FNMI grade 2 students writing at or above the benchmark lowers considerably to 69.6%, or 15.7% less than the overall results for the division in grade 2. The results in grade 5 indicate that the percentage of FNMI students was 38.1%, or 41.8% lower than the total of grade 7 students writing at or above grade level. The results in grade 8 indicate that the percentage of FNMI students was 46.7%, or 22.4% lower than the total of grade 8 students at or above grade level in math.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

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

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

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

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

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

To support literacy and numeracy instruction to achieve FNMEAF targets, a variety of professional learning opportunities were held for teachers during the 2018-19 school year.

Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2018-19

Subject	All Students		Non-FNMI		FNMI	
	Province	CTT	Province	CTT	Province	CTT
English Language Arts A 10 (Eng & Fr equiv)	73.9	79.1	77.0	81.7	62.0	62.5
English Language Arts B 10 (Eng & Fr equiv)	73.2	75.3	76.5	80.2	60.8	58.5
Science 10 (Eng & Fr equiv)	72.6	77.9	76.0	79.6	59.8	71.3
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.3	77.3	77.2	78.2	60.7	75.4
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.3	75.9	75.6	77.4	61.1	nr
English Language Arts 20 (Eng & Fr equiv)	75.6	76.5	77.7	78.9	65.2	66.3
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.7	70.2	70.2	69.9	63.1	70.4
Math: Foundations 20 (Eng & Fr equiv)	74.7	78.0	76.3	78.7	65.3	nr

Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2019

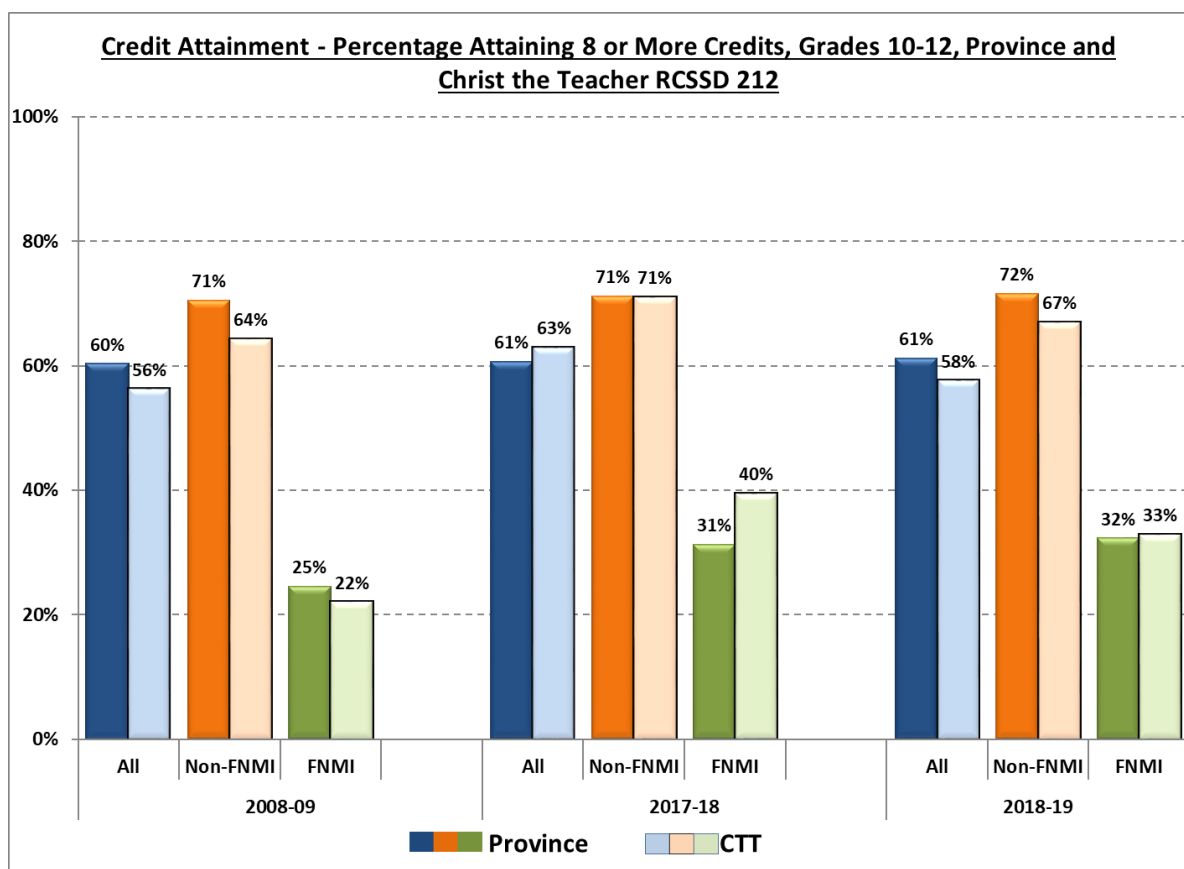
Analysis of Results – Average Final Marks

Christ the Teacher Catholic School Division continued to celebrate the academic accomplishments of its students in 2018-19. The average final marks for All Students exceeded the provincial results in each of the eight subject courses reported on above. The average marks of Christ the Teacher Catholic Schools' self-identified FNMI students exceeded the provincial results for this subpopulation in five of the eight reported subjects while two subjects were not reported, and the remaining course was only marginally (2.3%) below the provincial average. One point of celebration is the results for FNMI students in Math: Workplace and Apprenticeship 20. Not only did that cohort of students exceed the provincial average among FNMI students, they also exceeded the provincial average for All Students. Although average marks of Christ the Teachers' self-identified FNMI students were mostly above the FNMI provincial results in all courses reported, there is still a difference between FNMI and non-FNMI achievement in the school division results in the reported courses. Christ the Teacher Catholic School Division celebrates the fact that the achievement gap between FNMI students and non-FNMI is closing. Even though the gap is closing, we recognize the need to continually focus on this indicator. We will continue to foster partnerships and strategies that promote increased attendance and credit attainment.

Credit Attainment

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

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



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

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

In 2018-19, Christ the Teacher Catholic School Division recognized a slight decline across all categories of credit attainment as compared to 2017-18 (58% in 2018-19 as compared to 63% for All Students in 2017-18 – a decrease of 5%; 67% in 2018-19 as compared to 71% in 2017-18 for Non-FNMI students – a decrease of 4%; and 33% in 2018-19 as compared to 40% for FNMI students – a 7% decrease).

The division recognizes the ongoing work required to maintain and enhance the achievement rates for students in our division, as well as target improvements to further close the gap between the credit attainment rates between Non-FNMI students and FNMI students (67% as compared to 33% in 2018-19).

There are a number of reasons why there is not a direct correlation between the percentage of students attaining 8 or more credits per year and Christ the Teacher Catholic School Division's graduation rate (82% overall in 2018-19). An internal review of student credit attainment (not included) reflects that the majority of Christ the Teacher Catholic School Division students successfully complete 18-20 credits by the end of their

Grade 11 year. Therefore, students may earn fewer than 8 credits in their Grade 12 year and still meet all requirements to graduate. As well, Christ the Teacher Catholic School Division provides outreach programming to re-engage students who have not found success in a traditional school environment. While some students may not attain the 8 or more credits per year to be included in this data set, they are re-engaged with education, experience success, and completing credits toward their individual education and transition plan. Further work in the areas of student engagement, development of locally-developed courses, utilization of special project credit options, and credit recovery opportunities will provide a greater range of opportunities for students to earn additional credits.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- **Achieve an annual increase of three percentage points in the provincial three-year graduation rate.**
- **By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.**

