



Christ the Teacher Roman Catholic Separate School Division #212

2020-21 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 Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Christ the Teacher Roman Catholic Separate School Division #212 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of Christ the Teacher Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2020 to August 31, 2021. 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". The signature is fluid and cursive, with the first name "Dwight" and the last name "Guy" clearly distinguishable.

Dwight Guy, Chairperson

Introduction

This report provides information about Christ the Teacher Roman Catholic Separate School Division in its 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff, and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2020-21, supported by contingency funding.

Governance

The Board of Education

Christ the Teacher R.C.S.S.D. is governed by an eight-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 R.C.S.S.D. is organized into five subdivisions for the 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 November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2021 are:

City of Melville – Brian Hicke	City of Yorkton – Jerome Niezgoda
City of Melville – Theresa Wilson	City of Yorkton – Doreen Rathgeber
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 R.C.S.S.D. Of the nine SCCs, seven have the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another.

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

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Typically, Christ the Teacher R.C.S.S.D. coordinates an annual SCC Learning Improvement Plan Sharing Symposium, where all SCCs share 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 provides an opportunity for SCCs to network and engage in dialogue regarding initiatives taken to support school level plans. As

a result of COVID-19 restrictions in 2020-21, the format and focus of the SCC and Board forum was revised. On March 31, 2021, a virtual SCC Forum was held. The keynote speaker for the evening was Kevin Cameron. Mr. Cameron spoke to attendees about how to support students through the COVID-19 pandemic plan.

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 2020-21 school year was \$17,524.

Recruitment and retention of SCC members, particularly at the secondary school level, 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

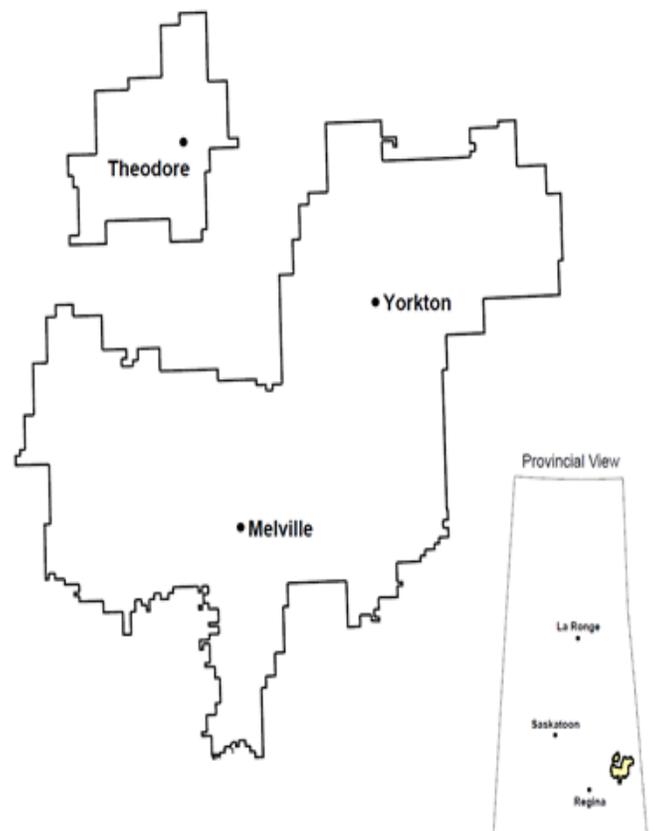
Christ the Teacher R.C.S.S.D. is a small urban/rural school division with nine schools located in three communities. The division is located in east central Saskatchewan. The division includes the communities of Melville, Theodore and Yorkton. The map below shows the geographic location of Christ the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

Christ the Teacher R.C.S.S.D. is divided into five subdivisions for purposes of board representation and is governed by an elected board of eight trustees. Representation is as follows:

- City of Melville – 2 representatives
- Melville Rural – 1 representative
- Theodore – 1 representative
- City of Yorkton – 3 representatives
- Yorkton Rural – 1 representative

The school division head office is located in Yorkton. The economy of the Christ the Teacher R.C.S.S.D. 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 the division. As well, small and medium-sized businesses manufacture farm equipment and farm-related products.

Christ The Teacher
RCSSD No. 212
August 2021



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

Christ the Teacher R.C.S.S.D. 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)
- Good Spirit Housing Authority
- East Central Newcomer Welcome Centre Inc.

Program Overview

The students in Christ the Teacher R.C.S.S.D. 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 R.C.S.S.D. 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 content, perspectives and ways of knowing, and the adaptive dimension. Classroom instruction in Christ the Teacher R.C.S.S.D. is distinctive in that the provincial curriculum is permeated with the Catholic worldview.

Program adjustments made in response to the COVID-19 pandemic saw an increase in both home-based students and students enrolled in online learning provided by the school division.

In addition, each school in Christ the Teacher R.C.S.S.D. 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
- 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
- Instruction and Learning Consultants
- Coordinator of Student Achievement and Supports
- Psychologist
- Speech and Language Pathologist
- Occupational Therapist
- Physical Therapist
- School Counsellors
- Career Counsellor

Strategic Direction and Reporting

Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

Education partners in Saskatchewan continue to work together to implement [*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 ESSP. *Inspiring Success* guides and informs 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, 2021, 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.

<p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p>	<p>Christ the Teacher R.C.S.S.D. target for reading, writing and math matches the provincial goal of 80% of students being at or above grade level by June 30, 2021.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p>	<p>To ensure high levels of accuracy when collecting reading data, upon request by teachers or administrators, teachers in grade 1 to 5 participated in at least one side-by-side reading assessment. Teachers new to the division received one-on-one training and completed a minimum of three side-by-side assessments.</p> <p>Due to restrictions caused by the COVID-19 pandemic, virtual supports were provided for the implementation of benchmark assessments in English and French as requested. There were a minimum of two data collections during the school year.</p> <p>In addition to using the F & P and GB+ assessments to collect and track student reading data, the division continued to implement its reading assessment and intervention pathway which aided teachers in analyzing appropriate data and providing responsive instruction and intervention. A phonological awareness screen and a grades 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. French Immersion teachers contributed to the development of the Chemin de la lecture/Reading Pathway for French Immersion students. Implementation is scheduled for the fall of 2021.</p> <p>Implementation of reading approaches identified in Saskatchewan Reads continued to be monitored by school administrators with support provided as needed.</p> <p>To build capacity in teachers to assess and instruct the writing product and process, professional learning sessions were scheduled to take place in the spring of 2021 for teachers in grades 4, 7, and 9. Sessions were cancelled due to COVID-19 pandemic restrictions.</p> <p>To support teachers in mathematics instruction and assessment, a four-year plan was developed. Instruction and Learning Consultants in Christ the Teacher R.C.S.S.D. are members of the SaskMATH provincial working committee and continued work to develop an online Sask support for K-12 teachers. SaskMATH was rolled out provincially in</p>

June of 2021. Beginning in the 2021-22 school year, teachers will participate in the development of math screeners.

Measures for Reading, Writing and Math At or Above Grade Level

In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

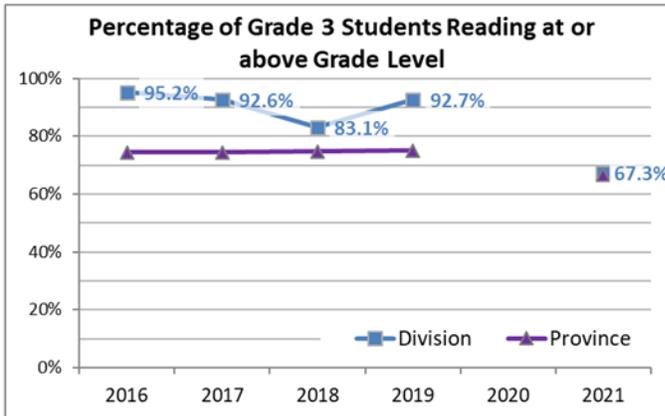
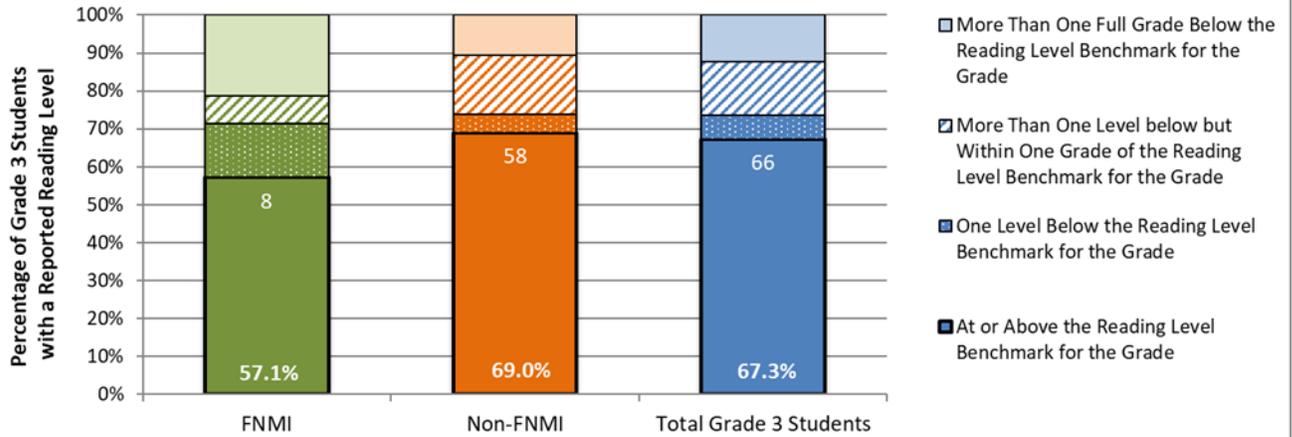
In 2020-21, provincial data collection of reading levels resumed. Although there were no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students 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 for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

Reading Results Data, Christ the Teacher RCSSD 212, Grade 3, 2020-21



Proportion of Grade 3 Students with Reported Reading Levels, 2020-21

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	14	82.4%	5.9%	11.8%	17
Division (Total)	98	71.0%	27.5%	1.4%	138
Province (FNMI)	1,910	80.1%	9.8%	10.1%	2,386
Province (Total)	11,869	82.2%	14.8%	3.0%	14,444

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, 2021

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

Overall in Christ the Teacher R.C.S.S.D., 67.3% of grade 3 students were reading at or above the reading level benchmark in 2020-21, which is a significant decrease of approximately 25.4% from the 2018-19 reported rate of 92.7% (as a result of the COVID-19 pandemic response, June 2020 reading data is unavailable). The result is consistent with the results for the province for 2020-21, however the participation rates for the division are lower (71.0% overall compared to 82.2% provincially). Christ the Teacher R.C.S.S.D. also noted reading rates similar to the provincial results in grade 1 where 59.3% of students were reading at or above grade-level and slightly higher when compared to the province in grade 2 where 73.0% of students were reading at or above the reading level benchmark (not displayed above). It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus

on student safety and well-being that has resulted in a decline in reading skill development that will need to continue to be monitored and addressed.

