

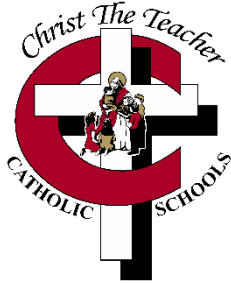
Christ the Teacher Roman Catholic Separate School Division #212

2021-22 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 2021-22 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, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Dwight Guy, Chairperson

Introduction

This report provides information about Christ the Teacher Roman Catholic Separate School Division (R.C.S.S.D) in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 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 2021-22 which was 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 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.

SCCs 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 SCCs 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. On May 3, 2022, an in-person SCC Forum was held. In addition to opportunities for SCC collaboration and presentations from the Board, guest speaker Karla Deweyert provided a presentation titled “Keys to Managing the Pandemic Well”. Her presentation focused on maintaining personal, student, and staff wellness.

Annually, the Board appoints a board member to each SCC; these board members attend SCC meetings (in person or virtually) 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 2021-22 school year was \$17,982.

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

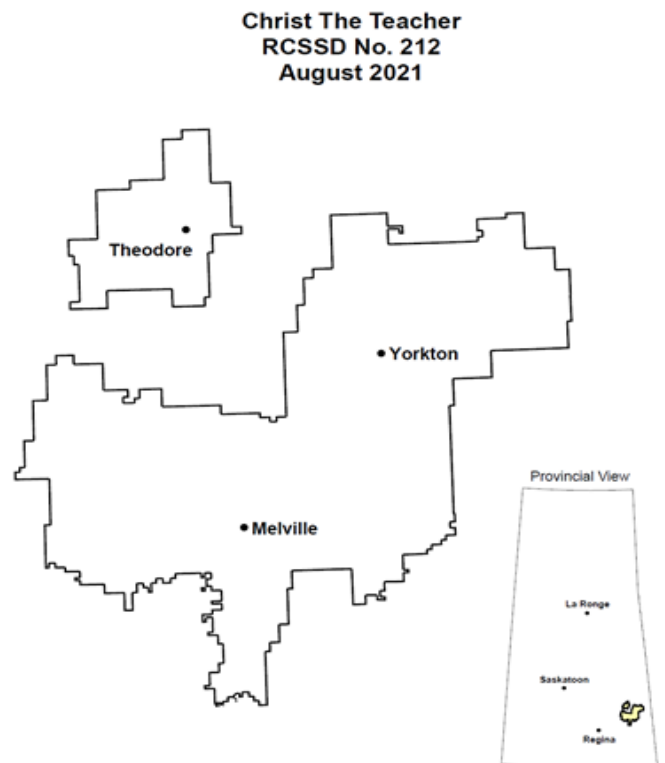
School Division in Context

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 on Treaty 4 territory 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 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.



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.
- Zagime Anishinabek First Nation (Invitational Shared Services Initiative)

Strategic Direction and Reporting

Education Sector - Strategic Planning

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four guiding areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

Provincial Education Plan - Interim Plan Priorities 2021-22

Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *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.

School Division Programs and Strategic Activity

School division actions taken during the 2021-22 school year in support of the Reading priority:

Reading achievement is assessed by classroom teachers on a regular basis, both informally with the use of teacher-created assessments and formally, a minimum of three times a year, with the Fountas and Pinnell benchmark Assessment (F&P) in English or GB+ in French. Not only do the assessments provide classroom teachers with the very best information to design instruction that helps students reach their potential, they also are an indicator of division-wide progress. Teachers and support staff used the newly developed Christ the Teacher R.C.S.S.D. Literacy Pathways as their guide to implement effective reading programs and supports for students. In September 2021, reading data was reviewed for all students in grades 1 to 5 (English) and grades 2-5 (French) with special attention to student data from grade 4 and 5 students in order to provide targeted support. Intensive support plans were developed for those students reading below grade level, and highly effective research-based instructional strategies for reading (Saskatchewan Reads/La Saskatchewan lit) including early literacy strategies were implemented.

Christ the Teacher R.C.S.S.D. purchased books for all learners in the early years to Grade 12 to support student learning about the historical impacts of the First Nations people and their cultures and languages. These books which can be found in both school and classroom libraries align with *Inspiring Success* Goal 1: First Nations and Métis languages and cultures are valued and supported, and Goal 5: All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

School division actions taken during the 2021-22 school year in support of the Learning Response priority:

Students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences as a result of the COVID-19 pandemic. This has created a situation where many students have experienced amplified disparities in learning achievement upon their return to an in-school environment in 2021. In response, Christ the Teacher R.C.S.S.D. provided a number of supports for teachers to identify gaps in student learning and provide targeted intensive instruction. For example, teachers, learning achievement coaches (LAC), and student support service teachers (SSST) in grades 1 to 8 have been trained in the revised Fountas and Pinnell Benchmark Assessment System 3E. Teachers in grades 1 to 6 have also been trained in “Using Assessment to Inform Instruction” training on how to link the student data to informed instruction.

Math screeners were developed for grades 1 to 9 to assist teachers in identifying critical areas of support for students. All math teachers participated in Power of Ten Workshops to support student learning in early and middle years numeracy. In conjunction with the Coordinator of Student Achievement and Supports, seven administrators and SSSTs were trained in the KEY Math Diagnostic Assessment. An implementation plan was created and distributed to outline guidelines for the use of the diagnostic as well as the accompanying intervention materials.

All French Immersion teachers participated in a series of three workshops on the Common European Framework of Reference for language development, instructional practices, and using resources from IDELLO . IDELLO has become a ministry approved resource for French Immersion instruction that

provides teachers with a variety of on-line curriculum resources. From January to October of 2021, all French Immersion teachers participated in a series of workshops to develop their knowledge of the CEFR as well as TFOs [IDÉLLOs] digital and pedagogical resources. Christ the Teacher R.C.S.S.D. then initiated and engaged in work with the IDÉLLO Liaison Officer for Digital Learning to target specific Saskatchewan curriculum outcomes and support them with IDÉLLO resources. Instruction and Learning Consultants supported these teachers with data gathering, planning, model/co-teaching, resource gathering, and cross-curricular planning. Several French Immersion teachers from grades 1-5 participated in *Soutenir la communication écrite en immersion* (supporting written communication in French Immersion) offered by Saskatchewan Reads/La Saskatchewan Lit.

Schools invited local Knowledge Keepers and Elders to share their stories and experiences, their languages, and their art through beading, painting, and sewing. Students experienced the Spring Feast, traditional foods, and prayer through smudging. These actions support *Inspiring Success* Goal 1: First Nations and Métis languages and cultures are valued and supported, and Goal 5: All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:

During the 2021-22 school year, student and staff mental health and well-being concerns were exacerbated by the COVID-19 pandemic. In response, Christ the Teacher R.C.S.S.D. implemented several actions intended to support student and staff mental health and well-being. For example, one action involved professional development workshops and presentations intended to enrich staff understanding of the impacts of the COVID-19 pandemic on them as individuals, as a school community, and for students and families. This action aligns with *Inspiring Success* Goal 2: Equitable opportunities for First Nations and Métis learners and was intended to provide more opportunities to develop positive and supportive relationships with students through incorporating relational pedagogy and practice. Additionally, Christ the Teacher R.C.S.S.D. participated in the Spring 2022 Mental Health and Well-Being Symposium to identify shared best practices and community partners and agencies who support student and staff mental health and well-being. Christ the Teacher R.C.S.S.D. facilitated a minimum of one staff member from each school in the division receiving Mental Health First Aid for Youth training. Finally, Christ the Teacher R.C.S.S.D. enhanced school-based student counselling support by adding a 1.0 F.T.E. counsellor.

School division actions taken during the 2021-22 school year in support of the Faith Formation Locally Developed priority:

Christ the Teacher R.C.S.S.D. provides Christ-centred learning environments in which the uniqueness of the Catholic faith is expressed in all we do. While adjustments to the format and delivery of faith experiences were made due to the COVID-19 pandemic, students and staff continued to participate in faith-based opportunities and service projects. In addition to the key actions related to the permeation of instruction and activities with Catholic values and virtues, Christ the Teacher R.C.S.S.D. sought feedback from all parents and guardians to better inform and guide programming in the division. This action aligns with *Inspiring Success* Goal 3: Shared management of the Provincial Education System by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples and the provincial and local level. As well, *Inspiring Success* Goal 5: All learners demonstrate knowledge and