School Division goals aligned with the Graduation Rates outcome

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

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

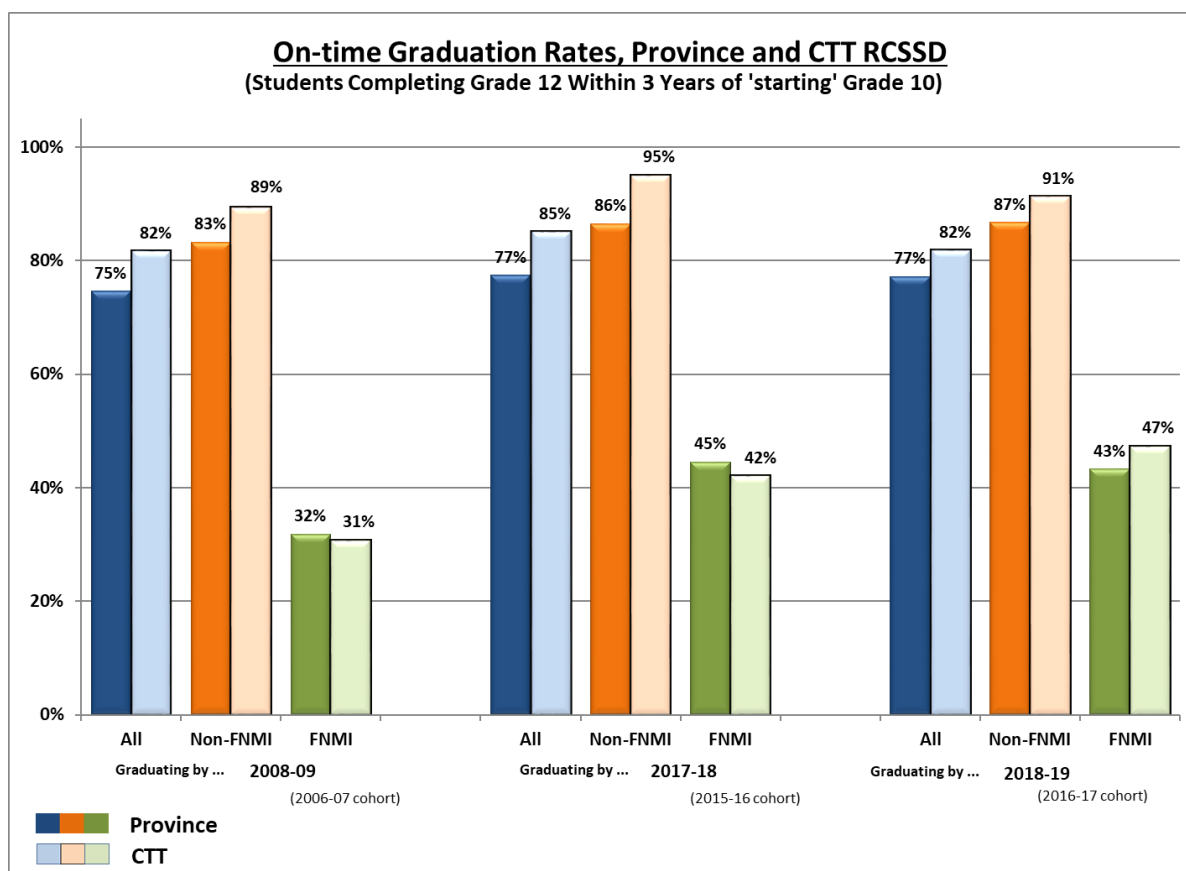
Actions within this priority area included the creation of graduation and transition plans for each student moving into, through, and beyond high school. These plans included gathering information from previous schools as students entered grade 9, meeting with students and their parents in the spring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

In 2018-19, the continued implementation of a dropout prevention Early Warning System (EWS) was intended to aid in identifying students who were at risk of dropping out of school and assisted with supporting these students and their families so that barriers were reduced and credits were attained.

The review of credit options and pathways to graduation was another key component of supporting student success. Locally Developed Credit options approved for delivery provided 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 continued to implement credit recovery procedures to provide students with additional opportunities to complete credits toward graduation.

	<p>To support schools in developing strategies to enhance student perception results in the “Student Engagement” strands of the <i>OurSCHOOL</i> survey, professional learning to enhance teacher capacity to integrate technology to support instructional practices was targeted.</p> <p>To support student social-emotional outcomes:</p> <ul style="list-style-type: none"> • Staff members were supported to attend Mental Health First Aid Training; • A Kindergarten to grade 10 Social Skills Scope and Sequence was implemented. <p>A Graduation Improvement Team from Christ the Teacher Catholic School Division attended the “SaskGraduates” symposium to identify and implement selected practices.</p>
Measures for Graduation Rates	
Grade 12 Graduation Rate: On-time (within 3 years)	
<p>To graduate within the typical three-year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.</p> <p>The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.</p>	



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

Source: Ministry of Education, 2019

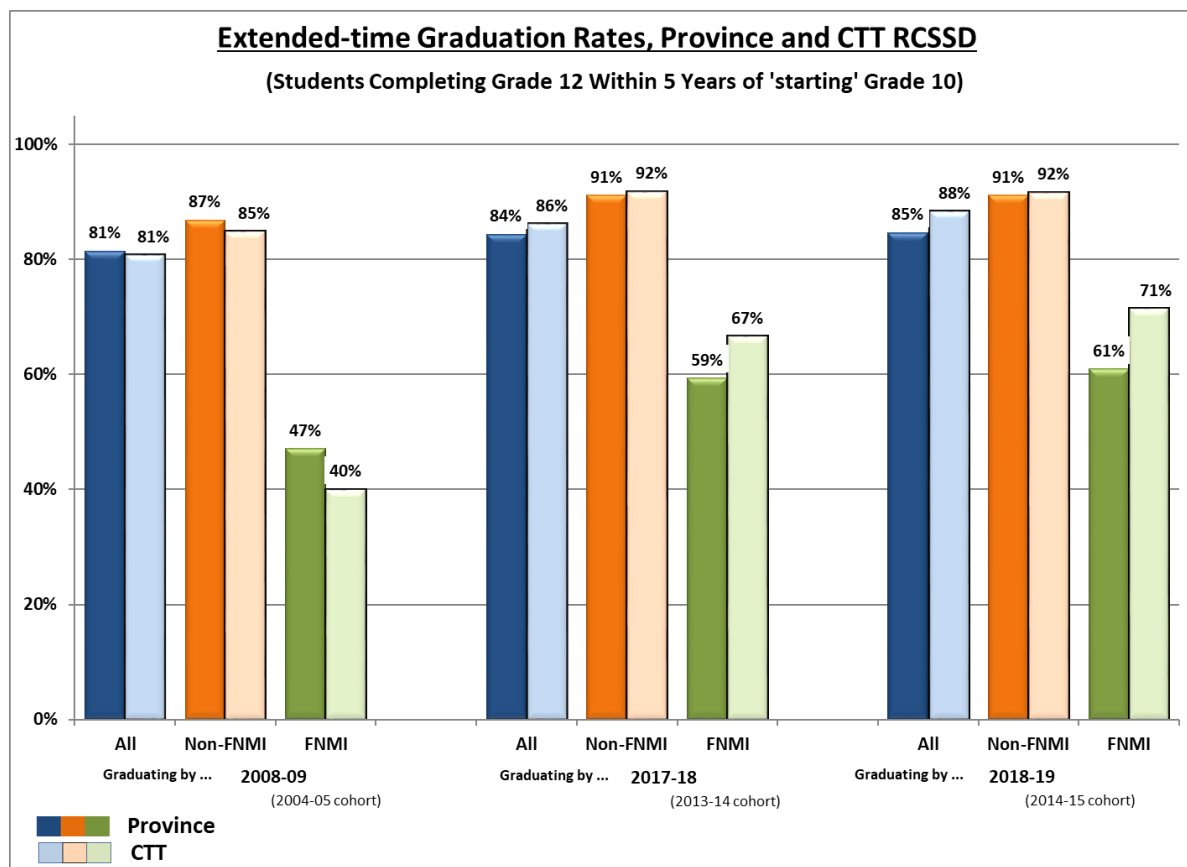
Analysis of Results – On-time Graduation Rates (within 3 years)

In 2019, the on-time (within 3 years) graduation rate for All Students exceeded the provincial average by 5% (82% for CTTCS students as compared to 77% provincially). While this is a slight decline from the division rate in 2018 (85%), it is at a rate on-track with the Division and Provincial target for 2020. While rates for non-FNMI students decreased 4% from the previous year (91% in 2019 as compared to 95% in 2018), they exceeded the provincial rate by 4% (87%). There was a slight increase in the on-time graduation rates for FNMI students in 2018-19 (from 42% in 2018 to 47% in 2019). Christ the Teacher Catholic School Division has learned a great deal from our examination of school and division practices and policies during the 2018-19 school year, and have identified changes that can be made within the system to reduce barriers to student graduation, and consistently attain results that align with system and provincial goals for on-time graduation rates by 2020.