When these results are disaggregated, the percentage for FNMI grade 3 students reading at or above the benchmark lowers to 57.1% (a difference of 10.2%). Although only grade 3 data is displayed above, when disaggregated the results in grade 2 indicate that the percentage of FNMI students was 50.0%, or 23.0% lower than the percentage of grade 2 students reading at or above grade level overall. The results in grade 1 indicate that the percentage of FNMI students was 25.0%, or 34.3% lower than the percentage of grade 1 students reading at or above grade level overall. Although the difference in results between FNMI and All Students closes significantly as students progress from grade 1 to 3, continued targeted work in supporting FNMI readers in the division – particularly in grade 1 - is of utmost importance.

Progress for Students in Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

Writing data was collected at the school level based on the Christ the Teacher Writing Rubrics developed from the Saskatchewan Curriculum. This data was collected three times per year and used to inform instruction in the classrooms and to monitor progress based on writing goals that were included in the school level learning plans.

Progress for Students in Mathematics – Number Strand At or Above Grade Level

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

Math data was collected at the school level based on the Saskatchewan Common Math Assessments (SCMA) pre and post assessments for each strand. The analysis of this data was used to support student learning and to monitor progress in math goals that were included in the school level learning plans.

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

ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in *Following Their Voices* for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

<p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>Christ the Teacher R.C.S.S.D. goal for improving First Nations and Métis student engagement and graduation rates is similar to the ESSP goal that by June 2021 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%.</p> <p>A further goal, identified in the division's First Nations and Métis Education Achievement Fund (FNMEAF) plan, is that by June 30, 2021, 80% of students will be at or above grade level in reading, writing and mathematics.</p>
<p>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p>	<p>To ensure student attainment of credits, Christ the Teacher R.C.S.S.D. 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.</p> <p>Due to COVID-19 pandemic conditions, Christ the Teacher R.C.S.S.D. suspended the collection of divisional writing and mathematics data.</p> <p>To support literacy and numeracy instruction, a variety of professional learning opportunities were scheduled for teachers during the spring of the 2020-21 school year. Professional learning opportunities scheduled for the fall of the 2020-21 school year were disrupted due to the COVID-19 pandemic.</p> <p>In support of the goal of "Equitable Opportunities and Outcomes for First Nations and Métis Learners" identified in <i>Inspiring Success</i>, students were supported with technology to access online academic programming.</p>

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 post-secondary 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, 2020-21

Subject	All Students		Non-FNMI		FNMI	
	CTT	Province	CTT	Province	CTT	Province
English Language Arts A 10 (Eng & Fr equiv)	74.3	75.5	79.3	78.7	54.5	62.6
English Language Arts B 10 (Eng & Fr equiv)	76.7	74.9	82.0	78.1	64.6	62.2
Science 10 (Eng & Fr equiv)	73.5	74.6	79.4	77.8	54.6	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	75.0	74.5	80.8	78.5	64.5	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	78.8	76.0	79.7	78.1	nr	63.8
English Language Arts 20 (Eng & Fr equiv)	80.0	76.6	81.8	78.9	nr	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	71.4	69.4	nr	72.8	nr	62.3
Math: Foundations 20 (Eng & Fr equiv)	81.7	76.6	81.6	78.3	nr	66.0

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, 2021

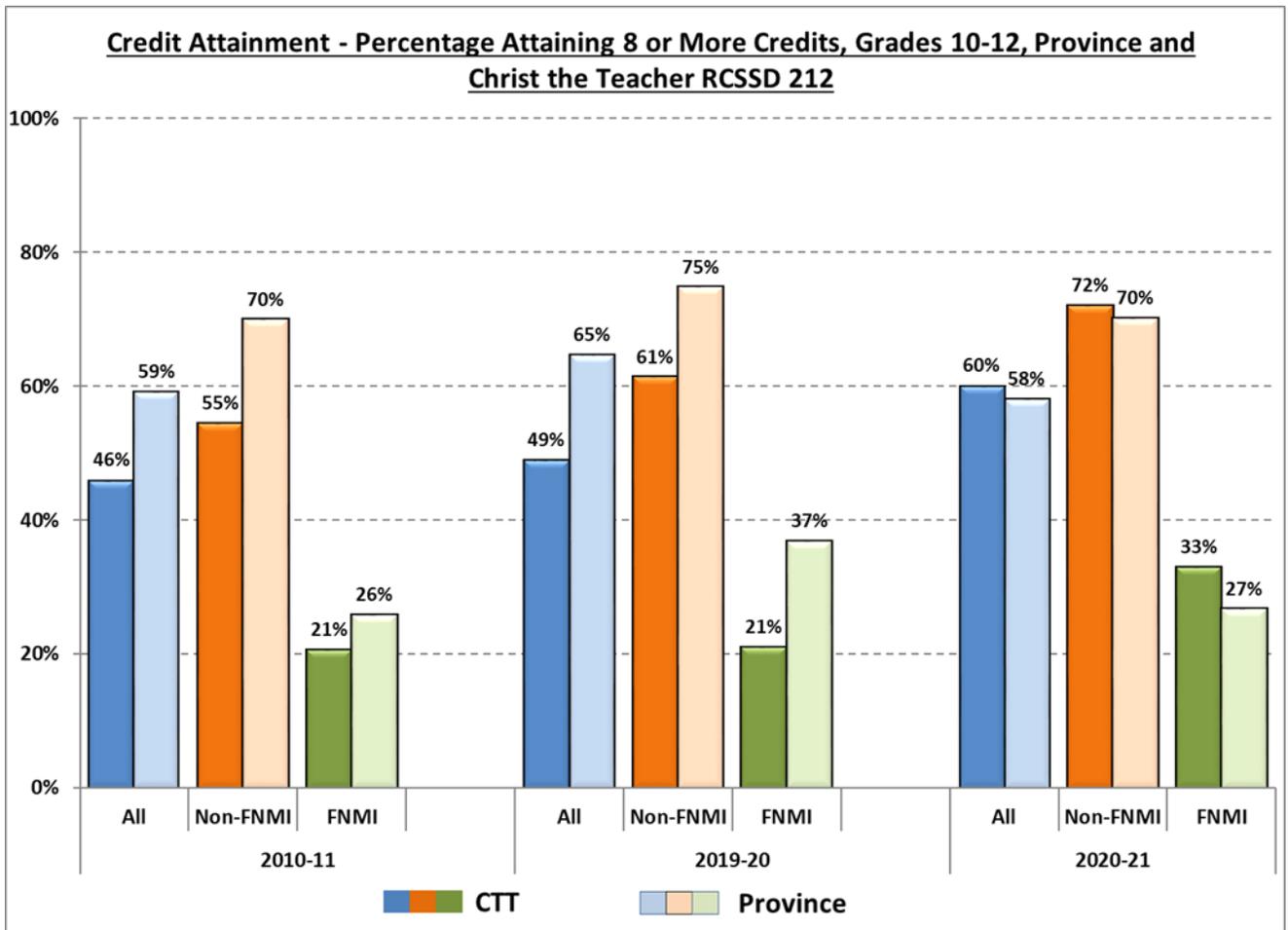
Analysis of Results – Average Final Marks

Christ the Teacher R.C.S.S.D. continued to celebrate the academic accomplishments of its students in 2020-21. Students, overall and by subpopulation, continued to have final marks consistent with or slightly above provincial data in selected secondary-level courses as indicated in the chart above. The average final marks for All Students exceeded the provincial results in six of the eight subject courses reported on above. Although average marks of Christ the Teachers' self-identified FNMI students were similar to 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 R.C.S.S.D. continues to focus on this indicator and celebrates where differences in achievement for FNMI and non-FNMI students are reduced. Even though the gap is closing, the school division recognizes the need to continually focus on this indicator.

Credit Attainment

Credit attainment provides a strong predictive indicator of a school system’s three-year 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, 2021

Analysis of Results – Credit Attainment

For 2020-21, Christ the Teacher R.C.S.S.D. celebrates an increase across all categories of credit attainment as compared to 2019-20 (60% in 2020-21 as compared to 49% for All Students in 2019-20 – an increase of 11%; 72% in 2020-21 as compared to 61% in 2019-20 for Non-FNMI students – an increase of 11%; and 33% in 2020-21 as compared to 21 for FNMI students – a 12% increase).

