



# **St. Paul's Roman Catholic Separate School Division #20**

## **2014-15 Annual Report**

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[https://www.gscs.sk.ca/board/Documents/2014-2015 Annual Report to the Ministry of Education.pdf](https://www.gscs.sk.ca/board/Documents/2014-2015%20Annual%20Report%20to%20the%20Ministry%20of%20Education.pdf)

## Letter of Transmittal

Honourable Don Morgan, Q.C.  
Minister of Education

Dear Minister Morgan:

The Board of Education of St. Paul's Roman Catholic School Division #20 is pleased to provide you and the residents of the school division with the 2014-15 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

Respectfully submitted



Diane Boyko  
Chairperson

## Introduction

Greater Saskatoon Catholic Schools is pleased to present this annual report that describes our work, our results and our achievements for the school year that began September 1, 2014 and ended August 31, 2015.

We are a welcoming community, where we nurture faith, encourage excellence in learning and inspire students to serve others, making the world a better place.

This report provides a look at how we carry out the above-stated mission and the priorities and goals of our Board of Education. These include celebrating and promoting our Catholic identity, improving student learning and achievement, building relationships and partnerships, and promoting stewardship.

Our division continues to grow and become increasingly diverse as we welcome students from around the world and from just around the corner. This report outlines our work with children who are new to Canada and just learning English, and describes our role serving gifted learners and children with intense needs. We are privileged that families entrust us with these critical tasks.

This report also contains an overview of the governance and administrative structure of our division, along with a look at how we work in partnership with parents, parishes and dozens of organizations throughout our communities.

Several appendices provide a broad overview of the division, including our leadership, our schools and our financial statement, once they become available. The statements will be audited by the accounting firm of Deloitte LLP.

# School Division Profile

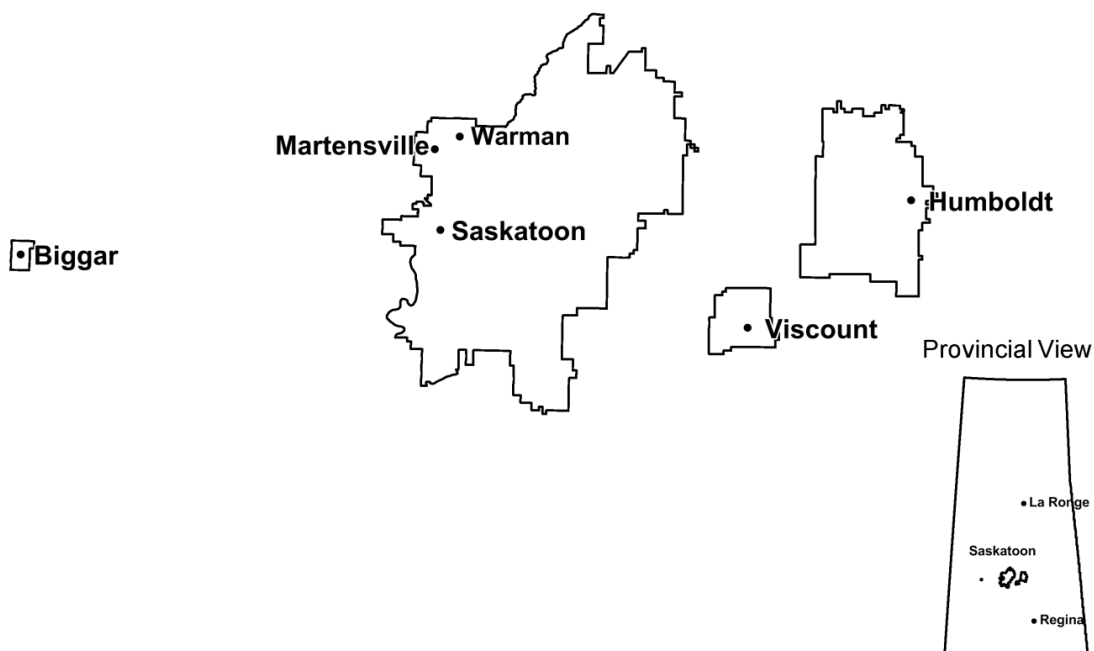
## About Us

Greater Saskatoon Catholic Schools serves the communities of Saskatoon, Biggar, Humboldt, Martensville, Viscount and Warman, along with several rural subdivisions southeast of Saskatoon. We have 45 schools with nearly 17,000 students. We also jointly govern Humboldt Collegiate Institute with Horizon School Division.

In May 2014, Greater Saskatoon Catholic Schools amalgamated with the new Catholic school division in Warman, which was preceded by a similar amalgamation that occurred with Martensville's new Catholic school division in 2010. Both communities are located just north of Saskatoon. Prior to that, in June 2006, we joined with Catholic school divisions in Humboldt, Biggar, Viscount and rural subdivisions just southeast of Saskatoon.

This is an exciting time for our division. Our student population is diverse and growing, and we are collaborating with SaskBuilds to build six new schools in our fastest-growing communities in Saskatoon, Martensville and Warman. We are proud to offer a distinct, Catholic faith-based education and are privileged to serve the families and caregivers who choose our schools for their children.

## St. Paul's RCSSD No. 20 -August 2014-



## Division Philosophical Foundation



### **ROOTED IN FAITH**

1. We see God in all things.
2. A Catholic school is a community of faith, hope and love.
3. Our faith is living and growing.

### **Growing in Knowledge**

4. We strive to have each student attain academic excellence, based on each one's God-given talents.
5. Students discover how their faith is part of learning and of life.
6. Our young people grow in freedom and responsibility.

### **Reaching Out... to Transform the World**

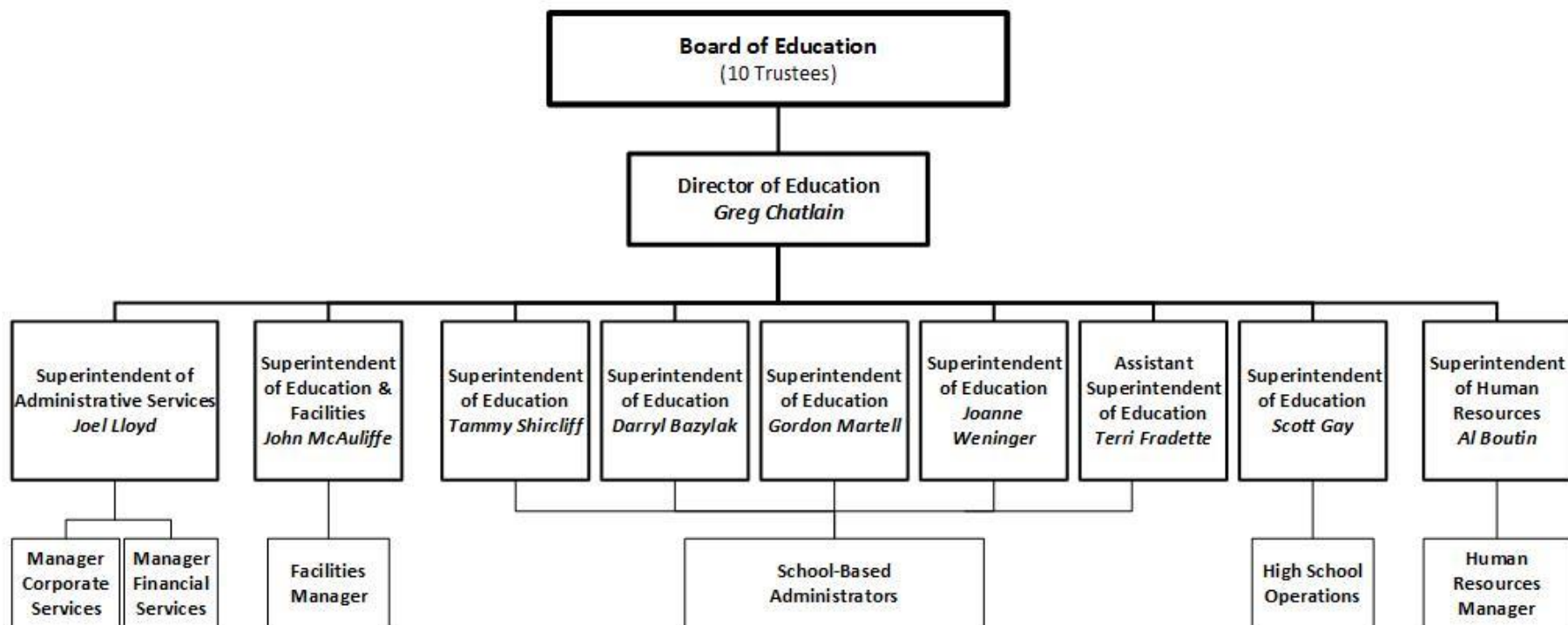
7. All are welcome, especially those most in need.
8. We reach out to transform our world.



