



Christ the Teacher Roman Catholic Separate School Division #212

2022-23 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 Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

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 2022-23 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, 2022 to August 31, 2023. 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 'Patricia Zaryski', written in a cursive style.

Patricia Zaryski, Chairperson

Introduction

This annual report provides information about Christ the Teacher Roman Catholic Separate School Division (R.C.S.S.D.) in its 2022-23 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 second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining 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 priorities and goals for the 2022-23 academic year.

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 – Vacant	City of Yorkton – Doreen Rathgeber
Melville Rural – Monique Chaban (Vice-Chair)	City of Yorkton – Pat Zaryski (Chairperson)
Village of Theodore – Erin Gibson	Yorkton Rural – Dwight Guy

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

School Community Councils

The Board of Education has established a School Community Council (SCC) for 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. On May 29, 2023, this SCC and Board forum, involving Board Members, Central Administration, Principals, and representatives from each SCC provided an

opportunity for SCCs to network and engage in dialogue regarding initiatives taken to support school level plans.

Annually, the Board appoints a board member to each SCC; these board members attend SCC meetings during the school year. This is an opportunity for the SCCs to communicate with the Board of Education. The Board of Education provides base funding to each SCC based on an enrolment factor. SCCs use this funding in a variety of ways, such as supporting meeting expenses or supporting guest speakers at school-level events for parents and caregivers. The total funding provided by the Board of Education to the SCCs during the 2022-23 school year was \$18,063.

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

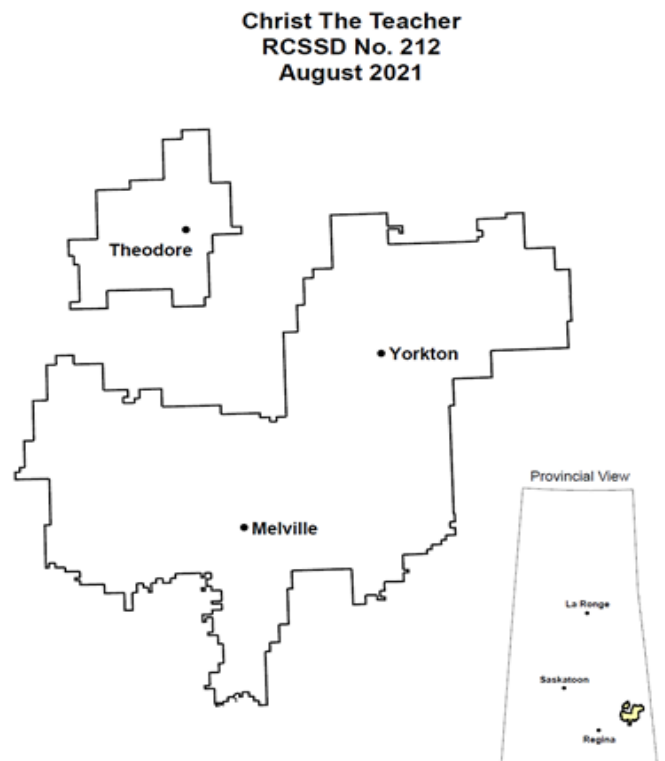
School Division in Context

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:

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 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

The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

School Division Programs and Strategic Activity

School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:

Reading achievement was 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 did the assessments provide classroom teachers with the very best information to design instruction that helped students reach their potential, they also were an indicator of division-wide progress. Teachers and support staff followed the Christ the Teacher R.C.S.S.D. Literacy Pathway as their guide to implement effective reading programs and supports for students. In September 2022, 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 (students in the early literacy grades during the COVID 19 pandemic) 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.

School and classroom libraries provided students at all levels with Indigenous stories that supported student choice and provided support to the literacy programs. Métis Literature boxes provided by the Gabriel Dumont Institute were accessed to support the cultural teachings of the Métis culture and worldview. These literacy supports along with the support of local Elders 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 2022-23 school year in support of the Interim PEP Learning Response priority:

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, Instruction Learning Consultants (ILC) worked with teachers in all schools through scheduled residencies, which included: individual and team-based data gathering, planning, co-teaching, resource sharing, responsive intervention, and reflective conversations.

IMPACT events were held for 3 and 4-year-olds to re-engage students' and families' focus on: safety of schools, the impact of non-attendance, and the benefits of in-person learning.

To support teachers in mathematics instruction and assessment, math screening data was used to inform student grouping and intervention decisions. The screener data was also used to direct teacher professional development to strengthen instruction in specific content areas.

Individual teachers were further supported during school ILC residencies with specific classroom data analysis and instruction planning.

To build capacity in teachers to instruct and assess the writing product and process, all Gr. 4, 7, and 9 ELA and FLA teachers attended grade-alike professional development on Establishing Writer's Workshop/L'atelier d'écriture, followed by in-school collaboration with ILC. They also engaged in “choice” professional development, including half-day responsive planning sessions as well as a book club, Exploring Writer’s Craft and Conventions grade-alike workshops, or Ecrire avec confiance et précision en immersion française for Gr. 4 - 12 French Immersion FLA teachers. In June, division wide holistic scoring and data collection for Gr. 4, 7, and 9 took place to provide consistent analysis of the data across the division.

Schools invited local Knowledge Keepers and Elders to share their stories and experiences, their languages, and provide their understandings of Indigenous worldviews. With the support of the Invitational Shared Services Initiative (ISSI), students from Christ the Teacher R.C.S.S.D. and Zagimē Annishinabēk First Nations had opportunities of learning together that allowed for many positive interactions between students of the three ISSI schools, the families within the schools, and the people of the community. Students participated in medicine walks, tipi raising, feasts, beading, sewing, ice fishing, traditional dance, drumming, and prayer. 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 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

During the 2022-23 school year, Christ the Teacher R.C.S.S.D. implemented several actions intended to support student and staff mental health and well-being. For example, several Christ the Teacher R.C.S.S.D. schools participated in the Student Engagement Survey facilitated by the Society for the Involvement of Good Neighbours (SIGN) Community Youth Worker with the Yorkton Alliance of Asset Champions. This process introduced students to the 40 Developmental Assets and provided insight into how the community could better support the needs of youth. Two Christ the Teacher R.C.S.S.D. staff members were trained as Asset Champions, serving as liaisons between schools and community agencies. These actions align 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 2023 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 as well as supported a staff member to complete the Mental Health First Aid – Adults who Interact with Youth Facilitator Trainer training.

School division actions taken during the 2022-23 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. Students and staff actively participated in faith-based learning 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.

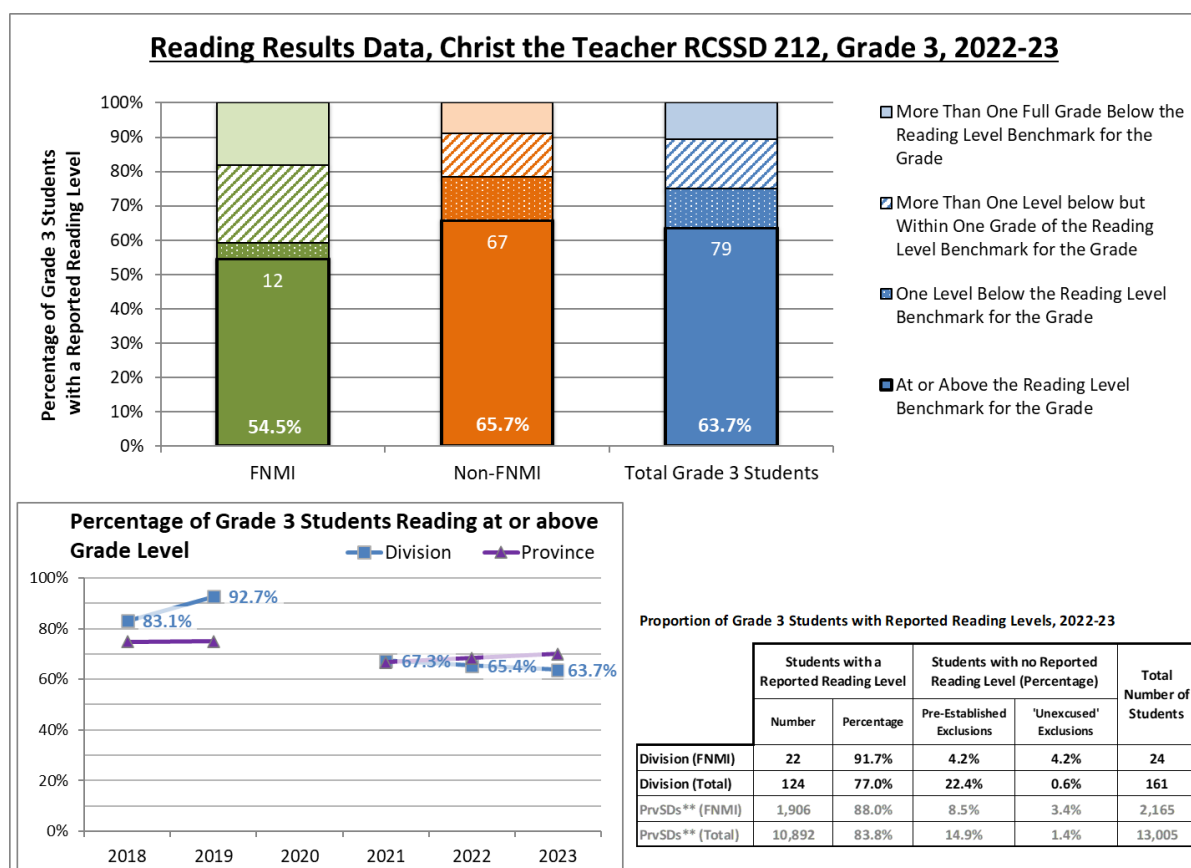
Measures of Progress for the Provincial Education Plan Interim Priorities

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.