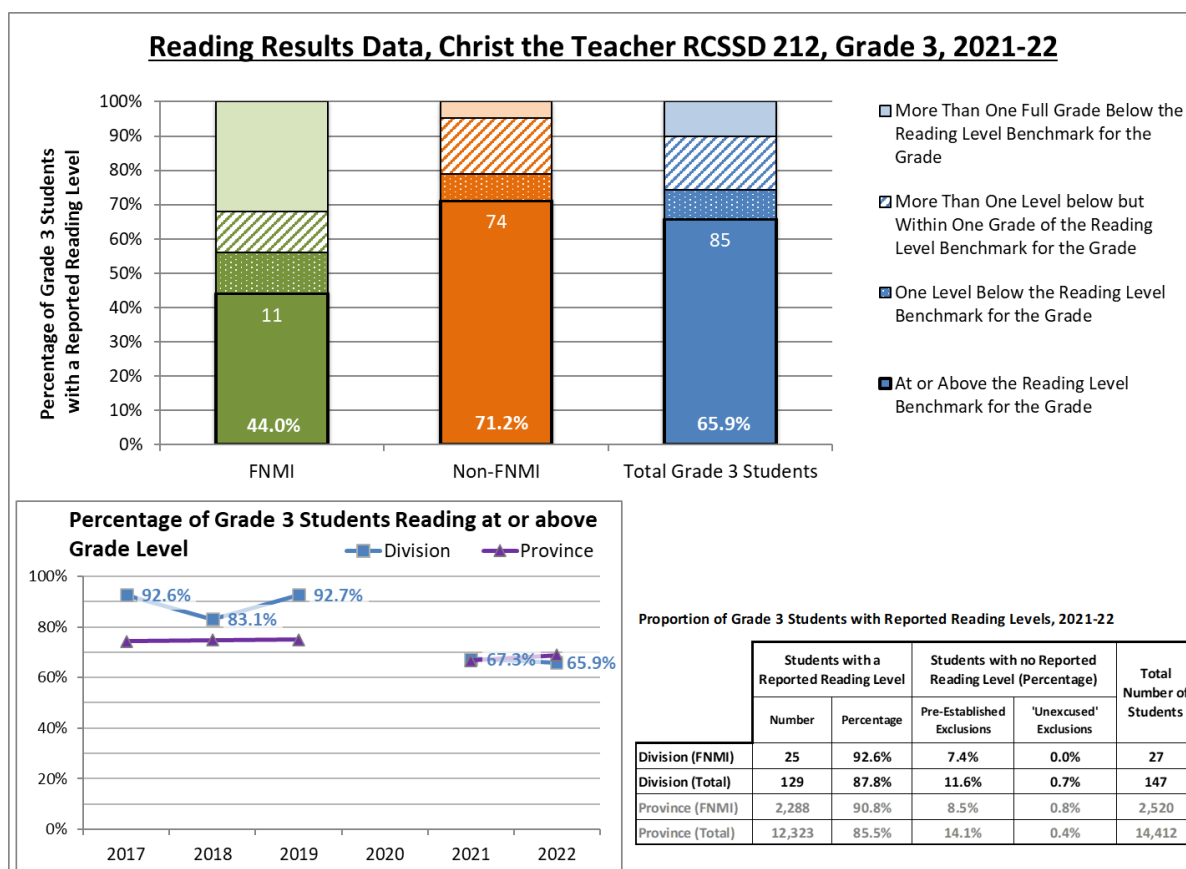
understanding of the worldviews and historical impact of First Nations and the Métis Nation encouraged Christ the Teacher R.C.S.S.D. to provide students and staff opportunities to participate in cultural activities. For staff, professional learning opportunities were offered to enhance knowledge and understanding of treaties, reconciliation, residential schools, and the cultures of Indigenous peoples.

Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students 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.



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, 2022

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

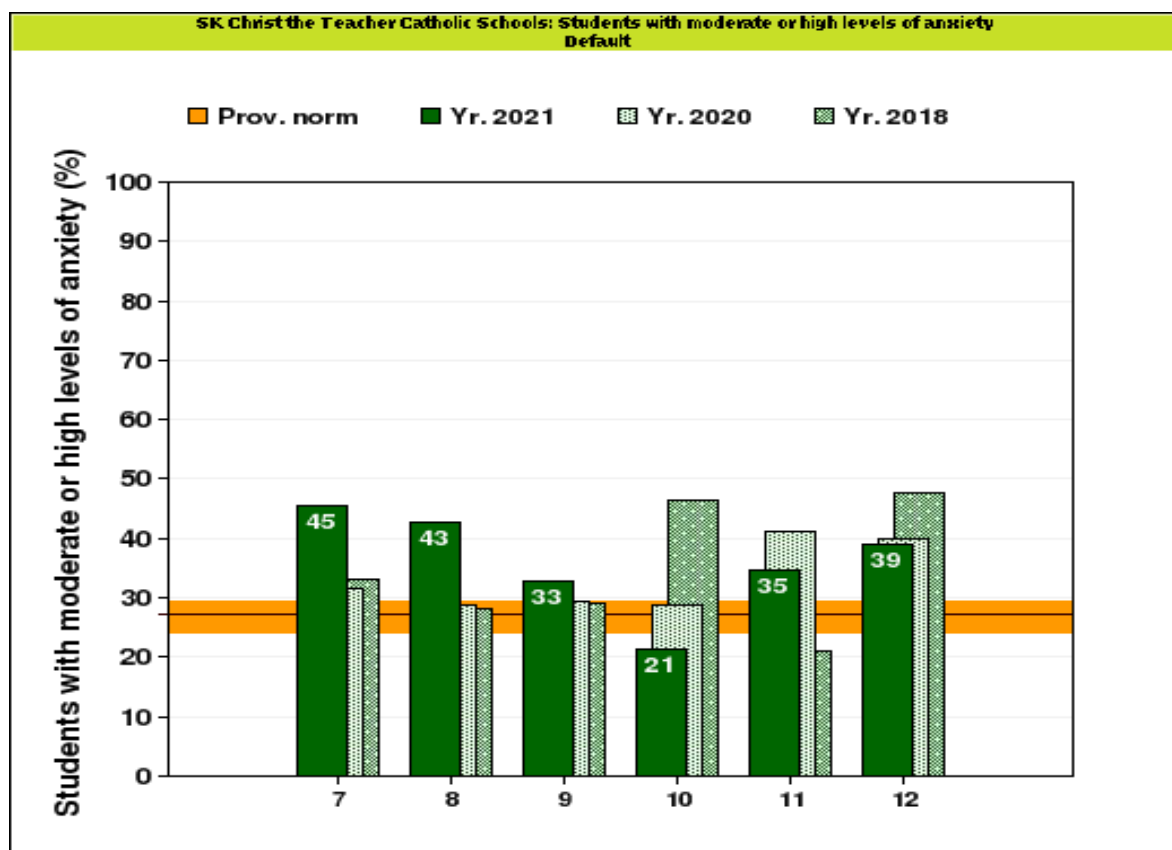
Overall, in Christ the Teacher R.C.S.S.D., 65.9% of grade 3 students were reading at or above the reading level benchmark in 2021-22. This is slightly lower than the previous year of 67.3% and remains significantly lower than the June 2019 results of 92.7%. The result is also slightly lower than the province (68.9%) but with a higher participation rate than the province (87.8% overall compared to 85.5% provincially). The percentage for FNMI grade 3 students reading at or above the benchmark lowers to 44% (a difference from results for non-FNMI students of 27.2%). This difference is significant and Christ the Teacher R.C.S.S.D. will continue to target work in supporting FNMI readers in the division.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

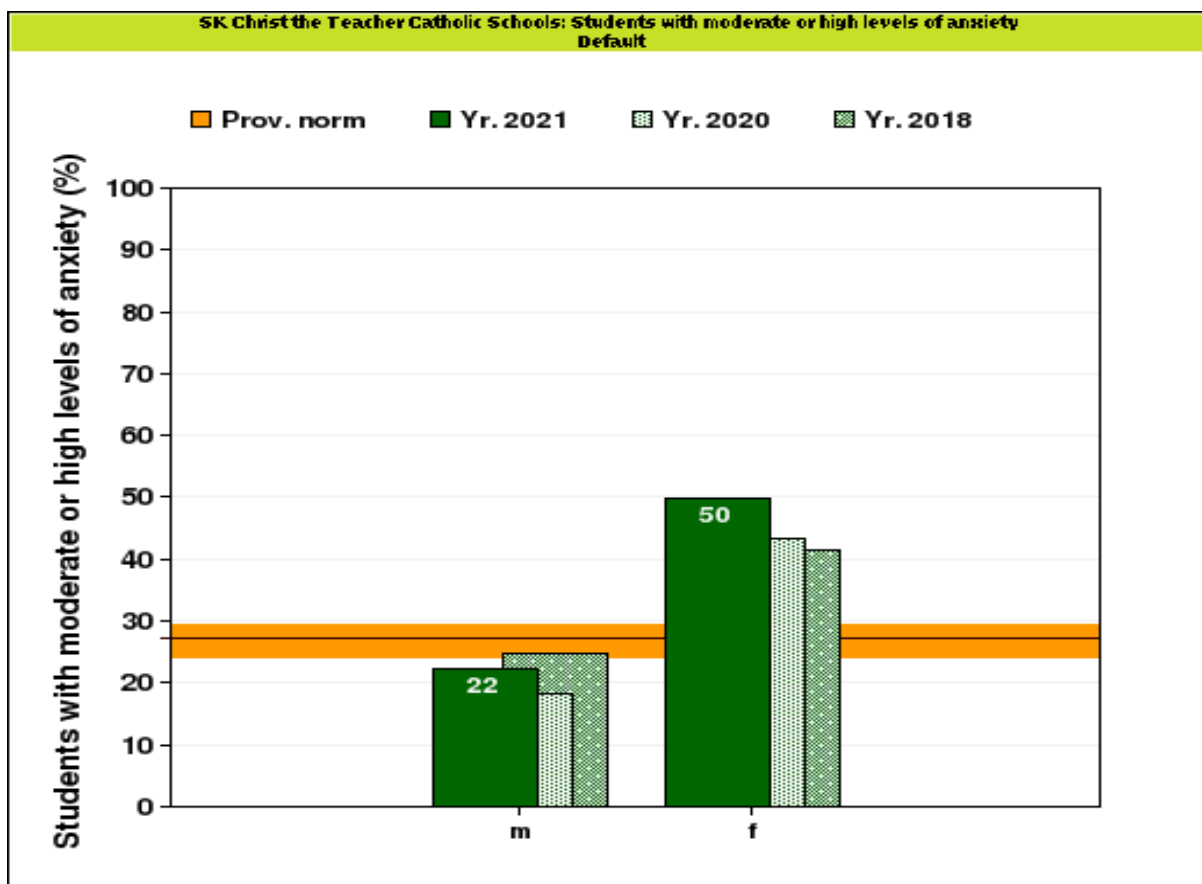
School Division Selected Measure for Monitoring Mental Health and Well-Being

OurSCHOOL “Anxiety” Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2021-2022 Graph 1



Source: The Learning Bar Inc.

OurSCHOOL “Anxiety” Measure Results by Gender, Christ the Teacher RCSSD 212, Secondary School Report, 2021-2022 Graph 2



Source: The Learning Bar Inc.