## Division Organizational Chart



### St. Paul's Roman Catholic School Division #20 – August 31, 2015



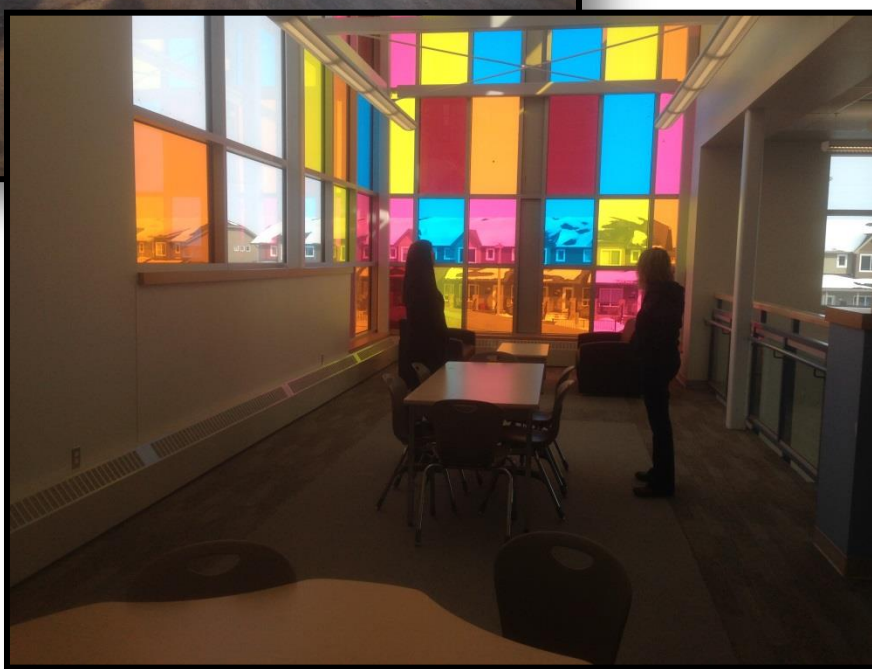
## School List

School	Grades	Location
Bethlehem Catholic High School	9-12	Saskatoon
Bishop Filevich Ukrainian Bilingual School	K-8	Saskatoon
Bishop James Mahoney High School	9-12	Saskatoon
Bishop Klein School	K-8	Saskatoon
Bishop Murray High School	9-12	Saskatoon
Bishop Pocock School	K-8	Saskatoon
Bishop Roborecki School	K-8	Saskatoon
École Cardinal Léger School	K-8	Saskatoon
E.D. Feehan Catholic High School	9-12	Saskatoon
Father Robinson School	K-8	Saskatoon
Father Vachon School	K-8	Saskatoon
Georges Vanier Catholic Fine Arts School	K-8	Saskatoon
Holy Cross High School	9-12	Saskatoon
Holy Family School	K-8	Saskatoon
Mother Teresa School	K-8	Saskatoon
Oskāyak High School	9-12	Saskatoon
Pope John Paul II School	K-8	Saskatoon
St. Angela School	K-8	Saskatoon
St. Anne School	K-8	Saskatoon
St. Augustine School	K-8	Humboldt
St. Augustine School	K-8	Saskatoon
St. Bernard School	K-8	Saskatoon
St. Dominic School	K-8	Humboldt
St. Dominic School	K-8	Saskatoon
St. Edward School	K-8	Saskatoon
St. Frances School	K-8	Saskatoon
St. Gabriel School	K-9	Biggar
St. George School	K-8	Saskatoon
École St. Gerard School	K-8	Saskatoon
St. Maria Goretti School	K-8	Saskatoon
St. John School	K-8	Saskatoon
St. Joseph High School	9-12	Saskatoon
St. Luke School	K-8	Saskatoon
St. Marguerite School	K-8	Saskatoon
St. Mark School	K-8	Saskatoon
St. Mary's Wellness and Education Centre	K-8	Saskatoon
École St. Matthew School – Arlington	K-8	Saskatoon
École St. Matthew School – Bateman	K-8	Saskatoon

St. Michael School	K-8	Saskatoon
École St. Paul School	K-8	Saskatoon
St. Peter School	K-8	Saskatoon
St. Philip School	K-8	Saskatoon
St. Volodymyr School	K-8	Saskatoon
Saskatoon French School	K-8	Saskatoon
École Sr. O'Brien School	K-8	Saskatoon



The distinct coloured glass at Holy Family Catholic School in Saskatoon's Willowgrove neighbourhood. Our newest school welcomed students in May 2015.



## Program Overview

Greater Saskatoon Catholic Schools, for over 100 years, has continuously evolved its programming to respond to the changing needs of the community we are privileged to serve. Greater Saskatoon Catholic Schools strives to consult and participate in current research, while also considering learned experience and community voice. This balanced approach to system learning, combined with strategic planning, has helped keep our programming forward-thinking and effective.

In addition to the provincial core curricula that guides our work, many progressive instructional approaches, supports and services are offered in our schools. Greater Saskatoon Catholic Schools believes our role is to support families, as primary educators of their children, in developing to the fullest potential the God-given talents in each and every child. We seek to help develop all facets of the human person: intellectual, emotional, social, and physical while permeating spiritual growth in all areas. Our approach to education is distinct, and as such, is reflected in the supports and services we provide. Samples of such supports and services include:

- Student faith development activities such as retreats and social justice activities;
- Religious education program at all grade levels;
- Extended Learning Opportunities and Advanced Placement options for gifted learners;
- Inclusive supports in all schools for learners with intense needs;
- Social Pediatrics Program;
- Targeted English supports for New Canadians who need to learn English;
- Intensive French program at eight elementary schools, enhanced French following in two high schools;
- French Immersion program at seven elementary schools and four mainstream high schools;
- Core French at four elementary schools and four high schools;
- Cree Bilingual program at St. Frances School (Grades K-7);
- Core Cree program at St Mary's Wellness and Education Centre;
- Ukrainian Bilingual program at Bishop Filevich Ukrainian Bilingual School and Bethlehem Catholic High School;
- Pre-Kindergarten program at 12 schools;
- EcoJustice program.

Effectiveness of the educational process can be viewed in many ways and through many lenses. Through this report, some of these lenses will be used. Below are descriptions of some key features of the instructional approaches used in Greater Saskatoon Catholic Schools. Also described are goals that were set to support improved outcomes for our First Nations and Métis students.

### **Instructional Approaches:**

- **Reading:** Greater Saskatoon Catholic Schools approaches reading instruction from a Balanced Literacy framework. A strong balanced approach is in place, providing instruction to students that allow them to develop their reading skills in the necessary areas. That being said, there are students who still struggle to read for a wide variety of reasons, despite this balanced approach. Reading has been an area of significant work over the past four years as we continue to implement the Student Learning Model in the division. Greater Saskatoon Catholic Schools has developed a tiered process that seeks to ensure there is a more intense intervention for struggling students. The continuum of support is well defined and research-based. Progress is closely monitored, as is the longer-term impact to ensure that students, once caught up, remain at grade level. We will continue to monitor outcomes as students access reading interventions across all schools within the division.
- **Mathematics:** Greater Saskatoon Catholic Schools continues to support the cultural shift in mathematics instruction and achievement. Teachers have continued to develop their skills in teaching math from a constructivist approach: helping students develop deep understanding and constructing a knowledge base that allows them to understand and therefore apply mathematics in any situation. This requires sustained focus and work with students, staff and parents. Greater Saskatoon Catholic Schools continues to provide Mathletics licences for students in Grades 1 to 8. This web-based program provides an opportunity for students to practice math concepts aligned with curriculum outcomes at home or at school any time of the year. As we work to further implement the Student Learning Model within our division, students who struggle in the area of Number and Patterns and Relations are able to access Focused Intervention in Mathematics. Access to intervention in the area of mathematics provides students the opportunity to close gaps in their learning and work towards grade level outcomes.
- **Writing:** In Greater Saskatoon Catholic Schools, student writing has been monitored over the past years through Provincial AFL assessments, Canadian Achievement Tests, as well as through school based Learning Improvement Plan reports. Overall, student writing performance for the division has been strong and thus has not become a major area of focus for the division. We will continue with existing plans, programs and assessment to maintain high student outcomes, and adjust accordingly if needed.