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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, 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, 2023

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

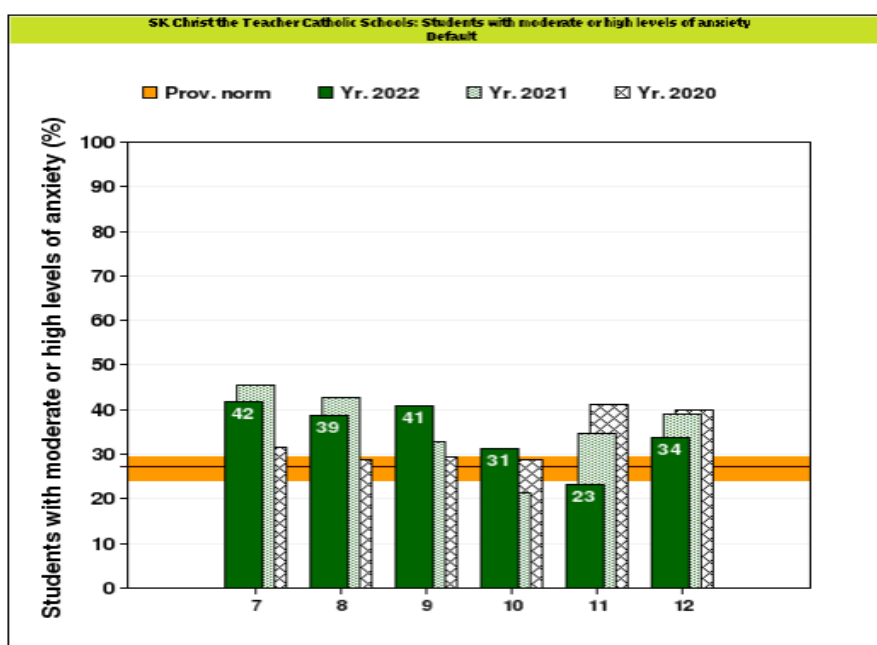
Overall, in Christ the Teacher R.C.S.S.D., 63.7% of grade 3 students were reading at or above the reading level benchmark in 2022-23. This is slightly lower than the previous year of 65.4% and remains significantly lower than the June 2019 results of 92.7%. The percentage for FNMI grade 3 students reading at or above the benchmark decreased to 54.5% (a difference from results for non-FNMI students of 11.2 percentage points). Although the disparity gap between FNMI and non-FNMI improved by 16 percentage points from the previous year, 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 given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

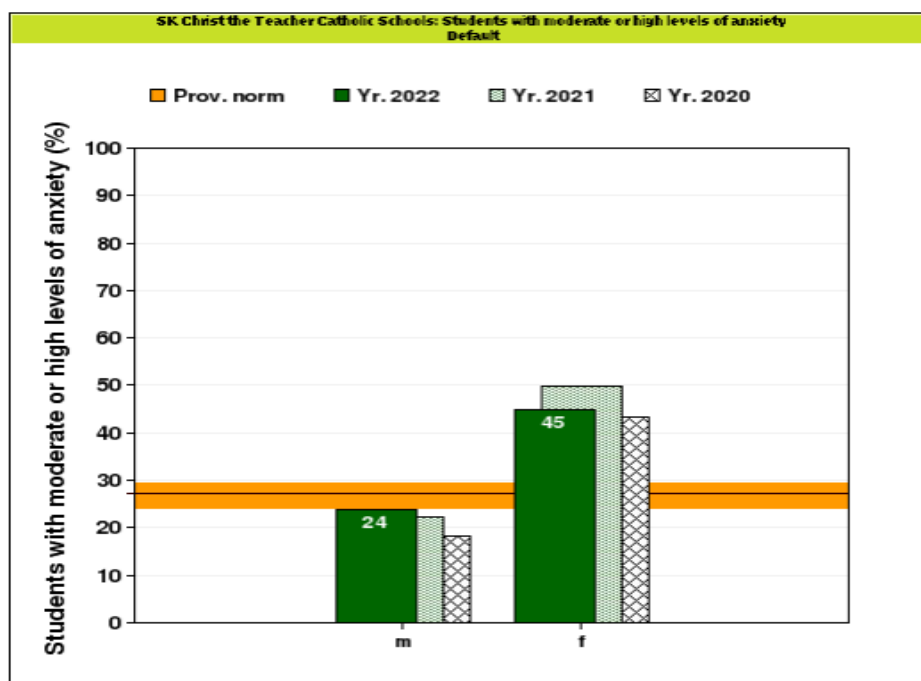
School Division Selected Measure for Monitoring Mental Health and Well-Being

OurSCHOOL “Anxiety” Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2022-2023 Graph 1



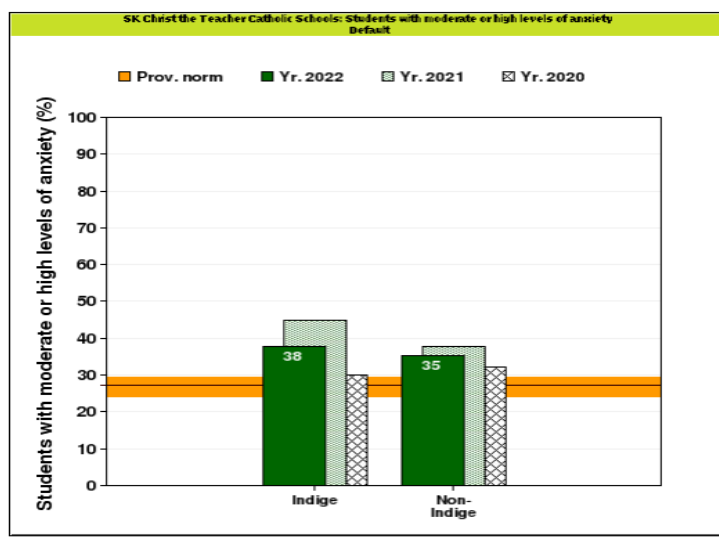
Source: The Learning Bar Inc.

OurSCHOOL “Anxiety” Measure Results by Gender, Christ the Teacher RCSSD 212, Secondary School Report, 2022-2023 Graph 2



Source: The Learning Bar Inc.

OurSCHOOL “Anxiety” Measure Results by Indigenous Status, Christ the Teacher RCSSD 212, Secondary School Reports, 2022-2023 Graph 3



Source: The Learning Bar Inc.

Analysis of Results – Mental Health and Well-Being Measure

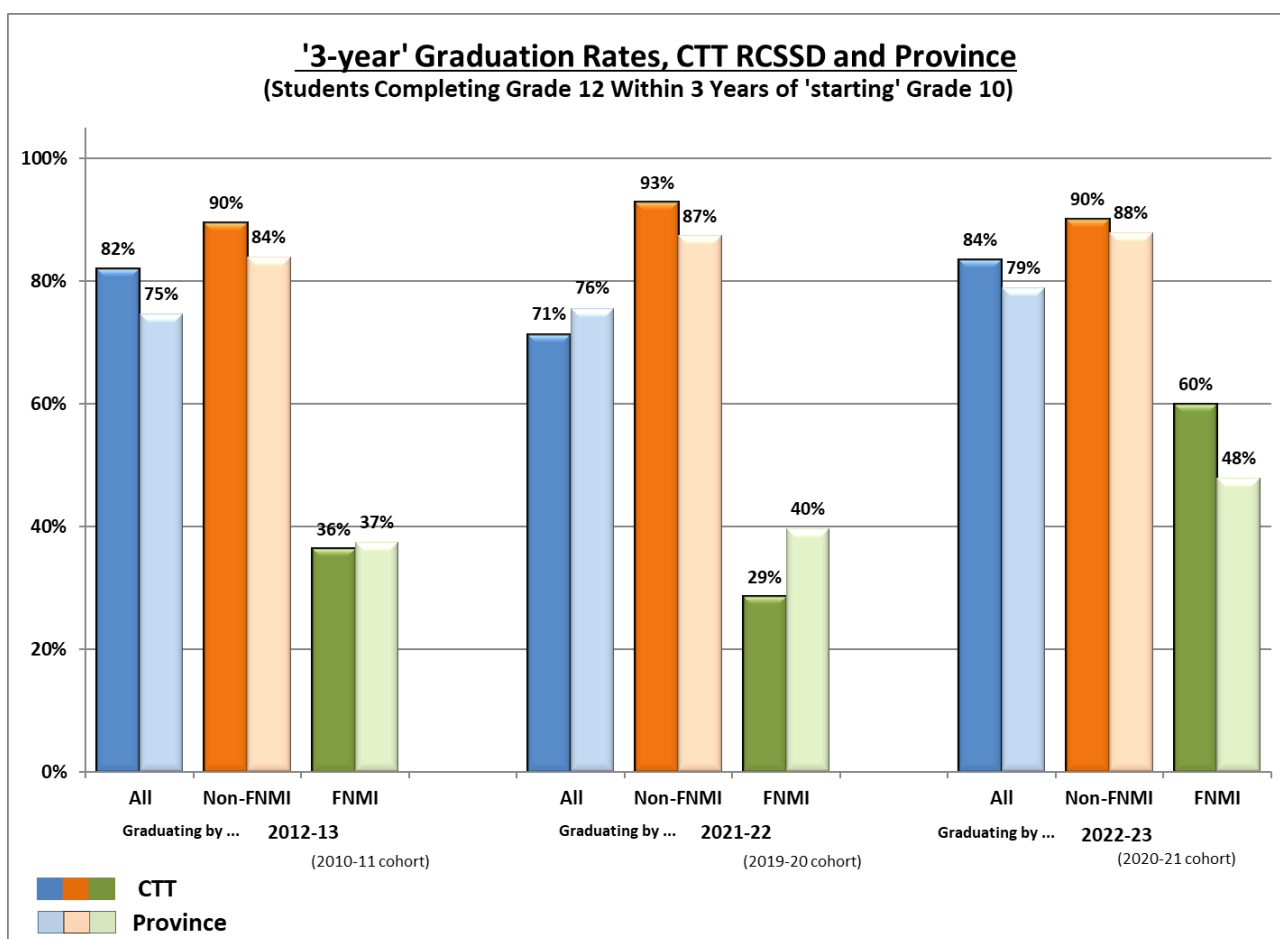
Annual student perception data is collected from all Grade 4 through Grade 12 students in Christ the Teacher R.C.S.S.D. using the provincial OurSCHOOL survey. The measure related to Anxiety is a composite of six statements collated to report the “percentage of children with moderate levels of anxiety” 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. Graph 3 illustrates that while self-reported rates of anxiety for students who self-identified as Indigenous or non-Indigenous are similar, both reflect rates that exceed 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, 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, 2023