Analysis of Results – Mental Health and Well-Being Measure

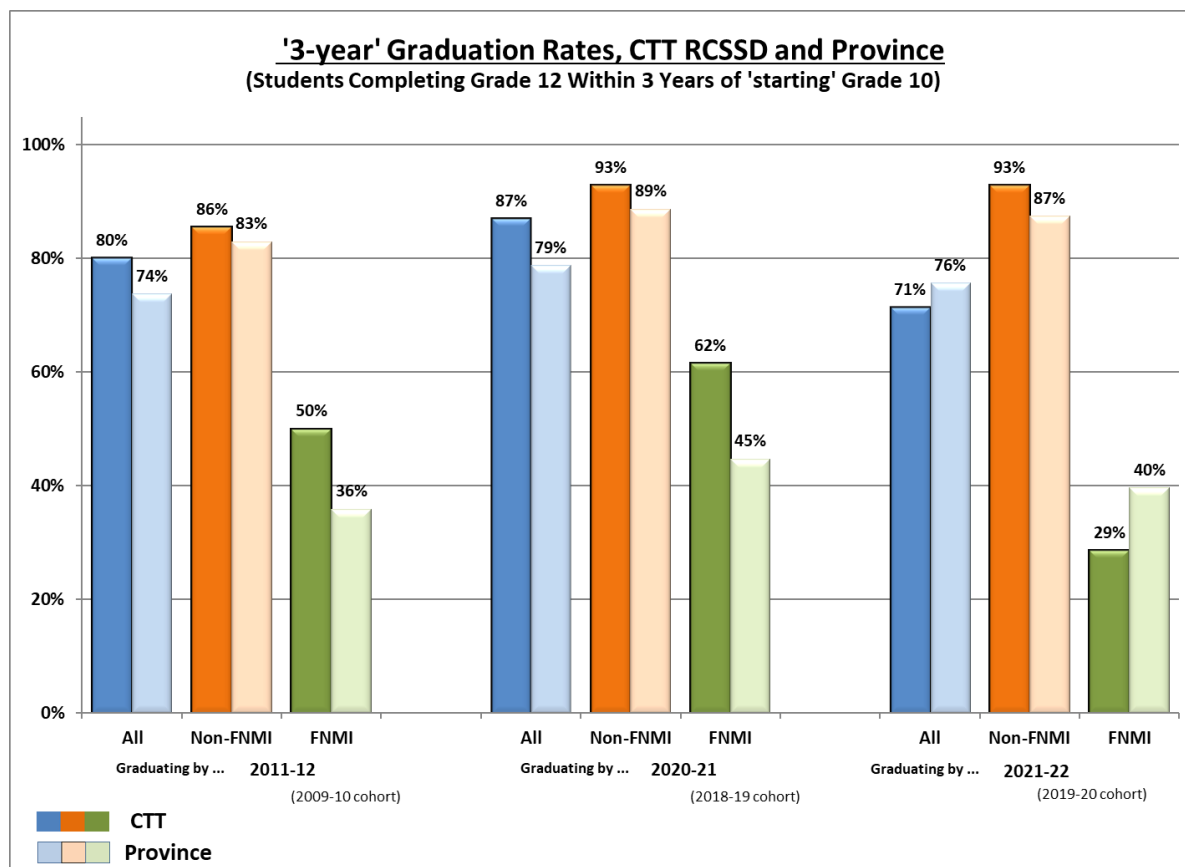
Annual student perception data is collected from all Grade 4 through Grade 12 students in Christ the Teacher R.C.S.S.D. using the provincial OurSCHOOL survey. The measure related to Anxiety is a composite of six statements coallated to report the “percentage of children with moderate levels of anxiety” and the “percentage of children with high levels of anxiety”. Graph 1 illustrates the level of anxiety self-reported by grade over the past three years. The data reflects that students in Christ the Teacher R.C.S.S.D. reported levels of anxiety higher than the provincial norm in five of the six grade levels surveyed. Graph 2 demonstrates a relatively consistent pattern in Christ the Teacher R.C.S.S.D. over the past three reported years – that female students report levels of anxiety higher than male classmates and at rates higher than the provincial norm.

Schools utilize data from OurSCHOOL surveys to develop opportunities to support students with information and strategies to manage anxiety, and provide information on community services and supports.

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 secondary level credits by 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, 2022

Analysis of Results – Three-Year Graduation Rates

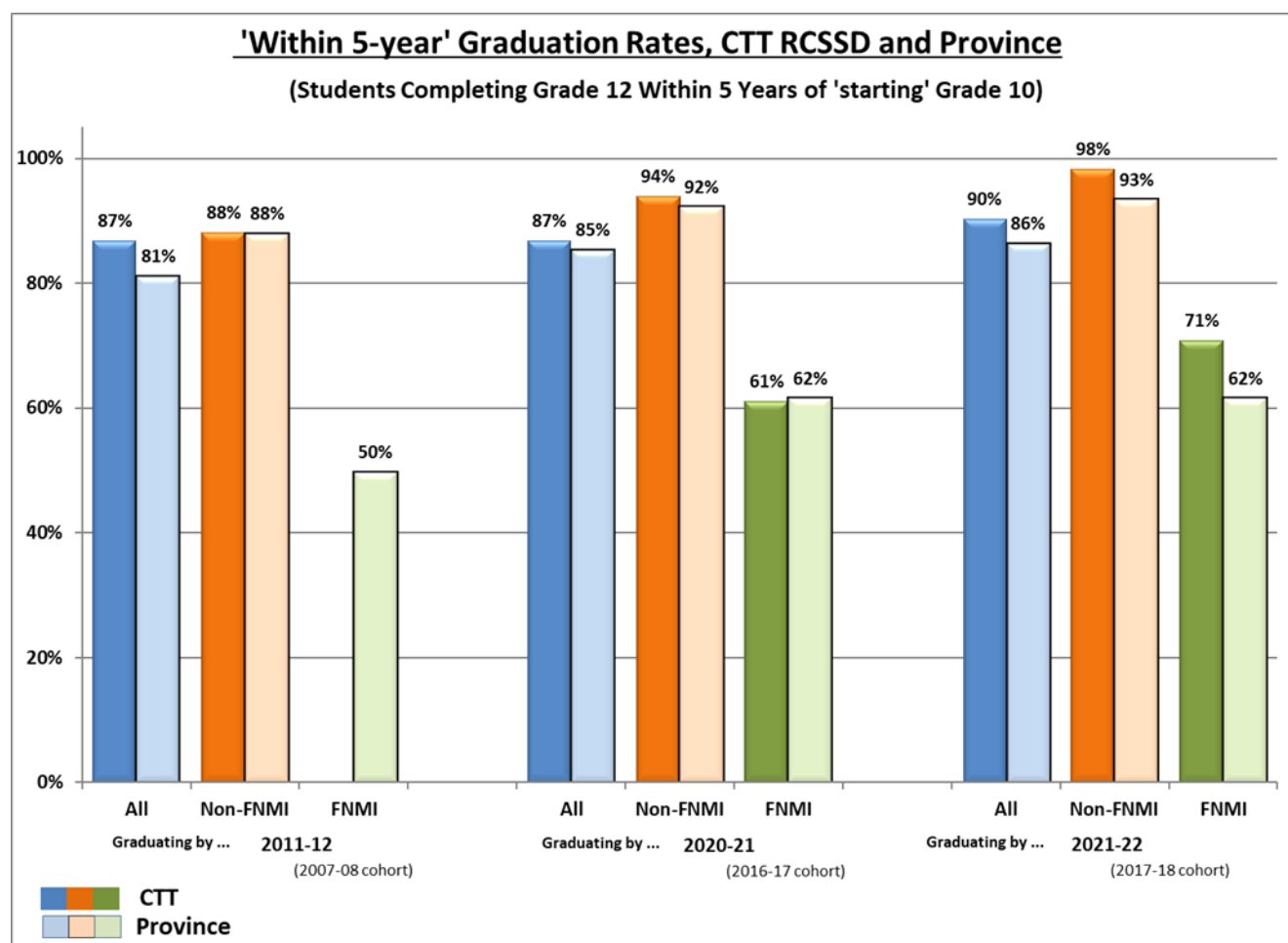
In 2021-22, the 3-year graduation rate for Christ the Teacher R.C.S.S.D. students overall was less than the provincial average by 5% (71% CTT students as compared to 76% provincially). This rate is a decrease of 16% from the division rate in 2020-21 (87%). While rates for non-FNMI students remained consistent at 93% from the previous year, the 3-year graduation rates for FNMI students declined from 62% in 2020-21 to 29% in

2021-22. Christ the Teacher R.C.S.S.D. will continue to strive to re-engage students whose learning and engagement was impacted as a result of the COVID-19 pandemic. 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 2021-22 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, 2022

Analysis of Results – Graduation Rates Within Five Years

In 2021-22, within 5-year graduation rates for students overall in Christ the Teacher R.C.S.S.D. exceeded rates from 2021-22 and when compared to provincial results. Division overall rates exceeded provincial results by 4% (90% divisionally as compared to 86% provincially). Rates for non-FNMI students increased 4% from the previous year (98% in 2021-22 as compared to 94% in 2020-21). It is noteworthy that there was an increase of 10% in the division rates for FNMI students (from 71% in 2021-22 as compared to 61% in 2020-21), reflecting that 17 of the 24 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 2021-22 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.

Ongoing Measures of Progress

The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the *Framework for the Provincial Education Plan 2020-2030* goal: I am learning what I need for my future.