Grade 12 Graduation Rate: Extended-time (within 5 years)

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



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

Source: Ministry of Education, 2019

Analysis of Results – Extended-time Graduation Rates (within 5 years)

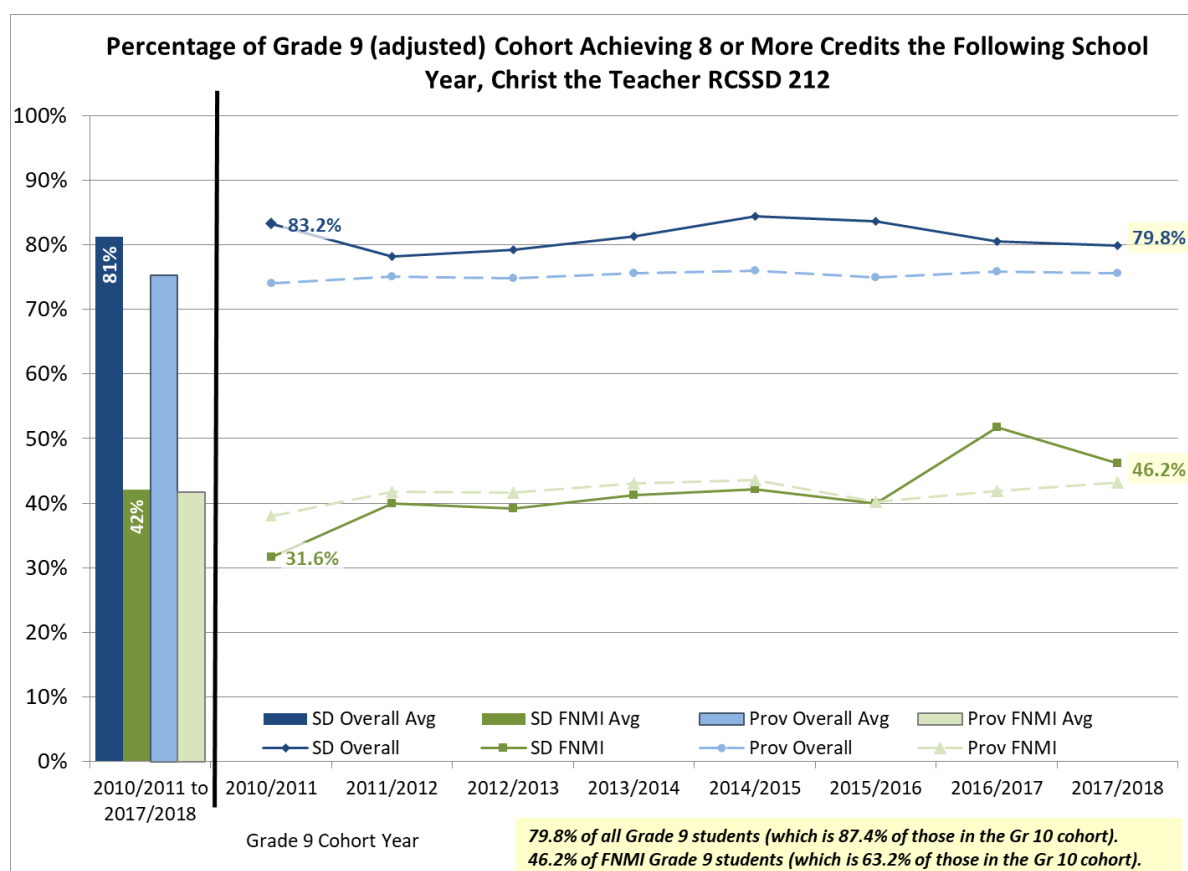
Between 2009 and 2019, the extended-time graduation rate (i.e., within five years of beginning grade 10) for students in Christ the Teacher Catholic School Division increased across all categories. Overall, the extended-time graduation rate increased 7% (from 81% in 2008-09 to 88% in 2018-19). The extended-time graduation rate for Non-FNMI students increased 7% during that time period (from 85% in 2009 to 92% in 2019). The rate

for FNMI students increased 31% (from 40% in 2009 to 71% in 2019). Additionally, the division experienced an increase from the previous year of 2% in overall extended-time graduation rates (86% up from 84%), and a 4% increase in FNMI student extended-time graduation rates (71% up from 67%) from the previous year. 2018-19 also is the second consecutive year that Christ the Teacher Catholic School Division exceeded provincial rates across all categories. A great deal has been learned from the examination of school and division practices and policies during the 2018-19 school year, and changes have been identified that can be made within the system to reduce barriers to student graduation, and consistently attain results that align with the system and provincial goals for extended-time graduation rates by 2020.

Grade 9 to 10 Transition

The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating on-time.

The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations

of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

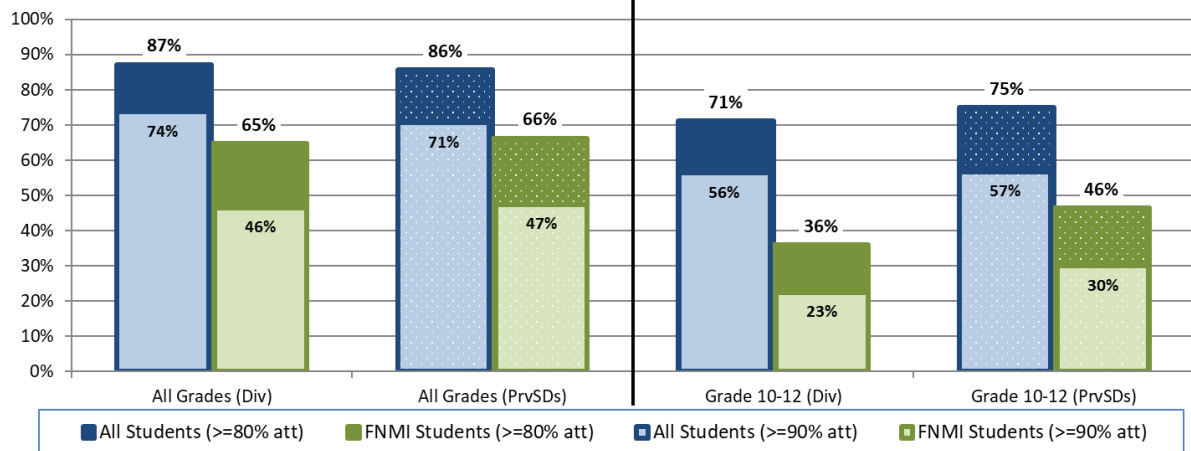
Division results exceeded the provincial results for both All Students and FNMI students again in 2019. Of all students enrolled in grade 10 for the first time in 2019, 79.8% achieved eight or more credits (as compared to 80.6% in 2018). In comparison, of those students who identified as FNMI, only 46.2% achieved eight or more credits. Christ the Teacher Catholic School Division will continue to target actions to further reduce the gap between All and FNMI student credit attainment. Examination of the data indicates that the transition between grades 9 to 10 is especially difficult for students who have not reached all curricular outcomes from each subject area in the elementary grades.

Attendance

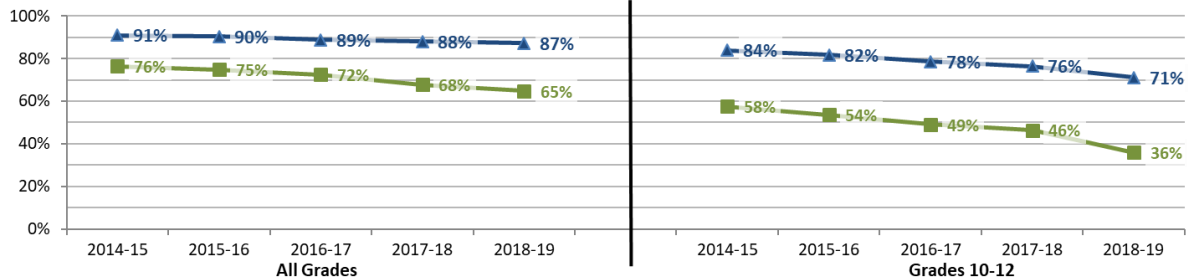
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.

**Percentage of Students With at Least 80% (and 90%) Attendance, Christ the Teacher RCSSD
212 and Provincial School Divisions, 2018-19**



Student Attendance - Pct of Students with at least 80% Attendance, Christ the Teacher RCSSD 212, 2014-15 to 2018-19



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

Source: Ministry of Education, 2019

Analysis of Results – Attendance

The attendance data presented above reflects overall trends. Student attendance for Christ the Teacher Catholic School Division is generally consistent with provincial rates. For All Grades, Christ the Teacher Catholic School Division recorded rates slightly higher than the province both in students with at least 80% and 90% attendance (87% of students achieving 80% attendance, as compared to 86% provincially; 74% of division students achieving 90% attendance, as compared to 71% provincially). Attendance rates for FNMI students were consistent with provincial rates for All Grades (65% of FNMI students in the division achieved 80% attendance while 66% achieved this rate provincially. 46% of FNMI students in All Grades from Christ the Teacher Catholic School Division achieved 90% attendance as compared to the 47% provincial student rate). For Grades 10-12, 80% or more attendance results for the division are slightly lower than the provincial rates with 71% compared to 75%. 56% of Grade 10-12 students in the division achieved an attendance rate of 90%, compared to 57% of Grade 10-12 students provincially. Division FNMI Grade 10-12 students attended at a slightly lower rate as compared to their provincial counterparts (36% as compared to 46% for 80% attendance; 23% as compared to 30% provincially for 90% attendance).