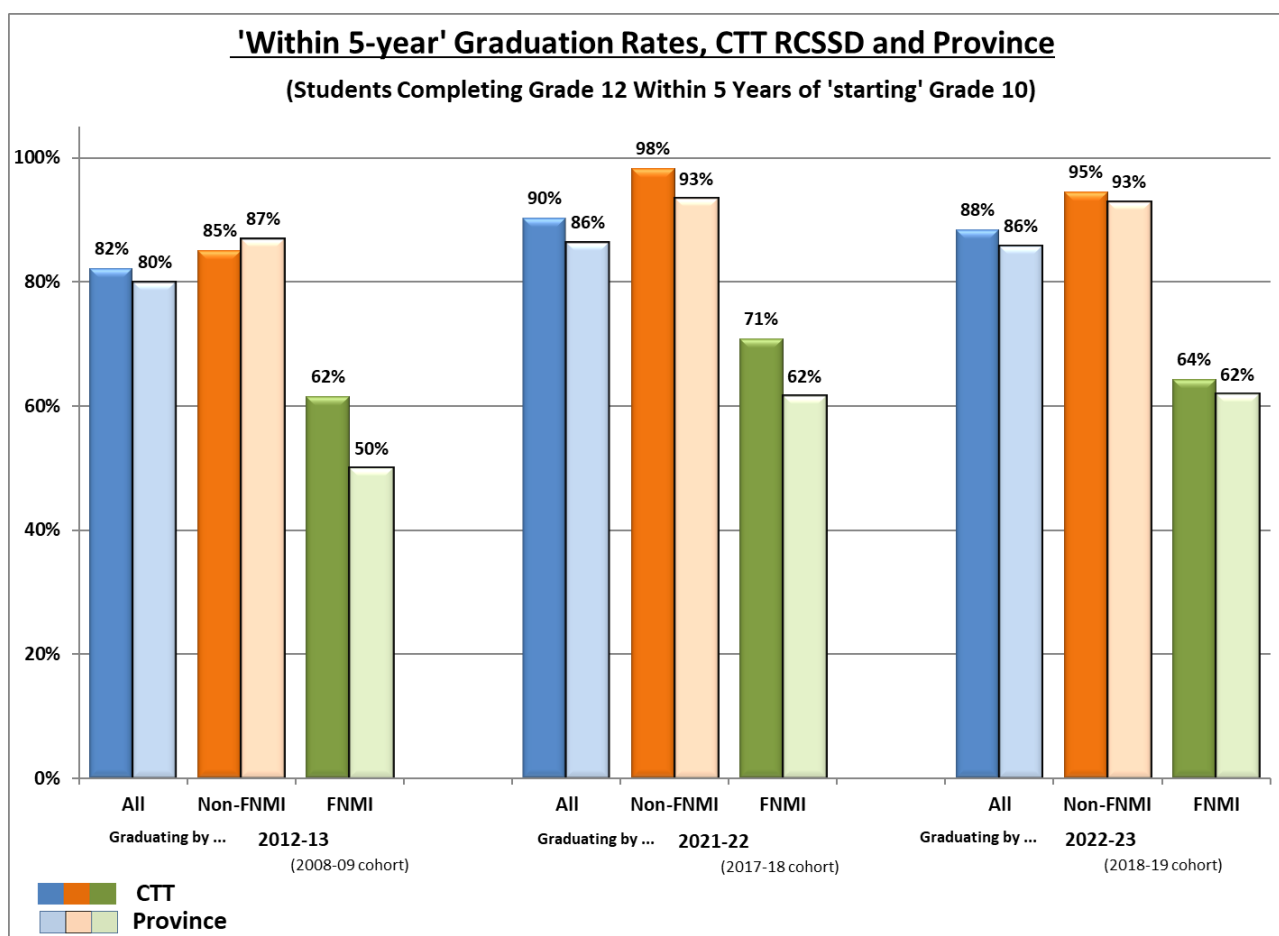
Analysis of Results – Three-Year Graduation Rates

In 2022-23, the 3-year graduation rate for Christ the Teacher R.C.S.S.D. students overall exceeded the provincial average by 5 percentage points (84% CTT students as compared to 79% provincially). This rate is an increase of 13 percentage points from the division rate in 2021-22 (71%). While rates for non-FNMI students remained similar to the previous year (93% in 2021-22 as compared to 90% in 2022-23), the 3-year graduation rates for FNMI students increased significantly from 29% in 2021-22 to 60% in 2022-23. 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 2022-23 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, 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, 2023

Analysis of Results – Graduation Rates Within Five Years

In 2022-23, within 5-year graduation rates for students overall in Christ the Teacher R.C.S.S.D. exceeded provincial results by 2 percentage points (88% divisionally as compared to 86% provincially). This rate was similar to the division's 2021-22 overall 5-year graduation rate of 90%. While division rates for non-FNMI students decreased 3 percentage points from the previous year (98% in 2021-22 as compared to 95% in 2022-23), they continue to exceed the provincial rate of 93%. Similarly, rates for FNMI students exceeded the provincial rate by 2 percentage points (64% divisionally as compared to 62% provincially). While this was a decline when compared to the division rate from 2021-22 (71% in 2021-22; 64% in 2022-23), the percentages reflect that 12 of the 20 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 2022-23 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.

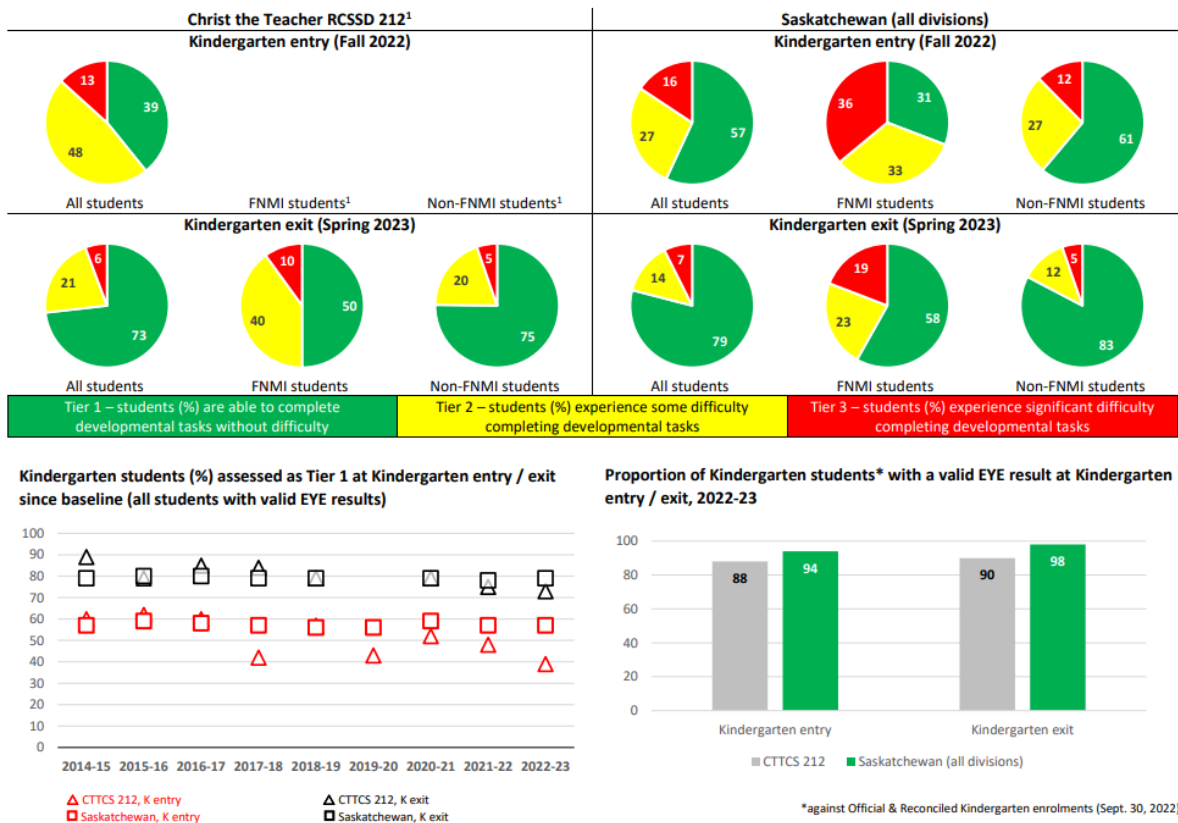
Ongoing Measures of Progress

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. 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



