



**Christ the Teacher Roman Catholic Separate School Division #212**

## **2023-24 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 Everett Hindley  
Minister of Education

Dear Minister Hindley:

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 2023-24 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, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Patricia Zaryski, Chairperson

## **Introduction**

This annual report provides information about Christ the Teacher Roman Catholic Separate School Division (R.C.S.S.D.) for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

# 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 April 17, 2024, 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 2023-24 school year was \$17,913.

SCCs were successful in coordinating and delivering several student and parental engagement opportunities intended to support school level priorities. As well, SCCs were responsible for contributing to school level goals supporting faith formation, learning and assessment, and mental health and well-being. Among the challenges identified was recruitment and retention of SCC members, particularly at the secondary school level. This is critical as the dedication, support, and work of the SCC members is extremely valuable to each of the schools and the division.

## School Division Profile

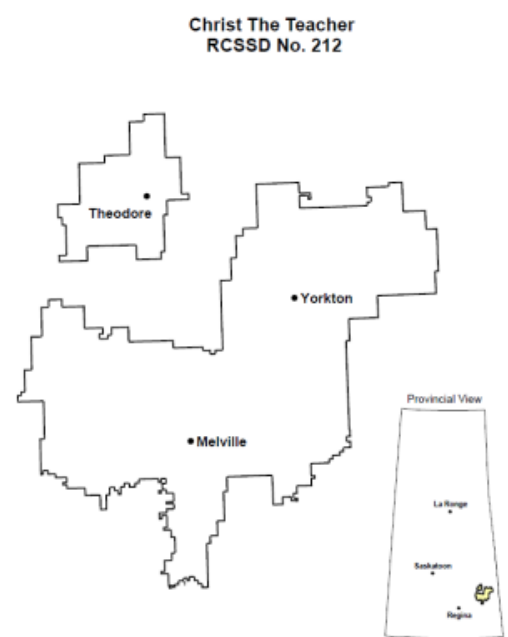
### School Division in Context

Christ the Teacher R.C.S.S.D. is a small urban/rural school division with nine schools located in three communities. The division is located on Treaty 4 Territory in east central Saskatchewan. The division includes the communities of Melville, Theodore, and Yorkton. The map below shows the geographic location of Christ the Teacher R.C.S.S.D.

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

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

The school division head office is located in Yorkton. The economy of the Christ the Teacher R.C.S.S.D. area is mixed. The communities of Yorkton and Melville are retail and service centres for more than 200,000 residents of the eastern part of Saskatchewan, 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.

## **Land Acknowledgement**

Christ the Teacher School Division acknowledges our place on Treaty 4 Territory, the traditional lands of the Nêhiyawak (Cree), Anihšīnāpē (Saulteaux), and Nakota, and the homeland of the Dakota, Lakota, and Métis People.

We honour the spirit and intent of our sacred treaty relationship, and journey together to reaffirm our relation to one another and the land by teaching our shared history and learning from each other.

# Demographics

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

## Students

In the 2023-24 school year, the division had an increase in overall enrolment for the second year in a row. There was a consistent annual enrolment in French Immersion programming (365 students) and an increase of 41 students in English as an Additional Language (EAL) learners (226 EAL students in 2023-24 compared to 185 in 2022-23).

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	149	123	125	137	116
<b>1</b>	139	156	134	132	145
<b>2</b>	134	141	148	150	137
<b>3</b>	129	141	144	160	161
<b>4</b>	125	121	129	151	154
<b>5</b>	162	130	123	134	146
<b>6</b>	164	154	121	122	133
<b>7</b>	161	168	142	113	120
<b>8</b>	147	153	154	142	110
<b>9</b>	135	110	126	107	122
<b>10</b>	74	107	98	125	96
<b>11</b>	89	69	112	99	136
<b>12</b>	159	109	124	166	177
<b>Total</b>	<b>1,767</b>	<b>1,682</b>	<b>1,680</b>	<b>1,738</b>	<b>1,753</b>
<b>PreK</b>	<b>84</b>	<b>71</b>	<b>80</b>	<b>74</b>	<b>86</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	79	76	74	64	51
	4 to 6	58	59	49	59	53
	7 to 9	76	72	65	54	47
	10 to 12	95	87	104	113	128
	<b>Total</b>	<b>308</b>	<b>294</b>	<b>292</b>	<b>290</b>	<b>279</b>
English as an Additional Language	1 to 3	64	61	48	69	79
	4 to 6	54	58	50	54	76
	7 to 9	38	46	42	43	42
	10 to 12	<10	<10	12	19	29
	<b>Total</b>	<b>158</b>	<b>172</b>	<b>152</b>	<b>185</b>	<b>226</b>
French Immersion	K to 3	121	121	123	129	114
	4 to 6	111	106	95	98	112
	7 to 9	78	81	91	91	91
	10 to 12	31	42	37	47	48
	<b>Total</b>	<b>341</b>	<b>350</b>	<b>346</b>	<b>365</b>	<b>365</b>

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, 2024

## Staff

Job Category	FTEs
Classroom teachers	93.1
Principals, vice-principals	8.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	98.8
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	
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>222.6</b>

### 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 Resources Data System as of August 30, 2024

## 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

## Strategic Direction and Reporting

### The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

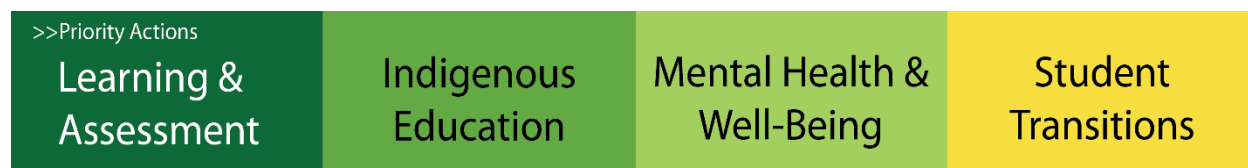
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

## Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [\*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework\*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

### Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

## Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

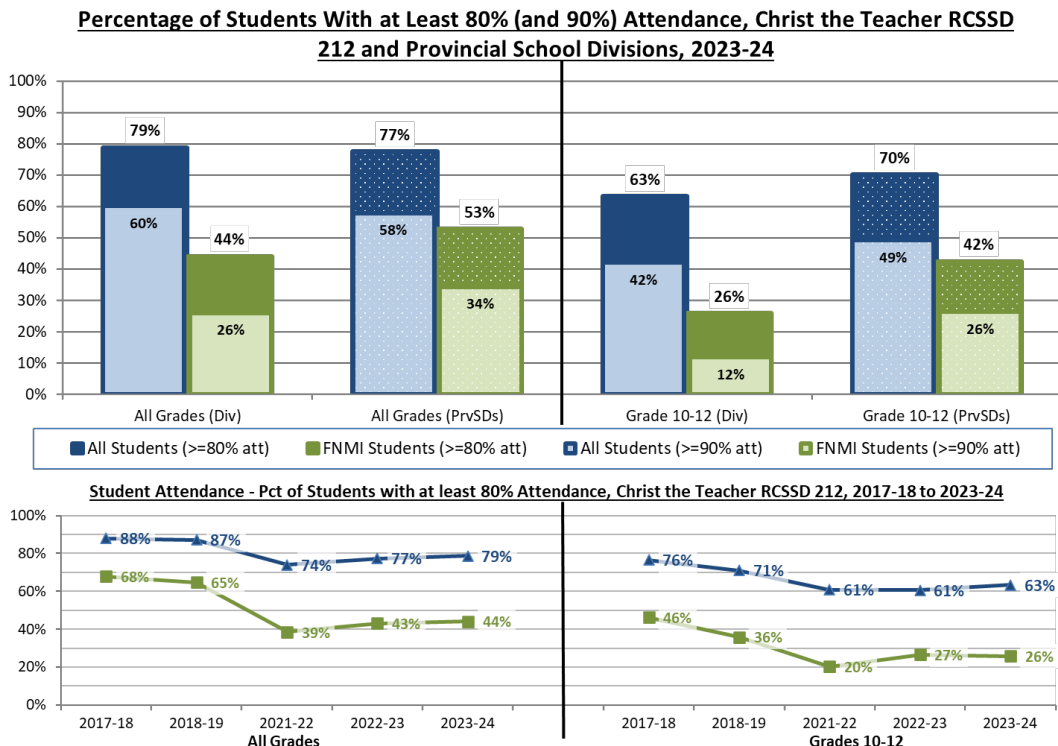
**Target: Student attendance will improve annually.**

**Measures:**

- The percentage of students with at least 80% attendance.
- The percentage of students with at least 90% attendance.

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

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



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

Source: Ministry of Education, 2024

### Analysis of Results – Attendance

In the 2023-24 school year, attendance rates (percentage attending at least 80%) for Christ the Teacher R.C.S.S.D. (CTT) students across all grades increased slightly from the previous year while continuing to recover from rates experienced during the pandemic.

For the measure of at least 80% attendance, CTT All Grades attendance rates increased 2 percentage points (79% in 2023-24 as compared to 77% in 2022-23) while rates for FNMI All Grades increased 1 percentage point (44% in 2023-24 as compared to 43% in 2022-23). CTT All Grades rates of at least 80% attendance were comparable with provincial rates (79% for CTT All Students compared to 77% provincially; 44% for CTT FNMI All Grades as compared to 53% provincially). CTT All Grades rates of attendance of at least 90% exceeded the provincial rate by 2 percentage points (60% in CTT as compared to 58% provincially). However, CTT FNMI rates for All Grades of at least 90% trailed the provincial rates by 8 percentage points (26% in CTT as compared to 34% provincially).

In Grades 10-12 attendance, CTT students trailed provincial rates in attendance of at least 80% (63% Grade 10-12 in CTT as compared to 70% provincially; 26% FNMI Grade 10-12 in CTT as compared to 42% provincially). Similarly, CTT students in Grades 10-12 trailed the provincial attendance rates of at least 90% (42% in CTT as compared to 49% provincially for All Students; 12% in CTT as compared to 26% provincially for FNMI students).

Christ the Teacher R.C.S.S.D. will continue to implement and support initiatives to enhance student attendance, particularly related to family engagement and land-based learning. Specifically, it was intended that additional supports from School Counsellors, Student Mentor, Youth Liaison, and the Cultural Consultant will enhance student attendance. CTT also enhanced school nutrition programs at several locations in part to increase student attendance.

**Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.**

#### Measure

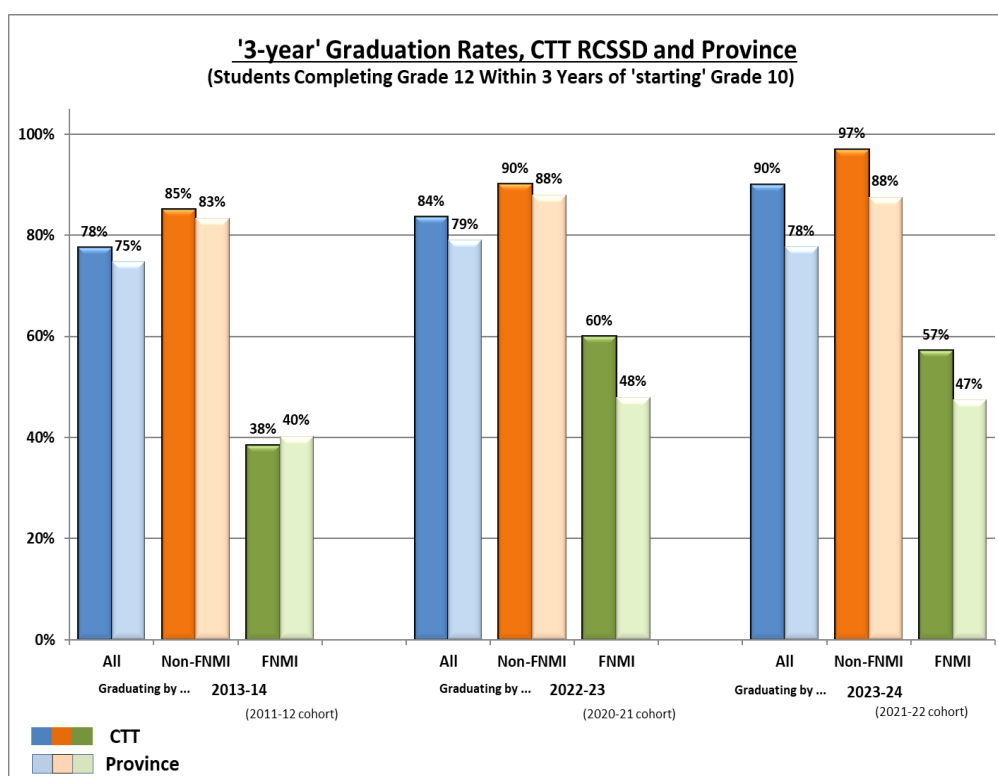
- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger

Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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, 2024

### Analysis of Results – Three-Year Graduation Rates

In 2023-24, the 3-year graduation rate for CTT students overall exceeded the provincial average by 12 percentage points (90% CTT students as compared to 78% provincially). This rate is an increase of 6 percentage points from the division rate in 2022-23 (84%). Rates for non-FNMI students increased 7 percentage points as compared to the previous year (97% in 2023-24 as compared to 90% in 2022-23) and exceeded the provincial rate by 9 percentage points (97% CTT students as compared to 88%

provincially). The 3-year graduation rates for FNMI students decreased slightly from 60% in 2022-23 to 57% in 2023-24. Despite this slight decrease, the rate for FNMI students in CTT exceeded the provincial rate by 10 percentage points (57% for CTT students as compared to 47% provincially).