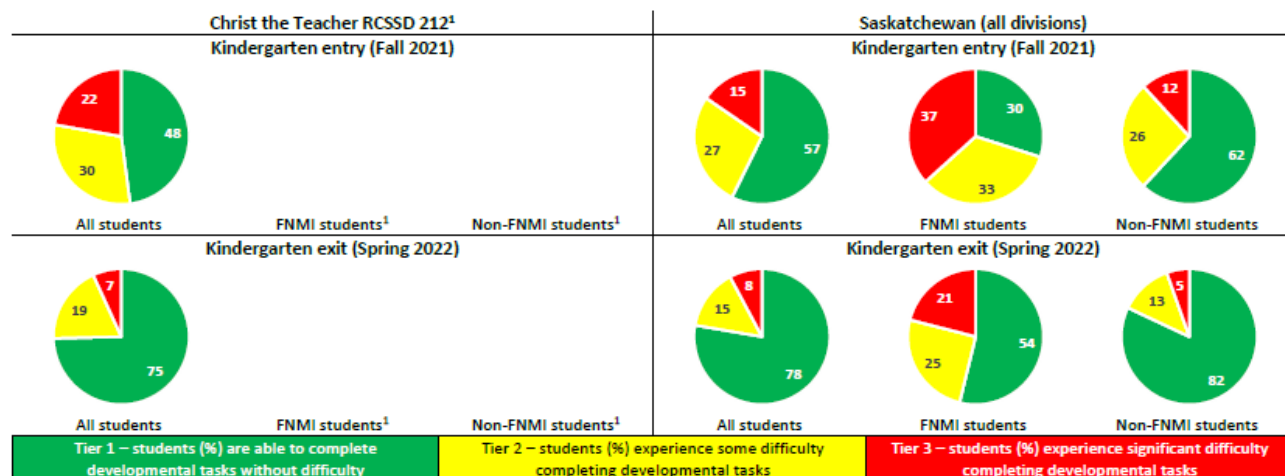
While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation

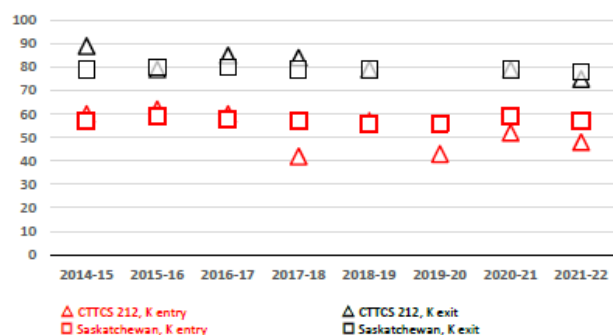
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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 for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

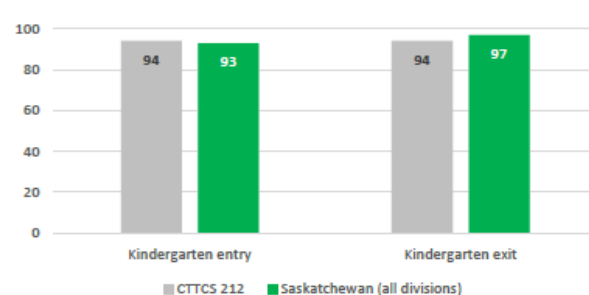
As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties 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, 2021-22



*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 can 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, 2022

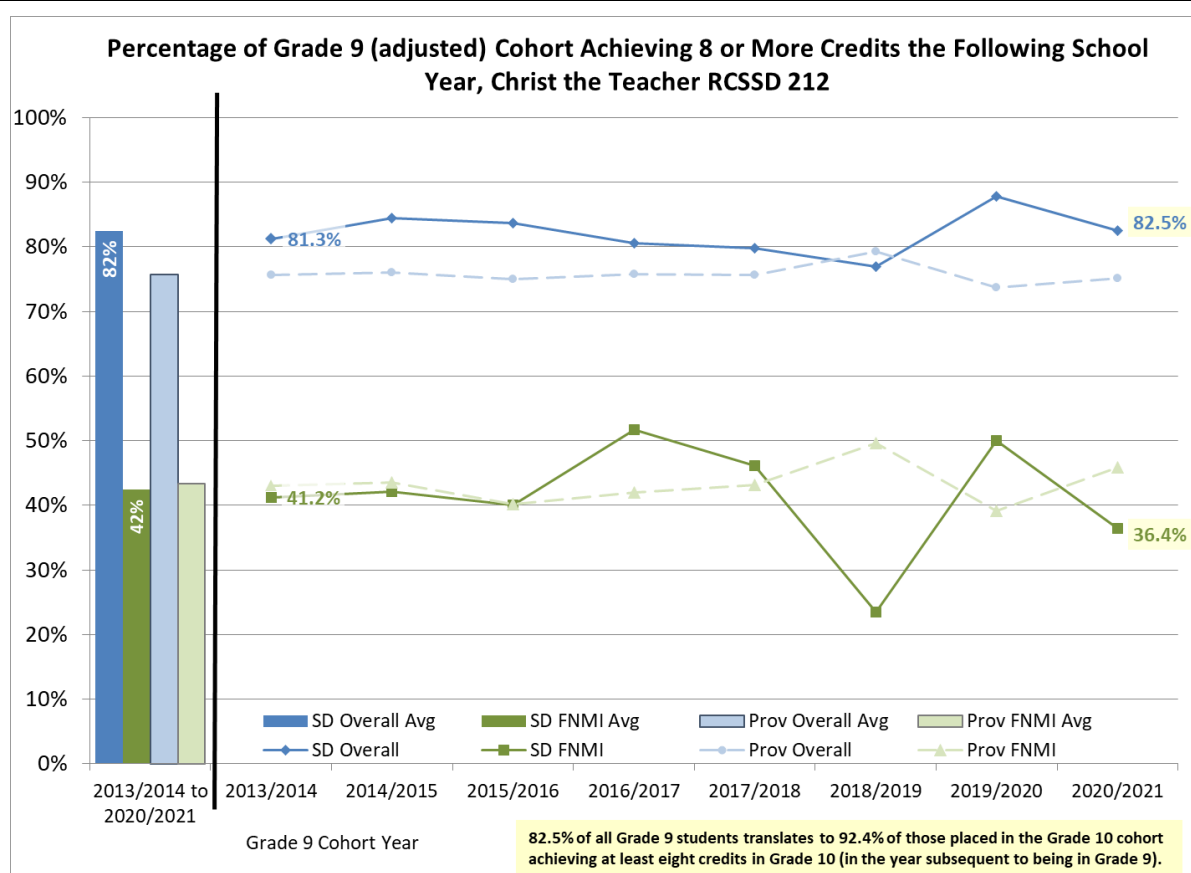
Analysis of Results – Early Years Evaluation

The results of the Early Years Evaluation indicated that the 2021-22 division exit rate is slightly lower than the provincial rate with 75% of students achieving developmental tasks at the expected level (Tier 1) compared to 78% provincially. It should be noted that there was also a relatively high percentage of division Kindergarten students participating in the assessment at exit (97%). Comparing division exit and entry results for 2021-22, it is evident that there was a 27% increase in the percentage of children achieving Tier 1 (75% up from 48%). Although this shows significant growth from the start of the 2021-22 school year, further work is needed so that at a minimum 90% of all students are ready for learning in the primary grades.

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, 2022

Analysis of Results – Grade 9 to 10 Transition

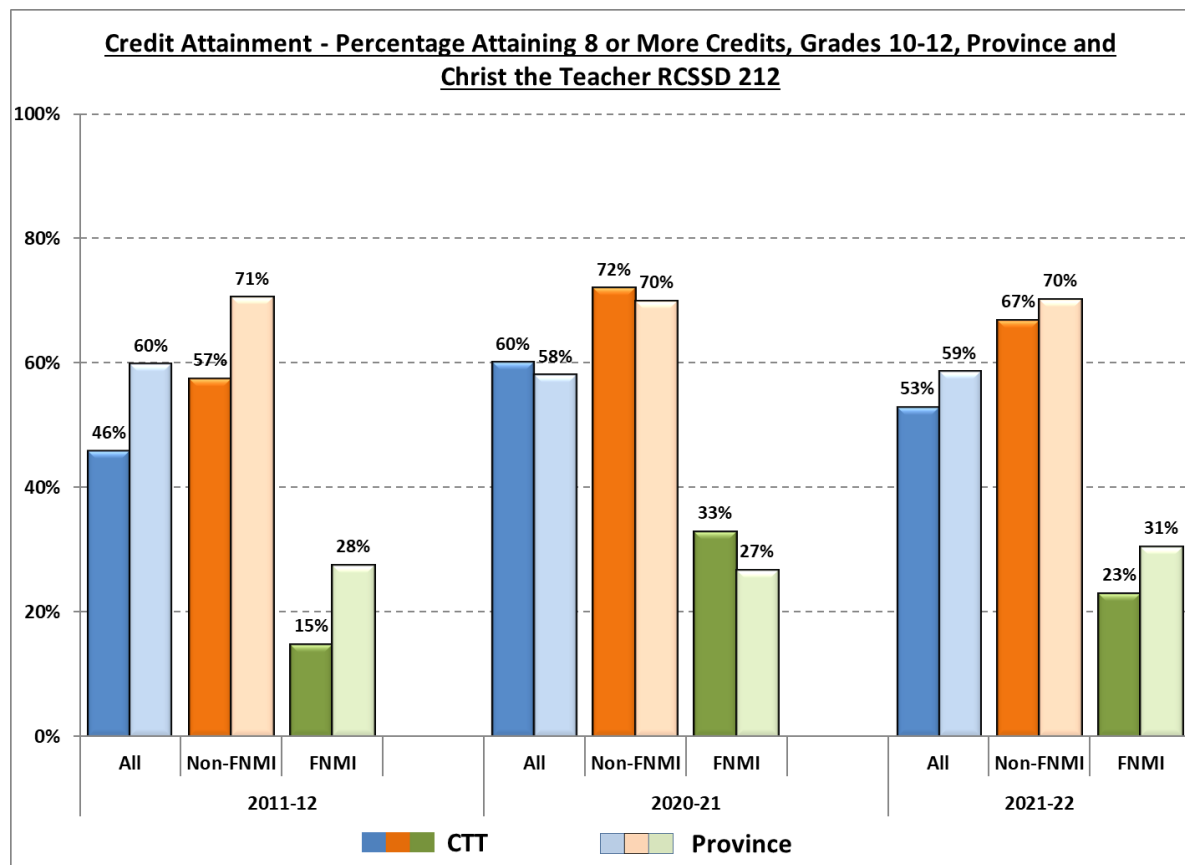
The Grade 9 to 10 Transition data for Christ the Teacher Catholic School R.C.S.S.D. decreased both overall and for FNMI students in 2021-22. Of all students enrolled in grade 10 for the first time in 2021-22, 82.5%

achieved eight or more credits (as compared to 87.8% the year previous), while 36.4% of the 24 students who identified as FNMI achieved eight or more credits (as compared to 50.0% in 2020-21). 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, but results were also below the 8-year average (42%) 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.

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, 2022

Analysis of Results – Credit Attainment

For 2021-22, Christ the Teacher R.C.S.S.D. recognized a decrease across all categories of credit attainment as compared to 2020-21 (53% in 2021-22 as compared to 60% for all students in 2020-21 – a decrease of 7%; 67% in 2021-22 as compared to 72% in 2020-21 for non-FNMI students – a decrease of 5%; and 23% in 2021-22 as compared to 33% for FNMI students – a 10% decrease).