The division celebrates that not only were division achievement rates in 2020-21 higher across all categories as compared to 2019-20, but division results also exceeded provincial rates.

Christ the Teacher R.C.S.S.D. recognizes the ongoing work required to maintain and enhance the achievement rates for students in the division, as well as target improvements to further close the gap for the credit attainment rates for Non-FNMI students and FNMI students (72% as compared to 33% in 2020-21).

Graduation Rates

ESSP Outcome:

By June 30, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

School division goals aligned with the Graduation Rates outcome

Christ the Teacher R.C.S.S.D. 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 2020-21 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 2020-21, 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 R.C.S.S.D. continued to implement credit recovery procedures to provide students with additional opportunities to complete credits toward graduation.

To support schools in developing strategies to enhance student perception results in the “Student Engagement” strands of the *OurSCHOOL* survey, professional learning to enhance teacher capacity to integrate technology to support instructional practices was targeted.

To support student social-emotional outcomes:

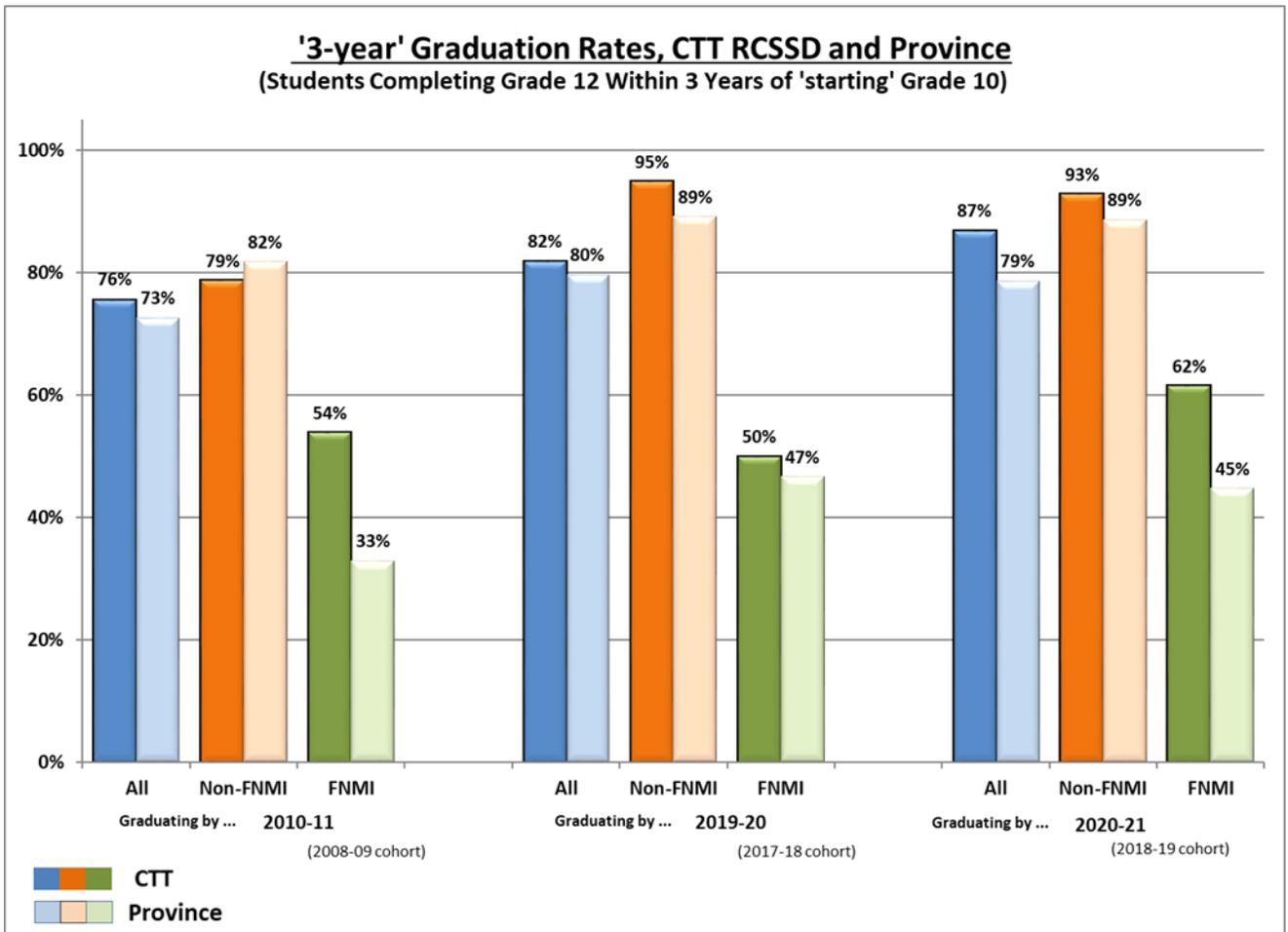
- Staff members were supported to attend Mental Health First Aid Training;
- Kindergarten to Grade 10 Social Skills Scope and Sequence continued to be implemented.

Measures for Graduation Rates

Three-Year Graduation Rate

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. Three-year graduation rates are one measure of the efficiency of a school system.

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.



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three 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, 2021

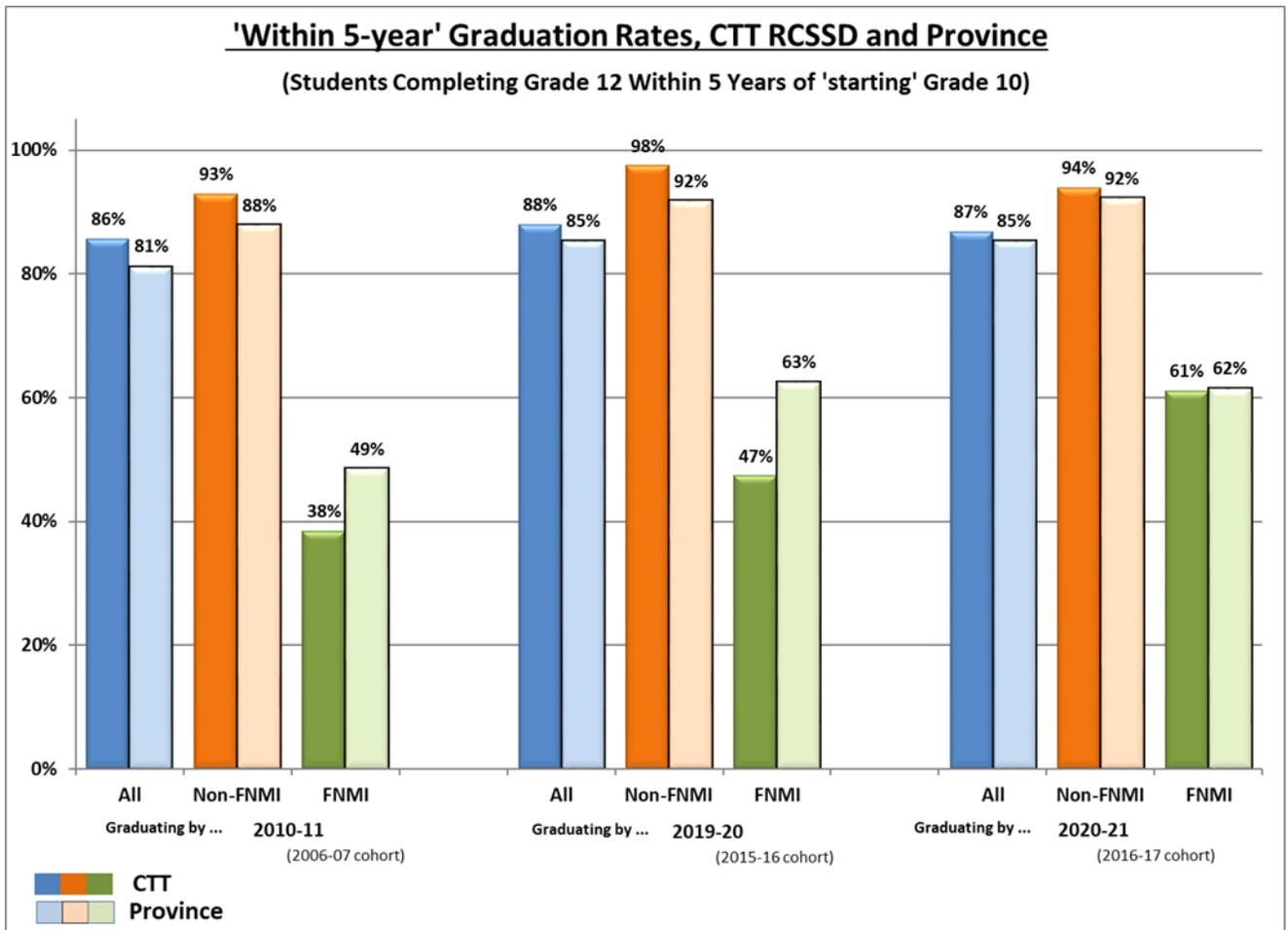
Analysis of Results – Three-Year Graduation Rates

In 2020-21, the 3-year graduation rate for Christ the Teacher R.C.S.S.D. students overall exceeded the provincial average by 8% (87% CTTCS students as compared to 79% provincially). This rate is an increase of 5% with the division rate in 2019-20 (82%). Rates for non-FNMI students decreased by 2% from the previous year (93% in 2020-21 as compared to 95% in 2019-20). Despite that decline, division rates exceeded the provincial rate by 4% (89%). There was a 12% increase in the 3-year graduation rates for FNMI students in 2020-21 (from 50% in 2019-20 to 62% in 2020-21). Christ the Teacher R.C.S.S.D. has learned a great deal from an examination of school and division practices and policies during the 2020-21 school year and changes have been identified to reduce barriers to student graduation, and consistently attain results that align with system and provincial goals for 3-year graduation rates.