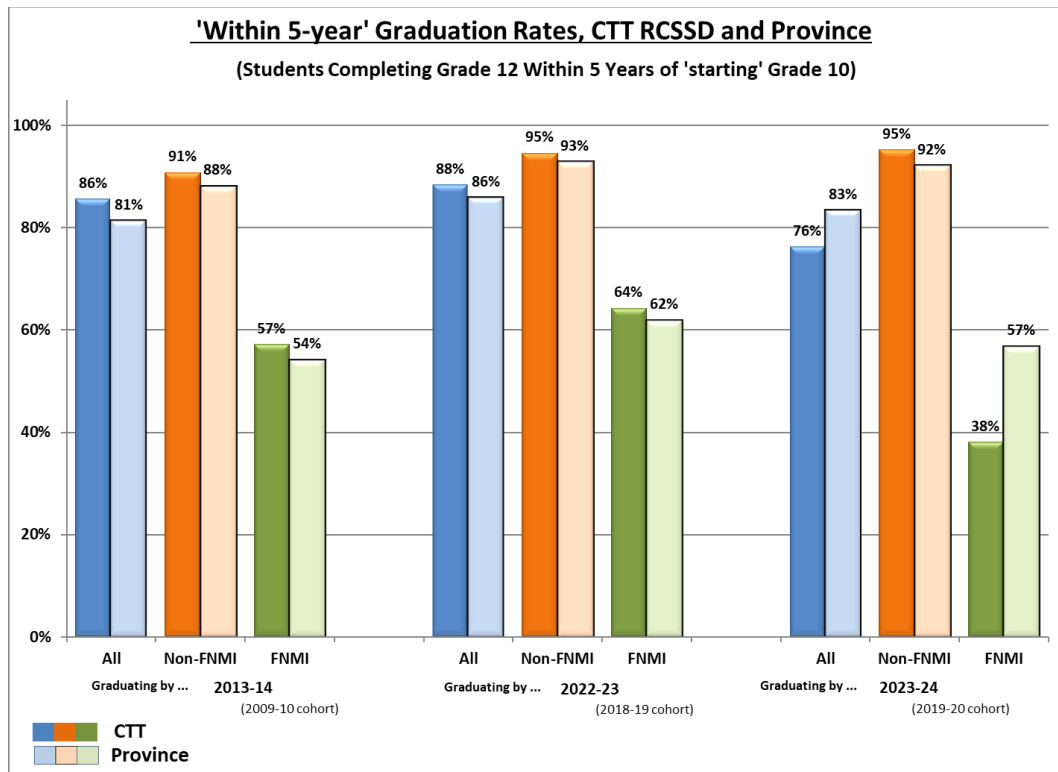
Christ the Teacher R.C.S.S.D. has learned a great deal from an examination of school and division practices and policies during the 2023-24 school year and changes have been identified to reduce barriers to student graduation, and consistently attain results that align with system and provincial goals for 3-year graduation rates. For example, student and family engagement with school administration, counsellors, and the Student Mentor supported student graduation rates. As well, processes such as quarterly on-track to graduate and credit review meetings supported student progress toward graduation. Strong 3-year graduation rates are attributed to graduate coaching and post-secondary planning completed by school administrators and the Guidance Counsellor. Goal setting and closely monitoring student progress contribute positively to consistent graduation rates.

**Measure**

- The percentage of students who graduate within 5 years of Grade 10.

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, 2024

### **Analysis of Results – Graduation Rates Within Five Years**

In 2023-24, the within 5-year graduation rates for students overall in CTT trailed provincial results by 7 percentage points (76% divisionally as compared to 83% provincially). This rate was a decrease of 12 percentage points as compared to division rates from 2022-23 (76% in 2023-24 as compared to 88% in 2022-23). Division rates for non-FNMI students remained consistently strong 95% in both 2023-24 and 2022-23) and exceeded the provincial rate by 3 percentage points (95% for students in CTT as compared to 92% provincially in 2023-24). Rates for FNMI students declined from the previous year (38% in 2023-24 as compared to 64% in 2022-23) and trailed the provincial rate (38% for students in CTT as compared to 57% for students provincially). This percentage reflects that 8 of the 21 students in this cohort achieved graduation within 5 years.

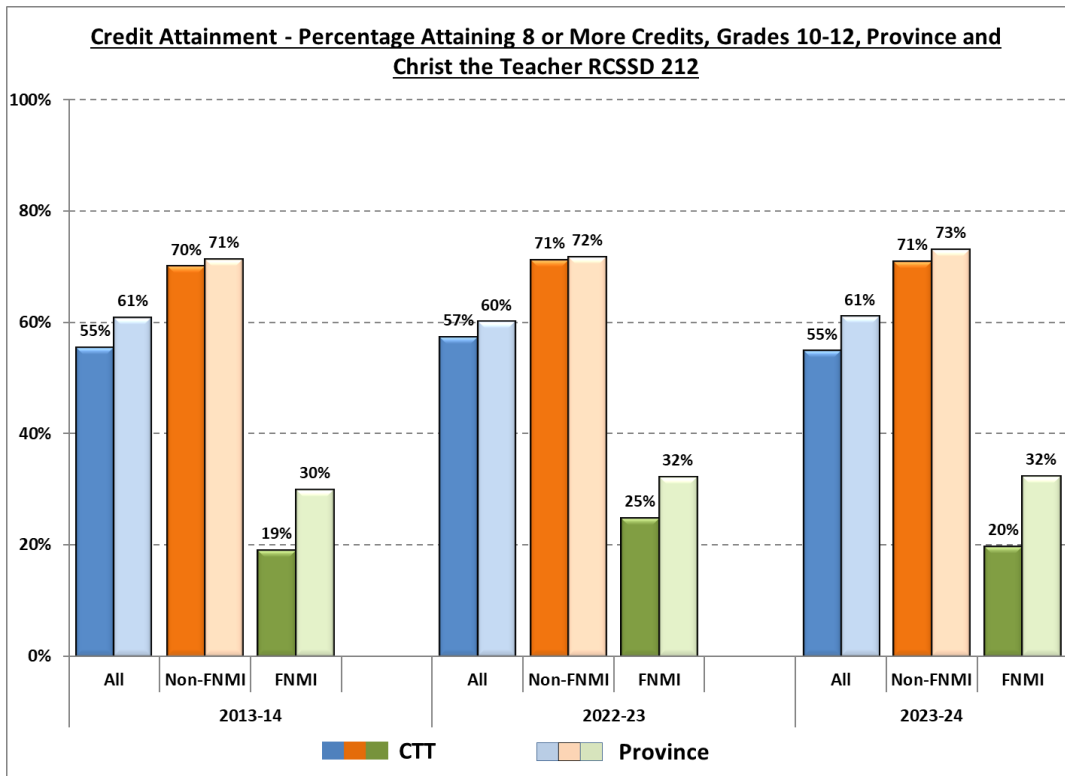
A great deal has been learned from the examination of school and division practices and policies during the 2023-24 school year, and changes have been identified that can be made within the system to reduce barriers to student graduation, and consistently attain results that align with the system and provincial goals for extended-time graduation rates. CTT believes that the individualized supports available at Dreambuilders High School, designed to address student academic and personal needs, will enhance divisional 5-year graduation rates. Dreambuilders High School provides students with unique opportunities to re-engage in their academic programming and offers flexible scheduling and enhanced supports that are conducive to supporting students on an extended graduation path.

#### **Measure**

- **The percentage of students attaining 8 or more credits, Grades 10-12.**

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, 2024

### Analysis of Results – Credit Attainment

Credit attainment rates in 2023-24 for CTT were relatively consistent with the previous year and to results from ten years earlier (2013-14). The credit attainment rate for all students declined slightly from 2022-23 (55% in 2023-24 as compared to 57% in 2022-23), as did rates for FNMI students (20% in 2023-24 as compared to 25% in 2022-23). Rates for non-FNMI student remained consistent at 71% for the past two school years.

Rates across all categories of credit attainment for CTT students were lower than the provincial rates (55% for CTT students as compared to 61% provincially for all students; 71% of non-FNMI students in CTT as compared to 73% provincially; 20% of FNMI students in CTT as compared to 32% provincially).

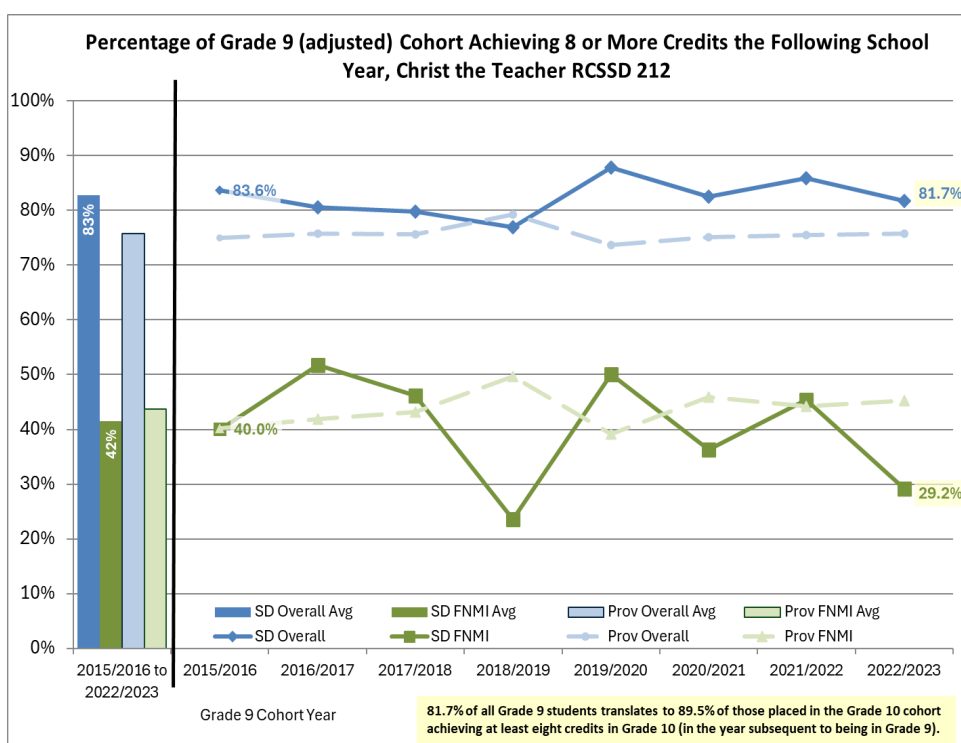
Christ the Teacher R.C.S.S.D. recognizes the ongoing work required to maintain and enhance the achievement rates for students in the division, as well as target improvements to further close the gap for the credit attainment rates for non-FNMI students and FNMI students (71% as compared to 20% in 2023-24). Additional support from school administrators, counsellors, and the Student Mentor are intended to support student goal setting and monitoring of student progress.

**Measure:**

- The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.

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, 2024

## Analysis of Results – Grade 9 to 10 Transition

The Grade 9 to 10 Transition data for CTT decreased both overall and for FNMI students in 2023-24. Of all students enrolled in grade 10 for the first time in 2023-24, 81.7% achieved eight or more credits (as compared to 85.8% the year previous), while 29.2% of the 24 students who identified as FNMI achieved eight or more credits (as compared to 45.5% in 2022-23).

Results for FNMI students in CTT have fluctuated annually, partly due to the relatively low number of students in the division who self-identify as FNMI.