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 (67% as compared to 23% in 2021-22).

School Division Local Priority: Faith Formation

A key priority for Christ the Teacher R.C.S.S.D. is Faith Formation, where students and staff will grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.

During the 2021-22 school year, Christ the Teacher R.C.S.S.D. conducted a Parent Guardian Survey. Within the “Faith Dimension” portion of the survey, the following perception data was compiled.

God's word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child's school.	96.69%
My child's school promotes its Catholic identity through symbols and other visible signs.	98.01%
My child's school is involved in social justice, service, and charitable activities.	91.39%
The staff at my child's school serve as models of faith.	90.07%
Our school helps parents / guardians support the faith life of my child.	93.38%
My child's school has helped my child get to know and love Jesus.	91.39%
The Catholic school experience makes my child a better person.	92.06%
Overall Average Score	93.28%

Source: Christ the Teacher R.C.S.S.D. Parent Guardian Survey, 2021-22

Analysis of Results – Faith Formation

The Parent Guardian survey data is collected biennially. The data indicated a high level of satisfaction for the “Faith Dimension” measures. This data continues to inform and guide programming in Christ the Teacher R.C.S.S.D.

Demographics

The sections that follow provide information about the Christ the Teacher R.C.S.S.D. students and staff.

Students

In the 2021-22 school year, the division noted a decrease in students registered in home-based education (51 students in 2021-22 as compared to 68 in 2020-21) as more students returned to in-person learning.

The division noted a consistent annual enrolment in French Immersion programming.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
Kindergarten	134	144	149	123	125
1	120	140	139	156	134
2	137	129	134	141	148
3	158	133	129	141	144
4	167	163	125	121	129
5	162	168	162	130	123
6	136	160	164	154	121
7	151	142	161	168	142
8	103	149	147	153	154
9	103	78	135	110	126
10	121	96	74	107	98
11	98	114	89	69	112
12	135	142	159	109	124
Total	1,725	1,758	1,767	1,682	1,680

PreK	80	80	84	71	80
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	75	82	79	76	74
	4 to 6	86	74	58	59	49
	7 to 9	68	61	76	72	65
	10 to 12	89	95	95	87	104
	Total	318	312	308	294	292
English as an Additional Language	1 to 3	65	72	64	61	48
	4 to 6	48	63	54	58	50
	7 to 9	35	43	38	46	42
	10 to 12	24	18	<10	<10	12
	Total	172	196	158	172	152
French Immersion	K to 3	119	120	121	121	123
	4 to 6	91	112	111	106	95
	7 to 9	62	56	78	81	91
	10 to 12	28	35	31	42	37
	Total	300	323	341	350	346

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, 2021

Staff

Job Category	FTEs
Classroom teachers	96.0
Principals & Vice-principals (Administrative Time)	8.5
Other educational staff – coordinator of student achievement and supports, consultants, psychologist, speech language pathologist, occupational therapist, career counsellor, school counsellors, educational assistants, library technicians, nutrition worker, liaison worker	87.0
Administrative staff –Chief Financial Officer, human resource services, payroll, purchasing, account clerical executive assistants and other administrative employees	4.0
Plant operations and maintenance – maintenance workers and caretakers	15.2
Transportation – rural transportation provided by Good Spirit School Division and urban transportation provided by Southland Transportation Ltd	0.0
League of Educational Administrators, Directors, and Superintendents (LEADS) – director of education, superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	213.7

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 R.C.S.S.D. Human resource Data System as of August 30, 2022

Senior Management Team

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

- Delmar Zwirsky – Chief Financial Officer
- Trevor Baker – Superintendent of Education
- Chad Holinaty – Superintendent of Education

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

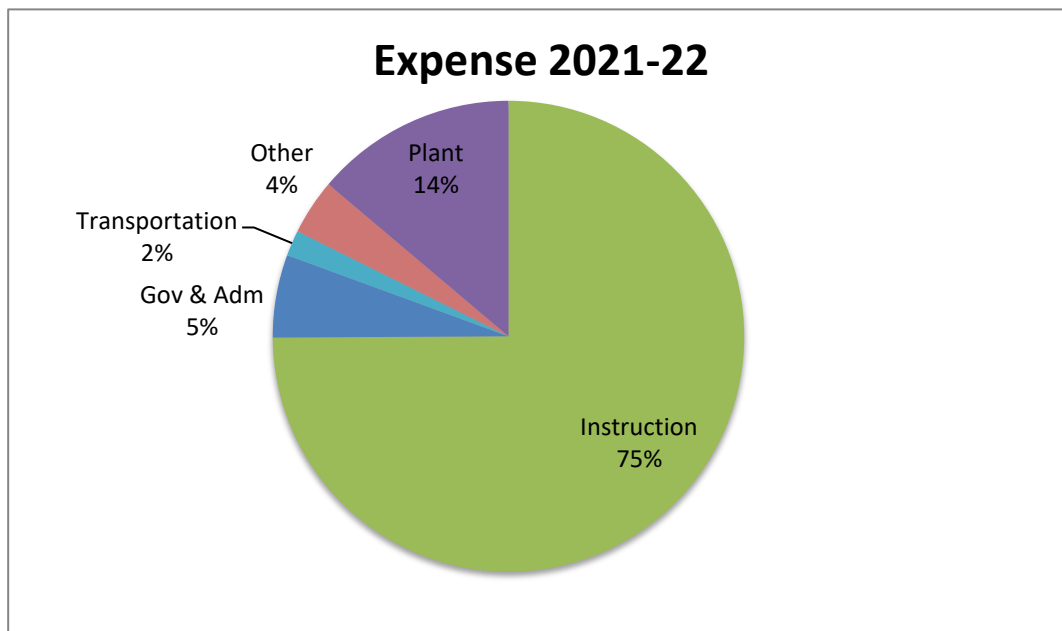
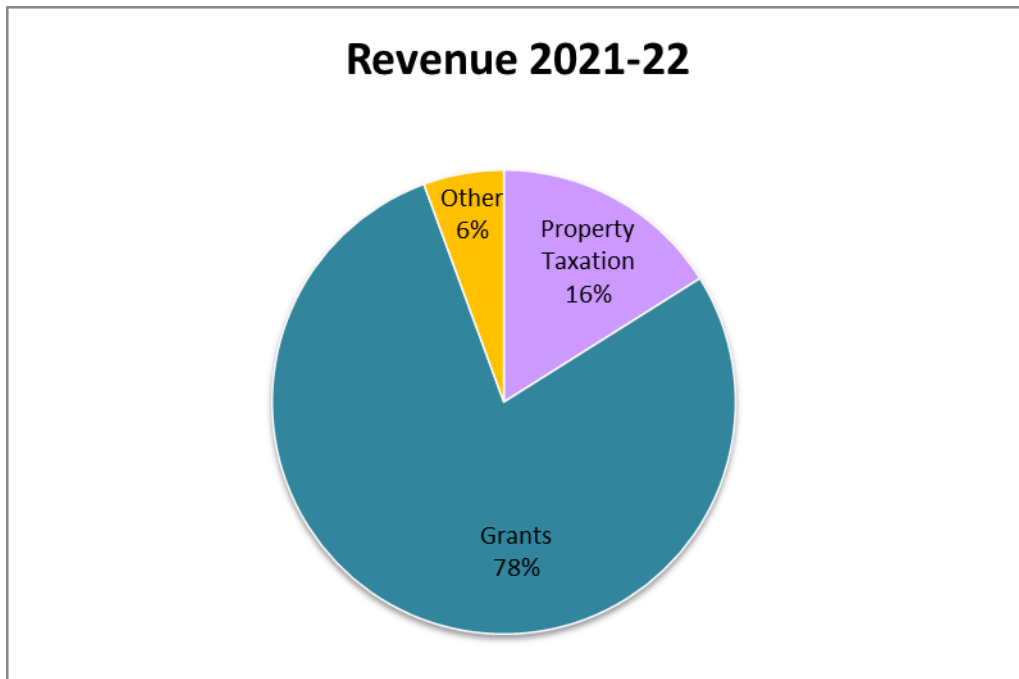
Infrastructure Projects			
School	Project	Details	2021-22 Cost
St. Mary's School	Parking Lot	Parking Lot Paving	66,867
St. Paul's School	Parking Lot	Parking Lot Paving	87,491
St. Paul's School	Roof Replacement	Replace Roof Section	150,666
St. Henry's Junior School	HVAC Upgrade	Gymnasium, Offices & Library Ventilation Upgrade	434,735
Total			\$739,759

Transportation

Christ the Teacher R.C.S.S.D. provides transportation services to all students residing within its jurisdiction. In 2021-22, 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 minivans. These vehicles are used for extra-curricular transportation and Prekindergarten student transportation. In addition to the above services, special needs transportation services are contracted from the Saskatchewan Abilities Council, York City Taxi, and the City of Melville.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
			(Restated)			
REVENUES						
Property Taxation	3,390,901	3,056,233	3,243,401	(334,668)	-10%	1
Grants	15,592,333	14,901,131	17,881,668	(691,202)	-4%	
School Generated Funds	491,500	383,263	183,710	(108,237)	-22%	2
Complementary Services	402,850	309,692	375,663	(93,158)	-23%	3
External Services	-	120,000	-	120,000	100%	4
Other	242,900	254,615	242,026	11,715	5%	
Total Revenues	20,120,484	19,024,934	21,926,468	(1,095,550)	-5%	
EXPENSES						
Governance	143,437	108,408	101,834	(35,029)	-24%	5
Administration	1,127,114	1,100,018	947,611	(27,096)	-2%	
Instruction	16,523,952	15,946,092	15,530,584	(577,860)	-3%	
Plant	2,952,889	2,943,883	3,436,930	(9,006)	0%	
Transportation	460,525	376,058	297,371	(84,467)	-18%	6
School Generated Funds	498,772	404,274	148,047	(94,498)	-19%	7
Complementary Services	342,977	287,338	329,613	(55,639)	-16%	8
External Services	-	116,037	-	116,037	100%	9
Other Expenses	15,000	4,170	3,294	(10,830)	-72%	10
Total Expenses	22,064,666	21,286,278	20,795,284	(778,388)	-4%	
Surplus (Deficit) for the Year	(1,944,182)	(2,261,344)	1,131,184			

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

Note	Explanation
1	Assessed values for education property taxes were less than budgeted.
2	Fundraising limitations due to the COVID-19 pandemic resulted in lower than budgeted revenues.
3	Revenue budgeted in Complementary Services was recognized in Grants revenue.
4	Funding from the Ministry of Education for Invitational Shared Services Initiative was provided during the 2021-22 year after the budget was approved.
5	Meeting and professional development costs were less than budgeted with limited travel due to COVID-19.
6	Contracted transportation costs and special events transportation were less than budgeted.
7	School generated fund expenses were less than budgeted and correspond with less than budgeted revenues.
8	Portion of program staff coverage was expensed in the instructional area, travel costs reduced due to COVID-19 and planned capital equipment purchases were deferred resulting in amortization expenses less than budgeted.
9	Expenses for the Invitational Shared Services Initiative correspond to funding that was provided during the 2021-22 year after the budget was approved.
10	Bank charges were less than budgeted.