## Strategic Direction and Reporting

### Introduction of the Education Sector Strategic Plan

Saskatchewan's PreK-12 education sector has undergone a significant shift in strategic planning. Throughout 2013-14, provincial school divisions and the Ministry of Education collaboratively developed an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP aligns the work of all school divisions and the Ministry of Education. The plan was developed using a new planning methodology that integrated priority identification; strategic planning; performance measurement, reporting and review; and, course correction to achieve outcomes. The ESSP identified two one-year, short term priority areas, and five two-to-five year priority areas. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students. Greater Saskatoon Catholic Schools' Board of Education approved the strategic plan in 2014, along with the Government of Saskatchewan.

The first cycle of the ESSP was deployed in 2014-15.

### Enduring Strategies

As a part of the ESSP, education sector leaders developed enduring strategies. Enduring strategies are an expression of the core beliefs of the education sector. The enduring strategies support a Student First approach by placing the student front and centre and ensuring all students in Saskatchewan have the education and skills needed to succeed when they graduate from high school.

The Enduring Strategies include:

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

### 2014-15 One Year Priorities

**ESSP One Year Priority Area: *In partnership with First Nations and Métis stakeholders, develop a First Nations and Métis student achievement initiative.***

#### **2014-15 ESSP Actions for the One Year Priority**

Actions within this priority area include the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy, the development of a centralized assessment management and delivery system to measure, track and report student growth, and the development and implementation of data-sharing protocols that facilitate transition plans for students moving through and between systems.

### **2014-15 School Division Goals and Actions for the One Year Priority**

Greater Saskatoon Catholic Schools had the following goals aligned to the priority area:

- Develop a job-embedded professional development Relational and Culturally Responsive Teaching Model.
- Undertake the re-development of māmawohkamātowin partnership agreements with the Saskatoon Tribal Council and the Central Urban Métis Federation Inc.
- In conjunction with the Central Urban Métis Federation Inc., develop the concept of a Métis school of excellence. The goal is to embed Métis content and language in all subject areas and at all grade levels at St. Michael Community School. The school of excellence will identify opportunities to embed Métis education in curriculum and extend these opportunities to all schools.

Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals:

- The Relational and Culturally Responsive Teaching model precipitated re-organization of the division's First Nations and Métis (FNM) Education staff to ensure that all high schools had dedicated support. Service delivery levels and student engagement goals will be measured in 2015-16.
- The māmawohkamātowin Education Alliance framework includes data sharing protocols to ensure that First Nations and Métis leadership have timely and accurate data to contribute to planning and monitoring progress.

The following goals were identified in our First Nations and Métis Education Plan:

- In collaboration with the Saskatoon Tribal Council and the Central Urban Métis Federation Inc., develop a First Nations and Métis student data framework.
- Develop a tracking and data collection framework for all First Nations and Métis high school students.
- Develop a Kindergarten to Grade 8 Y Dialect Cree Bilingual Curriculum.

Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals:

- Developed the data framework that consists of demographic, student engagement and learning outcome indicators that will be collected longitudinally.
- Develop the tracking and data collection framework by rebranding and re-assigning the former community schools support roles to focus on FNM student relationship building and learning and transitions supports.
- Implemented the Kindergarten to Grade 8 Y Dialect Cree Bilingual Curriculum in the St. Frances Cree Bilingual Program. The template is also being used to develop a Cree cultural curriculum to help ensure that FNM students and all students experience First Nations culture in curriculum.

**ESSP One Year Priority Area: *Identify and implement a unified set of provincial high impact reading assessment, instruction, and intervention strategies in 2014-15.***

### **2014-15 ESSP Actions for the One Year Priority**

Actions within this priority area include the collection of Grade 3 reading levels for all students in Saskatchewan, the development of a sector reading strategy, and the creation of provincial and school division primary grade reading literacy teams.

### **2014-15 School Division Goals and Actions for One Year Priority**

Greater Saskatoon Catholic Schools developed a broad-based reading team including division and school based staff. The reading team worked to develop division goals and actions in the area of literacy. Reading assessments using the Benchmark Assessment System were collected in November 2014 for Grade 1-3 students (Grade 2 and 3 French Immersion) and once again in June 2015 for students from Grades 1 to 8 in English and Grades 1 to 6 in French in order to measure and monitor progress. Reading assessment reports were then disaggregated to monitor reading outcomes for FNM and EAL students.

Following the Provincial Reading Team's completion of the *Saskatchewan Reads* document, our division literacy team shared this resource with all Grade 1-3 teachers and school based administrative teams. Professional learning opportunities were also provided to teachers and administrative teams as opportunities to walk through the document and reflect on how they would implement their learning within the school.

A teacher committee was formed to develop supplementary resources for the *Saskatchewan Reads* document and all Grade 1 teachers accessed professional learning supporting student development in reading based on the resources developed. The division early learning team and reading team worked together to outline the continuum from emerging to early literacy.

The emerging and early literacy continuum will be the foundation of our work with Kindergarten to Grade 3 teachers as we move into the 2015-16 school year. A job-embedded model of professional learning will be developed to support literacy in Kindergarten to Grade 3 classrooms. School based administrators will also be provided support in observing reading development in classrooms and having conversations with teachers of reading through professional learning opportunities throughout the year. Reading assessments will be collected and monitored three times throughout the school year (November, March and June) in order to monitor division reading goals in Grades 1-3.

Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals:

- All teachers from Grades 1 to 3 were introduced to the *Saskatchewan Reads* resource;
- Grade 1 teachers were provided professional learning opportunities in the area of reading and collaboratively developed resources to supplement the *Saskatchewan Reads* resource;



- All school-based and division-based administrators were provided professional learning on the Balanced Literacy Framework within the *Saskatchewan Reads* document;
- Reading assessments were collected for all students in Grades 1-3 in November 2014 (Grades 2 and 3 French Immersion);
- All Learning Assistance Teachers in each school were provided Levelled Literacy Intervention resources, and those new to the intervention resources were provided professional learning;
- Reading assessment reports were disaggregated for FNM and EAL students
- All student reading levels were collected for Grades 1-8 English and Grades 1-6 French students in June 2015;
- The early learning and reading team collaboratively developed an emerging and early literacy continuum that will be used in professional learning for Kindergarten to Grade 3 teachers in 2015-16.

### **School Division Local One Year Priority: *Catholic Education***

#### **2014-15 School Division Goals and Actions for One Year Local Priorities**

The focus of the Greater Saskatoon Catholic Schools Catholic Education priority has been on the increased use of the “Revealing Christ in all We Teach” faith permeation resources in our classrooms. In the 2014-15 school year, a focus has been on strengthening the Catholic dimension of our school division as we support the faith journey of each person.

We continued the message that faith permeation in curriculum is the responsibility of all teachers and is available to support teachers in determining how to do so. We have identified teachers who are presently using the resources in sharing the resources with others. A framework continues to be developed to summarize Faith Permeation resources at each grade level. Greater Saskatoon Catholic Schools continued to post the resources for Faith permeation corresponding to content areas on our OneStop site.

#### **Measures**

A survey was sent to all elementary school teachers who indicated they have used the Faith Permeation resources inviting them to be involved in promoting the use of the resources. In the 2014-2015 school year teachers worked with our consultant and coordinator to develop resources and share them with other teachers in the division.

## **2014-15 Two to Five Year Priorities**

**ESSP Two to Five Year Priority Area:** *By June 2020, 80% of students will be at grade level or above in reading, writing, and math.*

### **2014-15 ESSP Actions for the Two to Five Year Priority**

Actions within this priority area include the purchase of a provincial data system to track student achievement, the development of an instructional practices model for reading, writing, and math, the development of a job-embedded professional learning model, and the development and implementation of division-based common math assessments.

### **2014-15 ESSP Improvement Targets for the Two to Five Year Priority**

*By June 2015, at least 78% of Grade 3 students will be reading at or above grade level.*

*By June 2018, 80% of Grades 5 and 8 students will be proficient on identified numeracy outcomes on the provincial math assessment.*

*By June 2020, at least 80% of Grades 4, 7, and 10 students will be proficient on the provincial writing assessment.*

### **2014-15 School Division Goals and Actions for the Two to Five Year Priority**

#### **Reading and Writing:**

Within this priority area, reading was the focus in the 2014-15 academic year. Greater Saskatoon Catholic Schools outlined a division goal of having 80% of students reading at or above grade level by June 2015.

Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals:

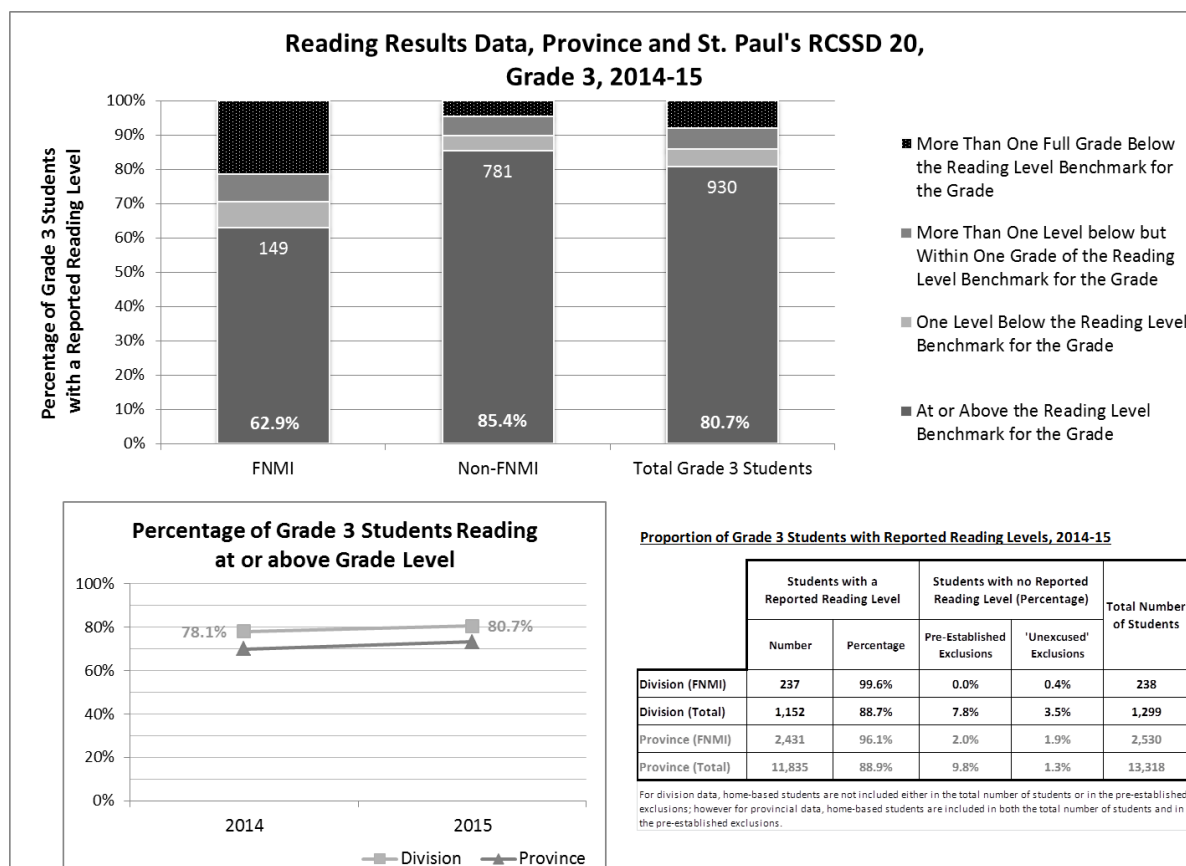
- Assess reading for all students Grades 1-8. Greater Saskatoon Catholic Schools uses the Benchmark Assessment System to assess student reading in Grades 1-8. In June 2015, 80.7% of Grade 3 students were reading at or above grade level, which was an increase from the previous year of 78.1%.
- Provided Levelled Literacy Intervention resources to all schools and professional learning to those new to the resources. Literacy in high school was supported by Literacy Learning Leaders who encouraged reading comprehension within the balanced literacy framework across all content areas.
- Developed a broad-based reading team to set goals and provide direction. Supports were provided and professional conversations facilitated in regards to effective core instruction, differentiation and resources to support classroom teachers.

- Professional learning was provided to support effective reading instruction in developing accuracy, fluency, comprehension and motivation.
- Reading continua for Kindergarten-Grade 12 were created which align curriculum outcomes and indicators with the early reading components: phonemic awareness, phonics, vocabulary, fluency, and comprehension.
- Reading assessments were supported by focusing on the understanding of how to administer the assessment, and calibrations were facilitated to increase consistency among teachers.
- Support resources were gathered and professional learning provided within the Balanced Literacy Framework to foster an environment in which differentiation through whole class, small group and individual instruction occur.
- Targeted professional learning was provided for Grade 1 teachers.
- Developed a literacy website for access to materials, information, documents and online resources.
- Resources with First Nations and Métis content were reviewed and purchased for Grades 1-12, and teacher supports were created and shared for Grades 9 -12.

### **Mathematics:**

Greater Saskatoon Catholic Schools has outlined specific goals by strand for all students as well as for First Nations and Métis students. The following are some of the actions that took place to support the priority area.

- In 2014–15, teachers were provided with workshop sessions and job-embedded professional development in pedagogy and content knowledge in mathematics.
- Workshops were facilitated focusing on instructional strategies and assessment to enhance core and differentiated instruction in order to address the needs of all students.
- Professional development opportunities were provided to collaboratively create and share resources to support curricular outcomes and assessment in core and modified courses at the high school level.
- In collaboration with teachers and the First Nations and Métis Education Unit, resources were created to provide culturally appropriate instruction for curriculum outcomes in Grade 9 mathematics.
- Specific, programming and processes were developed for addressing the needs of students who struggle and support students as they transition from elementary to high school.
- Teachers at all grade levels were supported by a mathematics newsletter that was distributed three times throughout the year, providing professional learning aligned with division goals.
- Mathematics licenses were purchased to provide practice in school and at home in curriculum-aligned mathematics concepts and basic skills for Grades 1-8 students. Parent information nights supported by the Catholic School Community Councils occurred in schools as requested.



**Note:**

Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for these calculations.

Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students.

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Student Data System (Data run on Nov 5, 2015).

Overall in our division, 80.7% of Grade 3 students are reading at or above the Reading Level Benchmark. When those results are disaggregated, the percentage lowers considerably with only 62.9% of First Nations, Métis and Inuit (FNMI) Grade 3 students reading at or above the Benchmark. The high percentage of FNMI students that are reading one level below Reading Level Benchmark to more than one full grade level below the reading benchmark (37.1%) is an indication that additional supports are required in schools with high FNMI student populations. We met our division goal of 80% of Grade 3 students reading at or above the Reading Level Benchmark and with an increase of 2.6% over the previous year.

**ESSP Two to Five Year Priority Area: *By June 2020, collaboration between First Nations and Métis and non- First Nations and Métis partners will result in significant improvement in First Nations and Métis achievement and graduation rates.***

**2014-15 ESSP Actions for the Two to Five Year Priority**

Actions within this priority area include the engagement of First Nations and Métis leaders to develop partnerships and plans to increase student achievement and graduation rates, the identification or development of instruments to measure student progress, the facilitation of student transition plans, and the development of First Nations language programming.

**2014-15 ESSP Improvement Target for the Two to Five Year Priority**

*Achieve an increase \*\*% increase in the First Nations and Métis graduation rate per year.*

**2014-15 School Division Goals and Actions for the Two to Five Year Priority**

By 2020 the Greater Saskatoon Catholic Schools FNM Graduation Rate will be 58% on time and 75% Extended

Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals::

- Transition plans were established for each First Nations and Métis student in Grades 9 through 12. The transition plans were intended to ensure that FNM students had the resources and supports to achieve their personal goals and career aspirations.

Description of actions that took place during the 2014-15 school year to actualize the goal.

- The job title and job descriptions changed for Community School Coordinators becoming Aboriginal Student Achievement Coordinators and Home/School Liaison Workers becoming Aboriginal Student Retention Workers. Aboriginal Student Retention Workers were assigned to each of our high schools.
- For some school location also changed as we accommodated staff for every school with a self-declared FNM student population over 20%. The focus was on retention and connection as well as providing advocacy for students and families.

### Average Final Marks in Selected Secondary-Level Courses 2014-15

Subject	All Students		Non-FNMI		FNMI	
	Province	St. Paul's RCSSD	Province	St. Paul's RCSSD	Province	St. Paul's RCSSD
English Language Arts A 10	72.4	75.4	75.1	76.7	61.5	65.0
English Language Arts B 10	72.7	75.9	75.2	77.3	61.7	65.2
Science 10	71.2	72.8	74.1	74.4	59.7	61.9
Math: Workplace and Apprenticeship 10	71.3	76.0	74.6	76.7	59.2	69.5
Math: Foundations and Pre-calculus 10	71.3	72.5	73.2	73.2	60.5	64.5
English Language Arts 20	73.4	74.1	75.1	75.2	64.4	66.6
Math: Workplace and Apprenticeship 20	67.2	66.9	69.3	66.8	62.0	66.9
Math: Foundations 20	72.3	73.2	73.8	73.6	64.4	69.3

Note:

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr).