CTT will continue to target actions to further reduce the gap between All and FNMI student credit attainment. We address a significant challenge in that one of our two high schools is an alternative school. Many of the students in our alternative high school are on extended graduation plans and therefore do not meet the yearly eight-credit threshold. Our goal moving forward will be to continue to increase the percentage of students attaining eight or more credits each year. Additional supports from the Student Mentor and Cultural Consultant are intended to support students in achieving their individual educational plan goals.

**Target: Student literacy and numeracy outcomes will increase year over year.**

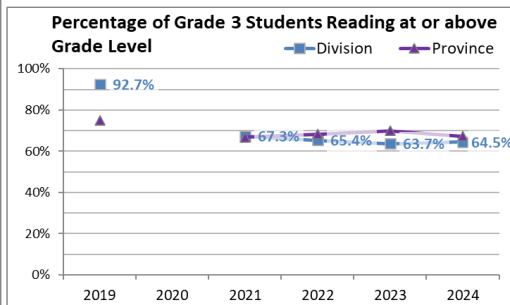
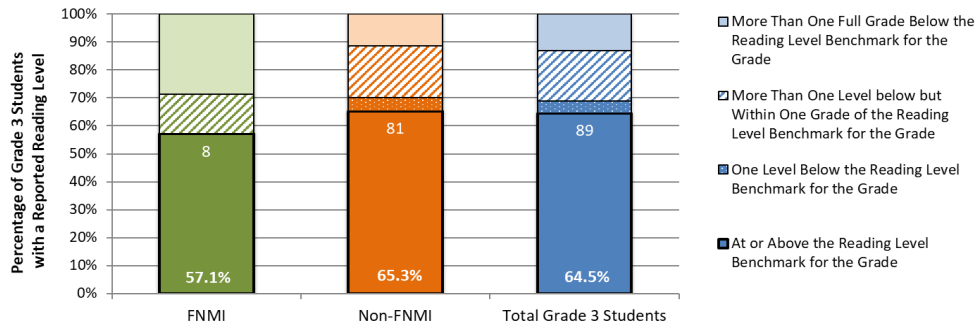
### Measure:

- The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.

### Reading Results Data, Christ the Teacher RCSSD 212, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	14	87.5%	6.3%	6.3%	16
Division (Total)	138	82.6%	16.8%	0.6%	167
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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, 2024

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

Overall, in CTT, 64.5% of Grade 3 students were reading at or above the reading level benchmark in 2023-24. This is slightly higher than the previous year of 63.7% but lower than the 2023-24 provincial rate of 67.3% by 2.8 percentage points. The percentage for FNMI Grade 3 students reading at or above the benchmark increased to 57.1% (a difference from results for non-FNMI students of 7.4 percentage points). The disparity gap between FNMI and non-FNMI did improve by 3.8 percentage points from the previous year (not reported here). The division will continue to improve this trend by identifying gaps within the FNMI student data and providing targeted support to teacher instruction and student learning.

**Target: All students will have an increased sense of connection and safety in schools.**

**Measure:**

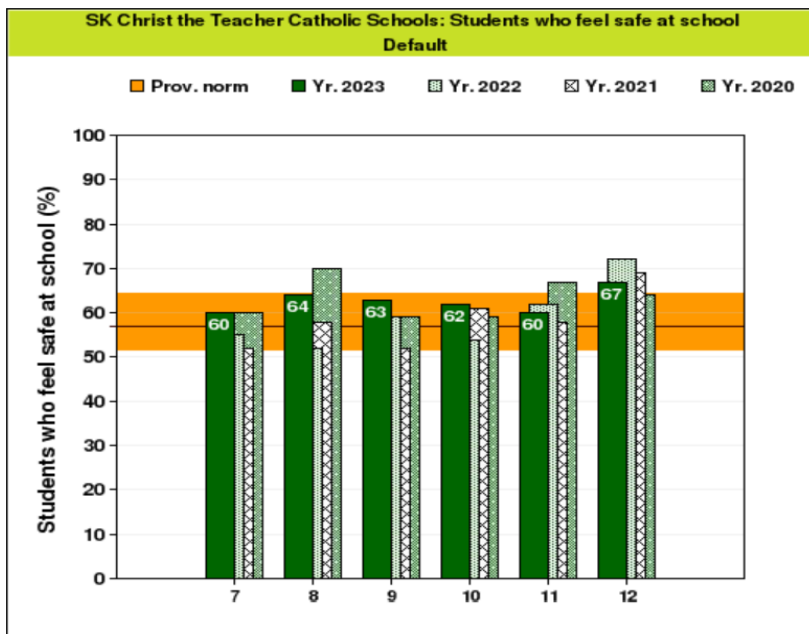
- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

The graphs below report student perception data for two key measures for grades 7 to 12 students in Christ the Teacher R.C.S.S.D. – feeling safe attending school and positive relationships.

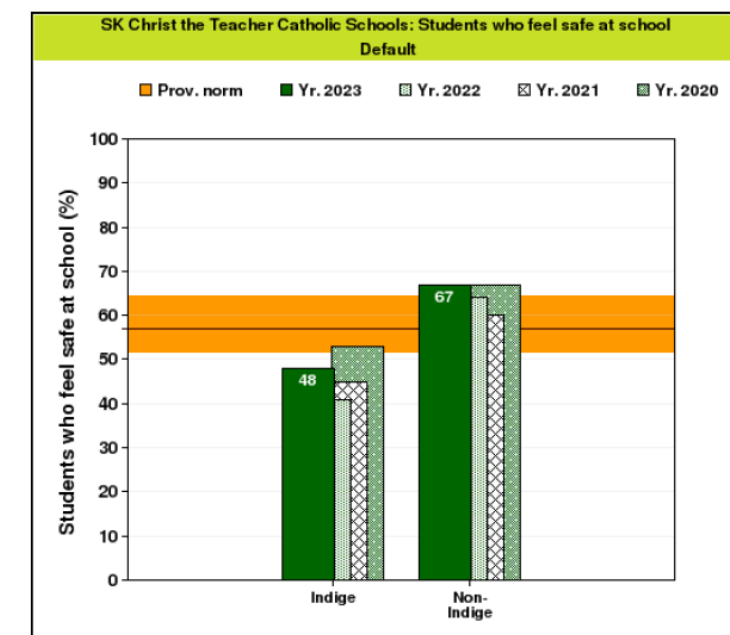
School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

**OurSCHOOL “Feel Safe Attending School” Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2023-24 Graph 1**



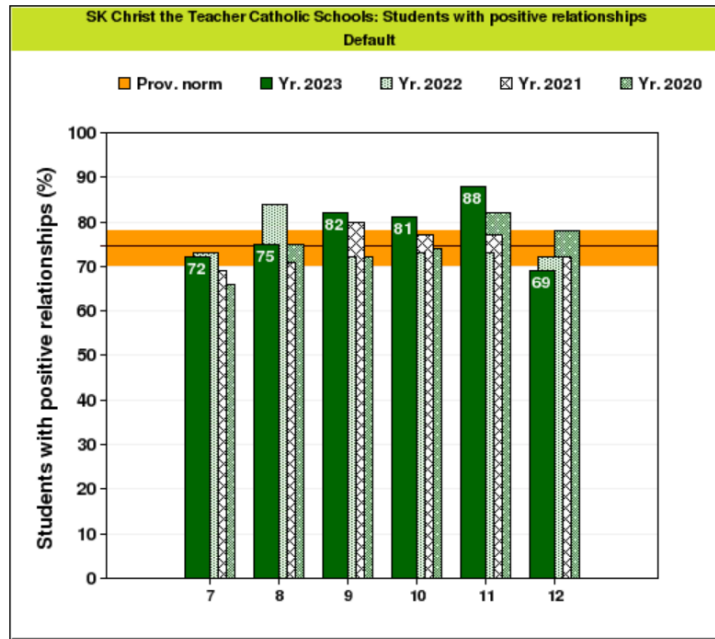
Source: The Learning Bar, Inc.

**OurSCHOOL “Feel Safe Attending School” Measure Results by Indigenous Status, Christ the Teacher RCSSD 212, Secondary School Report, 2023-24 Graph 2**



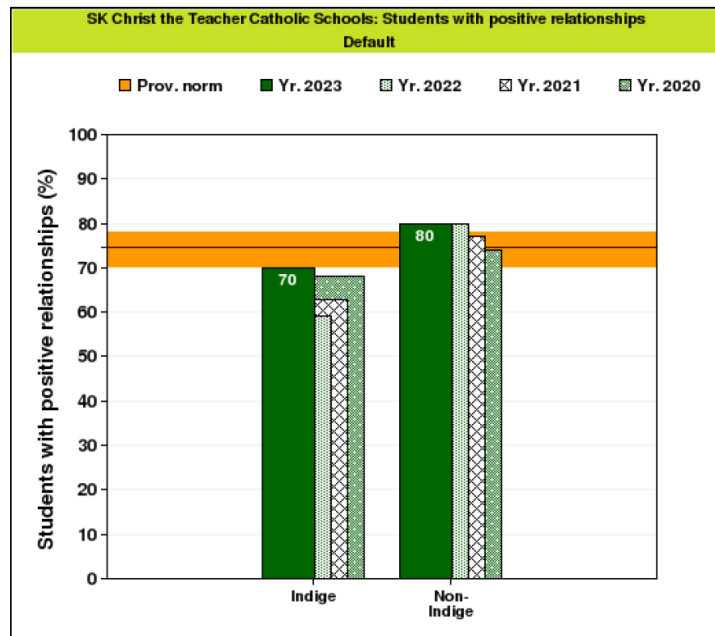
Source: The Learning Bar, Inc.

**OurSCHOOL “Positive Relationships” Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2023-24 Graph 3**



Source: The Learning Bar, Inc.

**OurSCHOOL “Positive Relationships” Measure Results by Indigenous Status, Christ the Teacher RCSSD 212, Secondary School Report, 2023-24 Graph 4**



Source: The Learning Bar, Inc.

## Analysis of Results

Annual student perception data is collected from all Grade 4 through Grade 12 students in CTT using the provincial OurSCHOOL survey. The results reported above are from the secondary report for grades 7 to 12 students.

The measure related to “Feel Safe Attending School” is a composite of three items measuring perceptions of feeling safe. Graph 1 illustrates the level of feeling safe at school self-reported by grade over the past four years. The data reflects that while students overall in Christ the Teacher R.C.S.S.D. reported levels of feeling safe at school higher than the provincial norm, there is fluctuation between grade levels. Graph 2 demonstrates that while students who self-identified as FNMI generally responded that they felt less safe at school as compared to their non-Indigenous peers there was a reported increase as compared to the previous two years.

The measure related to “Positive Relationships” refers to students’ friendships with peers that help them form positive social connections and meaningful participation within the school. Graph 3 illustrates that while students in CTT reported levels of positive relations higher than the provincial norm in three of the reported grades, there is significant variance among grade levels. Graph 4 illustrates that while self-reported rates of positive relations for students who self-identified as Indigenous remain lower than rates reported by non-Indigenous peers, there was significant improvement in 2023-24.

**Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year**

**Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)**

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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

Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten

with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit 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.

**2022-23 EYE-TA results** displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

**Effectiveness metrics** show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

**Students (%) assessed as Tier I at Kindergarten entry / exit** charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division ( $\Delta$ ) relative to the province (all divisions) ( $\square$ ) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (\*) school year.

**Percentage of students with valid EYE result at Kindergarten entry / exit** compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30<sup>th</sup> Official & Reconciled Kindergarten Enrolments (\*).