Grade 12 Graduation Rate: Within Five 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. Graduation rates within five years are one measure of the responsiveness of a 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 within three and four years, along with provincial results in each of these categories.



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). 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, 2021

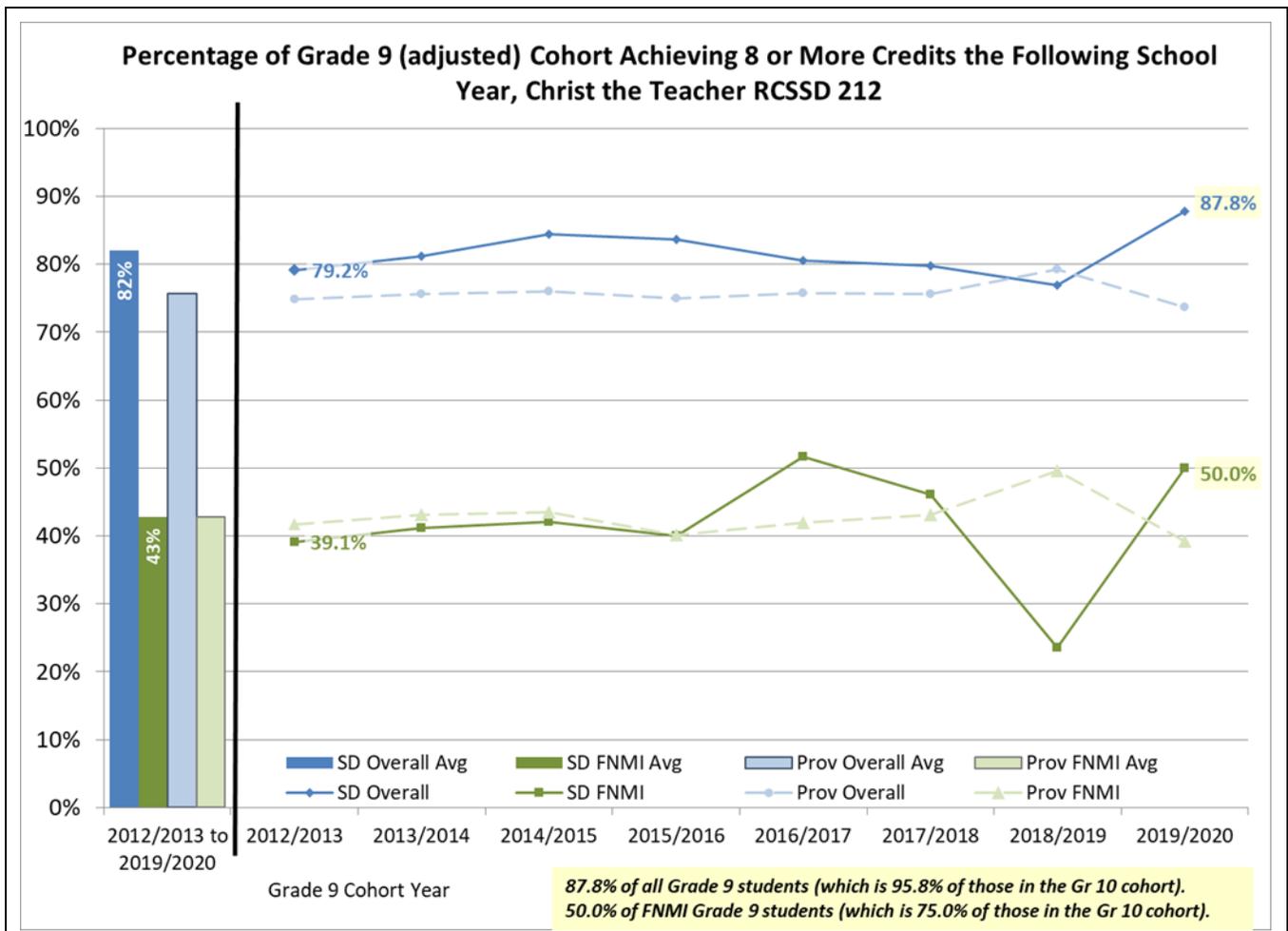
Analysis of Results – Graduation Rates ‘within five-years’

In 2020-21, within 5-year graduation rates for students overall in Christ the Teacher R.C.S.S.D. remained consistent with both results in 2019-20 and those ten years previous in 2010-11. Division overall rates exceeded provincial results by 2% (87% divisionally as compared to 85% provincially). Rates for non-FNMI students decreased 4% from the previous year (94% in 2020-21 as compared to 98% in 2019-20). It is noteworthy that there was an increase of 14% in the division rates for FNMI students (from 61% in 2020-21 as compared to 47% in 2019-20), reflecting that 11 of the 18 students in this cohort achieved graduation within 5-years. A great deal has been learned from the examination of school and division practices and policies during the 2020-21 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.

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 within three years of starting Grade 10.

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, 2021

Analysis of Results – Grade 9 to 10 Transition

The Grade 9 to 10 Transition data for Christ the Teacher Catholic School R.C.S.S.D. increased both overall and for FNMI students in 2020-21. Of all students enrolled in grade 10 for the first time in 2020, 87.8% achieved eight or more credits (as compared to 76.9% the year previous. Interestingly, this marks the highest division percentage recorded. In comparison, 50.0% of the 24 students who identified as FNMI achieved eight or more credits (as compared to 23.5%). Results for Indigenous students in Christ the Teacher R.C.S.S.D. have fluctuated annually, partly due to the relatively low number of students in the division who self-identify as FNMI In 2021-22, Christ the Teacher R.C.S.S.D. 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.

Early Years

ESSP Outcome:

By June 30, 2021, 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 2020, 75% of in-service PreK educators will have completed Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

School division goals aligned with the Early Years outcome

Christ the Teacher R.C.S.S.D. target is the same as the province in that by June 2021, 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 2020-21 school year to achieve the outcomes and targets of the Early Years outcome

School-level analysis of the Early Years Evaluation (EYE) 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.

Christ the Teacher R.C.S.S.D. teachers were encouraged to participate in online Early Learning Professional Development. Kindergarten teachers participated in team meetings with division consultants to review data collected from the EYE-TA, Phonological Awareness Screen, as well as the Speech and Language Screen to assist in planning for instruction. Pre-K teachers also participated in team meetings with division consultants to review data collected from the EYE-DA. This year EYE data was collected in the Fall and Spring for both Prekindergarten and Kindergarten.

Early Literacy support packages were created and distributed monthly to families with pre-school children by the Family Resource Centre.

A Regional KidsFirst IMPACT event was held at our elementary schools in May. IMPACT is a targeted program to support parents and families as they help their children develop skills prior to Kindergarten. Individual backpacks filled with interactive materials designed around the Essential Learning Experiences, Ages & Stages Questionnaire and EYE Domains were distributed to children entering Kindergarten in the Fall.

Measures for Early Years

Early Years Evaluation

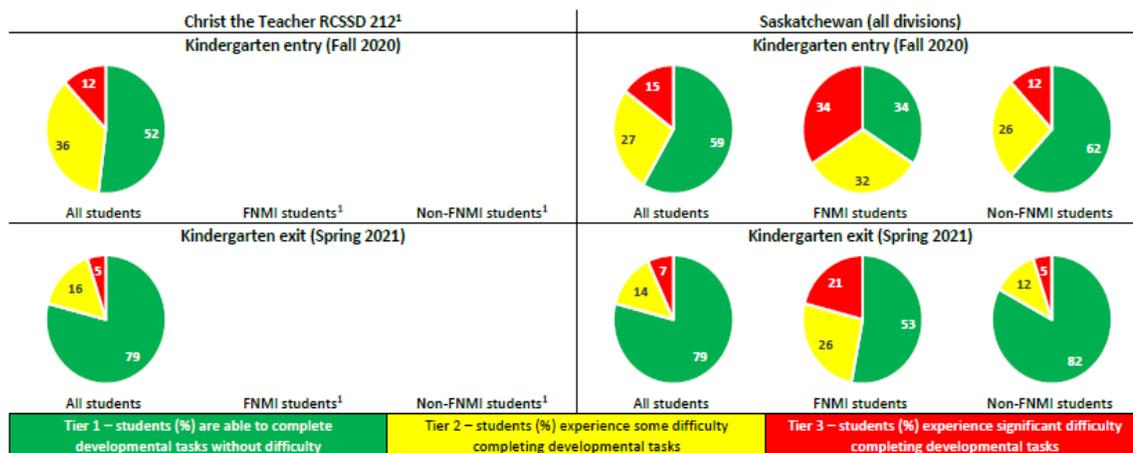
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the 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.