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, 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, 2023

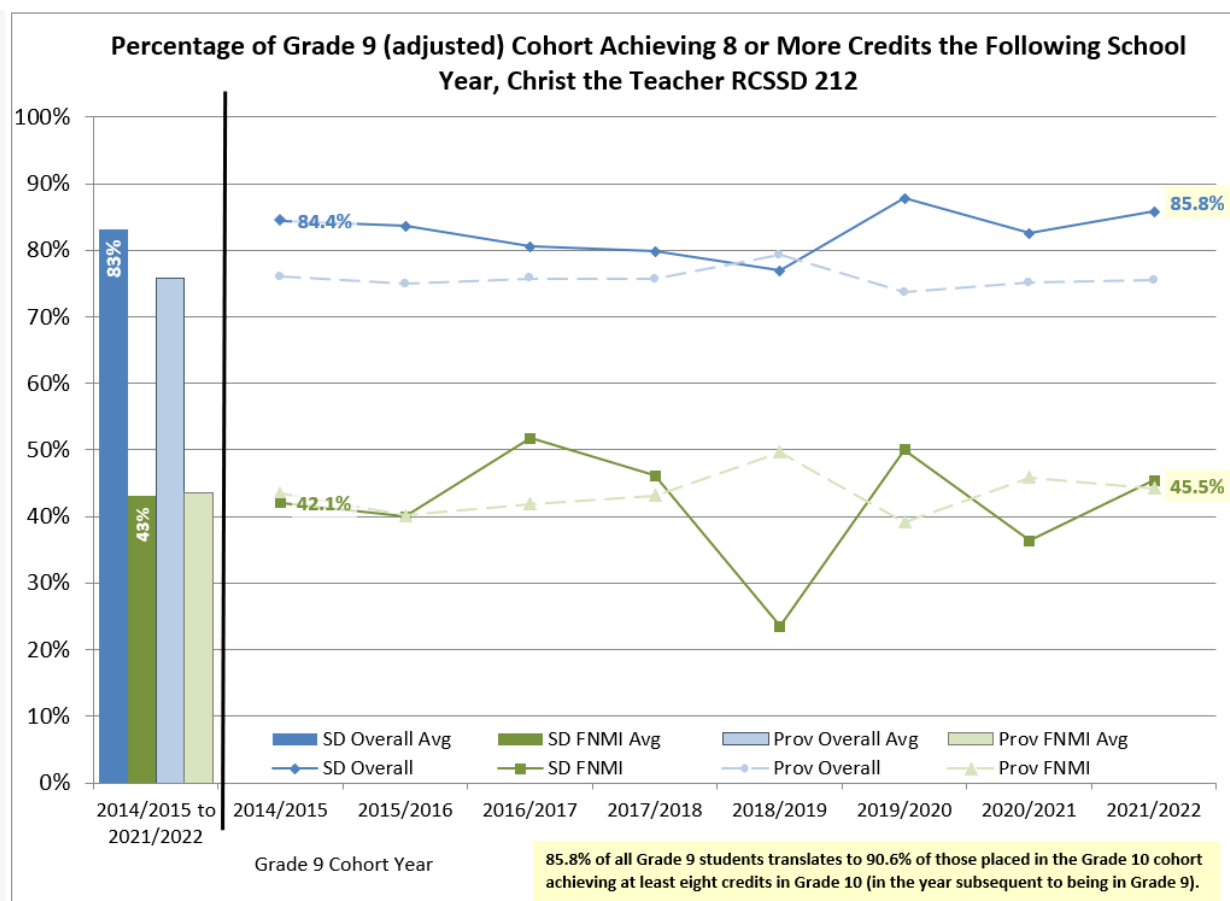
Analysis of Results – Early Years Evaluation

The results of the Early Years Evaluation indicated that the 2022-23 division exit rate is slightly lower than the provincial rate with 73% of students achieving developmental tasks at the expected level (Tier 1) compared to 79% provincially. Comparing division exit and entry results for 2022-23, it is evident that there was a 34-percentage point increase in the percentage of children achieving Tier 1 (73% up from 39%). Although this shows significant growth from the start of the 2022-23 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, 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, 2023

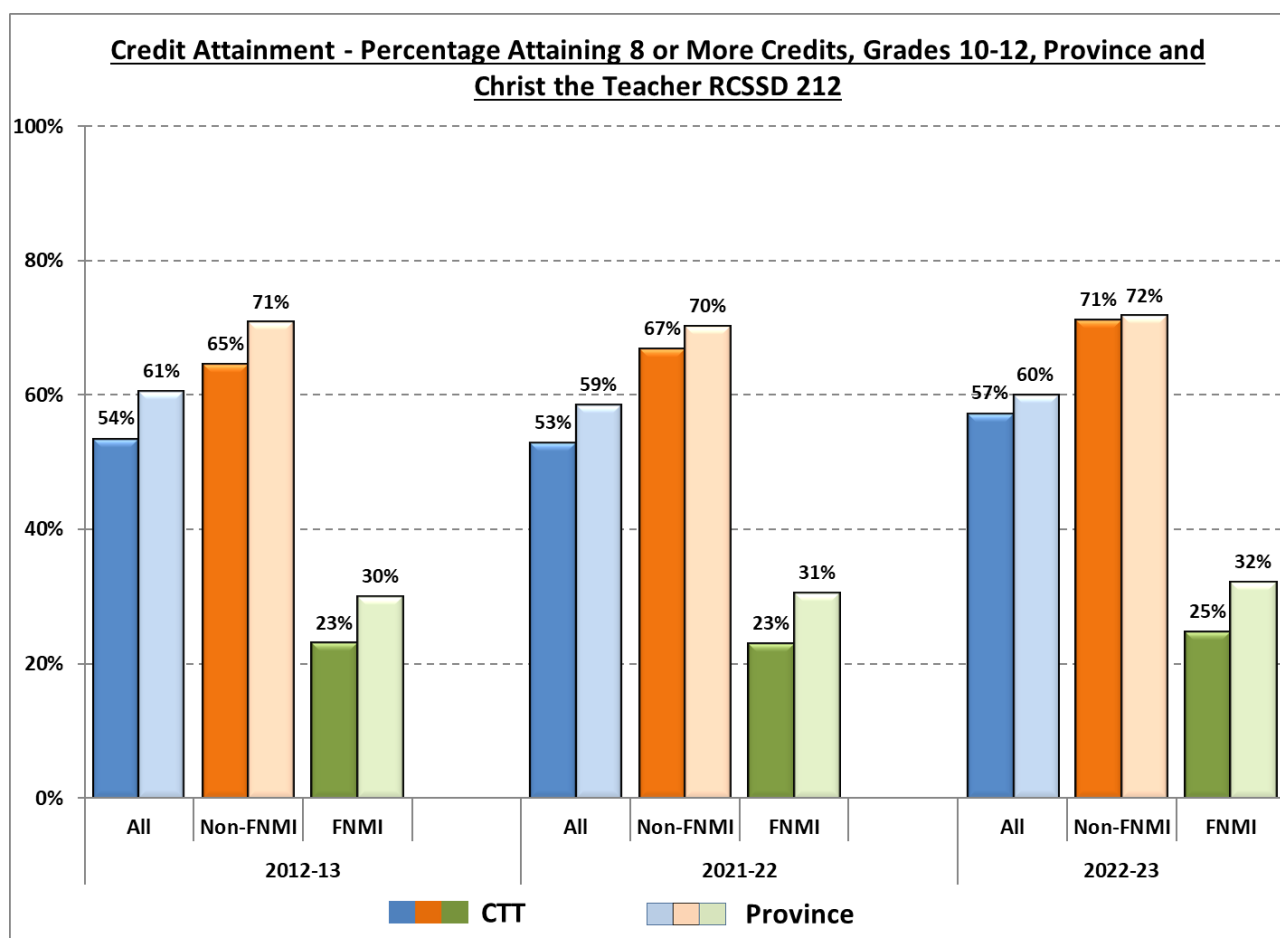
Analysis of Results – Grade 9 to 10 Transition

The Grade 9 to 10 Transition data for Christ the Teacher Catholic School R.C.S.S.D. increased both overall and for FNMI students in 2022-23. Of all students enrolled in grade 10 for the first time in 2022-23, 85.8% achieved eight or more credits (as compared to 82.5% the year previous), while 45.5% of the 33 students who identified as FNMI achieved eight or more credits (as compared to 36.4% in 2021-22). 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. 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, 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, 2023

Analysis of Results – Credit Attainment

During the 2022-23 school year, Christ the Teacher R.C.S.S.D. recognized an increase across all categories of credit attainment as compared to 2021-22 (57% in 2022-23 as compared to 53% for All Students in 2021-22 – an increase of 4 percentage points; 71% in 2022-23 as compared to 67% in 2021-22 for Non-FNMI students – an increase of 4 percentage points; and 25% in 2022-23 as compared to 23% for FNMI students – a 2 percentage points increase).