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Overall in our division, in selected courses final marks for our FNMI students are achieving significantly lower marks in courses than non-FNMI students. This is an indication that additional supports are required for FNMI students. When we account for all students Greater Saskatoon Catholic Schools students are achieving at a rate consistent with the provincial average and as such our focus has to be on the achievement of FNMI students.

Greater Saskatoon Catholic Schools is very proud to continue to celebrate the academic growth and accomplishments of our students. In 2014-15, students in our division exceeded the provincial average in all subject areas displayed with the exception of Math: Workplace and Apprenticeship 20. Although students in Greater Saskatoon Catholic Schools performed well in relation to the Provincial average there is still a noticeable difference between the results of our Non-FNM students and our First Nations students. These differences range from 0.1 to 14.1%. The results presented are a clear reminder of our need to continue our focus on closing the achievement gap between our FNM students and our Non-FNM students, while continuing to raise the bar and seek improvement for all of our students.

**ESSP Two to Five Year Priority Area: *Saskatchewan's graduation rate will be 85% by 2020.***

#### **2014-15 ESSP Actions for the Two to Five Year Priority**

Actions within this priority area include a review of provincial high school graduation requirements, the development of a Grade 9 transition from high school plan, and support for embedded professional development for teachers.

#### **2014-15 ESSP Improvement Targets for the Two to Five Year Priority**

*Achieve a 3% total increase in the provincial graduation rate per year.*

*By June 2020, all students report high levels of engagement in their learning.*

### **2014-15 School Division Goals and Actions for the Two Five Year Priority**

By 2020 the Greater Saskatoon Catholic Schools On-time Graduation Rate will be 85% and 92% extended.

Greater Saskatoon Catholic Schools seeks to achieve a 1.5% total increase in the Graduation Rates

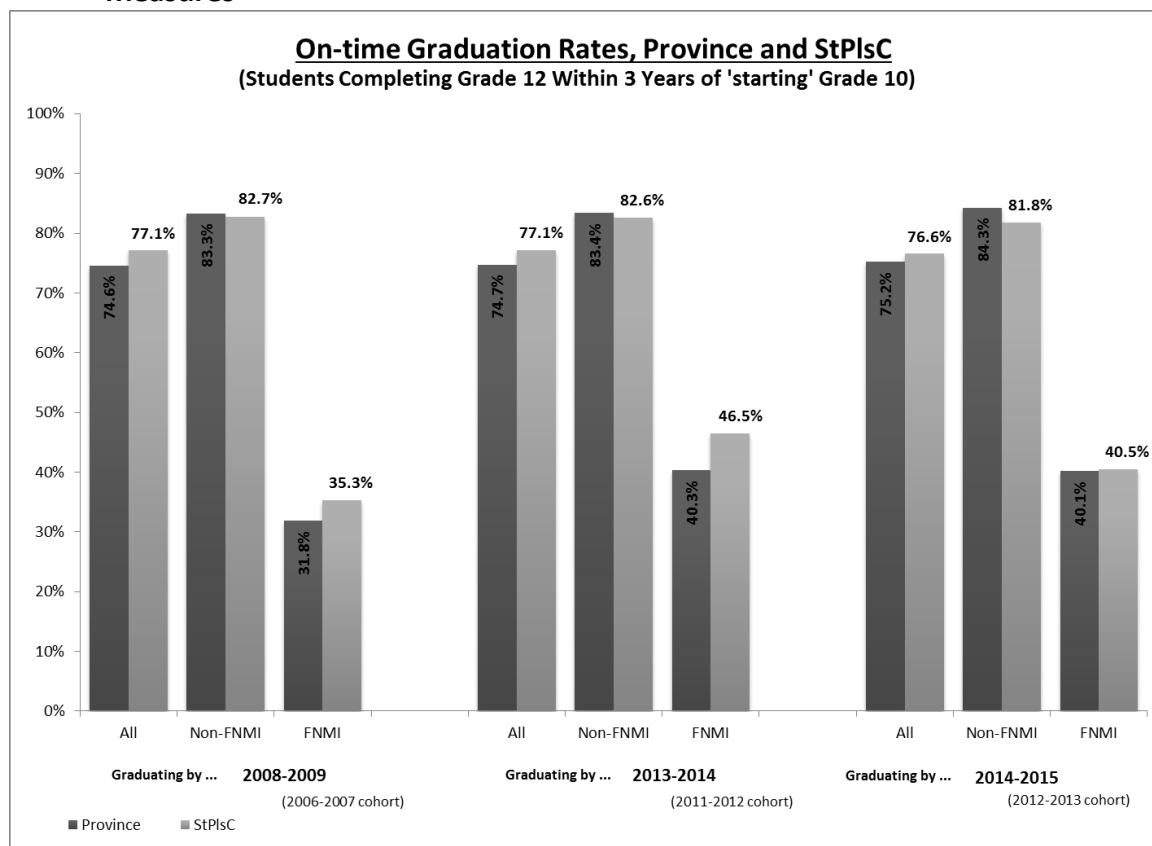
Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals.

- We continue to work on building capacity among teachers to improve student engagement and culturally responsive pedagogy. Job-embedded professional development was planned with our FNM consultant team.
- A plan was developed to have all Grade 9 students develop a Graduation and Career Education plan using the SaskCareers website.
- Our assessment committee continued to work on improved access for parental information by beginning planning for transitioning to a parent portal with access to attendance data and classes with contact information.
- Exit plan and follow up will be processed with all students leaving our schools, including all Grade 12 students.
- A focus on hiring qualified FNM high school teachers has been established.



Culturally responsive pedagogy is crucial to increase First Nations and Métis student graduation rates.

## Measures



### Note:

On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

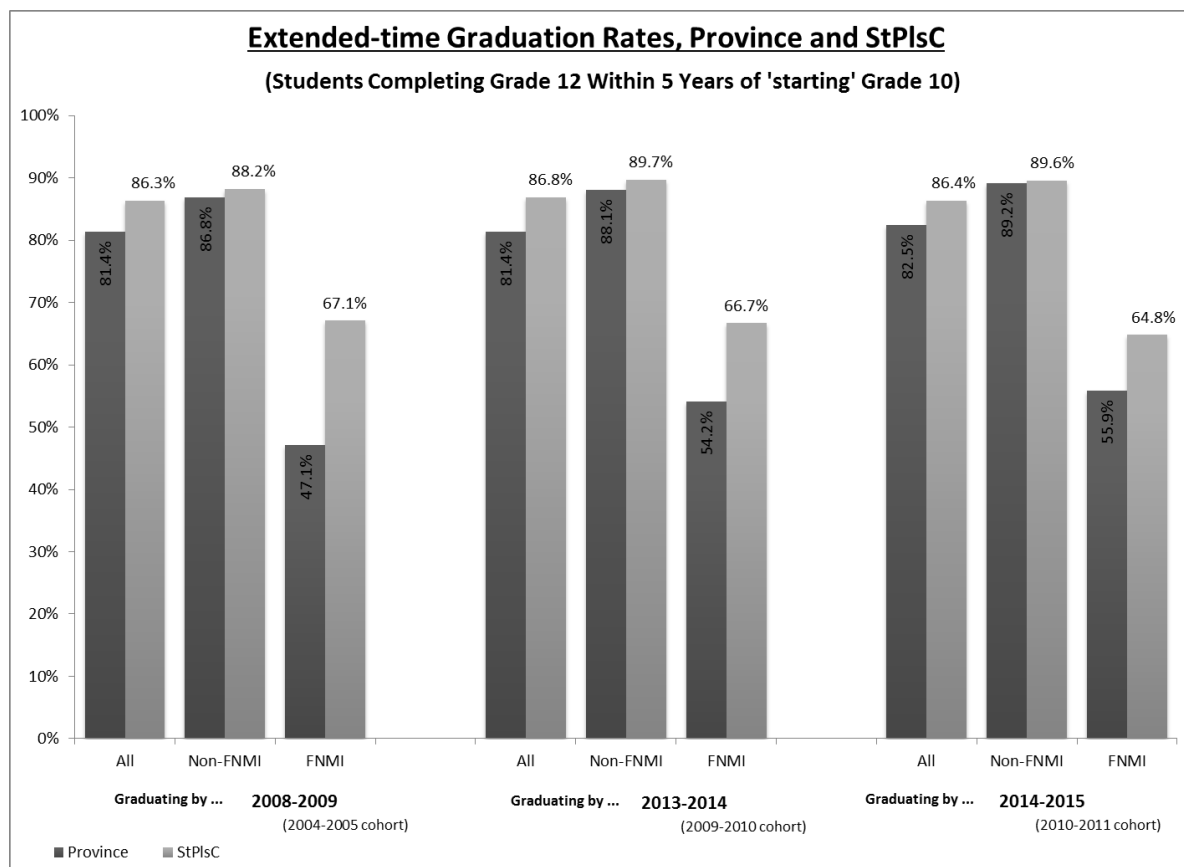
FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Credit attainment provides a strong predictive indicator of our school system's on-time graduation rate. Students receiving eight or more credits in Grade 10 and 11 are more likely to graduate within three years of entering grade 10. Overall, Greater Saskatoon Catholic Schools had a slight drop in credit attainment year over year. When measuring based on all students we see a drop from 77.1% to 76.6%. This drop of .5% is not significant, but the greatest decrease was represented in our FNMI students with a decrease of 6%. As a school division, there is a focus on creating environments and supports to have a positive impact for our students. For all Greater Saskatoon Catholic Schools' students, our division saw a .8% decrease in credit attainment. As a division we are also seeking to measure the results of our English Language Learners to determine the impact on our overall results. As a division we are also planning to break down the



results of credit attainment by grade as many grade 12 students do not require eight credit units to graduate.