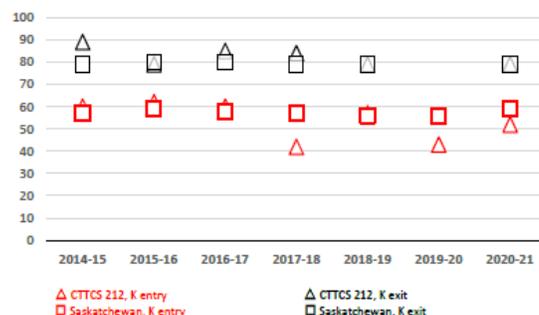
Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten 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 charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

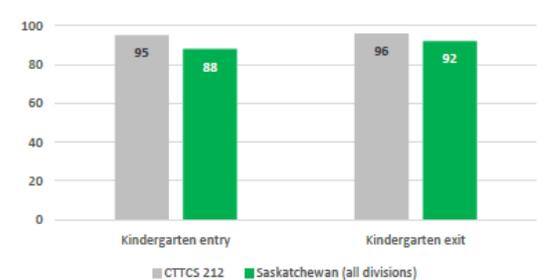
Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2020-21



*against Official and Reconciled Kindergarten Enrolments (Sept. 30 2020)

¹ Results for self-declared First Nations, Métis and Inuit (FNMI) students & non-declared (non-FNMI) students are not shown due to too few (or no) students 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, 2021

Analysis of Results – Early Years Evaluation

The results of the Early Years Evaluation (-TA) indicated that the 2020-21 division exit rate overall is the same as the provincial rate with 79% of students achieving developmental tasks at the expected level (Tier 1). It should be noted that there was also a relatively high percentage of division Kindergarten students participating in the assessment at exit (96%). Comparing division exit and entry results for 2020-21, it is evident that there was a 27% increase in the percentage of children achieving Tier 1 (79% up from 52%). Although this shows significant growth from the start of the 2020-21 school year, further work is needed so that at a minimum 90% of all students are ready for learning in the primary grades.

School Division Local Priority Area

Faith Formation Outcome

School division goals aligned with local priority area	<p>Students and staff will grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.</p>
School division actions taken during the 2020-21 school year to support local priority area	<p>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.</p> <p>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 Catholic values during opportunities to serve others.</p> <p>Support for staff spiritual development was provided both at division-wide faith formation sessions as well as school-based opportunities.</p>

Local Measures for Faith Formation Priority

In 2019, Christ the Teacher Catholic School Division conducted a Parent Guardian survey. Within the “Faith Dimension” portion of the survey, the following perception data was compiled. The Division collects this data biennially. This data continues to guide our programming.

God’s word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child’s school	98.92%
My child’s school promotes its Catholic identity through symbols and other visible signs	98.37%
My child’s school is involved in social justice, service, and charitable activities	96.20%
The staff members of my child’s school serve as role models of faith and service	93.48%
People of all faiths and cultures are welcome in my child’s school	98.37%
Our school helps parents/guardians support the faith life of my child	90.22%
My child’s school has helped my child get to know and love Jesus	97.28%
The Catholic school experience makes my child a better person	90.22%
Overall Score	95.38%

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 R.C.S.S.D. students and staff.

In the 2020-21 school year, the division noted an increase in students registered in home-based education (68 students in 2020-21 as compared to 51 in 2019-20). As well, the number of students registered in home-bound education fluctuated throughout the year, with the majority returning to in-school programming by the end of June 2021.

The division continues to note an annual increase in enrolment in French Immersion programming.

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	110	134	144	149	123
1	133	120	140	139	156
2	159	137	129	134	141
3	157	158	133	129	141
4	159	167	163	125	121
5	134	162	168	162	130
6	148	136	160	164	154
7	106	151	142	161	168
8	110	103	149	147	153
9	112	103	78	135	110
10	105	121	96	74	107
11	116	98	114	89	69
12	128	135	142	159	109
Total	1,677	1,725	1,758	1,767	1,682
PreK	76	80	80	84	71

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 homebound 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.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2020

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
Self-Identified First Nations, Métis, or Inuit	K to 3	81	75	82	79	76
	4 to 6	78	86	74	58	59
	7 to 9	67	68	61	76	72
	10 to 12	77	89	95	95	87
	Total	303	318	312	308	294
English as an Additional Language	1 to 3	56	65	72	64	61
	4 to 6	47	48	63	54	58
	7 to 9	20	35	43	38	46
	10 to 12	23	24	18	<10	<10
	Total	146	172	196	158	172
French Immersion	K to 3	124	119	120	121	121
	4 to 6	86	91	112	111	106
	7 to 9	54	62	56	78	81
	10 to 12	27	28	35	31	42
	Total	291	300	323	341	350

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 homebound 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.
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- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk.

Source: Ministry of Education, 2020

Staff

Job Category	FTEs
Classroom teachers	101.1
Principals, vice-principals	8.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	69.9
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	4.0
Plant operations and maintenance – e.g., caretakers, handypersons, supervisors and managers	17.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	2.0
Total Full-Time Equivalent (FTE) Staff	202.5

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 30, 2021

Senior Management Team

The Director of Education, Barbara MacKeseey, 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

Infrastructure and Transportation

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-4 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	2020-21 Cost
St. Alphonsus School	Library & Washroom Renovation	Library & Washroom Renovation	266,457
St. Henry's Senior School	Washroom & Change Room Renovation	Washroom & Change Room Renovation	411,411
St. Michael's School	Relocatable	Addition of Relocatable Classroom	440,000
St. Michael's School	Washrooms & Entrance	Addition of Washrooms & Entrance	538,980
Total			\$1,656,848

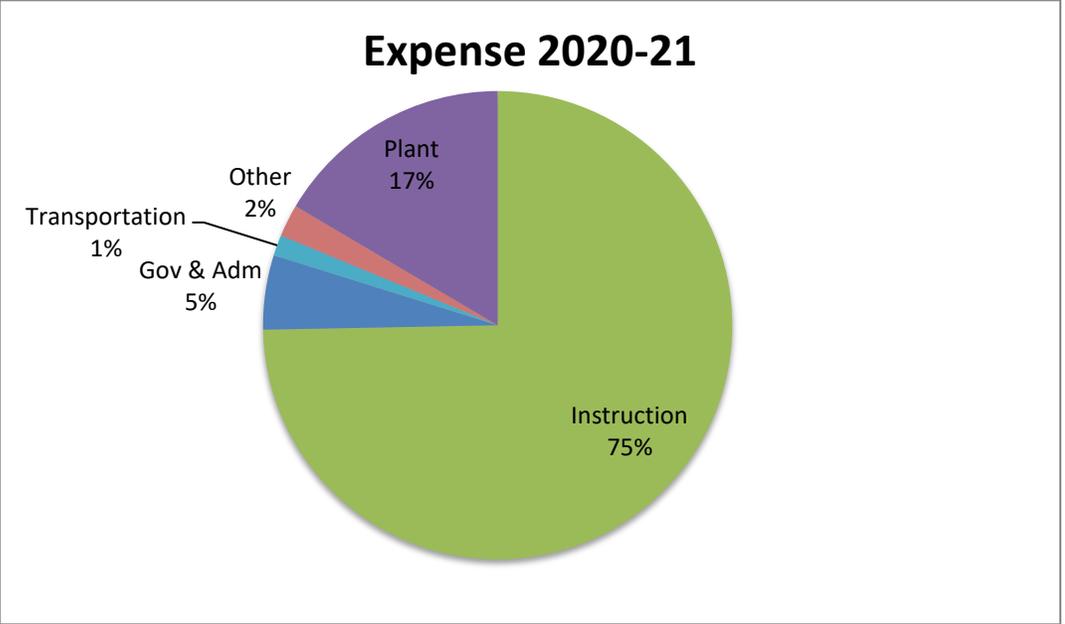
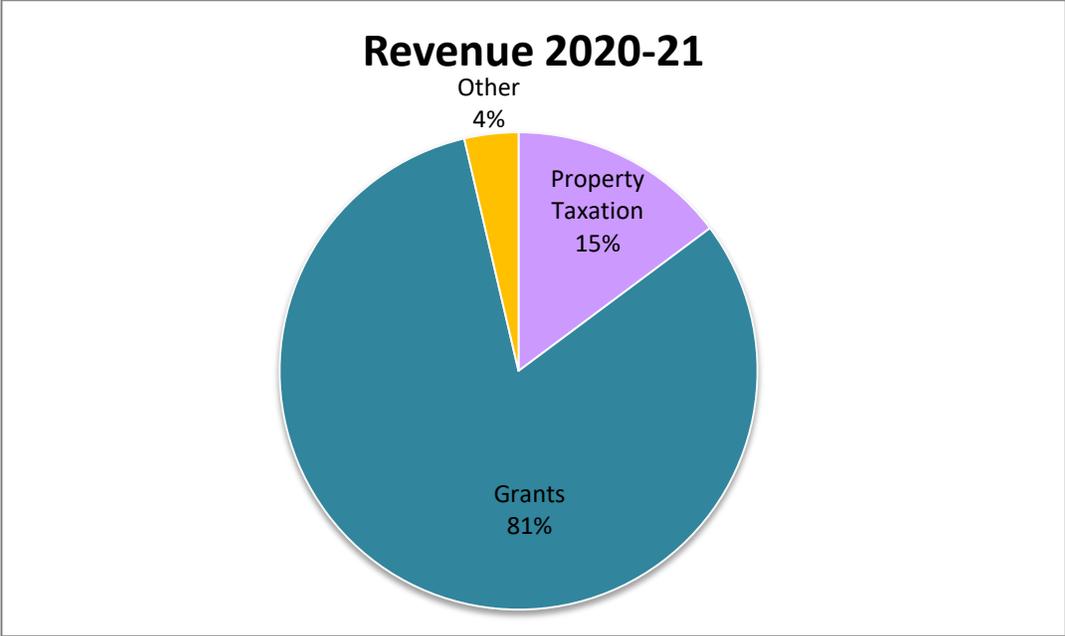
Transportation

Christ the Teacher R.C.S.S.D. provides transportation services to all students residing within its jurisdiction. In 2020-21, urban student transportation services for students residing within the cities of Melville and Yorkton were contracted to Southland Transportation 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 approximately 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 R.C.S.S.D. owns five (5) fifteen passenger vans and three 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