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

School division goals aligned with the Early Years outcome

Christ the Teacher Catholic School Division target is the same as the province in that by June 2020, 90% of students exiting Kindergarten are ready for learning in the primary grades as measured by the Early Years Evaluation (EYE).

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome

School-level analysis of early years assessment results continued to be supported at the division-level so that plans could be created to meet the needs of students. Early years assessments included the EYE-DA in Prekindergarten, the EYE-TA in Kindergarten, speech and language assessments, phonological awareness data as well as other classroom-based assessments. A team of Christ the Teacher Catholic School Division staff attended the provincial Early Years Data Sharing event to learn more about best practices for supporting instruction based on EYE data.

Christ the Teacher Catholic School Division continued to implement an Early Learning Professional Development plan that was aligned to provincial survey results, as well as to the Early Childhood Environment Rating Scale (ECERS) results.

Measures for Early Years

Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.

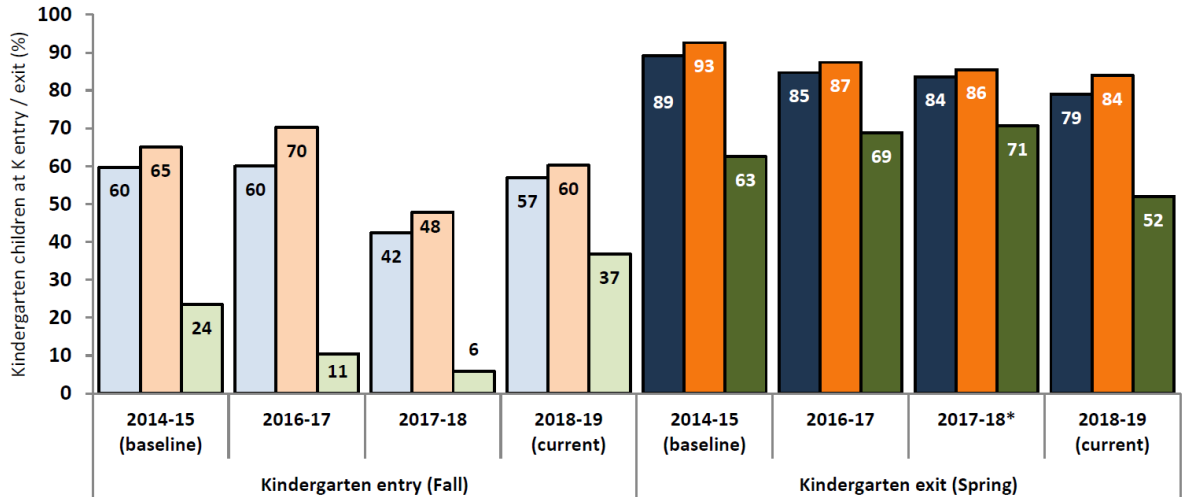
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become

grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Readiness for school: children screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baselines (2014-15) & three most recent years

Christ the Teacher SD 212¹



Saskatchewan (all divisions)

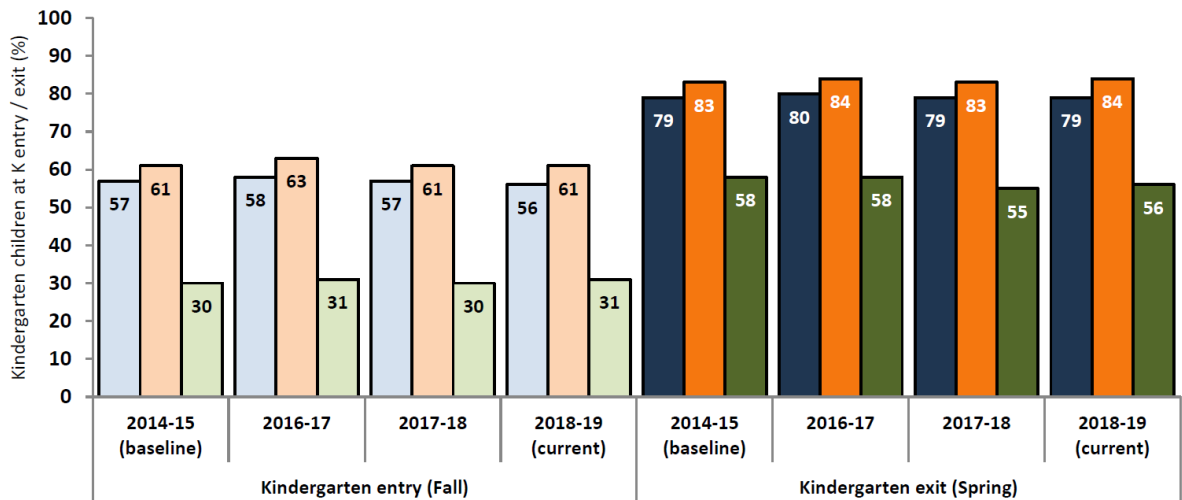


Chart Legend:

Tier 1 children (%) at Kindergarten entry; All children	Tier 1 children (%) at Kindergarten exit; All children	Tier 1 children (%) at Kindergarten entry; Non-declared children	Tier 1 children (%) at Kindergarten exit; Non-declared children	Tier 1 children (%) at Kindergarten entry; Self-declared FNMI children	Tier 1 children (%) at Kindergarten exit; Self-declared FNMI children
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¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown for some divisions in some years (*) due to too few (or no) children in at least one comparison group.

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

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

The results of the Early Years Evaluation (TA) indicated that 2018-19 division exit rates are the same as the province for All Students (79%), and for non-FNMI (84%). The 2018-19 division exit rate for FNMI students was 52%, which indicates a rate that is 4% lower than the provincial rate (56%). When comparing the 2018-19 division exit rate to the 2018-19 division entry rate, results indicated that 79% overall of children were achieving developmental tasks at the expected level, 22% higher than when those same students entered Kindergarten. Further examination of FNMI results indicates that while FNMI students in the division performed higher (15%) on the exit assessment as compared to the entry assessment, further work is needed so that the FNMI and non-FNMI students are scoring at similar levels.

School Division Local Priority Area

Faith Formation Outcome

School division goals aligned with local priority area

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

School division actions taken during the 2018-19 school year to support local priority area

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

Staff and student engagement in local and global service projects was promoted and encouraged. This allowed Christ the Teacher Catholic School communities to live their faith and model our Catholic values during opportunities to serve others.

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

A highlight during the 2018-19 school year was a visit at each of our 9 schools by His Excellency Bishop Bryan Bayda. He presented each school with a gift, blessed by the Pope, which he brought back from Rome after attending the Youth Synod.

Local Measures for Faith Formation Priority

In 2017, Christ the Teacher Catholic School Division conducted a Parent Guardian survey. Within the "Faith Dimension" portion of the survey, the following perception data was compiled. The Division collects this data biennially. This data continues to guide our programming.

God's word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child's school	100%
My child's school promotes its Catholic identity through symbols and other visible signs	97.56%
My child's school is involved in social justice, service, and charitable activities	96.58%
The staff members of my child's school serve as role models of faith and service	93.66%
People of all faiths and cultures are welcome in my child's school	97.08%
Our school helps parents/guardians support the faith life of my child	94.64%
My child's school has helped my child get to know and love Jesus	93.17%
The Catholic school experience makes my child a better person	94.63%
Overall Score	95.92%

Analysis of Results

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

Demographics

Students

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

Grade	2014-15	2015-16	2016-17	2017-18	2018-19
Kindergarten	135	120	110	134	144
1	146	157	133	120	140
2	153	157	159	137	129
3	141	156	157	158	133
4	142	137	159	167	163
5	108	145	134	162	168
6	120	114	148	136	160
7	120	116	106	151	142
8	127	114	110	103	149
9	109	109	112	103	78
10	107	129	105	121	96
11	117	94	116	98	114
12	141	155	128	135	142
Total	1,666	1,703	1,677	1,725	1,758
PreK	73	71	76	80	80

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

Subpopulation Enrolments	Grades	2014-15	2015-16	2016-17	2017-18	2018-19
Self-Identified FNMI	K to 3	96	95	81	75	82
	4 to 6	64	72	78	86	74
	7 to 9	58	67	67	68	61
	10 to 12	91	86	77	89	95
	Total	309	320	303	318	312
French Immersion	K to 3	105	119	124	119	120
	4 to 6	73	71	86	91	112
	7 to 9	49	61	54	62	56
	10 to 12	31	20	27	28	35
	Total	258	271	291	300	323
English as an Additional Language	1 to 3	44	50	56	65	72
	4 to 6	36	43	47	48	63
	7 to 9	24	19	20	35	43
	10 to 12	11	19	23	24	18
	Total	115	131	146	172	196

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- PreK enrolments are the 3- and 4-year-old student enrolments in the Student Data System (SDS) which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.