Appendix A – Payee List

Board Remuneration

In 2021-22 the Christ the Teacher Catholic School Division made the following payments to the Board of Education:

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Chaban, Monique	3,086	370	-	984	-	61	4,501
Gibson, Erin	2,809	153	-	750	-	61	3,773
Guy, Dwight (Chairperson)	9,134	192	-	1,321	-	61	10,708
Hicke, Brian	3,565	164	-	2,301	-	61	6,091
Niezgoda, Jerome	4,347	-	-	609	-	61	5,017
Rathgeber, Doreen	3,741	226	-	1,744	-	61	5,772
Wilson, Theresa	2,608	288	-	622	-	60	3,578
Zaryski, Pat (Vice-Chairperson)	5,886	263	-	1,122	-	60	7,331
Total	35,176	1,656	-	9,453	-	486	46,771

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
Aon Canada Inc.	116,054
Clark Roofing (1964) Ltd.	219,247
Curtis Maleschuk Commercial Cleaning Supplies	100,993
Cypress Sales Partnership	58,126
Digitex Canada Inc.	189,904
Fedorowich Construction Ltd.	167,066
Good Spirit School Division No. 204	108,455
HDA Engineering Ltd.	69,594
Kooler Refrigeration	50,200
Oxygen Technical Services Ltd.	53,479
PCL Construction Management Inc.	163,710

Name	Amount
PlayQuest Recreation	107,995
Saskatchewan Power Corporation	253,063
SaskEnergy Incorporated	136,458
Society for the Involvement of Good Neighbours Inc.	73,555
Southland Transportation Ltd.	295,379
Tag's Plumbing & Heating Ltd.	251,843
Tymark Construction Ltd.	198,699
ZACS Computers Audio Video	63,432
Zagime Anishinabek	90,000

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	4,321,195
Canadian Western Bank	3,000,000
Municipal Employees' Pension	655,170
Raymond James Ltd.	6,000,000

Name	Amount
Saskatchewan School Boards Association	241,979
Saskatchewan Teachers' Federation	1,332,687
Saskatchewan Workers' Compensation Board	78,779

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, 2022

Delmar Zwirsky, CPA, CMA

Chief Financial Officer

Prairie Strong Professional Chartered Accountants

Auditor

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

Saskatchewan 

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- 2. Auditor's Report
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- A-1 Schedule A: Supplementary Details of Revenue
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- Schedule E: Net Change in Non-Cash Operating Activities
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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.

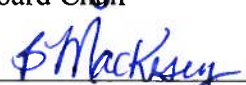
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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, Prairie Strong Professional Chartered Accountants, 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 28, 2022

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, 2022, 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, 2022, 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.

Prairie Strong

PRARIE STRONG
Chartered Professional Accountants

Melville, Saskatchewan
November 28, 2022

Christ the Teacher Roman Catholic Separate School Division No. 212


Statement of Financial Position as at August 31, 2022

	2022	2021
	\$	\$
Financial Assets		(Restated - Note 2(j))
Cash and Cash Equivalents	4,126,244	8,795,159
Accounts Receivable (Note 5)	1,100,647	2,022,576
Portfolio Investments (Note 3)	9,010,750	5,510,750
Total Financial Assets	14,237,641	16,328,485
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	1,177,740	1,563,797
Liability for Employee Future Benefits (Note 7)	323,500	321,300
Deferred Revenue (Note 9)	838,902	465,304
Total Liabilities	2,340,142	2,350,401
Net Financial Assets	11,897,499	13,978,084
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,578,403	16,723,777
Prepaid Expenses	209,111	244,495
Total Non-Financial Assets	16,787,514	16,968,272
Accumulated Surplus (Note 12)	28,685,013	30,946,356

Contractual Obligations (Note 15)

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

Approved by the Board:




Chairperson

Chief Financial Officer

Christ the Teacher Roman Catholic Separate School Division No. 212
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$ (Note 13)	\$	\$ (Restated Note 2(j))
REVENUES			
Property Taxes and Other Related	3,390,901	3,056,233	3,243,401
Grants	15,592,333	14,901,131	17,881,668
School Generated Funds	491,500	383,263	183,710
Complementary Services (Note 11)	402,850	309,692	375,663
External Services (Note 10)	-	120,000	-
Other	242,900	254,615	242,026
Total Revenues (Schedule A)	20,120,484	19,024,934	21,926,468
EXPENSES			
Governance	143,437	108,408	101,834
Administration	1,127,114	1,100,018	947,611
Instruction	16,523,952	15,946,092	15,530,584
Plant Operation & Maintenance	2,952,889	2,943,883	3,436,930
Student Transportation	460,525	376,058	297,371
School Generated Funds	498,772	404,274	148,047
Complementary Services (Note 10)	342,977	287,338	329,613
External Services (Note 11)	-	116,037	-
Other	15,000	4,170	3,294
Total Expenses (Schedule B)	22,064,666	21,286,278	20,795,284
Operating Surplus (Deficit) for the Year	(1,944,182)	(2,261,344)	1,131,184
Accumulated Surplus from Operations, Beginning of Year	30,946,356	30,946,356	29,815,173
Accumulated Surplus from Operations, End of Year	29,002,174	28,685,013	30,946,356

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, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 13)		(Restated Note 2(j))
Net Financial Assets, Beginning of Year	13,978,084	13,978,084	13,359,046
Changes During the Year			
Operating Surplus (Deficit) for the Year	(1,944,182)	(2,261,344)	1,131,184
Acquisition of Tangible Capital Assets (Schedule C)	(788,187)	(811,543)	(1,353,946)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	1,530	-
Net (Gain) on Disposal of Capital Assets (Schedule C)	-	(1,530)	-
Amortization of Tangible Capital Assets (Schedule C)	973,132	956,917	911,750
Net Change in Other Non-Financial Assets	-	35,384	(69,950)
Change in Net Financial Assets	(1,759,237)	(2,080,586)	619,038
Net Financial Assets, End of Year	12,218,847	11,897,499	13,978,084

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, 2022**

	2022	2021
	\$	\$
OPERATING ACTIVITIES		(Restated Note 2(j))
Operating Surplus (Deficit) for the Year	(2,261,344)	1,131,184
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	955,387	911,750
Net Change in Non-Cash Operating Activities (Schedule E)	947,054	(153,906)
Cash Provided (Used) by Operating Activities	(358,903)	1,889,028
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(811,543)	(1,353,946)
Proceeds on Disposal of Tangible Capital Assets	1,530	-
Cash Used by Capital Activities	(810,013)	(1,353,946)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(9,000,000)	(5,500,000)
Proceeds on Disposal of Portfolio Investments	5,500,000	7,000,000
Cash Provided (Used) by Investing Activities	(3,500,000)	1,500,000
(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(4,668,915)	2,035,082
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	8,795,159	6,760,077
CASH AND CASH EQUIVALENTS, END OF YEAR	4,126,244	8,795,159

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, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	3,328,826	2,939,829	3,217,162
Total Property Tax Revenue	3,328,826	2,939,829	3,217,162
Grants in Lieu of Taxes			
Federal Government	11,000	15,534	9,822
Provincial Government	46,000	81,675	46,448
Other	2,300	5,590	4,806
Total Grants in Lieu of Taxes	59,300	102,799	61,076
Other Tax Revenues			
Treaty Land Entitlement - Rural	-	-	12
House Trailer Fees	1,275	1,256	1,213
Total Other Tax Revenues	1,275	1,256	1,225
Additions to Levy			
Penalties	25,000	32,888	13,541
Other	-	3,375	312
Total Additions to Levy	25,000	36,263	13,853
Deletions from Levy			
Cancellations	(22,500)	7,750	(36,940)
Other Deletions	(1,000)	(31,664)	(12,975)
Total Deletions from Levy	(23,500)	(23,914)	(49,915)
Total Property Taxes and Other Related Revenue	3,390,901	3,056,233	3,243,401
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	15,029,937	14,055,612	15,655,198
Other Ministry Grants	562,396	682,365	793,536
Total Ministry Grants	15,592,333	14,737,977	16,448,734
Other Provincial Grants	-	41,023	1,238,846
Federal Grants	-	79,617	117,321
Grants from Others	-	42,514	76,767
Total Operating Grants	15,592,333	14,901,131	17,881,668
Total Grants	15,592,333	14,901,131	17,881,668

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
School Generated Funds Revenue	(Note 13)		
Curricular			
Student Fees	21,500	19,388	5,342
Total Curricular Fees	21,500	19,388	5,342
Non-Curricular Fees			
Commercial Sales - GST	-	-	410
Commercial Sales - Non-GST	60,000	39,155	28,176
Fundraising	200,000	153,491	67,183
Grants and Partnerships	75,000	100,900	55,419
Students Fees	105,000	54,924	12,417
Other	30,000	15,405	14,763
Total Non-Curricular Fees	470,000	363,875	178,368
Total School Generated Funds Revenue	491,500	383,263	183,710
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	342,850	316,359	333,456
Other Provincial Grants	-	(6,667)	42,207
Other Grants	60,000	-	-
Total Operating Grants	402,850	309,692	375,663
Total Complementary Services Revenue	402,850	309,692	375,663
External Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	-	120,000	-
Total Operating Grants	-	120,000	-
Total External Services Revenue	-	120,000	-
Other Revenue			
Miscellaneous Revenue	38,500	70,139	69,439
Sales & Rentals	50,500	17,796	7,690
Investments	153,900	165,150	164,897
Gain on Disposal of Capital Assets	-	1,530	-
Total Other Revenue	242,900	254,615	242,026
TOTAL REVENUE FOR THE YEAR	20,120,484	19,024,934	21,926,468