**Note:**

Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).

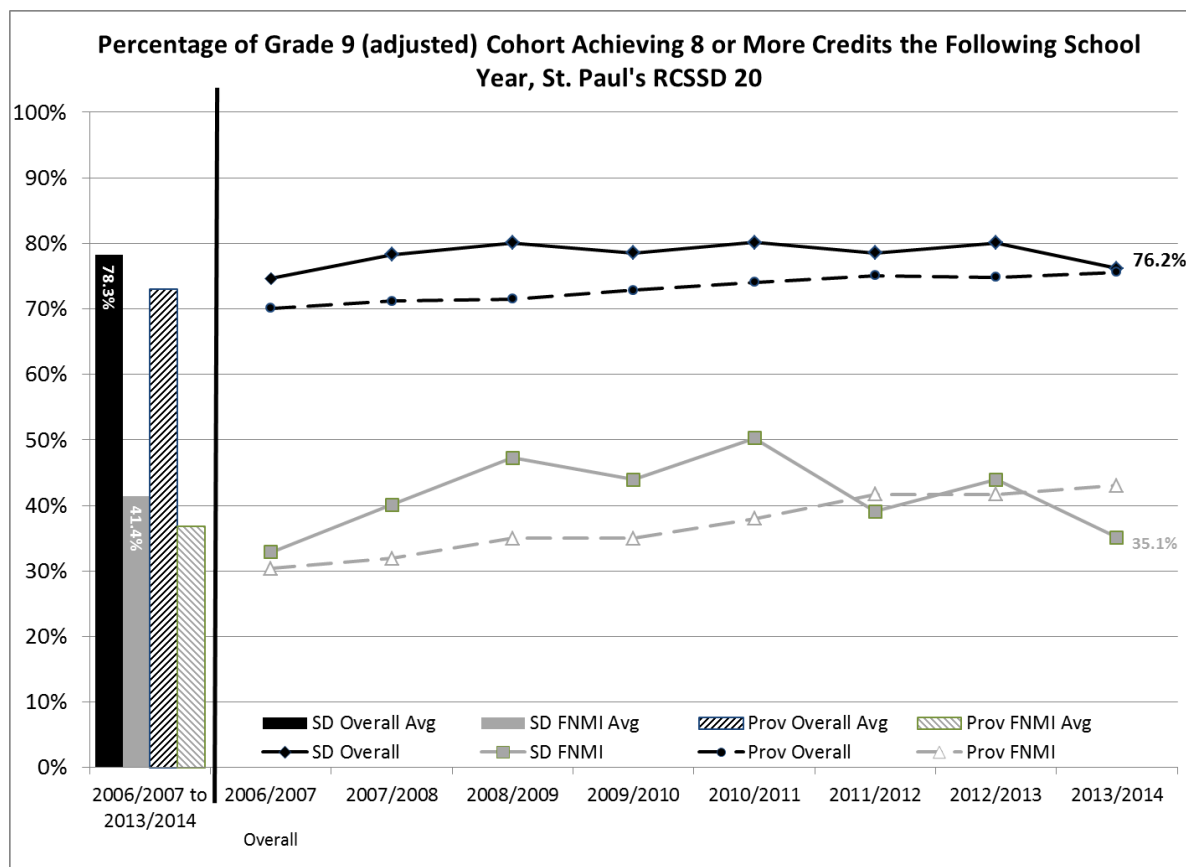
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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 themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Graduation is a key step in helping young people realize healthy and fulfilling lives. Greater Saskatoon Catholic Schools believes that some of our students require more than three years to graduate based upon a well thought out educational plan. Students who are receiving Learning Assistance Support can access a maximum of eight credits per year. In order for them to have a well-rounded education and access many of our elective courses they may require additional time. Many of our English Language Learners will require support in non-credit classes to gain the skills necessary to access regular credits. As a school division we have also offered a variety of innovative courses that allow more time to achieve the outcomes in a course. This is most common in our

math courses, allowing more students to be successful and gain deeper understanding of the course material. In the 2014-15 school year, a small drop was recognized in our extended Graduation rates. Greater Saskatoon Catholic Schools went from 86.6% of all students in 2013-14 to 86.4% in 2014-15. Our FNMI rate went from 66.7% to 64.8% in the past year. As a division we are looking forward to seeing the results of our efforts in the year ahead as we actualize our plans for improving graduation rates. A positive trend continues in Greater Saskatoon Catholic Schools as our FNMI students are achieving a 64.8% graduation rate extended compared to our 40.5% on-time. That represents a 24.3% increase and demonstrates the resilience of our students. It also represents 8.9% above the provincial average which is very positive. The difference between our Non-FNMI students and our FNMI students represents 24.8%. This is still an area of concern that we will continue to address.



#### Notes:

Grade 9 school year cohort is defined as the group of students enrolled in Grade 9 for the first time in a particular school year (according to the ministry Student Data System), adjusted in the following ways: 1) Students 12 and younger, and students 18 and older, as of Sep 30 of the Grade 9 school year, are excluded; and, 2) Students without a base enrolment on or after Sep 30 are excluded; 3) Students enrolled in Functionally Integrated or special education programs are excluded; and, 4) Students whose enrolment outcome is 'deceased', 'transferred to out-of-province schooling', or 'transferred to out-of-country schooling' prior to June 1st of the school year immediately following Grade 9 cohort placement are excluded. Students are assigned to the school division in which the student last enrolled in the year that they became part of the Grade 9 cohort.

Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort.

Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students.

FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2015

Transition from Grade 9 to Grade 10 can be a difficult transition for students who have reached all curricular outcomes from each subject areas in elementary grades. Overall, 76.2% of students enrolled in grade 10 for the first time in 2014-15 achieved eight or more credits. This is above the provincial average. The FNMI students who achieved eight or more credits represented only 35.1% of the students. These results seem to be in alignment with the Graduation rates of our school division. The action we have identified in our school division's plans is to develop an identification and tracking system, as well as a plan for vulnerable youth who are at risk for dropping out of school. This plan will need to address the concern prior to the entrance of high school as well as developing structures and processes to provide support in the high schools.

**ESSP Two to Five Year Priority Area: *By 2017, the increase in operational education spending will not exceed the general wage increases and inflationary costs within the sector while being responsive to the challenges of student need, population growth, and demographic changes.***

#### **2014-15 ESSP Actions for the Two to Five Year Priority**

A summary of actions within this priority area include an analysis of funding relative to costs, a review of the Deloitte report to identify areas of savings, the implementation of a LEAN philosophy across school divisions, and the opportunity to identify shared services across school divisions.

#### **2014-15 ESSP Improvement Target for the Two to Five Year Priority**

*Achieve accumulated operational savings by 2016 to reassign to system strategies.*

#### **2014-15 School Division Goals and Actions for the Two to Five Year Priority**

Greater Saskatoon Catholic Schools sponsored two Value Stream Mapping (VSM) events in 2014-15. The first reviewed the process to allocate educational assistants within the school division. This VSM resulted in reduced process time, increased information accuracy and ultimately better alignment of resources to need. It has freed time up to be spent on other system work.

The second event reviewed the process to receiving help with technology (software/hardware) issues in the system. With 48 sites, it is a challenge to respond to the IT issues that occur in an efficient and effective manner. This process was reviewed

and resulted in many changes to the process. Improvements include significantly reduced wait and down time, streamlined work plans, and job descriptions, along with associated structural changes to support the improvements. The savings have allowed the system to divert resources and time to other system work and reduced the need for increasing expenses to respond to need.