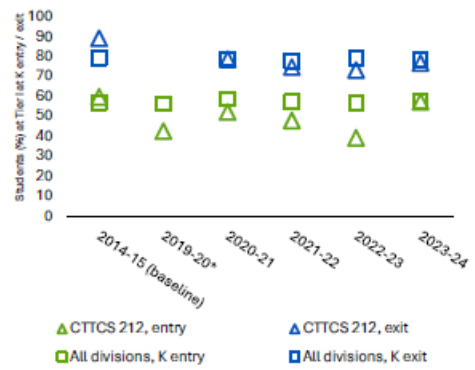
2023-24 EYE-TA results – Christ the Teacher RCSSD 212 (CTCS)

		Fall 2023 (Kindergarten entry)			Spring 2024 (Kindergarten exit)		
All students	All divisions	57.4	25.8	16.8	78.2	13.3	8.4
	CTCS 212	57.3	21.8	20.9	76.7	11.7	11.7
Self-declared FNMI students*	All divisions	34.8	30.1	35.1	58.3	21.2	20.5
	CTCS 212*						
Non-declared Students*	All divisions	61.1	25.1	13.8	81.7	12.0	6.3
	CTCS 212*						
Tier I – Students (%) complete developmental tasks without difficulty		Tier II – Students (%) experience some difficulty completing developmental tasks			Tier III – Students (%) experience significant difficulty completing developmental tasks		

\*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

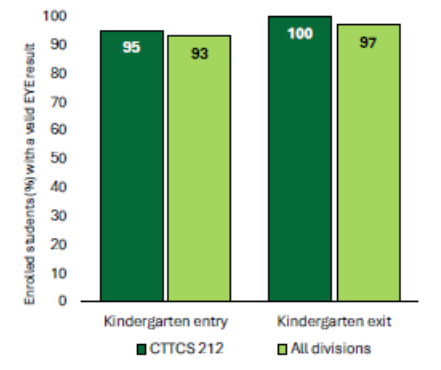
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	CTCS 212	All divisions	CTCS 212	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	74%	73%	75%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	56%	37%	35%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	6%	22%	26%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



\*No K exit results for 2019-20 due to school closures / COVID 19

Percentage of students\* with a valid EYE result at Kindergarten entry / exit, 2023-24



\*against official, reconciled September 30<sup>th</sup> 2023 Kindergarten Enrollment

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.

**2023-24 EYE-TA results** figures 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, 2024

### **Analysis of Results – Early Years Evaluation**

The results of the Early Years Evaluation indicate that the 2023-24 division exit rate was slightly lower than the provincial rate with 76.7% of students being able to complete developmental tasks at the expected level (Tier 1) compared to 78.2% provincially. Comparing division exit and entry results for 2023-24, it is evident that there was a 19.4 percentage point increase in the percentage of children achieving Tier 1 (76.7% up from 57.3%). School based data meetings directed instructional plans aligned with the CTT Literacy Pathway to meet the needs of students. While students demonstrated significant growth from the start of the 2023-24 school year, further work is needed so that students are ready for learning in the primary grades.

Due to the small number of self-declared FNMI students in CTT, division results could not be reported for 2022-23 or 2023-24.

## Progress in 2023-24: School Division Targets and Measures

<b>Target: Faith Formation</b>																			
<b>Measure:</b>																			
<ul style="list-style-type: none"> <li>Students and staff will grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.</li> </ul>																			
<p>During the 2023-24 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:</p>																			
<table border="1"> <tbody> <tr> <td>God’s word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child’s school.</td> <td>96.3%</td> </tr> <tr> <td>My child’s school promotes its Catholic identity through symbols and other visible signs.</td> <td>96.8%</td> </tr> <tr> <td>My child’s school is involved in social justice, service, and charitable activities.</td> <td>92.6%</td> </tr> <tr> <td>The staff at my child’s school serve as models of faith.</td> <td>94.5%</td> </tr> <tr> <td>People of all faiths and cultures are welcome in my child’s school.</td> <td>95.9%</td> </tr> <tr> <td>Our school helps parents / guardians support the faith life of my child.</td> <td>92.6%</td> </tr> <tr> <td>My child’s school has helped my child get to know and love Jesus.</td> <td>93.6%</td> </tr> <tr> <td>The Catholic school experience makes my child a better person.</td> <td>93.5%</td> </tr> <tr> <td><b>Overall Average Score</b></td> <td><b>94.5%</b></td> </tr> </tbody> </table>		God’s word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child’s school.	96.3%	My child’s school promotes its Catholic identity through symbols and other visible signs.	96.8%	My child’s school is involved in social justice, service, and charitable activities.	92.6%	The staff at my child’s school serve as models of faith.	94.5%	People of all faiths and cultures are welcome in my child’s school.	95.9%	Our school helps parents / guardians support the faith life of my child.	92.6%	My child’s school has helped my child get to know and love Jesus.	93.6%	The Catholic school experience makes my child a better person.	93.5%	<b>Overall Average Score</b>	<b>94.5%</b>
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<p>Source: Christ the Teacher R.C.S.S.D. Parent Guardian Survey, 2023-24</p>																			
<p><b>Analysis of Results</b> – Click here to enter text</p>																			
<p>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.</p>																			

***Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions***

**Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

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. Instructional Learning Consultants provided side by side reading assessment supports for teachers to ensure assessment fidelity. Professional development on the Science of Reading and Literacy was provided for Prekindergarten to Grade 9 English and French Language Arts teachers along with Language Achievement Coaches (LACs) and Student Support Service Teachers (SSSTs).

School based meetings occurred at each school after the data collection period (3 times per year). The data team consisted of the classroom teacher, school administrator, school SSST, and division support staff who assessed the classroom data and provided targeted supports for the teacher and students.

To support instruction for writing, teachers in grades 1-3 participated in writing data meeting reviews and were provided targeted in-classroom support for instruction. Writer's workshop professional development was provided for grades 4-9 English and French Language Arts teachers. Grade 4 and 7 teachers gathered to explore student writing data to determine patterns of need and how to respond with targeted instruction in the classroom. Level 10, 20, and 30 teachers also engaged in collaborative planning for literacy and writing routines.

Math screeners were administered in grades 1 to 9 during the first month of school. The assessment data gathered was used to inform classroom teachers with information to design instruction targeted to students' needs.

**Priority Action: Enrich and enhance mental health and well-being capacity in students.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Enhancing Mental Health and Well-Being Capacity in CTT**

- In collaboration with several community agency partners, several CTT schools hosted Wellness Fairs, highlighting community service providers and strategies to support student well-being.
- Students across all grade levels participated in school-level faith retreats, celebrations, and engaged in curriculum permeated with faith teachings. These provided opportunities to develop a deeper appreciation for the role faith supports overall well-being.
- CTT infused a variety of social skills and mental health and well-being lessons and strategies in the Prekindergarten to Grade 9 Social Skills Scope and Sequence. The scope and sequence enhanced curricular outcomes supported by content from resources including Zones of Regulation, Kids in the Know, FRIENDS resilience, and Media Smarts. These preventative programs provided students with skills and strategies for coping with stressful and potentially threatening situations which may be encountered at school and in everyday life.
- In May 2024, several CTT staff members served on the Provincial Education Plan (PEP) Mental Health and Well-Being (MHWB) subcommittee working group to review and further develop the PEP Milestones and provide recommendations to the MHWB committee.
- In the Spring of 2024, CTT was approved as a host site for a Mental Health Capacity Building (MHCB) program at St. Alphonsus School beginning in the 2024-25 school year. We are excited with the new learning and opportunities this program will provide the students and staff at St. Alphonsus, with opportunities to benefit peers across the division.

**Professional Learning in CTT supported by Mental Health Training Initiatives grant funding**

- A number of CTT staff participated in several professional development opportunities that support student health and well-being. These included Violent Threat Risk Assessment (VTRA) training, Mental Health First Aid (MHFA) training, Nonviolent Crisis Intervention (NVC) Training – Autism Spectrum Disorder, MEHRIT Centre Self-Regulation & Leadership in Schools Certificate, and attendance at a local Mental Health Conference.
- CTT staff representatives from each school completed certified trainer status in Safe Talk, ASSIST, and Mental Health First Aid.

**Community Collaboration**

- Parish communities and service groups have continued to serve as critical partners with CTT.

- Continued to serve as an active member with the Community Threat Assessment and Support Protocol (CTASP) team. This group, comprised of signatory members of the CTASP / VTRA protocol, met regularly to debrief threat assessment scenarios involving multiple agencies, develop professional learning opportunities, and to collaborate on strategies to better actualize the threat assessment protocol.
- Continued to partner with the High Intensity Treatment Team (HITT) at Yorkton Mental Health to support students with complex mental health needs.
- Served as an active member of the Community Care Team, hosted by the Society for the Involvement of Good Neighbours (SIGN). Their mandate was to review the needs of families who require intensive in-home supports from the Family Preservation Program to prevent child apprehension into foster care.
- Continued participation in the SIGN Intensive Integrated Services partnership to determine program needs for vulnerable families.
- Continued participation in the Cognitive Disability Strategy committee to support students with cognitive disabilities to access funding for unmet needs.

**Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

#### **Family Engagement Practices**

- Engagement with Kids First supported transitions of students to Prekindergarten programs.
- Continued implementation of the Early Learning Intensive Supports (ELIS) program at all CTT Prekindergarten program locations. This program provided enhanced staffing, professional consultation, and accommodations in the learning environment to support inclusion of students with intensive needs in the Prekindergarten program.
- Facilitated transition meetings for students transferring schools and to support the transfer of necessary information to the receiving staff in a timely manner to allow for smooth transition.
- Continued collaboration with the Student Support Services Teachers for identification of and instructional planning for students who require individualized academic programming due to cognitive ability.
- Continued implementation of the Career and Work Experience curriculum combined with on-site job support in partnership with the Saskatchewan Abilities Council – Transitioning Youth to Employment program.

## Partnerships

- Continued implementation of a process for registration, assessment, and support of newcomer learners in partnership with the East Central Newcomer Welcome Centre staff.
- Continued collaboration with local school division and regional college partners in the coordination and delivery of the Career Explorations career and education fair. This experience provided students with the opportunity to meet with employers and post-secondary education providers on entrance requirements, career opportunities, and program information.

## Priority Action: Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework*.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

### Ensuring that the Policy Goals of *Inspiring Success* are being Implemented

The *Indigenous Education Responsibility Framework* (IERF) is a resource to support school divisions in their continuous efforts to establish effective First Nations and Métis education plans and assess their effectiveness. CTT Board members, school administration, and instructional staff participated in a review of the *Inspiring Success: First Nations and Métis PreK Education Policy Framework*. This guided learning process gave participants a better understanding of the five goals of the *Inspiring Success* which are assessed in the IERF rubric. This assessment rubric informed priority actions for the *Inspiring Success Plan* to be implemented in the 2024-25 school year.

### Professional Development to Support Indigenous Growth and Development

In First Nations and Métis cultures, Elders and traditional Knowledge Keepers play a prominent, vital and respected role. The *Guidelines for Practising Indigenous Traditional Protocols at Christ the Teacher Catholic Schools* was created to support teachers in making connections with local Elders and Knowledge Keepers to support Indigenous education in classrooms. Additional learning opportunities for staff were available such as:

- CTT staff along with senior and school administrators attended the 2024 Awasis Indigenous Education Conference.
- CTT school administrators participated in the first three sessions of Leading to Learn: a capacity building professional learning opportunity to build administrators' knowledge and skills to best support First Nations, Métis and Inuit student learning. This learning provided the opportunity to:
  - Examine their personal and professional understanding of anti-racist and anti-oppressive education.

- Develop skills for building teams, communication with staff and community members.
- Provide educational opportunities that support all learners that includes instruction, assessment and authentic learning opportunities.
- Ensured that the Wanuskewin on-line learning series (kiskêyitamowin: learning through experiences) was accessible for both teachers and students to provide education resources about the Northern Plains Cree.

CTT and Zagimē Anishinabēk First Nation completed the third year of a three-year Invitational Shared Services Initiative agreement (ISSI). This partnership provided valuable Indigenous education experiences and increased partnerships with Elders for all CTT staff and students. The ISSI Cultural Consultant and Elders mentored staff and provided valuable learning experiences such as:

- Medicine walks/teachings
- Feast ceremonies and sweats
- Drumming and singing
- Fishing, snowshoeing, dog sledding, Indigenous games, and making moccasins and ribbon skirts
- Buffalo hunt ceremony and meat processing

### **Support Schools to Include Indigenous Voices and Teachings in Curriculum Actualization**

During the 2023-24 school year, CTT continued to build positive relations with both Indigenous and Métis local Elders and Knowledge Keepers who visited schools to share Indigenous Worldview teachings. Members of the Yorkton Tribal Council (YTC) attended flag raising ceremonies. Schools had the opportunity to attend community events hosted by the YTC, such as the National Day for Truth and Reconciliation – Orange Shirt Day and the Indigenous Peoples’ Day.

## ***Progress in 2023-24: School Division Local Priority***

### **Local Priority: Faith Formation**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.**

#### **Permeation of Faith**

- Professional learning plans included faith permeated curricular resources. Permeation was supported by materials from the Saskatchewan Catholic School Boards Association (SCSBA) and online supports.

### **Student and Staff Faith Formation**

- Staff continued to develop an annual personal faith formation target.
- Students and staff participated in several faith formation learning opportunities, including Faith in-services, student retreats, and liturgical services.
- Teachers new to CTT participated in Faith Formation Sessions, which focused on the Five Marks of Catholic Education.