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule B: Supplementary Details of Expenses for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
	(Note 13)		(Restated Note 2(j))
Governance Expense			
Board Members Expense	42,386	37,318	31,812
Professional Development - Board Members	16,224	9,453	5,342
Grants to School Community Councils	17,982	-	-
Elections	-	-	7,266
Other Governance Expenses	66,845	61,637	57,414
Total Governance Expense	143,437	108,408	101,834
Administration Expense			
Salaries	826,749	825,676	682,068
Benefits	97,849	100,815	104,363
Supplies & Services	67,271	68,363	68,609
Non-Capital Furniture & Equipment	12,043	11,134	11,596
Building Operating Expenses	40,510	27,870	28,844
Communications	14,750	27,712	26,164
Travel	34,180	16,409	4,883
Professional Development	13,000	1,543	1,983
Amortization of Tangible Capital Assets	20,762	20,496	19,101
Total Administration Expense	1,127,114	1,100,018	947,611
Instruction Expense			
Instructional (Teacher Contract) Salaries	10,953,589	10,644,749	10,728,502
Instructional (Teacher Contract) Benefits	585,089	617,694	600,232
Program Support (Non-Teacher Contract) Salaries	2,931,744	2,759,439	2,436,265
Program Support (Non-Teacher Contract) Benefits	556,060	514,755	447,475
Instructional Aids	327,534	376,366	370,103
Supplies & Services	374,105	394,674	430,016
Non-Capital Furniture & Equipment	97,322	94,297	129,569
Communications	34,084	26,183	23,657
Travel	41,351	41,818	29,935
Professional Development	187,454	60,022	30,946
Student Related Expense	113,178	99,024	22,055
Amortization of Tangible Capital Assets	322,442	317,071	281,829
Total Instruction Expense	16,523,952	15,946,092	15,530,584

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		(Restated Note 2(j))
Salaries	814,843	692,455	742,637
Benefits	164,088	131,891	134,752
Supplies & Services	571	661	308
Non-Capital Furniture & Equipment	9,960	8,085	6,919
Building Operating Expenses	1,372,545	1,527,770	1,982,753
Communications	2,250	1,290	1,594
Travel	20,620	33,144	18,564
Professional Development	7,500	-	-
Amortization of Tangible Capital Assets	560,512	544,696	545,512
Amortization of Tangible Capital Assets ARO	-	3,891	3,891
Total Plant Operation & Maintenance Expense	2,952,889	2,943,883	3,436,930
Student Transportation Expense			
Supplies & Services	25,750	6,979	4,719
Non-Capital Furniture & Equipment	8,500	17,277	785
Contracted Transportation	389,271	301,189	247,848
Amortization of Tangible Capital Assets	37,004	50,613	44,019
Total Student Transportation Expense	460,525	376,058	297,371
School Generated Funds Expense			
Academic Supplies & Services	15,000	16,974	14,445
Cost of Sales	150,000	111,088	42,228
Non-Capital Furniture & Equipment	15,000	76,161	10,051
School Fund Expenses	301,500	180,028	64,051
Amortization of Tangible Capital Assets	17,272	20,023	17,272
Total School Generated Funds Expense	498,772	404,274	148,047

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		(Restated Note 2(j))
Instructional (Teacher Contract) Salaries & Benefits	193,200	194,735	169,570
Program Support (Non-Teacher Contract) Salaries & Benefits	91,009	67,064	123,220
Instructional Aids	11,316	11,580	17,415
Supplies & Services	-	11,281	7,613
Non-Capital Furniture & Equipment	12,000	1,817	10,314
Communications	-	-	621
Travel	15,250	-	-
Professional Development (Non-Salary Costs)	1,560	-	734
Student Related Expenses	2,500	733	-
Contracted Transportation & Allowances	1,000	-	-
Amortization of Tangible Capital Assets	15,142	128	126
Total Complementary Services Expense	342,977	287,338	329,613
External Service Expense			
Grant Transfers	-	90,000	-
Instructional Aids	-	16,108	-
Non-Capital Furniture & Equipment	-	2,905	-
Travel	-	7,024	-
Total External Services Expense	-	116,037	-
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	15,000	4,170	3,294
Total Interest and Bank Charges	15,000	4,170	3,294
Total Other Expense	15,000	4,170	3,294
TOTAL EXPENSES FOR THE YEAR	22,064,666	21,286,278	20,795,284

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule C - Supplementary Details of Tangible Capital Assets

for the year ended August 31, 2022

	Land		Buildings		Buildings	Other	Furniture and	Computer Hardware and	Computer		
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Audio Visual Equipment	Software	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost	(Restated - Note 2(j))										
Opening Balance as of September 1	620,090	15,315	25,034,524	2,143,986	264,508	378,871	2,644,647	3,624,466	148,612	34,875,019	33,547,051
Additions/Purchases	-	154,358	49,327	-	-	32,969	265,264	309,625	-	811,543	1,353,946
Disposals	-	-	-	-	-	(10,845)	-	(265,334)	-	(276,179)	(25,978)
Closing Balance as of August 31	620,090	169,673	25,083,851	2,143,986	264,508	400,995	2,909,911	3,668,757	148,612	35,410,383	34,875,019
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	9,193	11,733,742	552,011	178,973	271,830	2,178,503	3,107,173	119,817	18,151,242	17,265,470
Amortization of the Period	-	8,484	426,782	103,439	3,891	55,511	110,910	233,503	14,397	956,917	911,750
Disposals	-	-	-	-	-	(10,845)	-	(265,334)	-	(276,179)	(25,978)
Closing Balance as of August 31	N/A	17,677	12,160,524	655,450	182,864	316,496	2,289,413	3,075,342	134,214	18,831,980	18,151,242
Net Book Value											
Opening Balance as of September 1	620,090	6,122	13,300,782	1,591,975	85,535	107,041	466,144	517,293	28,795	16,723,777	16,281,580
Closing Balance as of August 31	620,090	151,996	12,923,327	1,488,536	81,644	84,499	620,498	593,415	14,398	16,578,403	16,723,777
Change in Net Book Value	-	145,874	(377,455)	(103,439)	(3,891)	(22,542)	154,354	76,122	(14,397)	(145,374)	442,197
Disposals											
Historical Cost	-	-	-	-	-	10,845	-	265,334	-	276,179	25,978
Accumulated Amortization	-	-	-	-	-	10,845	-	265,334	-	276,179	25,978
Net Cost	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	1,530	-	-	-	1,530	-
Gain on Disposal	-	-	-	-	-	1,530	-	-	-	1,530	-

An asset retirement obligation for the removal and disposal of asbestos (Note 6) is related to buildings with a net book value of \$1,335,876 (2021 - \$1,404,566).

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2022**

	2022	2021
	\$	\$
Non-Cash Items Included in Surplus / Deficit		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	956,917	911,750
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(1,530)	-
Total Non-Cash Items Included in Surplus / Deficit	955,387	911,750

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, 2022**

	2022	2021
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	921,929	(175,385)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(386,057)	321,811
Increase in Liability for Employee Future Benefits	2,200	12,300
Increase (Decrease) in Deferred Revenue	373,598	(242,682)
Decrease (Increase) in Prepaid Expenses	35,384	(69,950)
Total Net Change in Non-Cash Operating Activities	947,054	(153,906)

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2022**

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 12)
External Sources				
Contractual Agreements				
Urban Programming for Indigenous Peoples	12,615	-	-	12,615
Total Contractual Agreements	12,615	-	-	12,615
Jointly Administered Funds				
School generated funds	574,318	383,263	435,800	521,781
Total Jointly Administered Funds	574,318	383,263	435,800	521,781
Ministry of Education				
PMR maintenance project allocations	1,125,435	520,467	554,083	1,091,819
Federal Capital Tuition	-	-	-	-
Education Emergency Pandemic Support program allocation	-	-	-	-
Education Emergency Pandemic Support program allocation	225,780	-	225,780	-
Total Ministry of Education	1,351,215	520,467	779,863	1,091,819
Total	1,938,148	903,730	1,215,663	1,626,215
Internal Sources				
Board governance				
Board Governance Training & Election	20,266	-	-	20,266
Legal	71,475	-	-	71,475
Total Board governance	91,741	-	-	91,741
Curriculum and student learning				
School Budgets	226,328	26,416	-	252,744
Catholic Distinctiveness	359,391	-	38,046	321,345
First Nations & Metis Achievement	1,011	-	-	1,011
Central Textbooks & Curriculum Resources	396,485		7,180	389,305
Mental Health & Wellness	-	250,000	-	250,000
Truth & Reconciliation	-	100,000	-	100,000
Total curriculum and student learning	983,215	376,416	45,226	1,314,405
Facilities				
Maintenance Capital & Replacement	4,019,781	-	283,875	3,735,906
Playground & Outdoor Space Enhancement	337,500	-	83,873	253,627
Total facilities	4,357,281	-	367,748	3,989,533
Furniture and equipment				
Academic Equipment Replacement	848,146	-	29,430	818,716
Total furniture and equipment	848,146	-	29,430	818,716
Information technology				
Technology	1,597,282	-	333,435	1,263,847
Division Office Software Upgrades	103,015	-	-	103,015
Total information technology	1,700,297	-	333,435	1,366,862
Other				
COVID-19 for Future Expenditures	1,250,000	-	74,951	1,175,049
Total Other	1,250,000	-	74,951	1,175,049

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2022**

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 12)
Professional development				
Professional Development - LEADS Members	40,152	10,000	7,641	42,511
Investing in Teachers	352,502	-	29,408	323,094
Total professional development	392,654	10,000	37,049	365,605
Transportation				
Vehicle Replacement	280,814	-	32,968	247,846
Total transportation	280,814	-	32,968	247,846
Total	9,904,148	386,416	920,808	9,369,757
Total Designated Assets	11,842,296	1,290,146	2,136,471	10,995,972

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212” and operates as “the Christ the Teacher Roman 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

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

a) Basis of Accounting

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).

b) Trust Funds

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

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

c) Measurement Uncertainty and the Use of Estimates

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

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

- the liability for employee future benefits of \$323,500 (2021 - \$ 321,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$18,831,980 (2021 - \$18,151,242) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$264,508 (2021 - \$264,508) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$3,056,233 (2021 - \$3,243,401) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$106,075 (2021 - \$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.