Source: Ministry of Education, 2018

Staff

Job Category	FTEs
Classroom teachers	102
Principals & Vice-principals (Administrative Time)	8.6
Other educational staff – coordinator of student achievement and supports, consultants, psychologist, speech language pathologist, occupational therapist, career counsellor, school counsellors, educational assistants, library technicians, nutrition worker, liaison worker	56.3
Administrative and financial staff – payroll clerk, accounts payable & school generated funds clerks, information technologists, and administrative assistants	13.0
Plant operations and maintenance – maintenance workers and caretakers	15.2
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, superintendent, and supervisor of instruction and learning	4.0
Total Full-Time Equivalent (FTE) Staff	199.1

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Christ the Teacher S.D. Human Resource Data System as of August 31, 2019

Senior Management Team

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

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

Infrastructure and Transportation

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

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2018-19 Cost
Saint Alphonsus, Yorkton	Roof Repair	Roof repair required on four relocatable classrooms.	\$138,394
Total			\$138,394

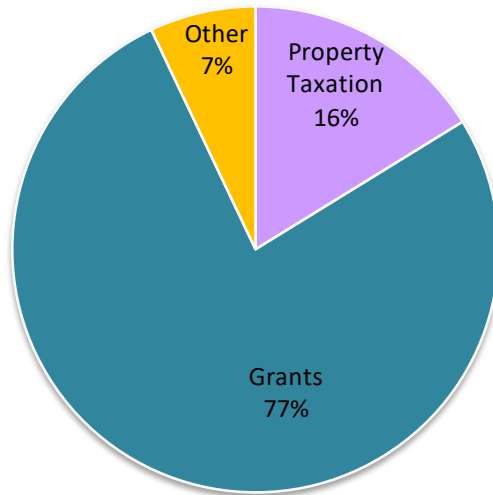
Transportation

Christ the Teacher Catholic School Division provides transportation services to all students residing within its jurisdiction. Urban student transportation services for students residing within the cities of Melville and Yorkton were contracted to Rilling Bus Ltd. With respect to students residing in the rural area, the Board has entered into an agreement with Good Spirit School Division No. 204 for the provision of transportation services for 250 students residing outside of the cities of Melville and Yorkton. Good Spirit School Division receives transportation funding from the Ministry of Education for all students transported on their buses. Christ the Teacher School Division owns five (5) 15-passenger vans and two (2) mini-vans. These vehicles are used for extra-curricular transportation and Prekindergarten student transportation. In addition to the above services, special needs transportation services are contracted from the Saskatchewan Abilities Council, York City Taxi and the City of Melville.

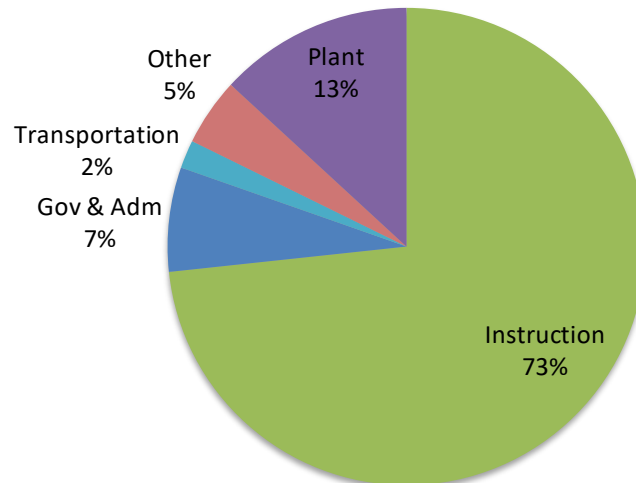
Financial Overview

Summary of Revenue and Expenses

Revenue 2018-19



Expense 2018-19



Budget to Actual Revenue, Expenses and Variances

	2019	2019	2018	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	3,115,075	3,240,775	3,158,374	125,700	4%	
Grants	15,043,219	15,350,839	14,747,527	307,620	2%	
School Generated Funds	546,500	490,008	572,747	(56,492)	-10%	1
Complementary Services	433,488	398,587	422,233	(34,901)	-8%	2
Other	158,000	520,939	488,183	362,939	230%	3
Total Revenues	19,296,282	20,001,148	19,389,064	704,866	4%	
EXPENSES						
Governance	150,802	149,732	134,278	(1,070)	-1%	
Administration	1,110,525	1,171,263	1,112,068	60,738	5%	4
Instruction	14,805,379	13,711,906	13,450,223	(1,093,473)	-7%	5
Plant	2,611,336	2,458,935	2,657,069	(152,401)	-6%	6
Transportation	467,566	358,042	338,758	(109,524)	-23%	7
Tuition and Related Fees	-	10,205	14,050	10,205	100%	8
School Generated Funds	546,500	459,555	495,219	(86,945)	-16%	9
Complementary Services	433,488	382,240	407,809	(51,248)	-12%	10
Other Expenses	3,250	3,425	1,532	175	5%	11
Total Expenses	20,128,846	18,705,303	18,611,006	(1,423,543)	-7%	
Surplus (Deficit) for the Year	(832,564)	1,295,845	778,058			

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

Note	Explanation
1	Fundraising revenues are less than budgeted and correlate to expenses for school generated funds.
2	Prekindergarten grant received was less than budgeted due to the amount of Education Property Taxes collected.
3	Revenue from fundraising campaign and investment income realized exceeded budgeted amounts.
4	Legal fees for court case exceeded budgeted amount.
5	Instructional wages and benefits were less than budgeted and professional development allocations were not fully utilized.
6	Preventative Maintenance and Renewal expenditures less than budgeted.
7	Contracted transportation costs were less than budgeted.
8	Tuition fee expense was not budgeted.
9	Fundraising expenses are less than budgeted and correlate to revenues for school generated funds.
10	Instructional wages and benefits were less than budgeted.
11	Service charges exceeded budgeted amounts.

Appendix A – Payee List

Board Remuneration

In 2018-19 the Christ the Teacher Catholic School Division made the following payments to the Board of Education:

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Chaban, Monique	3,039	233	-	2,175	-	324	5,771
Fedorowich Sheri-Lynne	1,636	-	-	-	-	324	1,960
Gibson, Erin	2,262	399	-	1,194	-	324	4,179
Guy, Dwight (Vice-Chairperson)	5,798	865	-	2,079	2,114	324	11,181
Hicke, Brian	3,775	312	-	2,314	-	324	6,725
Niezgoda, Jerome	3,831	-	-	2,016	1,602	324	7,773
Rathgeber, Lisa (Chairperson)	7,637	2,272	-	3,347	1,778	324	15,357
Rogalski, Angie	2,957	498	-	1,036	-	324	4,814
Zaryski, Pat	4,129	288	-	3,748	-	324	8,490

Personal Services

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

Supplier Payments

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

Name	Amount
1080 Architecture Planning	99,848
Curtis Maleschuk Cleaning Supplies	65,805
Good Spirit School Division No. 204	107,947
Marsh Canada Limited	55,419

Name	Amount
McKercher LLP	114,936
Microcad Computer Corp.	119,014
Open Door Technology Inc.	91,670
Optimum Roofing Ltd.	117,610
Pearson Canada Inc.	63,148

Name	Amount
Rilling Bus Ltd.	266,658
Sask Energy	106,263
Sask Power	267,930

Name	Amount
Society for the Involvement of Good Neighbours Inc.	66,593

Other Expenditures

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

Name	Amount
Canaccord Genuity	5,500,000
Canada Revenue Agency	3,474,006
Municipal Employees' Pension Plan	551,671

Name	Amount
Sask School Boards Assn.	206,245
Sask Teachers' Federation	1,252,757

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

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

School Division No. 2120500

For the Period Ending: August 31, 2019

Delmar Zwirsky CPA, CMA

Chief Financial Officer

Baker Tilly SK LLP

Auditor

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

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Management's Responsibility for the Financial Statements

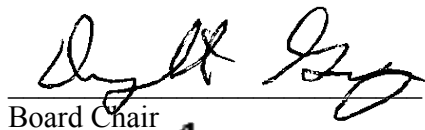
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

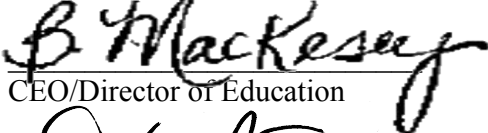
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible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

The external auditors, Baker Tilly SK LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Independent 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 25, 2019

Independent Auditors' Report

To the Board of Directors

Christ the Teacher Roman Catholic Separate School Division No. 212

Opinion

We have audited the financial statements of Christ the Teacher Roman Catholic Separate School Division No. 212, (the non-profit), which comprise the Statement of Financial Position as at August 31, 2019 and the Statements of Operations and Accumulated Surplus from Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the non-profit as at August 31, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the non-profit in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

The Board of Directors is responsible for overseeing the non-profit's financial reporting process.



Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Baker Tilly SK LLP

Baker Tilly SK LLP

Yorkton, Saskatchewan
November 25, 2019

Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Financial Position as at August 31, 2019


	2019	2018
	\$	\$
Financial Assets		
Cash and Cash Equivalents	7,010,325	6,368,396
Accounts Receivable (Note 5)	1,073,424	1,000,904
Portfolio Investments (Note 3)	5,510,750	4,510,750
Total Financial Assets	13,594,499	11,880,050
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	1,012,332	892,944
Long-Term Debt (Note 10)	1,217	7,707
Liability for Employee Future Benefits (Note 7)	299,500	294,900
Deferred Revenue (Note 9)	955,566	1,030,644
Total Liabilities	2,268,615	2,226,195
Net Financial Assets	11,325,884	9,653,855
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,399,810	16,803,243
Prepaid Expenses	191,190	163,941
Total Non-Financial Assets	16,591,000	16,967,184
Accumulated Surplus (Note 12)	27,916,884	26,621,039

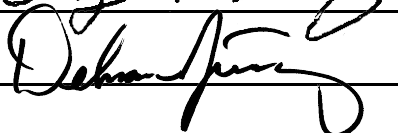
Contingent Liabilities (Note 16)

Contractual Obligations and Commitments (Note 15)

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$ (Note 13)	\$	\$
REVENUES			
Property Taxes and Other Related	3,115,075	3,240,775	3,158,374
Grants	15,043,219	15,350,839	14,747,527
School Generated Funds	546,500	490,008	572,747
Complementary Services (Note 11)	433,488	398,587	422,233
Other	158,000	520,939	488,183
Total Revenues (Schedule A)	19,296,282	20,001,148	19,389,064
EXPENSES			
Governance	150,802	149,732	134,278
Administration	1,110,525	1,171,263	1,112,068
Instruction	14,805,379	13,711,906	13,450,223
Plant	2,611,336	2,458,935	2,657,069
Transportation	467,566	358,042	338,758
Tuition and Related Fees	-	10,205	14,050
School Generated Funds	546,500	459,555	495,219
Complementary Services (Note 11)	433,488	382,240	407,809
Other	3,250	3,425	1,532
Total Expenses (Schedule B)	20,128,846	18,705,303	18,611,006
Operating Surplus (Deficit) for the Year	(832,564)	1,295,845	778,058
Accumulated Surplus from Operations, Beginning of Year	26,621,039	26,621,039	25,842,981
Accumulated Surplus from Operations, End of Year	25,788,475	27,916,884	26,621,039

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	9,653,855	9,653,855	8,453,436
Changes During the Year			
Operating Surplus (Deficit) for the Year	(832,564)	1,295,845	778,058
Acquisition of Tangible Capital Assets (Schedule C)	(237,573)	(376,610)	(309,592)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	2,079	9,153
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(2,079)	(9,153)
Amortization of Tangible Capital Assets (Schedule C)	741,944	780,043	742,980
Net Change in Other Non-Financial Assets	-	(27,249)	(11,027)
Change in Net Financial Assets	(328,193)	1,672,029	1,200,419
Net Financial Assets, End of Year	9,325,662	11,325,884	9,653,855

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, 2019

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	1,295,845	778,058
Add Non-Cash Items Included in Surplus (Schedule D)	777,964	733,827
Net Change in Non-Cash Operating Activities (Schedule E)	(50,859)	294,910
Cash Provided by Operating Activities	2,022,950	1,806,795
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(376,610)	(309,592)
Proceeds on Disposal of Tangible Capital Assets	2,079	9,153
Cash (Used) by Capital Activities	(374,531)	(300,439)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,500,000)	(4,467,305)
Proceeds on Disposal of Portfolio Investments	4,500,000	2,967,306
Cash (Used) by Investing Activities	(1,000,000)	(1,499,999)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(6,490)	(7,198)
Cash (Used) by Financing Activities	(6,490)	(7,198)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	641,929	(841)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	6,368,396	6,369,237
CASH AND CASH EQUIVALENTS, END OF YEAR	7,010,325	6,368,396

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, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	3,028,500	3,156,502	3,101,750
Revenue from Supplemental Levies	16,000	-	-
Total Property Tax Revenue	3,044,500	3,156,502	3,101,750
Grants in Lieu of Taxes			
Federal Government	10,500	9,808	10,089
Provincial Government	46,500	43,732	42,617
Other	7,425	4,954	5,338
Total Grants in Lieu of Taxes	64,425	58,494	58,044
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	-	8,303
House Trailer Fees	1,650	1,596	1,540
Total Other Tax Revenues	1,650	1,596	9,843
Additions to Levy			
Penalties	25,000	27,053	26,110
Other	-	1,735	761
Total Additions to Levy	25,000	28,788	26,871
Deletions from Levy			
Cancellations	(13,000)	(4,605)	(12,140)
Other Deletions	(7,500)	-	(25,994)
Total Deletions from Levy	(20,500)	(4,605)	(38,134)
Total Property Taxes and Other Related Revenue	3,115,075	3,240,775	3,158,374
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	14,569,277	14,729,313	14,162,020
Other Ministry Grants	-	39,553	71,002
Total Ministry Grants	14,569,277	14,768,866	14,233,022
Other Provincial Grants	59,000	68,391	63,975
Federal Grants	-	37,681	31,588
Grants from Others	-	-	3,000
Total Operating Grants	14,628,277	14,874,938	14,331,585
Capital Grants			
Ministry of Education Capital Grants	414,942	475,901	415,942
Total Capital Grants	414,942	475,901	415,942
Total Grants	15,043,219	15,350,839	14,747,527

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues for the year ended August 31, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
School Generated Funds Revenue			
Curricular			
Student Fees	31,500	22,804	32,341
Total Curricular Fees	31,500	22,804	32,341
Non-Curricular Fees			
Commercial Sales - Non-GST	70,000	56,013	53,747
Fundraising	230,000	234,373	295,446
Grants and Partnerships	90,000	36,814	62,667
Students Fees	95,000	106,823	86,493
Other	30,000	33,181	42,053
Total Non-Curricular Fees	515,000	467,204	540,406
Total School Generated Funds Revenue	546,500	490,008	572,747
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	328,452	301,118	295,658
Other Provincial Grants	-	97,469	126,575
Other Grants	105,036	-	-
Total Operating Grants	433,488	398,587	422,233
Total Complementary Services Revenue	433,488	398,587	422,233
Other Revenue			
Miscellaneous Revenue	42,500	225,202	276,245
Sales & Rentals	20,500	37,763	42,485
Investments	95,000	255,895	160,300
Gain on Disposal of Capital Assets	-	2,079	9,153
Total Other Revenue	158,000	520,939	488,183
TOTAL REVENUE FOR THE YEAR	19,296,282	20,001,148	19,389,064

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	39,303	42,847	55,281
Professional Development - Board Members	20,000	23,403	7,500
Grants to School Community Councils	17,748	17,210	17,283
Other Governance Expenses	73,751	66,272	54,214
Total Governance Expense	150,802	149,732	134,278
Administration Expense			
Salaries	770,395	775,429	745,387
Benefits	90,161	88,429	66,750
Supplies & Services	95,647	188,226	169,795
Non-Capital Furniture & Equipment	17,900	12,742	7,852
Building Operating Expenses	39,390	33,302	42,138
Communications	37,500	23,468	39,058
Travel	31,680	28,137	17,451
Professional Development	14,000	5,458	7,498
Amortization of Tangible Capital Assets	13,852	16,072	16,139
Total Administration Expense	1,110,525	1,171,263	1,112,068
Instruction Expense			
Instructional (Teacher Contract) Salaries	10,413,983	9,634,795	9,665,860
Instructional (Teacher Contract) Benefits	504,546	467,387	468,173
Program Support (Non-Teacher Contract) Salaries	2,291,908	2,113,170	1,945,613
Program Support (Non-Teacher Contract) Benefits	409,290	374,454	338,627
Instructional Aids	295,095	379,472	360,719
Supplies & Services	312,762	238,199	196,617
Non-Capital Furniture & Equipment	100,286	88,496	101,816
Communications	29,086	22,045	20,761
Travel	37,388	39,628	31,190
Professional Development	123,630	41,775	44,451
Student Related Expense	116,196	115,751	110,488
Amortization of Tangible Capital Assets	171,209	196,734	165,908
Total Instruction Expense	14,805,379	13,711,906	13,450,223