### **Community Service**

- Students and staff were engaged in various community service initiatives that targeted local, provincial, national, and global social justice and charitable initiatives.

## **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.

### **Parishes and Parish Organizations**

Christ the Teacher R.C.S.S.D. partnered with three parishes: St. Henry's Roman Catholic Parish in Melville and St. Mary's Ukrainian Catholic Parish and St. Gerard Roman Catholic Parish in Yorkton. Parish priests, deacon, and parish members supported our faith journey and were involved in our schools. In conjunction with school administrators, Religion Liaisons, and the Religious Education Consultant, parish priests helped lead school masses and liturgies in schools and at parishes. Priests provided in-school support in religion programs and Catholic Studies courses to support staff and students along their faith journey, participated in facility blessings, distributed bibles, led services at outdoor education programs, and supported a variety of liturgical calendar ceremonies and events. Parish service organizations supported school nutrition and student winter clothing programs, led Rosary making sessions with students, hosted a Special Needs Luncheon, and financially supported some of the material needs of vulnerable students. The Ukrainian Catholic Eparchy of Saskatoon provided access to facilities at St. Michael's Camp at Madge Lake for CTT to host a week-long outdoor education program for all grade 7 students from the division (AMPO).

### **Invitational Shared Services Initiative**

CTT continued its partnership through the Invitational Shared Services Initiative (ISSI) with Zagimē Anishinabēk First Nation. The ISSI is funded through the Ministry of Education and aims to co-construct and implement a plan to improve outcomes for First Nations students living on reserve attending provincial schools. This initiative supported work toward achieving the goals set out in the Truth and Reconciliation Commission's 94 Calls to Action. This partnership fosters positive relationships so all children may learn and live in a spirit of truth and reconciliation.

## **Formalized Partnerships**

CTT engaged with and maintained positive working relationships with supporting agencies who supported the programming needs of students within the division. Of note, CTT continued to engage with Kids First to support the transitions of families into Prekindergarten programs. CTT was a core partner in the Yorkton and Area Community Threat Risk Assessment and Support Protocol (CTASP). The shared goal of CTASP members was to create safer schools and communities through our commitment to early intervention, violence prevention, and implementing interventions and support for individuals of all ages and abilities.

CTT also maintained representation on the Yorkton HUB – a multi-agency team that focuses on long-term community goals and initiatives arrived at through shared experiences, research, and analysis. HUB is a community-based multi-agency committee (police services, social services, education, mental health agencies, and others) that take a proactive approach to supporting families and individuals. CTT was also a member of the HUB Steering Committee, who was tasked with overseeing the HUB committee from a management perspective.

In a similar manner, CTT worked directly with the High Intensity Treatment team (HITT) at Yorkton Mental Health to support students with complex mental health needs. CTT continued engagement in the Community Care Team, hosted by the Society for the Involvement of Good Neighbours (SIGN), to review the needs of families who require intensive in-home supports from the SIGN Family Preservation program to prevent child apprehension into foster care. CTT also collaborated with the SIGN Intensive Integrated Services to determine program needs for vulnerable families and revised the Complex Needs Protocol. Finally, CTT participated in the Cognitive Disability Strategy committee to support students with cognitive disabilities to access funding for unmet needs.

## **Service Partnerships**

To better support the range of student and family needs, CTT collaborated with several community agencies who offer unique support services. One example was the services the East Central Newcomer Welcome Centre offered to support the registration, assessment, and transition of students new to Canada and our communities. Another was the supports offered by the Saskatchewan Abilities Council and the Transition to Youth Employment program services offered to students with intellectual disabilities.

## 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	Yorkton
Saint Paul's School	K-8	Yorkton
Saint Theodore School	K-8	Theodore

## Infrastructure Projects

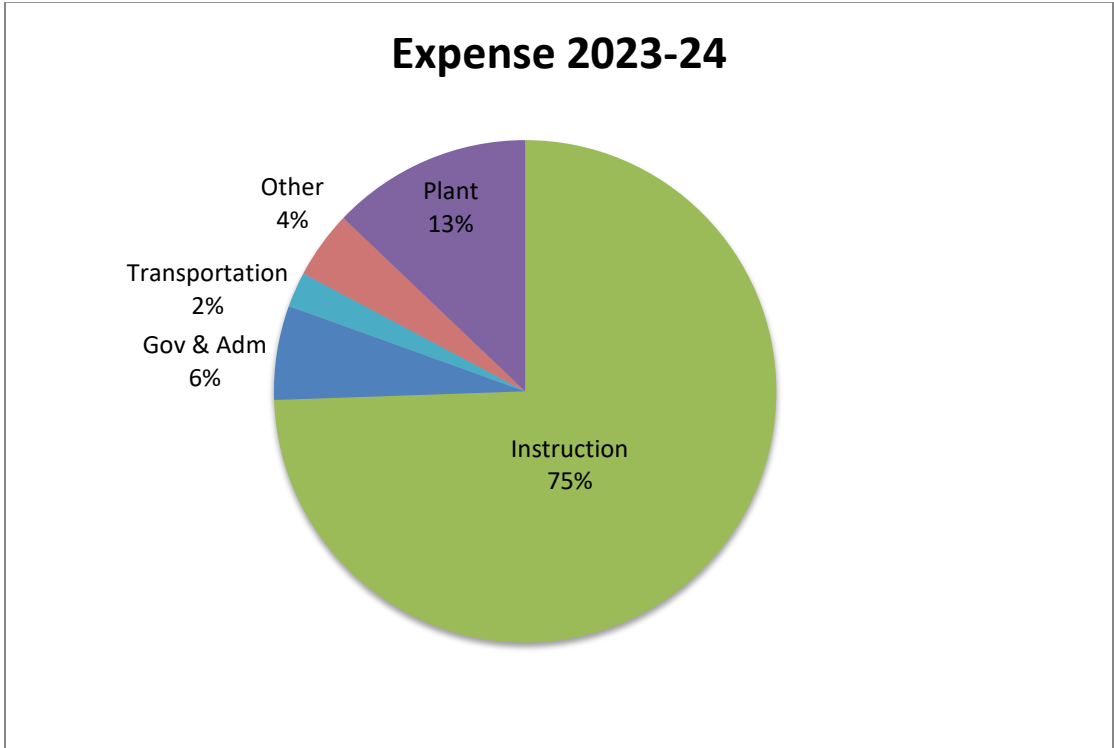
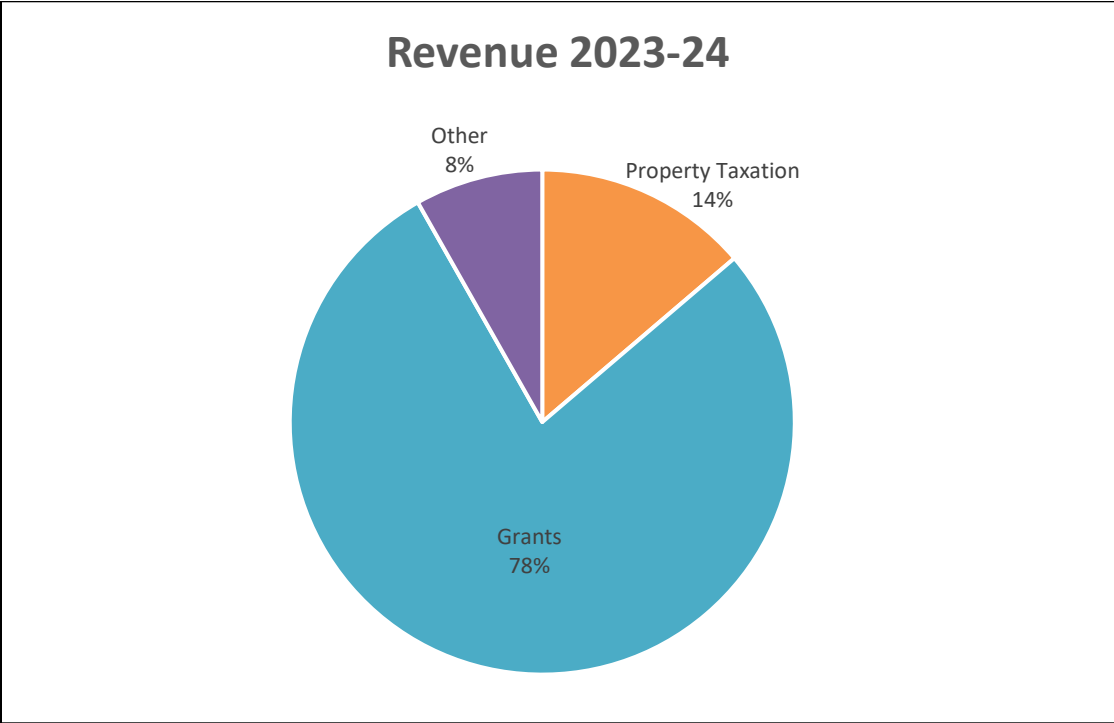
Infrastructure Projects			
School	Project	Details	2023-24 Cost
St. Alphonsus School	Playground	New Playground	80,335
St. Michael's School	Controls Upgrade	Central Controls - Building Monitoring System	113,208
Sacred Heart High School	Controls Upgrade	HVAC Controls Upgrade - Final Phase	62,809
<b>Total</b>			<b>\$256,352</b>

## Transportation

Christ the Teacher R.C.S.S.D. provides transportation services to all students residing within its jurisdiction. In 2023-24, 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

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	3,298,250	3,057,018	3,111,043	(241,232)	-7%	1
Grants	16,633,843	17,335,817	16,696,750	701,974	4%	
Tuition and Related Fees	-	18,372	-	18,372	100%	2
School Generated Funds	535,000	444,551	470,803	(90,449)	-17%	3
Complementary Services	350,004	350,004	319,785	-	0%	
External Services	155,000	71,319	246,573	(83,681)	-54%	4
Other	487,500	938,095	642,323	450,595	92%	5
<b>Total Revenues</b>	<b>21,459,597</b>	<b>22,215,176</b>	<b>21,487,277</b>	<b>755,579</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	151,859	149,784	130,193	(2,075)	-1%	
Administration	1,173,045	1,183,965	1,134,276	10,920	1%	
Instruction	17,085,102	16,394,041	16,018,214	(691,061)	-4%	
Plant	2,902,873	2,834,900	2,832,458	(67,973)	-2%	
Transportation	508,191	499,273	431,498	(8,918)	-2%	
School Generated Funds	550,493	473,928	413,075	(76,565)	-14%	6
Complementary Services	350,318	320,649	303,076	(29,669)	-8%	7
External Services	155,000	157,789	151,753	2,789	2%	
Other Expenses	10,000	5,684	5,433	(4,316)	-43%	8
<b>Total Expenses</b>	<b>22,886,881</b>	<b>22,020,013</b>	<b>21,419,976</b>	<b>(866,868)</b>	<b>-4%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(1,427,284)</b>	<b>195,163</b>	<b>67,301</b>			

### 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	Tuition was received from an international student that was not budgeted.
3	Fundraising revenue was below budgeted amount.
4	Funding for the Ministry of Education Shared Services Initiative Grant for the 2023-24 fiscal year was received and recognized during the 2022-23 fiscal year.
5	Investment income was greater than budgeted and can be attributed to the interest rate market.
6	School generated funds expenses were less than budgeted and correspond with the school generated fund revenues.
7	Program support, travel and amortization expenses were less than budgeted.
8	Bank service charges were less than budgeted.