In 2020-21, contingency funding of \$1,208,887 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	3,224,122	3,243,401	3,205,157	19,279	1%	
Grants	15,437,016	17,881,668	16,752,279	2,444,652	16%	1
School Generated Funds	481,500	183,710	291,525	(297,790)	-62%	2
Complementary Services	439,325	375,663	444,875	(63,662)	-14%	3
Other	303,500	242,026	364,814	(61,474)	-20%	4
Total Revenues	19,885,463	21,926,468	21,058,650	2,041,005	10%	
EXPENSES						
Governance	162,463	101,834	134,639	(60,629)	-37%	5
Administration	1,030,156	947,611	954,035	(82,545)	-8%	6
Instruction	15,493,182	15,530,584	14,162,354	37,402	0%	
Plant	2,730,423	3,433,039	2,712,751	702,616	26%	7
Transportation	463,866	297,371	324,057	(166,495)	-36%	8
Tuition and Related Fees	-	-	10,205	-		
School Generated Funds	497,262	148,047	297,058	(349,215)	-70%	9
Complementary Services	437,703	329,613	386,384	(108,090)	-25%	10
Other Expenses	6,000	3,294	3,797	(2,706)	-45%	11
Total Expenses	20,821,055	20,791,393	18,985,280	(29,662)	0%	
Surplus (Deficit) for the Year	(935,592)	1,135,075	2,073,370			

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

Note	Explanation
1	Over budget mainly as a result of unbudgeted pandemic contingency funding.
2	Under budget due to fundraising limitations from the COVID-19 pandemic.
3	Less than budget as funding for the cognitive disability strategies program was discontinued during the fiscal year.
4	Revenue from investment income was less than budgeted.
5	Less than budget as professional development and travel costs lower than budgeted due to reduced attendance at events during COVID-19.
6	Under budget due to the deferral of minor renovations and reduction in travel costs due to COVID-19 pandemic.
7	More preventative maintenance and renewal projects were completed during fiscal year than budgeted.
8	Contracted transportation costs were less than budgeted due to the COVID-19 pandemic including the cancellation of numerous special events.
9	Less than budgeted school generated funds expenses corresponds with the decrease in fundraising revenues due to cancellation of planned activities.
10	Decrease in budgeted expenses for the cognitive disability strategies program which was discontinued during the fiscal year.
11	Service charges were less than budgeted.

Appendix A – Payee List

Board Remuneration

In 2020-21 the Christ the Teacher Catholic School Division made the following payments to the Board of Education:

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Chaban, Monique	2,712	120	-	535	-	-	3,367
Gibson, Erin	2,227	112	-	530	-	-	2,869
Guy, Dwight (Chairperson)	10,757	147	-	543	-	-	11,447
Hicke, Brian	2,934	120	-	1,020	-	-	4,074
Niezgoda, Jerome	2,805	40	-	450	-	256	3,551
Rathgeber, Doreen (added November 16, 2020)	2,307	16	-	532	-	-	2,855
Rathgeber, Lisa (deleted October 19, 2020)	400	40	-	-	-	-	440
Rogalski, Angie (deleted October 19, 2020)	400	40	-	-	-	-	440
Wilson, Theresa (added November 16, 2020)	2,171	40	-	470	-	-	2,681
Zaryski, Pat (Vice- Chairperson)	4,059	109	-	1,262	-	-	5,430
Total	30,772	784	-	5,342	-	256	37,154

Personal Services

Information for individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more is available upon request by contacting 306-783-8787.

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 & Interiors	81,887
Access 2000	50,561
AON Canada Inc.	92,742
Apperley Electric Ltd.	222,622
Curtis Maleschuk Commercial Cleaning Supplies	109,957
Good Spirit School Division No. 204	53,810
HBI Office Plus Inc.	51,016
Inland Audio Visual	69,460
L.M. Driving School	71,640
N.L. Construction Inc.	799,544
Oxygen Technical Services Ltd.	294,697

Name	Amount
PCL Construction Management Inc.	91,561
Pearson Canada Inc.	50,509
Powerland Computers Ltd.	119,235
R.H. Electric Ltd.	87,085
Saskatchewan Power Corporation	223,327
SaskEnergy Incorporated	115,094
Society for the Involvement of Good Neighbours Inc.	66,041
Southland Transportation Ltd.	252,850
Tymark Construction Ltd.	220,653

Other Expenditures

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

Name	Amount
Canada Revenue Agency	4,212,396
Canadian Western Bank	5,500,000
Municipal Employees' Pension Plan	601,941
Saskatchewan Catholic School Boards Association	51,155

Name	Amount
Saskatchewan School Boards Association	223,798
Saskatchewan Teachers' Federation	1,290,154
Saskatchewan Workers' Compensation Board	81,699

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, 2021

Delmar Zwirsky CPA,CMA

Chief Financial Officer

Miller Moar Grodecki Kreklewich & Chorney

Auditor

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

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- N-1 Notes to Financial Statements

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

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 22, 2021

Miller Moar Grodecki Krekewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Chairman and Board of Trustees of the
Christ the Teacher R.C.S.S.D. No. 212
Yorkton, Saskatchewan

Opinion

We have audited the financial statements of Christ the Teacher R.C.S.S.D. No. 212 (the School Division) which comprise the statement of financial position as at August 31, 2021, 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 Christ the Teacher R.C.S.S.D. No. 212 as at August 31, 2021, and the results of its operations and accumulated surplus from operations, changes in net financial assets 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 School Division 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 audit 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 the 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 School Division'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 School Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

Auditor's 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 auditor's 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:

Continued on the next page...

- 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 School Division'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 School Division'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 School Division 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.

Miller Moar Grodecki Krekewich & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
November 22, 2021

Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Financial Position as at August 31, 2021

	2021	2020
	\$	\$
Financial Assets		
Cash and Cash Equivalents	8,795,159	6,760,077
Accounts Receivable (Note 5)	2,022,576	1,847,191
Portfolio Investments (Note 3)	5,510,750	7,010,750
Total Financial Assets	16,328,485	15,618,018
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	1,299,289	977,478
Liability for Employee Future Benefits (Note 7)	321,300	309,000
Deferred Revenue (Note 9)	465,304	707,986
Total Liabilities	2,085,893	1,994,464
Net Financial Assets	14,242,592	13,623,554
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,638,242	16,192,155
Prepaid Expenses	244,495	174,545
Total Non-Financial Assets	16,882,737	16,366,700
Accumulated Surplus (Note 11)	31,125,329	29,990,254

Contractual Obligations and Commitments (Note 14)

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, 2021

	2021	2021	2020
	Budget	Actual	Actual
	\$	\$	\$
REVENUES	(Note 12)		
Property Taxes and Other Related	3,224,122	3,243,401	3,205,157
Grants	15,437,016	17,881,668	16,752,279
School Generated Funds	481,500	183,710	291,525
Complementary Services (Note 10)	439,325	375,663	444,875
Other	303,500	242,026	364,814
Total Revenues (Schedule A)	19,885,463	21,926,468	21,058,650
EXPENSES			
Governance	162,463	101,834	134,639
Administration	1,030,156	947,611	954,035
Instruction	15,493,182	15,530,584	14,162,354
Plant	2,730,423	3,433,039	2,712,751
Transportation	463,866	297,371	324,057
Tuition and Related Fees	-	-	10,205
School Generated Funds	497,262	148,047	297,058
Complementary Services (Note 10)	437,703	329,613	386,384
Other	6,000	3,294	3,797
Total Expenses (Schedule B)	20,821,055	20,791,393	18,985,280
Operating Surplus (Deficit) for the Year	(935,592)	1,135,075	2,073,370
Accumulated Surplus from Operations, Beginning of Year	29,990,254	29,990,254	27,916,884
Accumulated Surplus from Operations, End of Year	29,054,662	31,125,329	29,990,254

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$ (Note 12)	\$	\$
Net Financial Assets, Beginning of Year	13,623,554	13,623,554	11,325,884
Changes During the Year			
Operating Surplus (Deficit) for the Year	(935,592)	1,135,075	2,073,370
Acquisition of Tangible Capital Assets (Schedule C)	(295,000)	(1,353,946)	(579,909)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	2,273
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	-	(2,273)
Amortization of Tangible Capital Assets (Schedule C)	805,742	907,859	787,564
Net Change in Other Non-Financial Assets	-	(69,950)	16,645
Change in Net Financial Assets	(424,850)	619,038	2,297,670
Net Financial Assets, End of Year	13,198,704	14,242,592	13,623,554

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, 2021**

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus for the Year	1,135,075	2,073,370
Add Non-Cash Items Included in Surplus (Schedule D)	907,859	785,291
Net Change in Non-Cash Operating Activities (Schedule E)	(153,906)	(1,030,056)
Cash Provided by Operating Activities	1,889,028	1,828,605
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,353,946)	(579,909)
Proceeds on Disposal of Tangible Capital Assets	-	2,273
Cash (Used) by Capital Activities	(1,353,946)	(577,636)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(5,500,000)	(14,000,000)
Proceeds on Disposal of Portfolio Investments	7,000,000	12,500,000
Cash Provided (Used) by Investing Activities	1,500,000	(1,500,000)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	-	(1,217)
Cash (Used) by Financing Activities	-	(1,217)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,035,082	(250,248)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	6,760,077	7,010,325
CASH AND CASH EQUIVALENTS, END OF YEAR	8,795,159	6,760,077