**ESSP Two to Five Year Priority Area: *By June 2020, 90% of students exiting Kindergarten will score within the appropriate range in four of the five domains as measured by the Early Years Evaluation (EYE).***

#### **2014-15 ESSP Actions for the Two to Five Year Priority**

A summary of actions within this priority include the gathering of provincial Kindergarten baseline data, aligning the work of the ESSP with the SK Child and Family Agenda, completing an environmental scan of current data available across sectors, exploring additional formative early learning assessments, establishing of a bank of developmentally appropriate targeted supports, and creating an incremental plan for universal access to high-quality early learning environments.

#### **2014-15 ESSP Improvement Targets for the Two to Five Year Priority**

*In 2014-15, all school divisions will administer the Early Years Evaluation to all Kindergarten students to establish baseline data.*

*By June 2015, align the work of the Education Sector Strategic Plan with the Saskatchewan Child and Family interministerial table.*

#### **2014-15 School Division Goals and Actions for the Two to Five Year Priority**

Greater Saskatoon Catholic Schools identified the following area of focus aligned to the ESSP priority area Ready for Learning:

All Pre-Kindergarten and Kindergarten classrooms provide consistent Quality Core Instruction in language and communication and cognitive skills to ensure all children improve overall emerging literacy skills.

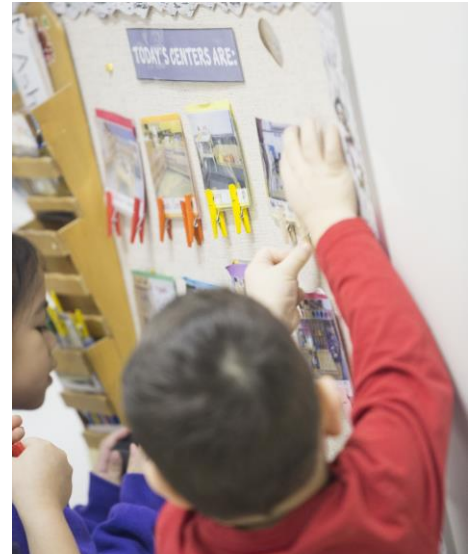
Greater Saskatoon Catholic Schools completed the following actions during the 2014-15 school year to actualize the goals:

- Individual training supports provided to teachers in ensuring calibration of EYE screens and supports to using the results in the classroom for improving student outcomes.
- Ensured Quality Core Instruction and PLUS in all classrooms through professional learning, reflection and documentation of student learning.
- Identified areas to support transitions from Pre-Kindergarten to Kindergarten to Grade 1.

- All Pre-Kindergarten staff participated in a PreK Network Learning Group that focused on language strategies using Play and Exploration and Essential Learning Experiences as well as Hanen and Powerful Interactions.
- FNM storytelling and story retelling puppet kits were developed.
- Kindergarten teachers used EYE and classroom data to focus on responding to individual and classroom needs through the lens of Quality Core Instruction and PLUS.
- Focused on the role of school administrators to provide feedback on emerging literacy and Quality Core instruction in early learning classrooms.

Within this focus area Greater Saskatoon Catholic Schools set short-term improvement targets including:

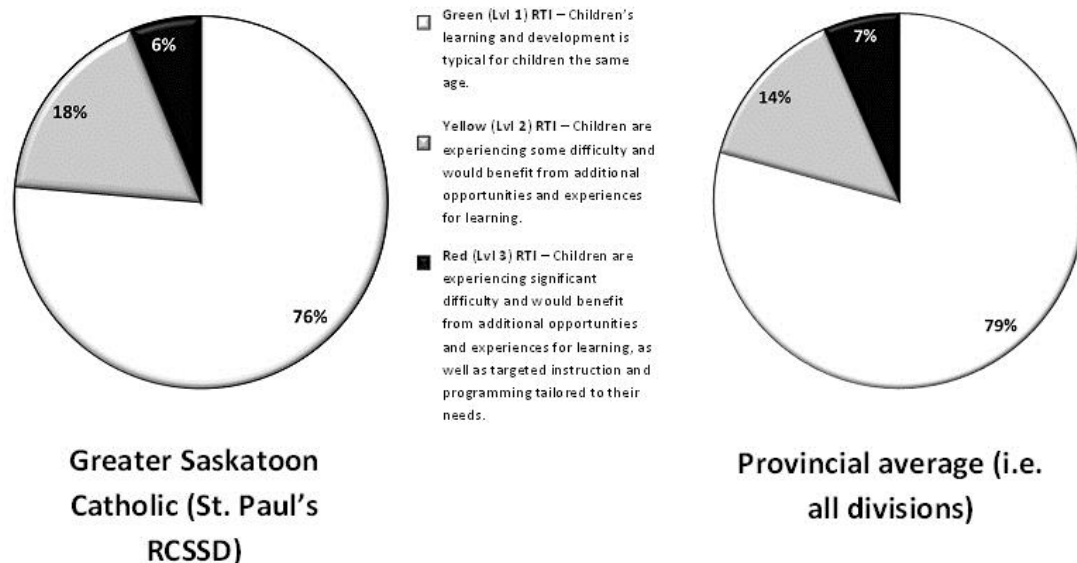
- By June 2015, all Pre-Kindergarten teachers will have focused professional learning in language and communication and use new instructional strategies in their classrooms;
- By June 2015, all Kindergarten teachers will use EYE data to inform instruction, and provide transition program planning for students in Tiers 2 and 3;
- By May 2015, a common framework for emerging literacy to early literacy continuum will be developed;
- By June 2015, a division collaborative Early Learning and Literacy team will be established with a common mandate to improve division Grade 3 literacy rates by 2020 and a joint A3 will be developed.



Professional development and use of new instructional strategies will enhance early years education

## Measures

### Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) responsive, tiered instruction (RTI) categories at Kindergarten exit (2014-15)



#### Notes:

The 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 children 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. Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Responsive, Tiered Instruction (RTI) is a preventive approach that allows educators, school teams, and divisions to allocate resources early and continuously, rather than waiting until children have experienced failure before responding. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Pie charts show the **percentage** of Kindergarten students in the division (left pie) and the province as a whole (right pie) by RTI Tiers at Kindergarten exit in 2014-15. Percent totals may not add to 100 due to rounding.

Source: Ministry of Education, Early Years Branch, 2015

Greater Saskatoon Catholic Schools' early learning data displayed on the Ready to Learn: Early Years Evaluation (TA) responsive, tiered instruction (RTI) categories (%) at K exit show the following results:



In the spring of 2015, 76% of Kindergarten children scored as Tier 1 (green) showing their learning and development is typical for children the same age. From the fall to spring, the division saw a growth rate of 15% of children moving in to Tier I from Tiers 2/3. Greater Saskatoon Catholic Schools is pleased with the growth these young learners have achieved throughout the year in a half-time program but also recognize that there is a need to continue to focus Quality Core Instruction and PLUS to improve the overall percentage of children in Tier 1 by the end of June. With 18% of children in Tier 2 (yellow) and 6% of children in Tier 3 at the end of June 2015, the division recognizes these students would benefit from additional opportunities as well as targeted instruction and programming as they transition into grade one.



Equipping teachers will enhance early years learning in the classroom.

## **The School Division in the Community**

Greater Saskatoon Catholic Schools is an integral part of the city of Saskatoon as well as the surrounding cities and communities. Greater Saskatoon Catholic Schools, and the divisions that preceded it, have grown up with these communities for more than a century. Both the communities we serve and our division have been shaped through our shared history.

### **Community and Parent Involvement**

From humble beginnings in the basement of St. Paul's Cathedral to the 45 schools currently serving our communities, community and parent involvement has always been paramount. Greater Saskatoon Catholic Schools offers a wide variety of opportunities for community and parental involvement—opportunities that reflect the interests and community resources available. In the often busy and fast-paced life of today's families, our schools seek new ways to authentically engage parents in their schools. The benefits for all concerned are clear. From a variety of social activities, to a number of volunteer activities at the classroom and school levels, to more formal bodies such as Catholic School Community Councils (CSCCs) and other associations, there is a doorway for parents and guardians to be involved at the level they choose. Clearly, more engagement is always sought and school communities are exploring new pathways to accomplish this. More detailed information regarding CSCC activity is provided later in this report.

### **Community Partnerships**

Greater Saskatoon Catholic Schools believes that parents are the first, and primary, educators of their children, and we are honoured to be a partner in this education. This is our most important partnership.