## Appendix A – Payee List

### Board Remuneration

In 2023-24 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 (VICE-CHAIRPERSON)	\$6,108	\$673	-	\$1,991	\$4,770	\$158	\$13,700
GIBSON, ERIN	3,653	668	-	1,624	-	157	6,102
GUY, DWIGHT	5,490	628	-	1,182	-	157	7,457
HICKE, BRIAN	5,384	813	-	2,978	-	157	9,332
NIEZGODA, JEROME	5,973	50	-	1,286	-	157	7,466
RATHGEBER, DOREEN	5,357	271	-	903	3,359	157	10,047
ZARYSKI, PAT (CHAIRPERSON)	12,272	1,735	-	2,176	6,321	158	22,662
<b>TOTAL</b>	<b>44,237</b>	<b>4,838</b>	<b>-</b>	<b>12,140</b>	<b>14,450</b>	<b>1,101</b>	<b>76,766</b>

### Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
ANGOVE, JENNIFER	\$89,380
ARNOLD, DEANNE	94,160
AYERS, BRITTANY	74,229
BAILEY, RHONDA	90,827
BAKER, TREVOR	165,100
BARTON, SUSAN	95,973
BECK, LESLIE	90,944
BEDARD, KATHLEEN	84,510
BELLAMY, SARAH	82,486
BENKO, ASHLEY	110,339

Name	Amount
BERNAUER, SHARI	95,100
BISSONNETTE, LUCIEN	106,258
BLENKIN, MARY-ANNE	67,489
BOHN, CHRISTINE	99,379
BORDEN, BRIANNE	95,346
BOUCHER, STEVEN	132,047
BURRELL, WARREN	98,729
CAMPBELL, DAYTONA	59,566
CHISHOLM, BRIAN	95,512
CHISHOLM, TRICIA	96,446

Name	Amount
COCHRANE, NATHAN	64,039
CONNELL, KELLY	95,077
CONNELL, SHAWN	95,919
CRISTO, KAYLA	95,167
CRISTO, MICHAEL	115,401
DAVENPORT, TRENT	80,091
DELONG, LAKEN	77,305
DEMALUAN, GERLYN	54,212
DEPAPE, DEAN	91,286
DOUHANIUK, FREYA	81,630
DOUHANIUK, SARAH	92,923
DROSKY, BOBBI-JO	89,608
DUBIEL, ROBIN	101,919
DUFAULT, KYLE	92,012
DUFAULT, STACY	86,893
DUTCHAK, SHIRLEY	98,187
DZUBA, BRENDAN	67,417
ELASCHUK, ERIN	95,096
ENNS, PERRY	91,561
FALCONER, RHONDA	91,210
FINNERTY, AUSTIN	63,898
FRANKFURT, HUNTER	75,725
GELOWITZ, BREANNE	67,854
GENDALL, KRISTOPHER	106,903
GILMORE, GRAHAM	81,996
GRELA, JIMMY	91,049
HAHN, SHANNON	115,915
HAIDER, QUINN	116,739
HANSEN, SHARLA	114,669
HARTMAN, PAUL	105,536
HERSHMILLER, AMBER	95,180
HILBIG, RITA	71,930
HOLINATY, CHAD	175,115
HUBER, ZACH	52,053
JANSSEN, DARIN	90,860
JOHNSON, JEANETTE	90,757
JONASSEN, NICHOLAS	83,376
KARAPITA, COLETTE	65,014
KARCHA, GARRETT	94,800
KIENAS, WHITNEY	99,376

Name	Amount
KIRSCHMAN, SARAH	74,528
KLEMETSKI, LANA	112,537
KOWALCHUK, KENDRA	63,603
KREKLEWICH, LYDIA	90,665
KRESOWATY, KAYLA	57,747
LASKOWSKI, MICHAEL	96,223
LATIMER, TAMMIE	90,709
LEBRUN, JOANIE	90,665
LEIK, LINDSEY	96,179
LIEBRECHT, PRESTON	65,812
LOOFT, LORI-ANN	95,051
LOVEQUIST, CHARLOTTE	95,601
LUCYK, KIM	91,652
LYONS, CAITLIN	56,587
MACDONALD, NORMAN	95,761
MACKESEY, BARBARA	217,023
MAIER, NICOLE	94,802
MALINOWSKI, SHERRIE	90,665
MCDOWELL, CARA	95,398
MCKEE, MATTHEW	67,362
MOEN, CURTIS	91,480
MOEN, MELISSA	104,150
MOLNAR-ROKOSH, KARA	74,504
MORRISON, TAMARA A	101,610
MUSQUA, SCOTT	68,552
PARNETTA, ANNALEE	100,214
PELLATT, DEANNA	81,595
PELLETIER, DARCY	90,665
PELLETIER, LINDA	60,577
PENDLETON, BONNIE	95,520
PLEWS, TAMMY	98,648
PONCELET, KIMBERLY	102,467
PROST, SEBASTIAN	100,817
RATUSHNIAK, BLAIR	80,331
RIEGER, IRENE	56,388
RONDEAU, SHARA	100,488
SAN MARTIN, EMILIO	63,996
SAUSER, LEANNE	90,446
SCHRADER, SHARLA	89,977

Name	Amount
SCHRAMM, LORINDA	100,964
SENCUK, SHERRI	90,665
SHEARER, KERRIE	96,267
SHEARER, MADISSON	72,862
SHEWCHUK, CORRIE	90,822
SMITH, CINDY	100,922
SOGBETUN, LINDA	95,484
STACKHOUSE, JENNIFER	88,791
STEIN, CARLY	94,836
STERZUK, RACHEL	122,322
SZYSKY, KEELEY	87,119

Name	Amount
TOMA, NIKERA	68,168
TRATCH, TRICIA	94,070
VAN CAESELE, LARISSA	84,589
WASYLYNIUK, EVAN	97,527
WATLING, RYAN	88,519
WILLSON, SUSAN	111,084
WOTHERSPOON, ISABELLE	77,041
ZELIONKA, JARET	58,946
ZWIRSKY, DELMAR	165,462

## 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.	\$61,149
AON CANADA INC.	116,567
CURTIS MALESCHUK COMMERCIAL CLEANING SUPPLIES	95,006
DMA APPLIED CONTROLS LTD.	205,895
FEDOROWICH CONSTRUCTION LTD.	85,984
GENX SOLUTIONS	120,231
GOOD SPIRIT SCHOOL DIVISION NO. 204	60,086
HDA ENGINEERING LTD.	137,520
L.M. DRIVING SCHOOL	73,378
PEARSON CANADA INC.	63,619
PRAIRIE COOPERATIVE LIMITED	58,836
PRIDE LAWN & LANDSCAPING	60,662

Name	Amount
SASKATCHEWAN HEALTH AUTHORITY	53,448
SASKATCHEWAN POWER CORPORATION	247,947
SASKENERGY INCORPORATED	184,778
SASKTEL COMMUNICATIONS HOLDING CORPORATION	112,213
SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBOURS INC.	81,932
SOUTHLAND TRANSPORTATION LTD.	432,010
YORKTON DODGE	50,505
ZAGIME ANISHINABEK	75,229

## Other Expenditures

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

Name	Amount
CANACCORD GENUITY	\$3,000,000
CANADA REVENUE AGENCY	4,194,147
MUNICIPAL EMPLOYEES' PENSION	713,032
ROYAL BANK OF CANADA	3,000,000

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	253,944
SASKATCHEWAN TEACHERS' FEDERATION	1,235,565
SASKATCHEWAN WORKERS' COMPENSATION BOARD	97,821

**Appendix B – Management Report and Audited Financial Statements**

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## Audited Financial Statements

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Of the The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No.

School Division No. 2120500

For the Period Ending: August 31, 2024

Delmar Zwirsky CPA,CMA

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Chief Financial Officer

Prairie Strong Professional Chartered Accountants

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Auditor

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

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Saskatchewan 

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## Management's Responsibility for the Financial Statements

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

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

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

The external auditors, 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, 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 18, 2024

## 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, 2024, 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, 2024, 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...

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- 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 18, 2024

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Statement of Financial Position**  
**as at August 31, 2024**

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	4,998,292	7,250,440
Accounts Receivable (Note 5)	1,485,405	1,249,563
Portfolio Investments (Note 3)	9,010,750	6,010,750
<b>Total Financial Assets</b>	<b>15,494,447</b>	<b>14,510,753</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 6)	1,487,843	1,185,687
Liability for Employee Future Benefits (Note 7)	314,500	320,500
Deferred Revenue (Note 9)	831,100	849,147
<b>Total Liabilities</b>	<b>2,633,443</b>	<b>2,355,334</b>
<b>Net Financial Assets</b>	<b>12,861,004</b>	<b>12,155,419</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	15,787,280	16,333,746
Prepaid Expenses	299,193	263,149
<b>Total Non-Financial Assets</b>	<b>16,086,473</b>	<b>16,596,895</b>
<b>Accumulated Surplus (Note 12)</b>	<b>28,947,477</b>	<b>28,752,314</b>

Contractual Obligations (Note 15)

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

**Approved by the Board:**

Chairperson

Chief Financial Officer

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		
Property Taxes and Other Related	3,298,250	3,057,018	3,111,043
Grants	16,633,843	17,335,817	16,696,750
Tuition and Related Fees	-	18,372	-
School Generated Funds	535,000	444,551	470,803
Complementary Services (Note 10)	350,004	350,004	319,785
External Services (Note 11)	155,000	71,319	246,573
Other	487,500	938,095	642,323
<b>Total Revenues (Schedule A)</b>	<b>21,459,597</b>	<b>22,215,176</b>	<b>21,487,277</b>
<b>EXPENSES</b>			
Governance	151,859	149,784	130,193
Administration	1,173,045	1,183,965	1,134,276
Instruction	17,085,102	16,394,041	16,018,214
Plant Operation & Maintenance	2,902,873	2,834,900	2,832,458
Student Transportation	508,191	499,273	431,498
School Generated Funds	550,493	473,928	413,075
Complementary Services (Note 10)	350,318	320,649	303,076
External Services (Note 11)	155,000	157,789	151,753
Other	10,000	5,684	5,433
<b>Total Expenses (Schedule B)</b>	<b>22,886,881</b>	<b>22,020,013</b>	<b>21,419,976</b>
<b>Operating Surplus for the Year</b>	<b>(1,427,284)</b>	<b>195,163</b>	<b>67,301</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>28,752,314</b>	<b>28,752,314</b>	<b>28,685,013</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>27,325,030</b>	<b>28,947,477</b>	<b>28,752,314</b>

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

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212  
 Statement of Changes in Net Financial Assets  
 for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
<b>Net Financial Assets, Beginning of Year</b>	<b>12,155,419</b>	<b>12,155,419</b>	<b>11,897,499</b>
<b>Changes During the Year</b>			
Operating Surplus, for the Year	(1,427,284)	195,163	67,301
Acquisition of Tangible Capital Assets (Schedule C)	(304,027)	(442,335)	(754,642)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	19,940	25,310
Net Gain on Disposal of Capital Assets (Schedule C)	-	(19,940)	(25,310)
Amortization of Tangible Capital Assets (Schedule C)	1,024,734	988,801	999,299
Net Change in Other Non-Financial Assets	-	(36,044)	(54,038)
<b>Change in Net Financial Assets</b>	<b>(706,577)</b>	<b>705,585</b>	<b>257,920</b>
<b>Net Financial Assets, End of Year</b>	<b>11,448,842</b>	<b>12,861,004</b>	<b>12,155,419</b>

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

## The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Cash Flows  
for the year ended August 31, 2024

	2024	2023
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	195,163	67,301
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	968,861	973,989
Net Change in Non-Cash Operating Activities (Schedule E)	6,223	(187,762)
<b>Cash Provided by Operating Activities</b>	<b>1,170,247</b>	<b>853,528</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(442,335)	(754,642)
Proceeds on Disposal of Tangible Capital Assets	19,940	25,310
<b>Cash Used in Capital Activities</b>	<b>(422,395)</b>	<b>(729,332)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(6,000,000)	(6,000,000)
Proceeds on Disposal of Portfolio Investments	3,000,000	9,000,000
<b>Cash (Used in) Provided by Investing Activities</b>	<b>(3,000,000)</b>	<b>3,000,000</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,252,148)</b>	<b>3,124,196</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>7,250,440</b>	<b>4,126,244</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>4,998,292</b>	<b>7,250,440</b>

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

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 13)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	3,190,000	3,001,916	3,023,601
<b>Total Property Tax Revenue</b>	<u>3,190,000</u>	<u>3,001,916</u>	<u>3,023,601</u>
<b>Grants in Lieu of Taxes</b>			
Federal Government	15,500	11,850	12,905
Provincial Government	82,000	62,308	67,849
Other	5,500	4,332	4,644
<b>Total Grants in Lieu of Taxes</b>	<u>103,000</u>	<u>78,490</u>	<u>85,398</u>
<b>Other Tax Revenues</b>			
House Trailer Fees	1,250	2,250	2,030
<b>Total Other Tax Revenues</b>	<u>1,250</u>	<u>2,250</u>	<u>2,030</u>
<b>Additions to Levy</b>			
Penalties	30,000	35,868	18,054
<b>Total Additions to Levy</b>	<u>30,000</u>	<u>35,868</u>	<u>18,054</u>
<b>Deletions from Levy</b>			
Cancellations	(25,000)	(13,341)	(2,624)
Other Deletions	(1,000)	(48,165)	(15,416)
<b>Total Deletions from Levy</b>	<u>(26,000)</u>	<u>(61,506)</u>	<u>(18,040)</u>
<b>Total Property Taxes and Other Related Revenue</b>	<u>3,298,250</u>	<u>3,057,018</u>	<u>3,111,043</u>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	15,768,084	16,507,520	15,740,668
Operating Grant PMR	473,476	473,234	473,476
Other Ministry Grants	182,283	244,691	349,852
<b>Total Ministry Grants</b>	<u>16,423,843</u>	<u>17,225,445</u>	<u>16,563,996</u>
Federal Grants	210,000	110,372	132,754
<b>Total Operating Grants</b>	<u>16,633,843</u>	<u>17,335,817</u>	<u>16,696,750</u>
<b>Total Grants</b>	<u>16,633,843</u>	<u>17,335,817</u>	<u>16,696,750</u>