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, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	3,144,472	3,217,162	3,145,185
Total Property Tax Revenue	3,144,472	3,217,162	3,145,185
Grants in Lieu of Taxes			
Federal Government	10,000	9,822	9,897
Provincial Government	44,000	46,448	51,195
Other	4,300	4,806	4,868
Total Grants in Lieu of Taxes	58,300	61,076	65,960
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	12	-
House Trailer Fees	1,350	1,213	1,345
Total Other Tax Revenues	1,350	1,225	1,345
Additions to Levy			
Penalties	40,000	13,541	38,321
Other	-	312	197
Total Additions to Levy	40,000	13,853	38,518
Deletions from Levy			
Cancellations	(17,500)	(36,940)	(24,950)
Other Deletions	(2,500)	(12,975)	(20,901)
Total Deletions from Levy	(20,000)	(49,915)	(45,851)
Total Property Taxes and Other Related Revenue	3,224,122	3,243,401	3,205,157
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	14,853,340	15,655,198	15,597,466
Other Ministry Grants	428,334	793,536	542,377
Total Ministry Grants	15,281,674	16,448,734	16,139,843
Other Provincial Grants	55,000	1,238,846	24,079
Federal Grants	-	117,321	148,357
Grants from Others	-	76,767	-
Total Operating Grants	15,336,674	17,881,668	16,312,279
Capital Grants			
Ministry of Education Capital Grants	100,342	-	440,000
Total Capital Grants	100,342	-	440,000
Total Grants	15,437,016	17,881,668	16,752,279

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
School Generated Funds Revenue			
Curricular			
Student Fees	29,000	5,342	6,377
Total Curricular Fees	29,000	5,342	6,377
Non-Curricular Fees			
Commercial Sales - GST	-	410	-
Commercial Sales - Non-GST	60,000	28,176	33,780
Fundraising	200,000	67,183	169,877
Grants and Partnerships	50,000	55,419	18,126
Students Fees	105,000	12,417	40,701
Other	37,500	14,763	22,664
Total Non-Curricular Fees	452,500	178,368	285,148
Total School Generated Funds Revenue	481,500	183,710	291,525
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	333,452	333,456	331,704
Other Provincial Grants	-	42,207	113,171
Other Grants	105,873	-	-
Total Operating Grants	439,325	375,663	444,875
Total Complementary Services Revenue	439,325	375,663	444,875
Other Revenue			
Miscellaneous Revenue	38,000	69,439	77,259
Sales & Rentals	55,500	7,690	27,105
Investments	210,000	164,897	258,177
Gain on Disposal of Capital Assets	-	-	2,273
Total Other Revenue	303,500	242,026	364,814
TOTAL REVENUE FOR THE YEAR	19,885,463	21,926,468	21,058,650

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	44,315	31,812	41,304
Professional Development - Board Members	20,210	5,342	14,801
Grants to School Community Councils	17,928	-	17,800
Elections	10,000	7,266	-
Other Governance Expenses	70,010	57,414	60,734
Total Governance Expense	162,463	101,834	134,639
Administration Expense			
Salaries	683,091	682,068	680,566
Benefits	90,009	104,363	84,700
Supplies & Services	82,744	68,609	90,525
Non-Capital Furniture & Equipment	15,300	11,596	12,075
Building Operating Expenses	69,348	28,844	19,575
Communications	34,000	26,164	28,112
Travel	28,018	4,883	12,680
Professional Development	12,000	1,983	7,284
Amortization of Tangible Capital Assets	15,646	19,101	18,518
Total Administration Expense	1,030,156	947,611	954,035
Instruction Expense			
Instructional (Teacher Contract) Salaries	10,668,888	10,728,502	9,957,364
Instructional (Teacher Contract) Benefits	543,567	600,232	524,231
Program Support (Non-Teacher Contract) Salaries	2,621,430	2,436,265	2,217,248
Program Support (Non-Teacher Contract) Benefits	485,941	447,475	398,831
Instructional Aids	329,877	370,103	350,105
Supplies & Services	195,726	430,016	203,856
Non-Capital Furniture & Equipment	94,898	129,569	131,110
Communications	27,085	23,657	24,428
Travel	46,238	29,935	30,826
Professional Development	163,545	30,946	41,196
Student Related Expense	113,138	22,055	86,531
Amortization of Tangible Capital Assets	202,849	281,829	196,628
Total Instruction Expense	15,493,182	15,530,584	14,162,354

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	687,074	742,637	643,606
Benefits	131,330	134,752	118,461
Supplies & Services	-	308	894
Non-Capital Furniture & Equipment	9,960	6,919	6,322
Building Operating Expenses	1,345,594	1,982,753	1,402,689
Communications	2,250	1,594	1,614
Travel	20,360	18,564	21,149
Professional Development	7,500	-	-
Amortization of Tangible Capital Assets	526,355	545,512	518,016
Total Plant Operation & Maintenance Expense	2,730,423	3,433,039	2,712,751
Student Transportation Expense			
Supplies & Services	22,250	4,719	7,809
Non-Capital Furniture & Equipment	13,500	785	2,959
Contracted Transportation	383,112	247,848	276,284
Amortization of Tangible Capital Assets	45,004	44,019	37,005
Total Student Transportation Expense	463,866	297,371	324,057
Tuition and Related Fees Expense			
Tuition Fees	-	-	10,205
Total Tuition and Related Fees Expense	-	-	10,205
School Generated Funds Expense			
Academic Supplies & Services	15,000	14,445	18,898
Cost of Sales	150,000	42,228	132,424
Non-Capital Furniture & Equipment	15,000	10,051	13,831
School Fund Expenses	301,500	64,051	114,634
Amortization of Tangible Capital Assets	15,762	17,272	17,271
Total School Generated Funds Expense	497,262	148,047	297,058

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	208,012	169,570	191,299
Program Support (Non-Teacher Contract) Salaries & Benefits	173,123	123,220	184,588
Instructional Aids	16,200	17,415	1,495
Supplies & Services	4,510	7,613	4,535
Non-Capital Furniture & Equipment	9,400	10,314	1,172
Communications	1,100	621	596
Travel	20,600	-	1,929
Professional Development (Non-Salary Costs)	1,670	734	644
Student Related Expenses	1,962	-	-
Contracted Transportation & Allowances	1,000	-	-
Amortization of Tangible Capital Assets	126	126	126
Total Complementary Services Expense	437,703	329,613	386,384
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	6,000	3,294	3,647
Interest on Other Long-Term Debt	-	-	150
Total Interest and Bank Charges	6,000	3,294	3,797
Total Other Expense	6,000	3,294	3,797
TOTAL EXPENSES FOR THE YEAR	20,821,055	20,791,393	18,985,280

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2021

	Land		Buildings	Other	Furniture and	Computer Hardware and	Computer	Assets			
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	620,090	15,315	24,495,644	1,703,986	369,777	2,461,588	3,155,334	148,612	312,197	33,282,543	32,862,639
Additions/Purchases	-	-	226,683	440,000	35,072	183,059	469,132	-	-	1,353,946	579,909
Disposals	-	-	-	-	(25,978)	-	-	-	-	(25,978)	(160,005)
Transfers to (from)	-	-	312,197	-	-	-	-	-	(312,197)	-	-
Closing Balance as of August 31	620,090	15,315	25,034,524	2,143,986	378,871	2,644,647	3,624,466	148,612	-	34,610,511	33,282,543
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	8,427	11,307,946	448,572	241,566	2,084,413	2,895,154	104,310	-	17,090,388	16,462,829
Amortization of the Period	-	766	425,796	103,439	56,242	94,090	212,019	15,507	-	907,859	787,564
Disposals	-	-	-	-	(25,978)	-	-	-	-	(25,978)	(160,005)
Closing Balance as of August 31	N/A	9,193	11,733,742	552,011	271,830	2,178,503	3,107,173	119,817	N/A	17,972,269	17,090,388
Net Book Value											
Opening Balance as of September 1	620,090	6,888	13,187,698	1,255,414	128,211	377,175	260,180	44,302	312,197	16,192,155	16,399,810
Closing Balance as of August 31	620,090	6,122	13,300,782	1,591,975	107,041	466,144	517,293	28,795	-	16,638,242	16,192,155
Change in Net Book Value	-	(766)	113,084	336,561	(21,170)	88,969	257,113	(15,507)	(312,197)	446,087	(207,655)
Disposals											
Historical Cost	-	-	-	-	25,978	-	-	-	-	25,978	160,005
Accumulated Amortization	-	-	-	-	25,978	-	-	-	-	25,978	160,005
Net Cost	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-	-	2,273
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-	-	2,273

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2021**

	2021	2020
	\$	\$
Non-Cash Items Included in Surplus		
Amortization of Tangible Capital Assets (Schedule C)	907,859	787,564
Net (Gain) on Disposal of Tangible Capital Assets (Schedule C)	-	(2,273)
Total Non-Cash Items Included in Surplus	907,859	785,291

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, 2021**

	2021	2020
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) in Accounts Receivable	(175,385)	(773,767)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	321,811	(34,854)
Increase in Liability for Employee Future Benefits	12,300	9,500
(Decrease) in Deferred Revenue	(242,682)	(247,580)
(Increase) Decrease in Prepaid Expenses	(69,950)	16,645
Total Net Change in Non-Cash Operating Activities	(153,906)	(1,030,056)

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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 School Division No. 212” and operates as “the 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 13 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.

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2021

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

- the liability for employee future benefits of \$321,300 (2020 - \$309,000) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$17,972,269 (2020 - \$17,090,388) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- property taxation revenue of \$3,243,401 (2020 - \$3,205,157) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$68,419 (2020 - \$68,419) because actual collectability may differ from initial estimates.

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, and accounts payable and accrued liabilities.

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 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.

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

Portfolio Investments consist of Guaranteed Investment Certifications (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. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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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

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

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

Liability for Employee Future Benefits represents post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups.

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h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP). The school division's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- 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, 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 that meet the definition of a liability 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 division estimates tax revenue based on estimate information provided by municipalities who levy and collect 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,

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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 2020 and 2021 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.