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 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 the 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.

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 15-35 years.

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, 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.

Asset Retirement Obligation (ARO) consists of building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

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.

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2022

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 these plans 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 revenue 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 2021 and 2022 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.

j) Accounting Changes

Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's financial statements as follows:

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	Previously Stated Aug. 31, 2021	Increase (Decrease)	Restated Aug. 31, 2021
Tangible Capital Assets	\$ 16,638,242	\$ 85,535	\$ 16,723,777
Accounts Payable and Accrued Liabilities	\$ 1,299,289	\$ 264,508	\$ 1,563,797
Amortization of Tangible Capital Assets	\$ 907,859	\$ 3,891	\$ 911,750
Accumulated Surplus	\$ 31,125,329	\$ (178,973)	\$ 30,946,356

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs		
Canadian Western Bank, 1.45%, maturing March 2023	\$ 3,000,000	\$ -
Raymond James, 2.30 %, maturing March 2023	3,000,000	-
Raymond James, 4.05 %, maturing June 2023	3,000,000	-
Bank of Montreal, 2.08%, maturing October 2023	10,750	10,750
Canadian Western Bank, 1.20%, matured January 2022	-	3,000,000
Canadian Western Bank, 1.02%, matured May 2022	-	2,500,000
Total portfolio investments reported at cost or amortized cost	\$ 9,010,750	\$ 5,510,750

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2022 Actual	2021 Actual
Governance	\$ 46,771	\$ 61,637	\$ -	\$ 108,408	\$ 101,834
Administration	926,491	153,031	20,496	1,100,018	947,611
Instruction	14,536,637	1,092,384	317,071	15,946,092	15,530,584
Plant Operation & Maintenance	824,346	1,570,950	548,587	2,943,883	3,436,930
Student Transportation	-	325,445	50,613	376,058	297,371
School Generated Funds	-	384,251	20,023	404,274	148,047
Complementary Services	261,799	25,411	128	287,338	329,613
External Services	-	116,037	-	116,037	-
Other	-	4,170	-	4,170	3,294
TOTAL	\$16,596,044	\$3,733,316	\$ 956,918	\$21,286,278	\$20,795,284

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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:

	2022			2021		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,022,808	\$ 106,075	\$ 916,733	\$ 1,985,559	\$ 68,419	\$ 1,917,140
Other Receivables	183,914	-	183,914	105,436	-	105,436
Total Accounts Receivable	\$ 1,206,722	\$ 106,075	\$ 1,100,647	\$ 2,090,995	\$ 68,419	\$ 2,022,576

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		(Restated - Note 2(j))
Accrued Salaries and Benefits	\$ 316,546	\$ 321,044
Supplier Payments	551,714	903,009
Liability for Asset Retirement Obligation	264,508	264,508
Other - Audit Fees, Excess Program Funds & Contractor Holdbacks	44,972	75,236
Total Accounts Payable and Accrued Liabilities	\$ 1,177,740	\$ 1,563,797

The school division recognized an estimated liability for asset retirement obligation of \$264,508 (2021 - \$264,508) for the removal and disposal of asbestos. The nature of the liability is an estimate of future remediation costs related to the removal of asbestos in school buildings. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with the removal of the asbestos.

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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, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
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	14

Liability for Employee Future Benefits	2022	2020
Accrued Benefit Obligation - beginning of year	\$ 156,900	\$ 239,200
Current period service cost	12,500	16,500
Interest cost	3,300	3,900
Benefit payments	(1,800)	(3,300)
Actuarial (gains)	(22,800)	(100,600)
Plan amendments	-	1,200
Accrued Benefit Obligation - end of year	148,100	156,900
Unamortized net actuarial gains	175,400	164,400
Liability for Employee Future Benefits	\$ 323,500	\$ 321,300

Employee Future Benefits Expense	2022	2020
Current period service cost	\$ 12,500	\$ 16,500
Amortization of net actuarial (gain)	(11,800)	(4,800)
Benefit cost	700	11,700
Interest cost	3,300	3,900
Total Employee Future Benefits Expense	\$ 4,000	\$ 15,600

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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:

	2022		2021
	STRP	TOTAL	TOTAL
Number of active School Division members	158	158	154
Member contribution rate (percentage of salary)	9.50% - 11.70%	9.50% - 11.70%	9.50% - 11.70%
Member contributions for the year	\$ 1,105,682	\$ 1,105,682	\$ 1,073,226

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

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Details of the MEPP are as follows:

	2022	2021
Number of active School Division members	122	100
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	\$ 327,132	\$ 303,165
School Division contributions for the year	\$ 327,132	\$ 303,165
Actuarial extrapolation date	Dec-31-2021	Dec-31-2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2022
Non-Capital deferred revenue:				
Property Taxation	\$ 465,304	\$ 1,060,056	\$ 686,458	\$ 838,902
Total Deferred Revenue	\$ 465,304	\$ 1,060,056	\$ 686,458	\$ 838,902

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:

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Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Cognitive Disability Strategies Program	2022	2021
Revenues:				
Operating Grants	\$ 316,359	\$ (6,667)	\$ 309,692	\$ 375,663
Total Revenues	316,359	(6,667)	309,692	375,663
Expenses:				
Salaries & Benefits	261,799	-	261,799	292,790
Instructional Aids	11,580	-	11,580	17,415
Supplies and Services	11,281	-	11,281	7,613
Non-Capital Equipment	1,817	-	1,817	10,314
Communications	-	-	-	621
Professional Development (Non-Salary Costs)	-	-	-	734
Student Related Expenses	733	-	733	-
Amortization of Tangible Capital Assets	128	-	128	126
Total Expenses	287,338	-	287,338	329,613
Excess (Deficiency) of Revenues over Expenses	\$ 29,021	\$ (6,667)	\$ 22,354	\$ 46,050

11. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	2022	2021
Revenues:			
Operating Grants	\$ 120,000	\$ 120,000	\$ -
Total Revenues	120,000	120,000	-
Expenses:			
Grant Transfers	90,000	90,000	-
Instructional Aids	16,108	16,108	-
Non-Capital Equipment	2,905	2,905	-
Travel	7,024	7,024	-
Total Expenses	116,037	116,037	-
Excess of Revenues over Expenses	\$ 3,963	\$ 3,963	\$ -

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12. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	(Restated Note 2(j))			
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,988,285	\$ 811,543	\$ 956,917	\$ 16,842,911
Less: Liability for Asset Retirement Obligations	(264,508)	-	-	\$ (264,508)
	16,723,777	811,543	956,917	16,578,403
Designated Assets: (Schedule F)	11,842,296	1,290,146	2,136,471	10,995,972
Unrestricted Surplus	2,380,283	-	1,269,644	1,110,638
Total Accumulated Surplus	\$ 30,946,356	\$ 2,101,689	\$ 4,363,032	\$ 28,685,013

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 14, 2021 and the Minister of Education on August 27, 2021.

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14. TRUSTS

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

Information about these trusts is as follows:

	Gulak Memorial Fund		Scholarships		Total	Total
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Cash and short-term investments	\$ 156,418	\$ 154,068	\$ 83,194	\$ 78,394	\$ 239,612	\$ 232,462
Total Assets	156,418	154,068	83,194	78,394	239,612	232,462
Revenues						
Contributions and donations	-	-	20,800	14,100	20,800	14,100
Interest on investments	2,350	2,623	700	752	3,050	3,375
	2,350	2,623	21,500	14,852	23,850	17,475
Expenses						
Scholarships	-	-	16,700	15,100	16,700	15,100
	-	-	16,700	15,100	16,700	15,100
Excess (Deficiency) of Revenues over Expenses	2,350	2,623	4,800	(248)	7,150	2,375
Trust Fund Balance, Beginning of Year	154,068	151,445	78,394	78,642	232,462	230,087
Trust Fund Balance, End of Year	\$ 156,418	\$ 154,068	\$ 83,194	\$ 78,394	\$ 239,612	\$ 232,462

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Student transportation agreement with Southland Transportation Ltd. of approximately \$770,000 over 3 years expiring June 30, 2023.

Operating lease obligations of the school division are as follows:

Future minimal lease payments		
	Copier Leases	Total
2023	\$ 15,101	\$ 15,101
2024	12,151	12,151
2025	6,076	6,076
Total Lease Obligations	\$ 33,328	\$ 33,328

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16. 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, 2022, was:

August 31, 2022						
	Total	0-30 days	30-60 days	60-90 days	Over 90 days	
Other Receivables	\$ 94,471	\$ 94,471	\$ -	\$ -	\$ -	
Gross Receivables	94,471	94,471	-	-	-	
Net Receivables	\$ 94,471	\$ 94,471	\$ -	\$ -	\$ -	

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, 2022						
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years	
Accounts payable and accrued liabilities	\$ 1,177,740	\$ 913,232	\$ -	\$ -	\$ 264,508	
Total	\$ 1,177,740	\$ 913,232	\$ -	\$ -	\$ 264,508	

iii) Market Risk

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

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Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$750,000 with interest payable monthly at a rate of prime minus 1.00% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by holding cash in accounts at Canadian banks, denominated in Canadian currency, investing in GICs and term deposits for short terms at fixed interest rates and by managing cash flows to minimize the utilization of its bank line of credit.

17. 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 and 2020-21, 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 increased cash collections in 2021-22. Consequently, the school operating grant from the Ministry of Education decreased in 2021-22 to offset the increased cash collections.