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 (71% as compared to 25% in 2022-23).

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.	96.7%
My child's school promotes its Catholic identity through symbols and other visible signs.	98.0%
My child's school is involved in social justice, service, and charitable activities.	91.4%
The staff at my child's school serve as models of faith.	90.1%
Our school helps parents / guardians support the faith life of my child.	93.4%
My child's school has helped my child get to know and love Jesus.	91.4%
The Catholic school experience makes my child a better person.	92.1%
Overall Average Score	93.3%

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 2022-23 school year, the division noted an increase in overall enrolment. There was a small increase in students registered in home-based education (56 students in 2022-23 as compared to 51 in 2021-22). The division noted a consistent annual enrolment in French Immersion programming and an increase in English as an Additional Language learners.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	144	149	123	125	137
1	140	139	156	134	132
2	129	134	141	148	150
3	133	129	141	144	160
4	163	125	121	129	151
5	168	162	130	123	134
6	160	164	154	121	122
7	142	161	168	142	113
8	149	147	153	154	142
9	78	135	110	126	107
10	96	74	107	98	125
11	114	89	69	112	99
12	142	159	109	124	166
Total	1,758	1,767	1,682	1,680	1,738

PreK	80	84	71	80	74
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Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	82	79	76	74	64
	4 to 6	74	58	59	49	59
	7 to 9	61	76	72	65	54
	10 to 12	95	95	87	104	113
	Total	312	308	294	292	290
English as an Additional Language	1 to 3	72	64	61	48	69
	4 to 6	63	54	58	50	54
	7 to 9	43	38	46	42	43
	10 to 12	18	<10	<10	12	19
	Total	196	158	172	152	185
French Immersion	K to 3	120	121	121	123	129
	4 to 6	112	111	106	95	98
	7 to 9	56	78	81	91	91
	10 to 12	35	31	42	37	47
	Total	323	341	350	346	365

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2022

Staff

Job Category	FTEs
Classroom teachers	91.0
Principals, vice-principals	8.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	96.0
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	4.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	15.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	217.7

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, 2023

Senior Management Team

The Director of Education, Barbara MacKese, 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

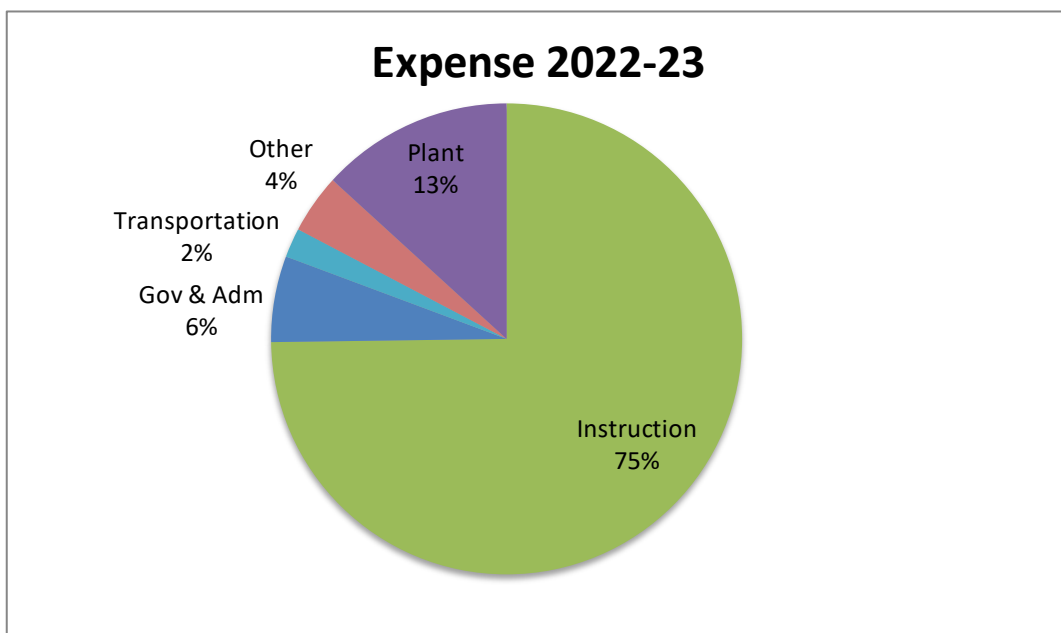
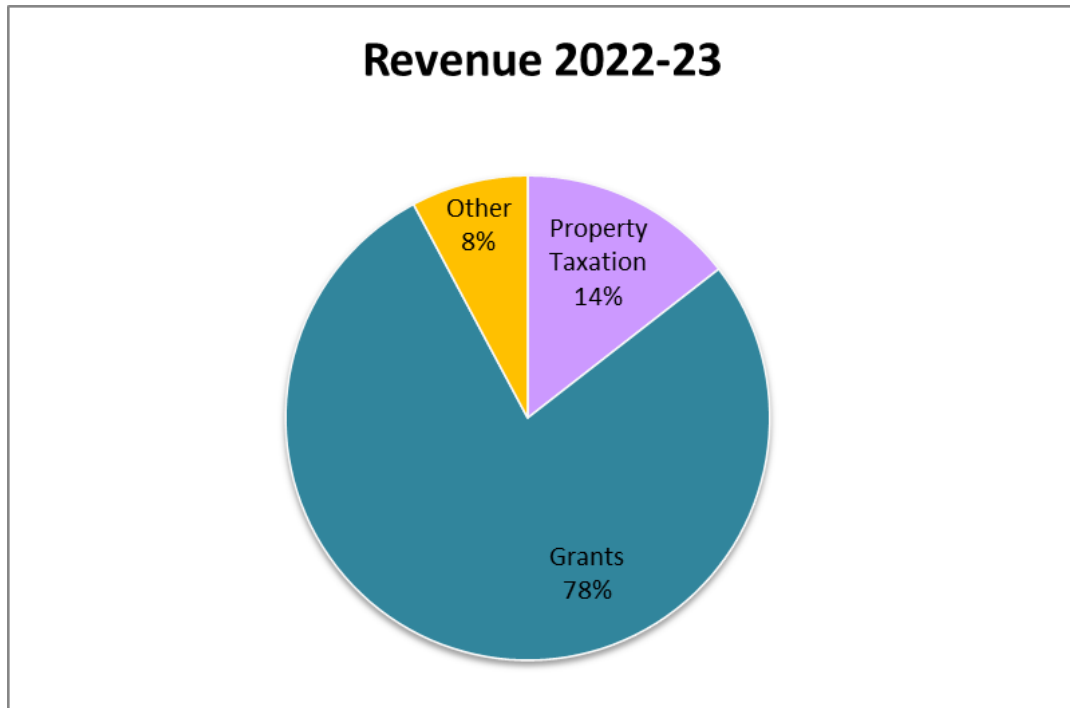
Infrastructure Projects			
School	Project	Details	2022-23 Cost
St. Alphonsus School	Parking Lot	Parking Lot Extension & Paving	83,545
St. Michael's School	Parking Lot	Parking Lot Extension & Paving	59,646
Sacred Heart High School	Controls Upgrade	HVAC Controls Upgrade	247,713
Total			\$390,904

Transportation

Christ the Teacher R.C.S.S.D. provides transportation services to all students residing within its jurisdiction. In 2022-23, 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

	2023	2023	2022	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
REVENUES						
Property Taxation	3,459,954	3,111,043	3,056,233	(348,911)	-10%	1
Grants	15,575,724	16,696,750	14,858,617	1,121,026	7%	2
School Generated Funds	535,000	470,803	383,263	(64,197)	-12%	3
Complementary Services	348,856	319,785	309,692	(29,071)	-8%	4
External Services	176,500	246,573	162,514	70,073	40%	5
Other	287,500	642,323	254,615	354,823	123%	6
Total Revenues	20,383,534	21,487,277	19,024,934	1,103,743	5%	
EXPENSES						
Governance	148,117	130,193	108,408	(17,924)	-12%	7
Administration	1,142,002	1,134,276	1,100,018	(7,726)	-1%	
Instruction	16,489,965	16,018,214	15,902,434	(471,751)	-3%	
Plant	3,003,498	2,832,458	2,943,883	(171,040)	-6%	8
Transportation	440,727	431,498	376,058	(9,229)	-2%	
School Generated Funds	544,286	413,075	404,274	(131,211)	-24%	9
Complementary Services	363,896	303,076	287,338	(60,820)	-17%	10
External Services	177,500	151,753	159,695	(25,747)	-15%	11
Other Expenses	13,000	5,433	4,170	(7,567)	-58%	12
Total Expenses	22,322,991	21,419,976	21,286,278	(903,015)	-4%	
Surplus (Deficit) for the Year	(1,939,457)	67,301	(2,261,344)			

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	Grant revenue from Other Saskatchewan Learning Grants, Federal Grants and In Kind Grants exceeded budgeted amounts.
3	Fundraising revenue generated by schools was below budgeted amounts.
4	Revenue in Complementary Services less than budgeted amount due to adjustment in grant payment during the year.
5	Funding for Ministry of Education Invitational Shared Services Agreement for the 2023-24 fiscal year was received in 2022-23.
6	Investment income greater than budgeted can be attributed to interest rate market.
7	Professional development and other governance expenses less than budgeted.
8	Spending for Preventative Maintenance and Renewal projects less than budgeted.
9	School generated fund expenses were less than budgeted and correspond with revenues that were less than budgeted.
10	Non-capital furniture and equipment and travel expenses were less than budgeted.
11	Travel and professional development costs were less than budgeted for the Invitational Shared Services Agreement.
12	Bank charges were less than budgeted.