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	673,372	635,083	620,800
Benefits	124,419	112,731	106,780
Supplies & Services	3,500	9,382	3,233
Non-Capital Furniture & Equipment	15,660	18,284	7,727
Building Operating Expenses	1,261,941	1,144,870	1,380,435
Communications	2,000	1,528	1,662
Travel	19,437	27,401	24,230
Professional Development	1,500	149	224
Amortization of Tangible Capital Assets	509,507	509,507	511,978
Total Plant Operation & Maintenance Expense	2,611,336	2,458,935	2,657,069
Student Transportation Expense			
Supplies & Services	21,829	9,261	11,405
Non-Capital Furniture & Equipment	13,500	3,463	5,607
Contracted Transportation	393,178	305,484	290,687
Amortization of Tangible Capital Assets	39,059	39,834	31,059
Total Student Transportation Expense	467,566	358,042	338,758
Tuition and Related Fees Expense			
Tuition Fees	-	10,205	14,050
Total Tuition and Related Fees Expense	-	10,205	14,050
School Generated Funds Expense			
Academic Supplies & Services	15,000	28,829	21,185
Cost of Sales	161,809	184,585	213,125
Non-Capital Furniture & Equipment	15,000	8,271	16,357
School Fund Expenses	346,500	220,101	226,783
Amortization of Tangible Capital Assets	8,191	17,769	17,769
Total School Generated Funds Expense	546,500	459,555	495,219

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019**

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	222,637	199,353	182,126
Program Support (Non-Teacher Contract) Salaries & Benefits	163,614	169,013	210,407
Instructional Aids	9,194	900	123
Supplies & Services	4,510	6,231	6,833
Non-Capital Furniture & Equipment	7,177	1,000	-
Building Operating Expenses	-	-	630
Communications	600	596	533
Travel	19,320	5,021	6,408
Professional Development (Non-Salary Costs)	1,610	-	622
Student Related Expenses	1,250	-	-
Contracted Transportation & Allowances	3,450	-	-
Amortization of Tangible Capital Assets	126	126	127
Total Complementary Services Expense	433,488	382,240	407,809
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	2,500	3,120	862
Interest on Capital Loans	376	-	184
Interest on Other Long-Term Debt	374	305	486
Total Interest and Bank Charges	3,250	3,425	1,532
Total Other Expense	3,250	3,425	1,532
TOTAL EXPENSES FOR THE YEAR	20,128,846	18,705,303	18,611,006

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2019

	Land		Buildings		Other	Furniture and	Computer Hardware and Audio Visual	Computer Software	2019	2018
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Equipment			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>										
Opening Balance as of September 1	620,090	15,315	24,495,644	1,703,986	317,396	2,409,259	2,953,697	76,627	32,592,014	32,350,690
Additions/Purchases	-	-	-	-	43,875	19,404	241,346	71,985	376,610	309,592
Disposals	-	-	-	-	(30,321)	-	(75,664)	-	(105,985)	(68,268)
Closing Balance as of August 31	620,090	15,315	24,495,644	1,703,986	330,950	2,428,663	3,119,379	148,612	32,862,639	32,592,014
<i>Tangible Capital Assets - Amortization</i>										
Opening Balance as of September 1	-	6,895	10,477,910	285,693	196,863	2,065,607	2,682,507	73,296	15,788,771	15,114,059
Amortization of the Period	-	766	415,018	81,440	52,440	69,232	145,640	15,507	780,043	742,980
Disposals	-	-	-	-	(30,321)	-	(75,664)	-	(105,985)	(68,268)
Closing Balance as of August 31	N/A	7,661	10,892,928	367,133	218,982	2,134,839	2,752,483	88,803	16,462,829	15,788,771
Net Book Value										
Opening Balance as of September 1	620,090	8,420	14,017,734	1,418,293	120,533	343,652	271,190	3,331	16,803,243	17,236,631
Closing Balance as of August 31	620,090	7,654	13,602,716	1,336,853	111,968	293,824	366,896	59,809	16,399,810	16,803,243
Change in Net Book Value	-	(766)	(415,018)	(81,440)	(8,565)	(49,828)	95,706	56,478	(403,433)	(433,388)
Disposals										
Historical Cost	-	-	-	-	30,321	-	75,664	-	105,985	68,268
Accumulated Amortization	-	-	-	-	30,321	-	75,664	-	105,985	68,268
Net Cost	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	2,079	-	-	-	2,079	9,153
Gain on Disposal	-	-	-	-	2,079	-	-	-	2,079	9,153

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$0 (2018 - \$3,346) representing Furniture and Equipment. Amortization of \$3,346 (2018 - \$3,346) has been recorded on these assets.

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2019**

	2019	2018
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	780,043	742,980
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	(2,079)	(9,153)
Total Non-Cash Items Included in Surplus	777,964	733,827

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, 2019**

	2019	2018
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(72,520)	(63,793)
Increase in Accounts Payable and Accrued Liabilities	119,388	203,154
Increase in Liability for Employee Future Benefits	4,600	27,700
Increase (Decrease) in Deferred Revenue	(75,078)	138,876
(Increase) in Prepaid Expenses	(27,249)	(11,027)
Total Net Change in Non-Cash Operating Activities	(50,859)	294,910

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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212” and operates as “Christ the Teacher Catholic School Division No. 212”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

The school division is 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) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$299,500 (2018 - \$294,900) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$3,240,775 (2018 - \$3,158,374) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$69,506 (2018 - \$68,797) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related amortization of \$780,043 (2018 - \$742,980) 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.

d) Financial Instruments

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

Remeasurement gains and losses have not been recognized by the school division in a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material gains or losses.

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e) Financial Assets

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

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

Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent 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 (GICs). The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset.

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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

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, office and computer supplies, consumables and software licenses.

g) Liabilities

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

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

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

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

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

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valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the related employee groups.

h) Employee Pension Plans

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). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) 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

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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.

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2018 and 2019 taxation years, the school division does have a bylaw in place.

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 as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions 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.

3. PORTFOLIO INVESTMENTS

	2019	2018
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs	\$ 5,510,750	\$ 4,510,750
Total portfolio investments	\$ 5,510,750	\$ 4,510,750

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Portfolio Investments consists of three (3) GICs. A GIC in the amount of \$10,750 that matures on October 11, 2023 is invested with the Bank of Montreal at a rate of 2.08%. A \$2,500,000 GIC maturing on October 30, 2019 is invested with Canaccord Genuity Wealth Management at a rate of 3.00%. A \$3,000,000 GIC maturing on January 22, 2020 is invested at Canaccord Genuity Wealth Management at a rate of 3.10%.

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2019 Actual	2018 Actual
Governance	\$ 66,250	\$ 83,482	\$ -	\$ -	\$ 149,732	\$ 134,278
Administration	863,858	291,333	-	16,072	1,171,263	1,112,068
Instruction	12,589,806	925,366	-	196,734	13,711,906	13,450,223
Plant	747,814	1,201,614	-	509,507	2,458,935	2,657,069
Transportation	318,208	-	-	39,834	358,042	338,758
Tuition and Related Fees	-	10,205	-	-	10,205	14,050
School Generated Funds	-	441,786	-	17,769	459,555	495,219
Complementary Services	368,366	13,748	-	126	382,240	407,809
Other	-	3,120	305	-	3,425	1,532
TOTAL	\$14,954,302	\$2,970,654	\$ 305	\$ 780,043	\$18,705,303	\$18,611,006

5. 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:

	2019			2018		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 959,203	\$ 69,506	\$ 889,697	\$ 891,488	\$ 68,797	\$ 822,691
Provincial Grants Receivable	5,958	-	5,958	22,500	-	22,500
Other Receivables	177,769	-	177,769	155,713	-	155,713
Total Accounts Receivable	\$ 1,142,930	\$ 69,506	\$ 1,073,424	\$ 1,069,701	\$ 68,797	\$ 1,000,904

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2019	2018
Accrued Salaries and Benefits	\$ 257,287	\$ 255,378
Supplier Payments	676,392	597,367
Other - Audit Fees, Excess Program Funds, Supplier Holdback & MySchoolSask Fees	78,653	40,199
Total Accounts Payable and Accrued Liabilities	\$ 1,012,332	\$ 892,944

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7. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick time and paid time off benefits. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