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2021	2020
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs		
Canadian Western Bank, 1.20%, maturing January 2022	\$ 3,000,000	\$ -
Canadian Western Bank, 1.02%, maturing May 2022	2,500,000	-
Bank of Montreal, 2.08%, maturing October 2023	10,750	10,750
Cornerstone Credit Union, 2.56%, matured January 2021	-	3,000,000
Raymond James, 2.65%, matured May 2021	-	4,000,000
Total portfolio investments reported at cost or amortized cost	\$ 5,510,750	\$ 7,010,750

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 37,154	\$ 64,680	\$ -	\$ 101,834	\$ 134,639
Administration	786,431	142,079	19,101	947,611	954,035
Instruction	14,212,474	1,036,281	281,829	15,530,584	14,162,354
Plant	877,389	2,010,138	545,512	3,433,039	2,712,751
Transportation	-	253,352	44,019	297,371	324,057
Tuition and Related Fees	-	-	-	-	10,205
School Generated Funds	-	130,775	17,272	148,047	297,058
Complementary Services	292,790	36,697	126	329,613	386,384
Other	-	3,294	-	3,294	3,797
TOTAL	\$16,206,238	\$3,677,296	\$ 907,859	\$20,791,393	\$18,985,280

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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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,985,559	\$ 68,419	\$ 1,917,140	\$ 1,507,231	\$ 68,419	\$ 1,438,812
Provincial Grants Receivable	-	-	-	220,000	-	220,000
Other Receivables	105,436	-	105,436	188,379	-	188,379
Total Accounts Receivable	\$ 2,090,995	\$ 68,419	\$ 2,022,576	\$ 1,915,610	\$ 68,419	\$ 1,847,191

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 321,044	\$ 293,953
Supplier Payments	903,009	654,697
Other - Audit Fees, Excess Program Funds & Contractor Holdbacks	75,236	28,828
Total Accounts Payable and Accrued Liabilities	\$ 1,299,289	\$ 977,478

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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 leave and paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	15

Liability for Employee Future Benefits	2021	2020
Accrued Benefit Obligation - beginning of year	\$ 239,200	\$ 212,300
Current period service cost	16,500	14,900
Interest cost	3,900	4,300
Benefit payments	(3,300)	(4,100)
Actuarial (gains) losses	(100,600)	11,800
Plan amendments	1,200	-
Accrued Benefit Obligation - end of year	156,900	239,200
Unamortized net actuarial gains	164,400	69,800
Liability for Employee Future Benefits	\$ 321,300	\$ 309,000

Employee Future Benefits Expense	2021	2020
Current period service cost	\$ 16,500	\$ 14,900
Amortization of net actuarial (gain)	(4,800)	(5,600)
Benefit cost	11,700	9,300
Interest cost	3,900	4,300
Total Employee Future Benefits Expense	\$ 15,600	\$ 13,600

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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)

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

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

Details of the contributions to this plan for the school division's employees are as follows:

	2021		2020
	STRP	TOTAL	TOTAL
Number of active School Division members	154	154	152
Member contribution rate (percentage of salary)	9.50% - 11.70%	9.50% - 11.70%	6.40% - 11.70%
Member contributions for the year	\$ 1,073,226	\$ 1,073,226	\$ 1,006,681

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are

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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:

	2021	2020
Number of active School Division members	100	93
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 303,165	\$ 290,018
School Division contributions for the year	\$ 303,165	\$ 290,018
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2020	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2021
Non-Capital deferred revenue:				
Property Taxation	\$ 564,696	\$ 508,333	\$ 607,725	\$ 465,304
Climate Action Incentive Fund	100,342	-	100,342	-
Kenya Well Project Funds	3,195	-	3,195	-
Fundraising Revenue	39,753	-	39,753	-
Total Deferred Revenue	\$ 707,986	\$ 508,333	\$ 751,015	\$ 465,304

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10. 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	2021	2020
Revenues:				
Operating Grants	\$ 333,456	\$ 42,207	\$ 375,663	\$ 444,875
Total Revenues	333,456	42,207	375,663	444,875
Expenses:				
Salaries & Benefits	247,069	45,721	292,790	375,887
Instructional Aids	16,711	704	17,415	1,495
Supplies and Services	2,540	5,073	7,613	4,535
Non-Capital Equipment	5,914	4,400	10,314	1,172
Communications	-	621	621	596
Travel	-	-	-	1,929
Professional Development (Non-Salary Costs)	-	734	734	644
Amortization of Tangible Capital Assets	126	-	126	126
Total Expenses	272,360	57,253	329,613	386,384
Excess (Deficiency) of Revenues over Expenses	\$ 61,096	\$ (15,046)	\$ 46,050	\$ 58,491

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11. 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. 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.

	August 31 2020	Additions during the year	Reductions during the year	August 31 2021
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,192,155	\$ 1,353,946	\$ 907,859	\$ 16,638,242
	16,192,155	1,353,946	907,859	16,638,242
PMR maintenance project allocations (1)	1,405,603	477,226	757,394	1,125,435
Education Emergency Pandemic Support Program (2)	-	1,208,887	983,107	225,780
Designated Assets:				
Capital projects:				
Relocatable Classroom	278,550	-	278,550	-
	278,550	-	278,550	-
Other:				
School Generated Funds	503,860	183,709	113,251	574,318
School Decentralized Budget Carryovers	204,052	22,276	-	226,328
Board Governance Training & Election	27,532	-	7,266	20,266
Catholic Distinctiveness	287,723	75,000	3,332	359,391
Technology	1,798,270	-	200,988	1,597,282
Academic Equipment Replacement	774,671	75,000	1,525	848,146
Division Office Software Upgrades	103,015	-	-	103,015
Maintenance	2,914,005	1,500,000	394,224	4,019,781
Vehicle Replacements	240,887	75,000	35,072	280,815
Legal	71,475	-	-	71,475
FMNE Achievement Fund	1,011	-	-	1,011
Investing in Teachers Initiative	302,552	50,000	50	352,502
Professional Development (LEADS Members Carryover)	34,024	7,000	872	40,152
School Community Councils (Matching Grant Carryover)	12,244	-	12,244	-
Central Textbooks & Curriculum Resources	296,485	100,000	-	396,485
Urban Programming for Indigenous Peoples	30,642	-	18,027	12,615
COVID-19 for Future Expenditures	1,250,000	-	-	1,250,000
Playground Equipment & Outdoor Space Enhancement	-	337,500	-	337,500
	8,852,448	2,425,485	786,851	10,491,082
Unrestricted Surplus	3,261,498	1,662,910	2,279,618	2,644,790
Total Accumulated Surplus	\$ 29,990,254	\$ 7,128,454	\$ 5,993,379	\$ 31,125,329

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- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3-year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.
- (2) **Education Emergency Pandemic Support Program Allocation** represents transfers received from the Ministry of Finance on 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of 2021-22 school year must be repaid to the Government of Saskatchewan.

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 15, 2020 and the Minister of Education on August 14, 2020.

13. 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
	2021	2020	2021	2020	2021	2020
Cash and short-term investments	\$ 154,068	\$ 151,445	\$ 78,394	\$ 78,642	\$ 232,462	\$ 230,087
Total Assets	154,068	151,445	78,394	78,642	232,462	230,087
Revenues						
Contributions and donations	-	-	14,100	11,850	14,100	11,850
Interest on investments	2,623	4,344	752	1,197	3,375	5,541
	<u>2,623</u>	<u>4,344</u>	<u>14,852</u>	<u>13,047</u>	<u>17,475</u>	<u>17,391</u>
Expenses						
Scholarships	-	-	15,100	14,750	15,100	14,750
	<u>-</u>	<u>-</u>	<u>15,100</u>	<u>14,750</u>	<u>15,100</u>	<u>14,750</u>
Excess (Deficiency) of Revenues over Expenses	2,623	4,344	(248)	(1,703)	2,375	2,641
Trust Fund Balance, Beginning of Year	151,445	147,101	78,642	80,345	230,087	227,446
Trust Fund Balance, End of Year	\$ 154,068	\$ 151,445	\$ 78,394	\$ 78,642	\$ 232,462	\$ 230,087

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14. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Student transportation agreement with Southland Transportation Ltd. of approximately \$770,000 over 3 years expiring June 30, 2022.

Operating lease obligations of the school division are as follows:

Future minimal lease payments			
	Copier Leases		Total
2022	\$	18,123	\$ 18,123
2023		15,101	15,101
2024		12,151	12,151
2025		6,076	6,076
Total Lease Obligations	\$	51,451	\$ 51,451

15. RISK MANAGEMENT

The school division is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk consisting of interest rate risk.

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division monitors overdue accounts on a monthly basis.

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of other accounts receivable as at August 31, 2021 was:

	August 31, 2021				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Other Receivables	31,631	31,631	-	-	-
Gross Receivables	31,631	31,631	-	-	-
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	\$ 31,631	\$ 31,631	\$ -	\$ -	\$ -

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Receivable amounts related to GST, PST and Property Tax 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 monitoring budgets, completing quarterly forecasts and maintaining cash balances for current and future cash requirements to meet accounts payable obligations and accrued liabilities.

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

August 31, 2021					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,299,289	\$ 1,299,289	\$ -	\$ -	\$ -
Total	\$ 1,299,289	\$ 1,299,289	\$ -	\$ -	\$ -

iii) Market Risk

The school division is exposed to market risks with respect to interest rates, as follows:

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has and 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, 2021.

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

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16. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.

In 2019-20, some municipalities deferred property tax collections due to the COVID-19 pandemic. This did not change the revenue recognition of education property tax, however, it resulted in decreased cash collections and an increase in accounts receivables in 2019-20. Consequently, the school operating grant from the Ministry of Education also increased in 2019-20 to offset this cash shortfall. In 2020-21, the cash was collected from the deferred education property tax, therefore decreasing accounts receivable and the school operating grant from the Ministry of Education.