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 13)		
<b>Operating Fees</b>			
Tuition Fees			
Individuals and Other	-	18,372	-
<b>Total Tuition Fees</b>	-	<b>18,372</b>	-
<b>Total Operating Tuition and Related Fees</b>	-	<b>18,372</b>	-
<b>Total Tuition and Related Fees Revenue</b>	-	<b>18,372</b>	-
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	20,000	23,405	18,780
<b>Total Curricular Fees</b>	<b>20,000</b>	<b>23,405</b>	<b>18,780</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	60,000	43,021	45,401
Fundraising	225,000	229,663	172,267
Grants and Partnerships	100,000	50,849	100,916
Students Fees	100,000	77,751	101,946
Other	30,000	19,862	31,493
<b>Total Non-Curricular Fees</b>	<b>515,000</b>	<b>421,146</b>	<b>452,023</b>
<b>Total School Generated Funds Revenue</b>	<b>535,000</b>	<b>444,551</b>	<b>470,803</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	350,004	350,004	319,785
<b>Total Operating Grants</b>	<b>350,004</b>	<b>350,004</b>	<b>319,785</b>
<b>Total Complementary Services Revenue</b>	<b>350,004</b>	<b>350,004</b>	<b>319,785</b>

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>External Services</b>	(Note 13)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	80,000	-	180,000
Other Grants	75,000	71,319	66,573
<b>Total Operating Grants</b>	<b>155,000</b>	<b>71,319</b>	<b>246,573</b>
<b>Fees and Other Revenue</b>			
<b>Total External Services Revenue</b>	<b>155,000</b>	<b>71,319</b>	<b>246,573</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	35,500	83,975	85,793
Sales & Rentals	67,000	56,301	41,350
Investments	385,000	777,879	489,870
Gain on Disposal of Capital Assets	-	19,940	25,310
<b>Total Other Revenue</b>	<b>487,500</b>	<b>938,095</b>	<b>642,323</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>21,459,597</b>	<b>22,215,176</b>	<b>21,487,277</b>

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 13)		
Board Members Expense	46,909	50,176	42,851
Professional Development - Board Members	16,296	26,590	20,338
Grants to School Community Councils	18,063	-	-
Elections	-	530	-
Other Governance Expenses	70,591	72,488	67,004
<b>Total Governance Expense</b>	<b>151,859</b>	<b>149,784</b>	<b>130,193</b>
<b>Administration Expense</b>			
Salaries	850,245	864,866	823,435
Benefits	116,557	107,697	106,005
Supplies & Services	67,069	73,009	71,180
Non-Capital Furniture & Equipment	12,040	14,093	16,631
Building Operating Expenses	45,276	36,145	39,010
Communications	17,250	24,064	22,665
Travel	34,180	30,358	31,784
Professional Development	13,000	15,680	5,838
Amortization of Tangible Capital Assets	17,428	18,053	17,728
<b>Total Administration Expense</b>	<b>1,173,045</b>	<b>1,183,965</b>	<b>1,134,276</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	10,689,028	10,262,014	10,319,211
Instructional (Teacher Contract) Benefits	625,952	612,680	624,407
Program Support (Non-Teacher Contract) Salaries	3,559,907	3,198,568	2,908,029
Program Support (Non-Teacher Contract) Benefits	716,364	598,196	537,626
Instructional Aids	313,969	412,526	420,156
Supplies & Services	295,514	547,068	448,233
Non-Capital Furniture & Equipment	96,090	99,641	95,580
Communications	34,056	22,192	21,025
Travel	41,471	47,912	61,885
Professional Development	203,462	129,358	94,804
Student Related Expense	116,141	123,542	129,804
Amortization of Tangible Capital Assets	393,148	340,344	357,454
<b>Total Instruction Expense</b>	<b>17,085,102</b>	<b>16,394,041</b>	<b>16,018,214</b>

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 13)		
Salaries	735,528	724,434	707,095
Benefits	154,195	140,701	135,385
Supplies & Services	811	145,797	65,602
Non-Capital Furniture & Equipment	8,840	7,034	4,067
Building Operating Expenses	1,421,913	1,216,356	1,324,335
Communications	2,250	1,362	1,225
Travel	18,540	24,004	31,468
Professional Development	7,500	187	256
Amortization of Tangible Capital Assets	549,405	571,134	559,134
Amortization of Tangible Capital Assets ARO	3,891	3,891	3,891
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>2,902,873</b>	<b>2,834,900</b>	<b>2,832,458</b>
<b>Student Transportation Expense</b>			
Supplies & Services	31,157	7,951	7,159
Non-Capital Furniture & Equipment	8,500	1,080	7,402
Building Operating Expenses	-	-	122
Travel	-	230	-
Contracted Transportation	436,901	445,937	371,219
Amortization of Tangible Capital Assets	31,633	44,075	45,596
<b>Total Student Transportation Expense</b>	<b>508,191</b>	<b>499,273</b>	<b>431,498</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	16,000	26,212	38,500
Cost of Sales	190,000	180,106	132,018
Non-Capital Furniture & Equipment	15,000	34,314	30,418
School Fund Expenses	314,000	221,992	196,645
Amortization of Tangible Capital Assets	15,493	11,304	15,494
<b>Total School Generated Funds Expense</b>	<b>550,493</b>	<b>473,928</b>	<b>413,075</b>

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	215,290	217,794	207,243
Program Support (Non-Teacher Contract) Salaries & Benefits	89,992	74,563	70,140
Instructional Aids	7,500	15,172	15,177
Supplies & Services	-	9,223	7,894
Non-Capital Furniture & Equipment	9,000	3,575	1,509
Travel	10,500	-	-
Professional Development (Non-Salary Costs)	1,300	-	-
Student Related Expenses	2,000	322	1,113
Contracted Transportation & Allowances	1,000	-	-
Amortization of Tangible Capital Assets	13,736	-	-
<b>Total Complementary Services Expense</b>	<b>350,318</b>	<b>320,649</b>	<b>303,076</b>
<b>External Service Expense</b>			
Grant Transfers	-	75,229	75,000
Instructional (Teacher Contract) Salaries & Benefits	65,000	-	-
Instructional Aids	3,000	3,895	2,708
Supplies & Services	75,000	72,671	66,982
Travel	4,000	-	1,666
Professional Development (Non-Salary Costs)	8,000	-	800
Student Related Expenses	-	5,994	4,597
<b>Total External Services Expense</b>	<b>155,000</b>	<b>157,789</b>	<b>151,753</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	10,000	5,684	5,433
<b>Total Interest and Bank Charges</b>	<b>10,000</b>	<b>5,684</b>	<b>5,433</b>
<b>Total Other Expense</b>	<b>10,000</b>	<b>5,684</b>	<b>5,433</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>22,886,881</b>	<b>22,020,013</b>	<b>21,419,976</b>

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212  
 Schedule C - Supplementary Details of Tangible Capital Assets  
 for the year ended August 31, 2024

	Land		Buildings		Buildings Short-Term	Buildings ARO	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	
	Land	Improvements	Buildings	Buildings						2023	2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>											
Opening Balance as of September 1	620,090	320,474	25,161,223	2,143,986	264,508	445,969	3,162,435	3,794,993	148,612	36,062,290	35,410,383
Additions/Purchases	-	-	-	-	-	96,185	171,540	174,610	-	442,335	754,642
Disposals	-	-	-	-	-	(49,908)	-	(115,369)	-	(165,277)	(102,735)
<b>Closing Balance as of August 31</b>	<b>620,090</b>	<b>320,474</b>	<b>25,161,223</b>	<b>2,143,986</b>	<b>264,508</b>	<b>492,246</b>	<b>3,333,975</b>	<b>3,854,234</b>	<b>148,612</b>	<b>36,339,347</b>	<b>36,062,290</b>
<b>Tangible Capital Assets - Amortization</b>											
Opening Balance as of September 1	-	33,701	12,588,727	758,889	186,755	309,203	2,421,801	3,280,856	148,612	19,728,544	18,831,980
Amortization of the Period	-	16,023	428,330	103,439	3,891	69,195	134,901	233,022	-	988,801	999,299
Disposals	-	-	-	-	-	(49,908)	-	(115,369)	-	(165,277)	(102,735)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>49,724</b>	<b>13,017,057</b>	<b>862,328</b>	<b>190,646</b>	<b>328,490</b>	<b>2,556,702</b>	<b>3,398,509</b>	<b>148,612</b>	<b>20,552,067</b>	<b>19,728,544</b>
<b>Net Book Value</b>											
Opening Balance as of September 1	620,090	286,773	12,572,496	1,385,097	77,753	136,766	740,634	514,137	-	16,333,746	16,578,403
Closing Balance as of August 31	620,090	270,750	12,144,166	1,281,658	73,862	163,756	777,273	455,725	-	15,787,280	16,333,746
<b>Change in Net Book Value</b>	<b>-</b>	<b>(16,023)</b>	<b>(428,330)</b>	<b>(103,439)</b>	<b>(3,891)</b>	<b>26,990</b>	<b>36,639</b>	<b>(58,412)</b>	<b>-</b>	<b>(546,466)</b>	<b>(244,657)</b>
<b>Disposals</b>											
Historical Cost	-	-	-	-	-	49,908	-	115,369	-	165,277	102,735
Accumulated Amortization	-	-	-	-	-	49,908	-	115,369	-	165,277	102,735
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,940</b>	<b>25,310</b>
Price of Sale	-	-	-	-	-	19,940	-	-	-	19,940	25,310
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,940</b>	<b>25,310</b>

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 \$1,176,347 (2023 - \$1,242,018).

**The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	988,801	999,299
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(19,940)	(25,310)
<b>Total Non-Cash Items Included in Surplus</b>	<b>968,861</b>	<b>973,989</b>

**The Board of Education of the 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, 2024**

	2024	2023
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(235,842)	(148,916)
Increase in Accounts Payable and Accrued Liabilities	302,156	7,947
Decrease in Liability for Employee Future Benefits	(6,000)	(3,000)
(Decrease) Increase in Deferred Revenue	(18,047)	10,245
Increase in Prepaid Expenses	(36,044)	(54,038)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>6,223</b>	<b>(187,762)</b>

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
<b>External Sources</b>				(Note 12)
<b>Contractual Agreements</b>				
Urban Programming for Indigenous Peoples	12,615	-	12,615	-
<b>Total Contractual Agreements</b>	<b>12,615</b>	<b>-</b>	<b>12,615</b>	<b>-</b>
<b>Jointly Administered Funds</b>				
School generated funds	497,045	444,551	488,220	453,376
<b>Total Jointly Administered Funds</b>	<b>497,045</b>	<b>444,551</b>	<b>488,220</b>	<b>453,376</b>
<b>Ministry of Education</b>				
PMR maintenance project allocations	1,289,510	473,234	176,017	1,586,727
<b>Total Ministry of Education</b>	<b>1,289,510</b>	<b>473,234</b>	<b>176,017</b>	<b>1,586,727</b>
<b>Total</b>	<b>1,799,170</b>	<b>917,785</b>	<b>676,852</b>	<b>2,040,103</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Board Governance Training & Election	20,266	25,000	-	45,266
Legal	71,475	-	-	71,475
<b>Total Board governance</b>	<b>91,741</b>	<b>25,000</b>	<b>-</b>	<b>116,741</b>
<b>Curriculum and student learning</b>				
School Budgets	272,183	17,978	-	290,161
Catholic Distinctiveness	302,105	88,015	33,471	356,649
Central Textbooks & Curriculum Resources	389,305	-	4,059	385,246
Mental Health & Wellness	186,829	50,000	-	236,829
Truth & Reconciliation	102,816	15,000	13,550	104,266
<b>Total curriculum and student learning</b>	<b>1,253,238</b>	<b>170,993</b>	<b>51,080</b>	<b>1,373,151</b>
<b>Facilities</b>				
Maintenance Capital & Replacement	3,373,406	130,000	7,582	3,495,824
Playground & Outdoor Space Enhancement	220,480	-	51,893	168,587
<b>Total facilities</b>	<b>3,593,886</b>	<b>130,000</b>	<b>59,475</b>	<b>3,664,411</b>
<b>Furniture and equipment</b>				
Academic Equipment Replacement	730,684	-	4,924	725,760
<b>Total furniture and equipment</b>	<b>730,684</b>	<b>-</b>	<b>4,924</b>	<b>725,760</b>
<b>Information technology</b>				
Technology	1,309,609	1,264,325	311,706	2,262,228
Division Office Software Upgrades	103,015	80,000	-	183,015
<b>Total information technology</b>	<b>1,412,624</b>	<b>1,344,325</b>	<b>311,706</b>	<b>2,445,243</b>
<b>Other</b>				
COVID-19 for Future Expenditures	314,325	-	314,325	-
<b>Total Other</b>	<b>314,325</b>	<b>-</b>	<b>314,325</b>	<b>-</b>