Appendix A – Payee List

Board Remuneration

In 2022-23 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	4,521	1,454	-	2,895	-	218	9,088
Gibson, Erin	3,509	1,834	-	2,517	-	218	8,078
Guy, Dwight (Chairperson)	7,588	1,326	-	2,815	-	218	11,947
Hicke, Brian	4,013	838	-	1,187	-	218	6,256
Niezgoda, Jerome	5,156	230	-	50	-	218	5,654
Rathgeber, Doreen	4,136	1,223	-	2,841	-	218	8,418
Zaryski, Pat (Vice-Chairperson)	7,349	2,856	-	3,325	-	218	13,748
Total	36,272	9,761	-	15,630	-	1,526	63,189

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
AINSWORTH INC.	231,343
AON CANADA INC.	118,402
CURTIS MALESCHUK COMMERCIAL CLEANING SUPPLIES	76,053

Name	Amount
FEDOROWICH CONSTRUCTION LTD.	147,015
GOOD SPIRIT SCHOOL DIVISION NO. 204	79,651
HBI OFFICE PLUS INC.	108,730
L.M. DRIVING SCHOOL	68,397

Name	Amount
OXYGEN TECHNICAL SERVICES LTD.	74,177
PRIDE LAWN & LANDSCAPING	57,729
SASKATCHEWAN POWER CORPORATION	283,347
SASKENERGY INCORPORATED	123,816
SASKTEL COMMUNICATIONS HOLDING CORPORATION	126,766

Name	Amount
SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBOURS INC.	75,741
SOUTHLAND TRANSPORTATION LTD.	353,041
SVEINCO DEVELOPMENTS	67,921
TAG'S PLUMBING & HEATING LTD.	316,472
ZAGIME ANISHINABEK	75,000

Other Expenditures

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

Name	Amount
CANADA REVENUE AGENCY	4,294,915
MUNICIPAL EMPLOYEES' PENSION	673,977
RAYMOND JAMES LTD.	3,000,000
ROYAL BANK OF CANADA	3,000,000

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	244,180
SASKATCHEWAN TEACHERS' FEDERATION	1,280,098
SASKATCHEWAN WORKERS' COMPENSATION BOARD	85,049

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, 2023

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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- 1. Management Responsibility for the Financial Statements**
- 2. Auditor's Report**
- 4. Statement of Financial Position**
- 5. Statement of Operations and Accumulated Surplus from Operations**
- 6. Statement of Changes in Net Financial Assets**
- 7. Statement of Cash Flows**
- A-1 Schedule A: Supplementary Details of Revenue**
- B-1 Schedule B: Supplementary Details of Expenses**
- C-1 Schedule C: Supplementary Details of Tangible Capital Assets**
- D-1 Schedule D: Non-Cash Items Included in Surplus**
- Schedule E: Net Change in Non-Cash Operating Activities**
- F-1 Schedule F: Detail of Designated Assets**
- N-1 Notes to Financial Statements**

Management's Responsibility for the Financial Statements

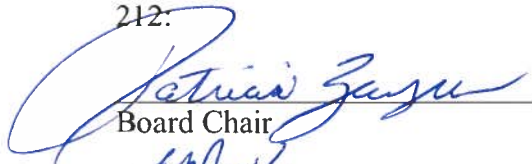
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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.

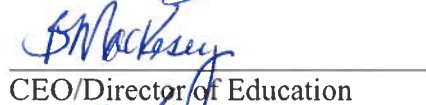
The school division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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 Chartered Professional 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 20, 2023

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, 2023, 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, 2023, 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 20, 2023

Christ the Teacher Roman Catholic Separate School Division No. 212

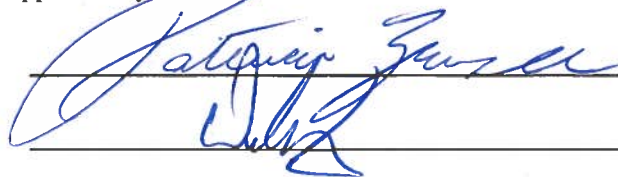
Statement of Financial Position as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	7,250,440	4,126,244
Accounts Receivable (Note 5)	1,249,563	1,100,647
Portfolio Investments (Note 3)	6,010,750	9,010,750
Total Financial Assets	14,510,753	14,237,641
Liabilities		
Accounts Payable and Accrued Liabilities (Note 6)	1,185,687	1,177,740
Liability for Employee Future Benefits (Note 7)	320,500	323,500
Deferred Revenue (Note 9)	849,147	838,902
Total Liabilities	2,355,334	2,340,142
Net Financial Assets	12,155,419	11,897,499
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	16,333,746	16,578,403
Prepaid Expenses	263,149	209,111
Total Non-Financial Assets	16,596,895	16,787,514
Accumulated Surplus (Note 12)	28,752,314	28,685,013

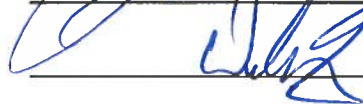
Contractual Obligations (Note 15)

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Property Taxes and Other Related	3,459,954	3,111,043	3,056,233
Grants	15,575,724	16,696,750	14,858,617
School Generated Funds	535,000	470,803	383,263
Complementary Services (Note 10)	348,856	319,785	309,692
External Services (Note 11)	176,500	246,573	162,514
Other	287,500	642,323	254,615
Total Revenues (Schedule A)	20,383,534	21,487,277	19,024,934
EXPENSES			
Governance	148,117	130,193	108,408
Administration	1,142,002	1,134,276	1,100,018
Instruction	16,489,965	16,018,214	15,902,434
Plant Operation & Maintenance	3,003,498	2,832,458	2,943,883
Student Transportation	440,727	431,498	376,058
School Generated Funds	544,286	413,075	404,274
Complementary Services (Note 10)	363,896	303,076	287,338
External Services (Note 11)	177,500	151,753	159,695
Other	13,000	5,433	4,170
Total Expenses (Schedule B)	22,322,991	21,419,976	21,286,278
Operating Surplus (Deficit) for the Year	(1,939,457)	67,301	(2,261,344)
Accumulated Surplus from Operations, Beginning of Year	28,685,013	28,685,013	30,946,357
Accumulated Surplus from Operations, End of Year	26,745,556	28,752,314	28,685,013

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, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	11,897,499	11,897,499	13,978,084
Changes During the Year			
Operating Surplus (Deficit), for the Year	(1,939,457)	67,301	(2,261,344)
Acquisition of Tangible Capital Assets (Schedule C)	(689,545)	(754,642)	(811,543)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	25,310	1,530
Net Gain on Disposal of Capital Assets (Schedule C)	-	(25,310)	(1,530)
Amortization of Tangible Capital Assets (Schedule C)	1,010,644	999,299	956,917
Net Change in Other Non-Financial Assets	-	(54,038)	35,384
Change in Net Financial Assets	(1,618,358)	257,920	(2,080,586)
Net Financial Assets, End of Year	10,279,141	12,155,419	11,897,499

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, 2023**

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	67,301	(2,261,344)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	973,989	955,387
Net Change in Non-Cash Operating Activities (Schedule E)	(187,762)	947,054
Cash Provided by (Used in) Operating Activities	853,528	(358,903)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(754,642)	(811,543)
Proceeds on Disposal of Tangible Capital Assets	25,310	1,530
Cash Used in Capital Activities	(729,332)	(810,013)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(6,000,000)	(9,000,000)
Proceeds on Disposal of Portfolio Investments	9,000,000	5,500,000
Cash Provided by (Used in) Investing Activities	3,000,000	(3,500,000)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,124,196	(4,668,915)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	4,126,244	8,795,159
CASH AND CASH EQUIVALENTS, END OF YEAR	7,250,440	4,126,244

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	3,393,379	3,023,601	2,939,829
Total Property Tax Revenue	3,393,379	3,023,601	2,939,829
Grants in Lieu of Taxes			
Federal Government	10,000	12,905	15,534
Provincial Government	44,000	67,849	81,675
Other	2,300	4,644	5,590
Total Grants in Lieu of Taxes	56,300	85,398	102,799
Other Tax Revenues			
House Trailer Fees	1,275	2,030	1,256
Total Other Tax Revenues	1,275	2,030	1,256
Additions to Levy			
Penalties	30,000	18,054	32,888
Other	-	-	3,375
Total Additions to Levy	30,000	18,054	36,263
Deletions from Levy			
Cancellations	(20,000)	(2,624)	7,750
Other Deletions	(1,000)	(15,416)	(31,664)
Total Deletions from Levy	(21,000)	(18,040)	(23,914)
Total Property Taxes and Other Related Revenue	3,459,954	3,111,043	3,056,233
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	14,913,755	15,740,668	14,055,612
Operating Grant/PMR	520,467	473,476	520,467
Other Ministry Grants	141,502	349,852	161,898
Total Ministry Grants	15,575,724	16,563,996	14,737,977
Other Provincial Grants	-	-	41,023
Federal Grants	-	132,754	79,617
Total Operating Grants	15,575,724	16,696,750	14,858,617
Total Grants	15,575,724	16,696,750	14,858,617