	2019	2018
Long-term assumptions used:		
Discount rate at end of period	1.93%	3.00%
Inflation and productivity rate (excluding merit and promotion) - Teachers	2.50%	2.50%
Inflation and productivity rate (excluding merit and promotion) - Non-Teachers	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2019	2018
Accrued Benefit Obligation - beginning of year	\$ 173,200	\$ 294,400
Current period service cost	12,200	22,400
Interest cost	5,500	8,400
Benefit payments	(5,700)	(5,500)
Actuarial (gains) losses	27,100	(146,500)
Accrued Benefit Obligation - end of year	212,300	173,200
Unamortized Net Actuarial Gains	87,200	121,700
Liability for Employee Future Benefits	\$ 299,500	\$ 294,900

Employee Future Benefits Expense	2019	2018
Current period service cost	\$ 12,200	\$ 22,400
Amortization of net actuarial (gain) loss	(7,400)	2,400
Benefit cost	4,800	24,800
Interest cost	5,500	8,400
Total Employee Future Benefits Expense	\$ 10,300	\$ 33,200

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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) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

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

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

	2019			2018
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	154	1	155	156
Member contribution rate (percentage of salary)	9.50% - 11.70%	6.40%	6.40% - 11.70%	6.05% - 13.50%
Member contributions for the year	\$ 1,004,219	\$ 4,177	\$ 1,008,396	\$ 1,188,093

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the

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underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	2019	2018
Number of active School Division members	91	87
Member contribution rate (percentage of salary)	9.00%	8.15%
School Division contribution rate (percentage of salary)	9.00%	8.15%
Member contributions for the year	\$ 276,589	\$ 244,922
School Division contributions for the year	\$ 276,589	\$ 244,922
Actuarial extrapolation date	Dec/31/2018	Dec/31/2017
Plan Assets (in thousands)	\$ 2,487,505	\$ 2,469,995
Plan Liabilities (in thousands)	\$ 2,024,269	\$ 2,015,818
Plan Surplus (in thousands)	\$ 463,236	\$ 454,177

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2018	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2019
Non-Capital deferred revenue:				
After School Activity Program	\$ 898	\$ -	\$ 898	\$ -
Property Taxation	894,313	941,943	919,129	917,127
Other (Federal Grant)	135,433	4,600	101,594	38,439
Total Deferred Revenue	\$ 1,030,644	\$ 946,543	\$ 1,021,621	\$ 955,566

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10. LONG-TERM DEBT

Details of long-term debt are as follows:

		2019	2018
Capital Loan Payable:	Finance Photocopiers	\$ -	\$ 2,818
	Lender: Royal Bank of Canada		
	Original Balance: \$18,793		
	Interest Rate: Variable Rate at Prime plus 0.50%		
	Terms of repayment: Monthly		
	Payment Amount: \$313 monthly plus interest		
	Expired: May 2019		
		-	2,818
Capital Leases:	Lease Photocopier	546	1,575
	Lessor: Concentra Financial		
	Minimum net lease payments: \$281 quarterly		
	Inherent Interest Rate: 7.82%		
	Expires: December 2019		
	Lease Photocopiers	671	3,314
	Lessor: Xerox Canada		
	Minimum net lease payments: \$691 quarterly		
	Inherent Interest Rate: 5.66%		
	Expires: October 2019		
		1,217	4,889
Total Long-Term Debt		\$ 1,217	\$ 7,707

Future principal repayments over the next year is estimated as follows:

	Capital Leases	Total
2020	1,217	1,217
Total	\$ 1,217	\$ 1,217

Principal and interest payments on the long-term debt are as follows:

	Capital Loans	Capital Leases	2019	2018
Principal	\$ 2,819	\$ 3,671	\$ 6,490	\$ 7,198
Interest	51	254	305	670
Total	\$ 2,870	\$ 3,925	\$ 6,795	\$ 7,868

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11. 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:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Cognitive Disability Strategies Program	2019	2018
Revenues:				
Operating Grants	\$ 301,118	\$ 97,469	\$ 398,587	\$ 422,233
Total Revenues	301,118	97,469	398,587	422,233
Expenses:				
Salaries & Benefits	282,914	85,452	368,366	392,533
Instructional Aids	900	-	900	123
Supplies and Services	831	5,400	6,231	6,833
Non-Capital Equipment	-	1,000	1,000	-
Building Operating Expenses	-	-	-	630
Communications	-	596	596	533
Travel	-	5,021	5,021	6,408
Professional Development (Non-Salary Costs)	-	-	-	622
Amortization of Tangible Capital Assets	126	-	126	127
Total Expenses	284,771	97,469	382,240	407,809
Excess of Revenues over Expenses	\$ 16,347	\$ -	\$ 16,347	\$ 14,424

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12. ACCUMULATED SURPLUS

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

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, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31 2018	Additions during the year	Reductions during the year	August 31 2019
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,803,243	\$ 376,610	\$ 780,043	\$ 16,399,810
Less: Debt Owning on Tangible Capital Assets	(7,707)	-	(6,490)	(1,217)
	16,795,536	376,610	773,553	16,398,593
PMR maintenance project allocations (1)	1,084,101	475,901	201,312	1,358,690
Designated Assets:				
Capital projects:				
Relocatable Classroom	150,747	-	-	150,747
	150,747	-	-	150,747
Other:				
School Generated Funds	503,838	490,007	464,436	529,409
School Decentralized Budget Carryovers	159,213	-	6,365	152,848
Board Governance	27,532	-	-	27,532
Catholic Distinctiveness	182,635	-	21,993	160,642
Technology	1,511,006	-	301,204	1,209,802
Academic Equipment Replacement	50,555	350,000	-	400,555
Division Office Software Upgrades	75,000	50,000	71,985	53,015
Maintenance	2,375,172	550,000	-	2,925,172
Vehicle Replacements	230,480	50,000	40,000	240,480
Legal	71,475	-	-	71,475
FMNE Achievement Fund	1,011	-	-	1,011
Investing in Teachers Initiative	185,035	-	24,974	160,061
Professional Development (LEADS Members Carryover)	27,038	10,000	2,905	34,133
School Community Councils (Matching Grant Carryover)	12,244	-	-	12,244
Central Textbooks	1,308	200,000	-	201,308
	5,413,542	1,700,007	933,862	6,179,687
Unrestricted Surplus	3,177,113	1,752,054	1,100,000	3,829,167
Total Accumulated Surplus	\$ 26,621,039	\$ 4,304,572	\$ 3,008,727	\$ 27,916,884

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

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 12, 2018 and the Minister of Education on August 22, 2018.

14. 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:

	Gulak Memorial Fund		Scholarships		Total	Total
	2019	2018	2019	2018	2019	2018
Cash and short-term investments	\$ 147,101	\$ 142,984	\$ 80,345	\$ 82,625	\$ 227,446	\$ 225,609
Total Assets	147,101	142,984	80,345	82,625	227,446	225,609
Revenues						
Contributions and donations	-	-	12,600	11,750	12,600	11,750
Interest on investments	4,117	3,098	1,120	933	5,237	4,031
	4,117	3,098	13,720	12,683	17,837	15,781
Expenses						
Scholarships	-	-	16,000	10,350	16,000	10,350
Purchases	-	42,975	-	-	-	42,975
	-	42,975	16,000	10,350	16,000	53,325
Excess (Deficiency) of Revenues over Expenses	4,117	(39,877)	(2,280)	2,333	1,837	(37,544)
Trust Fund Balance, Beginning of Year	142,984	182,861	82,625	80,292	225,609	263,153
Trust Fund Balance, End of Year	\$ 147,101	\$ 142,984	\$ 80,345	\$ 82,625	\$ 227,446	\$ 225,609

15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Capital lease obligations are as follows:

	Copier Leases
Future minimum lease payments:	
2020	\$ 1,217
Total future minimum lease payments	1,217
Interest and executory costs	(11)
Total Lease Obligations	\$ 1,206

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16. CONTINGENT LIABILITIES

The school division has been named as a co-defendant in a legal action in which damages have been sought. The plaintiff was awarded damages, with the school division portion estimated at \$288,023. The school division has appealed the decision. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of the settlement, if any, will be charged to expenses in the year in which the amount is determinable.

17. 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, 2019 was:

August 31, 2019					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 5,958	\$ -	\$ -	\$ 5,958	\$ -
Other Receivables	120,012	119,928	-	84	-
Gross Receivables	125,970	119,928	-	6,042	-
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	\$ 125,970	\$ 119,928	\$ -	\$ 6,042	\$ -

Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

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

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monitoring budgets and maintaining adequate cash balances for the current and future cash requirements to meet accounts payable obligations, accrued liabilities and long-term debt repayments.

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

August 31, 2019					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,012,332	\$ 1,012,332	\$ -	\$ -	\$ -
Long-term debt	1,217	1,217	-	-	-
Total	\$ 1,013,549	\$ 1,013,549	\$ -	\$ -	\$ -

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 1.00% per annum. 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, 2019.

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