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
<b>Professional development</b>				(Note 12)
Professional Development - LEADS Members	38,014	-	38,014	-
Investing in Teachers	494,646	200,000	190,236	504,410
<b>Total professional development</b>	<b>532,660</b>	<b>200,000</b>	<b>228,250</b>	<b>504,410</b>
<b>Transportation</b>				
Vehicle Replacement	208,077	200,000	96,185	311,892
<b>Total transportation</b>	<b>208,077</b>	<b>200,000</b>	<b>96,185</b>	<b>311,892</b>
<b>Total</b>	<b>8,137,235</b>	<b>2,070,318</b>	<b>1,065,945</b>	<b>9,141,608</b>
<b>Total Designated Assets</b>	<b>9,936,405</b>	<b>2,988,103</b>	<b>1,742,797</b>	<b>11,181,711</b>

**THE BOARD OF EDUCATION OF THE CHRIST THE TEACHER ROMAN  
CATHOLIC SCHOOL DIVISION NO. 212  
NOTES TO THE FINANCIAL STATEMENTS  
As at August 31, 2024**

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**1. AUTHORITY AND PURPOSE**

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

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

- the liability for employee future benefits of \$314,500 (2023 - \$320,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$20,552,067 (2023 - \$19,728,544) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligations of \$264,508 (2023 - \$264,508) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$3,057,018 (2023 - \$ 3,111,043) because final tax assessments may differ from initial estimates.
- uncollectible taxes of \$173,304 (2023 - \$ 98,111) because actual collectability may differ from initial estimates.
- estimated accrued salaries of \$304,604 (2023 - nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from 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.

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Impairment losses such as write-downs or write-offs are reported in the statement of operations and accumulated surplus from operations.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

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

**e) Financial Assets**

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

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

**Accounts Receivable** includes taxes receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding the collectability of outstanding balances.

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

**Portfolio Investments** consist of Guaranteed Investment Certificated (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.

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

The 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 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 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. The School Division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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

**h) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

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

**i) Revenue Recognition**

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

The school division's sources of 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

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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 1/12<sup>th</sup> 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, 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 2023 and 2024 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. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset.

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For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

**v) Other (Non-Government Transfer) Contributions**

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

**j) Accounting Changes**

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions" and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

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	2024		2023	
	<u>Cost</u>		<u>Cost</u>	
<b>Portfolio investments in the cost or amortized cost category:</b>				
GICs				
Royal Bank of Canada, 5.71% maturing September 2024	\$ 3,000,000		\$ -	
Canaccord Genuity, 6.48% maturing October 2024	3,000,000		-	
Raymond James, 5.80% maturing March 2025	3,000,000		3,000,000	
Royal Bank of Canada, 6.17% matured March 2024	-		3,000,000	
Bank of Montreal, 1.95% maturing October 2024	10,750		10,750	
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 9,010,750</b>		<b>\$ 6,010,750</b>	

#### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 76,766	\$ 73,018	\$ -	\$ 149,784	\$ 130,193
Administration	972,563	193,349	18,053	1,183,965	1,134,276
Instruction	14,671,458	1,382,239	340,344	16,394,041	16,018,214
Plant Operation & Maintenance	865,135	1,394,740	575,025	2,834,900	2,832,458
Student Transportation	-	455,198	44,075	499,273	431,498
School Generated Funds	-	462,624	11,304	473,928	413,075
Complementary Services	292,357	28,292	-	320,649	303,076
External Services	-	157,789	-	157,789	151,753
Other	-	5,684	-	5,684	5,433
<b>TOTAL</b>	<b>\$ 16,878,279</b>	<b>\$ 4,152,933</b>	<b>\$ 988,801</b>	<b>\$ 22,020,013</b>	<b>\$ 21,419,976</b>

#### 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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,058,992	\$ 173,304	\$ 885,688	\$ 1,078,808	\$ 98,111	\$ 980,697
Other Receivables	599,717	-	599,717	268,866	-	268,866
<b>Total Accounts Receivable</b>	<b>\$1,658,709</b>	<b>\$ 173,304</b>	<b>\$1,485,405</b>	<b>\$1,347,674</b>	<b>\$ 98,111</b>	<b>\$1,249,563</b>

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**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 607,971	\$ 313,391
Supplier Payments	537,657	539,696
Liability for Asset Retirement Obligation	264,508	264,508
Other - Audit Fees, Utilities & Supplies	77,707	68,092
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 1,487,843</b>	<b>\$ 1,185,687</b>

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

**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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

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	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	11	14

<b>Liability for Employee Future Benefits</b>	<b>2024</b>	<b>2023</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 153,100</b>	<b>\$ 148,100</b>
Current period service cost	10,200	10,500
Interest cost	7,000	6,200
Benefit payments	(9,400)	(6,300)
Actuarial (gains) losses	101,100	(5,400)
<b>Accrued Benefit Obligation - end of year</b>	<b>262,000</b>	<b>153,100</b>
Unamortized net actuarial gains	52,500	167,400
<b>Liability for Employee Future Benefits</b>	<b>\$ 314,500</b>	<b>\$ 320,500</b>

<b>Employee Future Benefits Expense</b>	<b>2024</b>	<b>2023</b>
Current period service cost	\$ 10,200	\$ 10,500
Amortization of net actuarial gain	(13,800)	(13,400)
<b>Benefit cost</b>	<b>(3,600)</b>	<b>(2,900)</b>
Interest cost	7,000	6,200
<b>Total Employee Future Benefits Expense</b>	<b>\$ 3,400</b>	<b>\$ 3,300</b>

## 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.

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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:

	2024		2023
	STRP	TOTAL	TOTAL
Number of active School Division members	147	147	159
Member contribution rate (percentage of salary)	9.50%-11.70%	9.50%-11.70%	9.50%-11.70%
Member contributions for the year	\$ 1,017,792	\$ 1,017,792	\$ 1,065,490

**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.

Details of the MEPP are as follows:

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	<u>2024</u>	<u>2023</u>
Number of active School Division members	110	114
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	\$ 358,003	\$ 337,092
School Division contributions for the year	\$ 358,003	\$ 337,092
Actuarial extrapolation date	<u>Dec-31-2023</u>	<u>Dec-31-2022</u>
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

## 9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
<b>Non-Capital deferred revenue:</b>				
Property Taxation	\$ 843,147	\$ 1,032,071	\$ 1,044,118	\$ 831,100
Tuition Fees International Student	6,000	-	6,000	-
<b>Total Deferred Revenue</b>	<b>\$ 849,147</b>	<b>\$ 1,032,071</b>	<b>\$ 1,050,118</b>	<b>\$ 831,100</b>

## 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	2024	2023
<b>Revenues:</b>			
Operating Grants	\$ 350,004	\$ 350,004	\$ 319,785
<b>Total Revenues</b>	<b>350,004</b>	<b>350,004</b>	<b>319,785</b>
<b>Expenses:</b>			
Salaries & Benefits	292,357	292,357	277,383
Instructional Aids	15,172	15,172	15,177
Supplies and Services	9,223	9,223	7,894
Non-Capital Equipment	3,575	3,575	1,509
Student Related Expenses	322	322	1,113
<b>Total Expenses</b>	<b>320,649</b>	<b>320,649</b>	<b>303,076</b>
<b>Excess of Revenues over Expenses</b>	<b>\$ 29,355</b>	<b>\$ 29,355</b>	<b>\$ 16,709</b>

## 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	2024	2023
<b>Revenues:</b>				
Operating Grants	\$ -	\$ -	\$ -	\$ 180,000
Grants from Others	-	71,319	71,319	66,573
<b>Total Revenues</b>	<b>-</b>	<b>71,319</b>	<b>71,319</b>	<b>246,573</b>
<b>Expenses:</b>				
Grant Transfers	75,229	-	75,229	75,000
Instructional Aids	3,895	-	3,895	2,708
Supplies and Services	-	72,671	72,671	66,982
Travel	-	-	-	1,666
Professional Development	-	-	-	800
Student Related Expenses	5,994	-	5,994	4,597
<b>Total Expenses</b>	<b>85,118</b>	<b>72,671</b>	<b>157,789</b>	<b>151,753</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (85,118)</b>	<b>\$ (1,352)</b>	<b>\$ (86,470)</b>	<b>\$ 94,820</b>

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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 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, 2023	Additions during the year	Reductions during the year	August 31, 2024
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 16,333,746	\$ 442,335	\$ 988,801	\$ 15,787,280
Less: Liability for Asset Retirement Obligation	(264,508)	-	-	(264,508)
	<u>16,069,238</u>	<u>442,335</u>	<u>988,801</u>	<u>15,522,772</u>
<b>Designated Assets (Schedule F)</b>	<u>9,936,405</u>	<u>2,988,103</u>	<u>1,742,797</u>	<u>11,181,711</u>
<b>Unrestricted Surplus</b>	2,746,671	-	503,677	2,242,994
<b>Total Accumulated Surplus</b>	<u>\$ 28,752,314</u>	<u>\$ 3,430,438</u>	<u>\$ (250,319)</u>	<u>\$ 28,947,477</u>

## 13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 12, 2023 and the Minister of Education on August 31, 2023.

## 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:

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	<b>Gulak Memorial Donation</b>		<b>Scholarships</b>		<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Cash and short-term investments	\$ 162,393	\$ 162,393	\$ 130,469	\$ 130,469	\$ 292,862	\$ 292,862
<b>Total Assets</b>	<b>162,393</b>	<b>162,393</b>	<b>130,469</b>	<b>130,469</b>	<b>292,862</b>	<b>292,862</b>
<b>Revenues</b>						
Contributions and donations	-	-	18,800	69,450	18,800	69,450
Interest on investments	9,338	5,975	4,558	2,175	13,896	8,150
	<u>9,338</u>	<u>5,975</u>	<u>23,358</u>	<u>71,625</u>	<u>32,696</u>	<u>77,600</u>
<b>Expenses</b>						
Scholarships	-	-	21,250	24,350	21,250	24,350
	<u>-</u>	<u>-</u>	<u>21,250</u>	<u>24,350</u>	<u>21,250</u>	<u>24,350</u>
Excess of Revenues over Expenses	9,338	5,975	2,108	47,275	11,446	53,250
Trust Fund Balance, Beginning of Year	162,393	156,418	130,469	83,194	292,862	239,612
<b>Trust Fund Balance, End of Year</b>	<b>\$ 171,731</b>	<b>\$ 162,393</b>	<b>\$ 132,577</b>	<b>\$ 130,469</b>	<b>\$ 304,308</b>	<b>\$ 292,862</b>

## 15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Student transportation agreement with Southland Transportation Ltd. of approximately \$350,000 remaining which expires June 30, 2025.

Operating lease obligations of the school division are as follows:

	<b>Operating Leases</b>	
	<b>Copier Leases</b>	<b>Total Operating</b>
<b>Future minimum lease payments:</b>		
2025	\$ 24,980	\$ 24,980
2026	18,904	18,904
2027	18,904	18,904
2028	14,178	14,178
<b>Total Lease Obligations</b>	<b>\$ 76,966</b>	<b>\$ 76,966</b>

## 16. RISK MANAGEMENT

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

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**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, 2024, was:

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>	<b>Over 90 days</b>
Other Receivables	\$ 505,768	\$ 505,768	\$ -	\$ -	\$ -
<b>Net Receivables</b>	<b>\$ 505,768</b>	<b>\$ 505,768</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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 yearly 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:

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 1,487,843	\$ 1,223,335	\$ -	\$ -	\$ 264,508
<b>Total</b>	<b>\$ 1,487,843</b>	<b>\$ 1,223,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 264,508</b>

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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, 2024.

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.