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
School Generated Funds Revenue	(Note 13)		
Curricular			
Student Fees	20,000	18,780	19,388
Total Curricular Fees	20,000	18,780	19,388
Non-Curricular Fees			
Commercial Sales - Non-GST	60,000	45,401	39,155
Fundraising	225,000	172,267	153,491
Grants and Partnerships	100,000	100,916	100,900
Students Fees	100,000	101,946	54,924
Other	30,000	31,493	15,405
Total Non-Curricular Fees	515,000	452,023	363,875
Total School Generated Funds Revenue	535,000	470,803	383,263
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	348,856	319,785	316,359
Other Provincial Grants	-	-	(6,667)
Total Operating Grants	348,856	319,785	309,692
Total Complementary Services Revenue	348,856	319,785	309,692
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	120,000	180,000	120,000
Other Grants	56,500	66,573	42,514
Total Operating Grants	176,500	246,573	162,514
Fees and Other Revenue			
Total External Services Revenue	176,500	246,573	162,514
Other Revenue			
Miscellaneous Revenue	35,500	85,793	70,139
Sales & Rentals	67,000	41,350	17,796
Investments	185,000	489,870	165,150
Gain on Disposal of Capital Assets	-	25,310	1,530
Total Other Revenue	287,500	642,323	254,615
TOTAL REVENUE FOR THE YEAR	20,383,534	21,487,277	19,024,934

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	42,653	42,851	37,318
Professional Development - Board Members	16,296	20,338	9,453
Grants to School Community Councils	18,063	-	-
Other Governance Expenses	71,105	67,004	61,637
Total Governance Expense	148,117	130,193	108,408
Administration Expense			
Salaries	833,574	823,435	825,676
Benefits	108,418	106,005	100,815
Supplies & Services	67,570	71,180	68,363
Non-Capital Furniture & Equipment	12,040	16,631	11,134
Building Operating Expenses	40,706	39,010	27,870
Communications	17,250	22,665	27,712
Travel	34,180	31,784	16,409
Professional Development	13,000	5,838	1,543
Amortization of Tangible Capital Assets	15,264	17,728	20,496
Total Administration Expense	1,142,002	1,134,276	1,100,018
Instruction Expense			
Instructional (Teacher Contract) Salaries	10,662,996	10,319,211	10,644,749
Instructional (Teacher Contract) Benefits	608,823	624,407	617,694
Program Support (Non-Teacher Contract) Salaries	3,164,789	2,908,029	2,759,439
Program Support (Non-Teacher Contract) Benefits	602,670	537,626	514,755
Instructional Aids	320,659	420,156	376,366
Supplies & Services	266,357	448,233	351,016
Non-Capital Furniture & Equipment	95,474	95,580	94,297
Communications	34,046	21,025	26,183
Travel	41,181	61,885	41,818
Professional Development	199,814	94,804	60,022
Student Related Expense	115,991	129,804	99,024
Amortization of Tangible Capital Assets	377,165	357,454	317,071
Total Instruction Expense	16,489,965	16,018,214	15,902,434

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	714,292	707,095	692,455
Benefits	142,498	135,385	131,891
Supplies & Services	737	65,602	661
Non-Capital Furniture & Equipment	8,800	4,067	8,085
Building Operating Expenses	1,538,505	1,324,335	1,527,770
Communications	2,250	1,225	1,290
Travel	20,620	31,468	33,144
Professional Development	7,500	256	-
Amortization of Tangible Capital Assets	568,296	559,134	544,696
Amortization of Tangible Capital Assets ARO	-	3,891	3,891
Total Plant Operation & Maintenance Expense	3,003,498	2,832,458	2,943,883
Student Transportation Expense			
Supplies & Services	29,802	7,159	6,979
Non-Capital Furniture & Equipment	8,500	7,402	17,277
Building Operating Expenses	-	122	-
Contracted Transportation	384,400	371,219	301,189
Amortization of Tangible Capital Assets	18,025	45,596	50,613
Total Student Transportation Expense	440,727	431,498	376,058
School Generated Funds Expense			
Academic Supplies & Services	16,000	38,500	16,974
Cost of Sales	190,000	132,018	111,088
Non-Capital Furniture & Equipment	15,000	30,418	76,161
School Fund Expenses	314,000	196,645	180,028
Amortization of Tangible Capital Assets	9,286	15,494	20,023
Total School Generated Funds Expense	544,286	413,075	404,274

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	205,100	207,243	194,735
Program Support (Non-Teacher Contract) Salaries & Benefits	92,562	70,140	67,064
Instructional Aids	11,316	15,177	11,580
Supplies & Services	-	7,894	11,281
Non-Capital Furniture & Equipment	12,000	1,509	1,817
Travel	15,250	-	-
Professional Development (Non-Salary Costs)	1,560	-	-
Student Related Expenses	2,500	1,113	733
Contracted Transportation & Allowances	1,000	-	-
Amortization of Tangible Capital Assets	22,608	-	128
Total Complementary Services Expense	363,896	303,076	287,338
External Service Expense			
Grant Transfers	-	75,000	90,000
Instructional (Teacher Contract) Salaries & Benefits	65,000	-	-
Instructional Aids	30,000	2,708	16,108
Supplies & Services	57,500	66,982	43,658
Non-Capital Furniture & Equipment	-	-	2,905
Travel	10,000	1,666	7,024
Professional Development (Non-Salary Costs)	15,000	800	-
Student Related Expenses	-	4,597	-
Total External Services Expense	177,500	151,753	159,695
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	13,000	5,433	4,170
Total Interest and Bank Charges	13,000	5,433	4,170
Total Other Expense	13,000	5,433	4,170
TOTAL EXPENSES FOR THE YEAR	22,322,991	21,419,976	21,286,278

Christ the Teacher Roman Catholic Separate School Division No. 212
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023

	Land		Buildings		Other	Furniture and Equipment		Computer Hardware and Equipment		2022
	Land	Improvements	Buildings	Short-Term	ARO	Vehicles	Equipment	Audio Visual Equipment	Software	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>										
Opening Balance as of September 1	620,090	169,673	25,083,851	2,143,986	264,508	400,995	2,909,911	3,668,757	148,612	34,875,019
Additions/Purchases	-	150,801	77,372	-	-	111,000	252,524	162,945	-	811,543
Disposals	-	-	-	-	-	(66,026)	-	(36,709)	-	(276,179)
Closing Balance as of August 31	620,090	320,474	25,161,223	2,143,986	264,508	445,969	3,162,435	3,794,993	148,612	35,410,383
<i>Tangible Capital Assets - Amortization</i>										
Opening Balance as of September 1	-	17,677	12,160,524	655,450	182,864	316,496	2,289,413	3,075,342	134,214	18,151,242
Amortization of the Period	-	16,024	428,203	103,439	3,891	58,733	132,388	242,223	14,398	999,299
Disposals	-	-	-	-	-	(66,026)	-	(36,709)	-	(276,179)
Closing Balance as of August 31	N/A	33,701	12,588,727	758,889	186,755	309,203	2,421,801	3,280,856	148,612	19,728,544
Net Book Value										
Opening Balance as of September 1	620,090	151,996	12,923,327	1,488,536	81,644	84,499	620,498	593,415	14,398	16,723,777
Closing Balance as of August 31	620,090	286,773	12,572,496	1,385,097	77,753	136,766	740,634	514,137	-	16,578,403
Change in Net Book Value	-	134,777	(350,831)	(103,439)	(3,891)	52,267	120,136	(79,278)	(14,398)	(145,374)
Disposals										
Historical Cost	-	-	-	-	-	66,026	-	36,709	-	276,179
Accumulated Amortization	-	-	-	-	-	66,026	-	36,709	-	276,179
Net Cost	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	25,310	-	-	-	1,530
Gain on Disposal	-	-	-	-	-	25,310	-	-	-	1,530

Sch C

An asset retirement obligation for the removal and disposal of asbestos (Note 6) is related to buildings with a net book value of \$1,242,018 (2022 - \$1,335,876).

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, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Surplus/Deficit		
Amortization of Tangible Capital Assets (Schedule C)	999,299	956,917
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(25,310)	(1,530)
Total Non-Cash Items Included in Surplus/Deficit	973,989	955,387

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, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(148,916)	921,929
Increase (Decrease) in Accounts Payable and Accrued Liabilities	7,947	(386,057)
(Decrease) Increase in Liability for Employee Future Benefits	(3,000)	2,200
Increase in Deferred Revenue	10,245	373,598
(Increase) Decrease in Prepaid Expenses	(54,038)	35,384
Total Net Change in Non-Cash Operating Activities	(187,762)	947,054

Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (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	521,781	470,798	495,534	497,045
Total Jointly Administered Funds	521,781	470,798	495,534	497,045
Ministry of Education				
PMR maintenance project allocations	1,091,819	473,476	275,785	1,289,510
Total Ministry of Education	1,091,819	473,476	275,785	1,289,510
Total	1,626,215	944,274	771,319	1,799,170
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	252,744	19,439	-	272,183
Catholic Distinctiveness	321,345	-	19,240	302,105
First Nations & Metis Achievement	1,011	-	1,011	-
Central Textbooks & Curriculum Resources	389,305	-	-	389,305
Mental Health & Wellness	250,000	-	63,171	186,829
Truth & Reconciliation	100,000	31,011	28,195	102,816
Total curriculum and student learning	1,314,405	50,450	111,617	1,253,238
Facilities				
Maintenance Capital & Replacement	3,735,906	-	362,500	3,373,406
Playground & Outdoor Space Enhancement	253,627	-	33,147	220,480
Total facilities	3,989,533	-	395,647	3,593,886
Furniture and equipment				
Academic Equipment Replacement	818,716	-	88,032	730,684
Total furniture and equipment	818,716	-	88,032	730,684
Information technology				
Technology	1,263,847	373,224	327,462	1,309,609
Division Office Software Upgrades	103,015	-	-	103,015
Total information technology	1,366,862	373,224	327,462	1,412,624
Other				
COVID-19 for Future Expenditures	1,175,049	-	860,724	314,325
Total Other	1,175,049	-	860,724	314,325

Christ the Teacher Roman Catholic Separate School Division No. 212

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2023**

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
				(Note 12)
Professional development				
Professional Development - LEADS Members	42,511	-	4,497	38,014
Investing in Teachers	323,094	200,000	28,448	494,646
Total professional development	365,605	200,000	32,945	532,660
Transportation				
Vehicle Replacement	247,846	50,000	89,769	208,077
Total transportation	247,846	50,000	89,769	208,077
Total	9,369,757	673,674	1,906,196	8,137,235
Total Designated Assets	10,995,972	1,617,948	2,677,515	9,936,405

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 Separate 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, 2023

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

- the liability for employee future benefits of \$320,500 (2022 - \$323,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$19,728,544 (2022 - \$18,831,980) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligations of \$264,508 (2022 - \$264,508) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$3,111,043 (2022 - \$3,056,233) because final tax assessments may differ from initial estimates.
- Uncollectible accounts receivable of \$98,111 (2022 - \$106,075) 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.

CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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, 2023

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, Saskatchewan 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 amortized 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.

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h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

The school division's sources of 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 2022 and 2023 taxation years, the school division does have a bylaw in place.

iii) Fees and Services

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2023	2022
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
GICs		
Raymond James, 5.80%, maturing March 2025	\$ 3,000,000	\$ -
Royal Bank of Canada, 6.17%, maturing March 2024	3,000,000	-
Bank of Montreal, 1.95%, maturing October 2024	10,750	10,750
Canadian Western Bank, 1.45%, matured March 2023	-	3,000,000
Raymond James, 2.30%, matured March 2023	-	3,000,000
Raymond James, 4.05%, matured June 2023	-	3,000,000
Total portfolio investments	\$ 6,010,750	\$9,010,750

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 63,189	\$ 67,004	\$ -	\$ 130,193	\$ 108,408
Administration	929,440	187,108	17,728	1,134,276	1,100,018
Instruction	14,389,273	1,271,487	357,454	16,018,214	15,902,434
Plant Operation & Maintenance	842,480	1,426,953	563,025	2,832,458	2,943,883
Student Transportation	-	385,902	45,596	431,498	376,058
School Generated Funds	-	397,581	15,494	413,075	404,274
Complementary Services	277,383	25,693	-	303,076	287,338
External Services	-	151,753	-	151,753	159,695
Other	-	5,433	-	5,433	4,170
TOTAL	\$ 16,501,765	\$ 3,918,914	\$ 999,297	\$ 21,419,976	\$ 21,286,278

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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:

	2023			2022		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,078,808	\$ 98,111	\$ 980,697	\$ 1,022,808	\$ 106,075	\$ 916,733
Other Receivables	268,866	-	268,866	183,914	-	183,914
Total Accounts Receivable	\$1,347,674	\$ 98,111	\$1,249,563	\$1,206,722	\$ 106,075	\$1,100,647

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 313,391	\$ 316,546
Supplier Payments	539,696	551,714
Liability for Asset Retirement Obligation	264,508	264,508
Other - Audit Fees, Grant Overpayment & Utilities	68,092	44,972
Total Accounts Payable and Accrued Liabilities	\$ 1,185,687	\$ 1,177,740

The school division recognized an estimated liability for asset retirement obligation of \$264,508 (2022 - \$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, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 148,100	\$ 156,900
Current period service cost	10,500	12,500
Interest cost	6,200	3,300
Benefit payments	(6,300)	(1,800)
Actuarial gains	(5,400)	(22,800)
Accrued Benefit Obligation - end of year	153,100	148,100
Unamortized net actuarial gains	167,400	175,400
Liability for Employee Future Benefits	\$ 320,500	\$ 323,500

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 10,500	\$ 12,500
Amortization of net actuarial gain	(13,400)	(11,800)
Benefit cost	(2,900)	700
Interest cost	6,200	3,300
Total Employee Future Benefits Expense	\$ 3,300	\$ 4,000

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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:

	2023		2022
	STRP	TOTAL	TOTAL
Number of active School Division members	159	159	158
Member contribution rate (percentage of salary)	9.50%-11.70%	9.50%-11.70%	9.50%-11.70%
Member contributions for the year	\$ 1,065,490	\$ 1,065,490	\$ 1,105,682

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:

	2023	2022
Number of active School Division members	114	122
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	\$ 337,092	\$ 327,132
School Division contributions for the year	\$ 337,092	\$ 327,132
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
Non-Capital deferred revenue:				
Property Taxation	\$ 838,902	\$ 843,150	\$ 838,905	\$ 843,147
Tuition Fees - International Student	-	6,000	-	6,000
Total Deferred Revenue	\$ 838,902	\$ 849,150	\$ 838,905	\$ 849,147

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	2023	2022
Revenues:			
Operating Grants	\$ 319,785	\$ 319,785	\$ 309,692
Total Revenues	319,785	319,785	309,692
Expenses:			
Salaries & Benefits	277,383	277,383	261,799
Instructional Aids	15,177	15,177	11,580
Supplies and Services	7,894	7,894	11,281
Non-Capital Equipment	1,509	1,509	1,817
Student Related Expenses	1,113	1,113	733
Amortization of Tangible Capital Assets	-	-	128
Total Expenses	303,076	303,076	287,338
Excess of Revenues over Expenses	\$ 16,709	\$ 16,709	\$ 22,354

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	Driver Education	2023	2022
Revenues:				
Operating Grants	\$ 180,000	\$ -	\$ 180,000	\$ 120,000
Grants from Others	-	66,573	66,573	42,514
Total Revenues	180,000	66,573	246,573	162,514
Expenses:				
Grant Transfers	75,000	-	75,000	90,000
Instructional Aids	2,708	-	2,708	16,108
Supplies and Services	-	66,982	66,982	43,658
Non-Capital Equipment	-	-	-	2,905
Travel	1,666	-	1,666	7,024
Professional Development	800	-	800	-
Student Related Expenses	4,597	-	4,597	-
Total Expenses	84,771	66,982	151,753	159,695
Excess (Deficiency) of Revenues over Expenses	\$ 95,229	\$ (409)	\$ 94,820	\$ 2,819

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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, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 16,842,911	\$ 754,642	\$ 999,299	\$ 16,598,254
Less: Liability for Asset Retirement Obligation	(264,508)	-	-	(264,508)
	16,578,403	754,642	999,299	16,333,746
Designated Assets (Schedule F)	10,995,972	1,617,948	2,677,515	9,936,405
Unrestricted Surplus	1,110,638	1,371,525	-	2,482,163
Total Accumulated Surplus	\$ 28,685,013	\$ 3,744,115	\$ 3,676,814	\$ 28,752,314

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on August 22, 2022 and the Minister of Education on October 22, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

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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:

	<u>Gulak Memorial Donation</u>		<u>Scholarships</u>		<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Cash and short-term investments	\$ 162,393	\$ 156,418	\$ 130,469	\$ 83,194	\$ 292,862	\$ 239,612
Total Assets	162,393	156,418	130,469	83,194	292,862	239,612
Revenues						
Contributions and donations	-	-	69,450	20,800	69,450	20,800
Interest on investments	5,975	2,350	2,175	700	8,150	3,050
	5,975	2,350	71,625	21,500	77,600	23,850
Expenses						
Scholarships	-	-	24,350	16,700	24,350	16,700
	-	-	24,350	16,700	24,350	16,700
Excess of Revenues over Expenses	5,975	2,350	47,275	4,800	53,250	7,150
Trust Fund Balance, Beginning of Year	156,418	154,068	83,194	78,394	239,612	232,462
Trust Fund Balance, End of Year	\$ 162,393	\$ 156,418	\$ 130,469	\$ 83,194	\$ 292,862	\$ 239,612

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Student transportation agreement with Southland Transportation Ltd of approximately \$700,000 over 2 years expiring June 30, 2025.

Operating lease obligations of the school division are as follows:

Future minimum lease payments		
	Copier Leases	Total
2024	\$ 12,151	\$ 12,151
2025	6,076	6,076
Total Lease Obligations	\$ 18,227	\$ 18,227

16. COMPARATIVE INFORMATION

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

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17. RISK MANAGEMENT

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

i) Credit Risk

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

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

The aging of other accounts receivable as at August 31, 2023, was:

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 135,528	\$ 135,528	\$ -	\$ -	\$ -
Net Receivables	\$ 135,528	\$ 135,528	\$ -	\$ -	\$ -

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, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,185,687	\$ 921,179	\$ -	\$ -	\$ 264,508
Total	\$ 1,185,687	\$ 921,179	\$ -	\$ -	\$ 264,508

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iii) Market Risk

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

Interest Rate Risk

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

The school division also has 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, 2023.

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.