It is clear that in our society today, schools and communities are both enriched when they work closely together. Greater Saskatoon Catholic Schools has worked hard to expand and deepen our community partnerships, as evidenced by our board goals. Greater Saskatoon Catholic Schools serves within the boundaries of the Roman Catholic Diocese of Saskatoon and the Ukrainian Catholic Eparchy of Saskatoon. We work closely with the diocese and eparchy (and their parishes) in delivery of Catholic education. We strive to build home-school-parish connections, realizing the importance of a well-rounded education for our students and support from various sources. In addition, Greater Saskatoon Catholic Schools (GSCS), Saskatoon Tribal Council (STC) and Central Urban Métis Federation Inc. (CUMFI) are all party to the māmawohkamātowin Partnership. This foundational partnership was signed in February 2010 and continues to be a developing and deepening relationship between all three parties. GSCS has a great deal to learn from our partners and we trust that our partners also benefit from our relationship as well.



Our business community actively supports our schools. For example, each school has a formal partnership with at least one local business, as well as many others through various projects and activities. Our business community has always responded very generously with its time, expertise and resources.

Other samples of the business community's involvement and support include the Summer Youth Internship Program offered through our Industry Education Council. Additionally, a partnership with Breck Scaffold Solutions, Whitecap Dakota First Nation and the Knights of Columbus produces two student-built houses each year—one for Whitecap Dakota First Nation and one for the Knights of Columbus. Also, Potash Corporation again generously helped fund nutrition programming in our schools. The Greater Saskatoon Catholic Schools Foundation, which has many businesses involved, supports a variety of activities for students, particularly in the faith dimension. These are just a few examples of the support received.

Additionally, Greater Saskatoon Catholic Schools partners with many local service providers to support integrated services. GSCS works closely, for example, with the other school divisions in our area along with the Saskatoon Health Region to support programming for students and families. In 2013-2014 we embarked upon an Integrated Shared Services Project with the Saskatoon Tribal Council (STC) to provide Speech and Language Pathology Services to STC schools. This integrated work continues to develop well. We work closely with other agencies to strengthen supports for new Canadians, mental health and addictions, social services, health services, etc. We are fortunate to have many services available to work together to provide a stronger, more efficient array of supports.



Whitecap Chief Darcy Bear (left) receives a house built by E. D. Feehan students.

## Governance

### The Board of Education

Greater Saskatoon Catholic Schools is governed by a 10-member elected Board of Education. *The Education Act, 1995* gives the Board of Education 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.” The Board of Education follows a policy governance approach and is integral in setting priority and direction for the school division.

The school division serves the city of Saskatoon proper with seven of the board members elected at large to represent the city. The school division also serves areas around Saskatoon (including the communities of Humboldt and Biggar, each with one trustee representative on the Board of Education as well as Martensville, Viscount and Warman).

The current Board of Education was elected on October 24, 2012 to serve a four-year term. Board of Education members at August 31, 2015 are:

Saskatoon .....	Ron Boechler
Saskatoon .....	Diane Boyko (Board Chair)
Saskatoon .....	Jim Carriere
Saskatoon .....	Tom Fortosky
Saskatoon .....	Tim Jelinski
Saskatoon .....	Lisa Lambert
Saskatoon .....	Alice Risling
Saskatoon Rural .....	Wayne Stus
Biggar .....	Todd Hawkins
Humboldt .....	Debbie Berscheid



D. Berscheid



R. Boechler



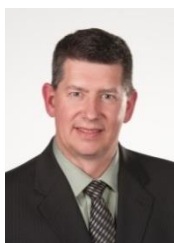
D. Boyko



J. Carriere



T. Fortosky



T. Hawkins



T. Jelinski



L. Lambert



A. Risling



W. Stus

## Catholic School Community Councils

Catholic School Community Councils (CSCCs) are an integral part of our schools and continue to function in all but four of our 45 school. The 41 councils are comprised of both elected and appointed members. The actual number of members varies from one CCCC to another. This variation depends on the needs and the interest of each school.

Greater Saskatoon Catholic Schools recognizes and acknowledges the importance of providing training and ongoing professional development with our CSCCs. In 2014-15, we:

- Emailed out our ***Handbook for Principals and Catholic School Community Councils*** to all principals and CCCC members;
- Offered two evening sessions with the first meeting focused on faith, learning and social justice and the second meeting explored ways CSCCs can support Learning Improvement plans in the area of literacy.

The Greater Saskatoon Catholic Schools Board of Education provides each CCCC with \$1,000.00. These funds are used in a variety of ways to support the operation of the CCCC. Some of the ways these funds have been used include supporting meeting expenses, bringing in guest speakers for school events for parents and registration fees for CCCC members to attend workshops to enhance and deepen their understanding of their role.

This past year, our CSCCs have focused on deepening their understanding of their school Learning Improvement plan by providing feedback and suggestions to actively support schools in implementing strategies to achieve their goals. Learning Improvement plans are on the agenda at each meeting and student learning is the focus.

Each of our 41 CSCCs have facilitated and provided activities at the school to encourage family and community participation. Some of the activities in the school division include:

- Family Engagement Evenings
- Read-A-Thons, Battle of the Books
- Review Reading Assessments, Common Math Assessment and TTFM data
- Financial Support for Resources to Support Learning Improvement Plans

Recruitment and retention for some of our CSCCs remains a challenge. Our principals and current CCCC members are engaging in conversations with families to find ways to encourage and support new membership.

## Demographics

The following sections provide information about Greater Saskatoon Catholic Schools students and staff.

### Students

Greater Saskatoon Catholic Schools continues to grow. As shown in the table below, since 2012-13 our Pre-Kindergarten to Grade 12 enrolment has increased by more than 520 students (3%). Demographic indicators that are embedded in the enrolment data include:

- the larger cohorts are in Kindergarten to Grade 3, which supports the indication of continued growth;
- the population of new Canadians being welcomed each year continues to grow, with almost 1,500 students meeting the language requirements for English as an Additional Language (EAL) targeted supports;
- the population of self-identified First Nations and Métis students in the division is at 17%;
- 2,446 students participated in French Immersion programming;
- 254 students (K-12) participated in Ukrainian Bilingual programming (division adjusted);
- 262 students (K-5) participated in the Cree Bilingual program, an increase of 51 over the previous year;
- 1,030 students were identified as having intense learning needs;
- 411 students were served in Pre-Kindergarten programs.

Students from Bishop Filevich  
Ukrainian Bilingual School



Grade	School Year		
	2012-13	2013-14	2014-15
<b>Kindergarten</b>	1270	1257	1332
<b>1</b>	1277	1310	1278
<b>2</b>	1203	1300	1287
<b>3</b>	1169	1218	1301
<b>4</b>	1234	1179	1240
<b>5</b>	1182	1234	1187
<b>6</b>	1160	1198	1247
<b>7</b>	1169	1197	1199
<b>8</b>	1158	1162	1196
<b>9</b>	1032	1095	1111
<b>10</b>	1194	1127	1166
<b>11</b>	1133	1128	1058
<b>12</b>	1489	1554	1591
<b>Total</b>	<b>15670</b>	<b>15959</b>	<b>16193</b>

<b>PreK Overall</b>	<b>412</b>	<b>421</b>	<b>411</b>
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Note:

The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
<b>Self-Identified FNMI</b>	<b>K to 3</b>	853	733	884
	<b>4 to 6</b>	559	587	629
	<b>7 to 9</b>	563	585	645
	<b>10 to 12</b>	641	677	662
	<b>Total</b>	<b>2616</b>	<b>2582</b>	<b>2820</b>
<b>French Immersion</b>	<b>K to 3</b>	1035	1063	1118
	<b>4 to 6</b>	580	594	626
	<b>7 to 9</b>	424	378	435
	<b>10 to 12</b>	299	246	267
	<b>Total</b>	<b>2338</b>	<b>2281</b>	<b>2446</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	352	387	436
	<b>4 to 6</b>	271	302	364
	<b>7 to 9</b>	226	264	301
	<b>10 to 12</b>	356	373	378
	<b>Total</b>	<b>1205</b>	<b>1326</b>	<b>1479</b>

Note:

The table above identifies the actual number of students enrolled in grade-level groupings as of September 30 of each year.

Source: Ministry of Education, 2015

## Staff

Greater Saskatoon Catholic Schools employs nearly 2,000 people (1,687.49 FTEs) in the Greater Saskatoon area. These very dedicated staff members provide the wide array of services that our division offers. The staff component of our budget represents approximately 80% of our overall expenditures. The vast majority provide services in the classroom while the remaining support the learning program through their work in facilities, administration, etc. Greater Saskatoon Catholic Schools strives to serve the breadth of educational need that is present in each school therefore support services may be itinerant. Our staff is to be commended for their dedication in fulfilling their role in educating our students.

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	920.50
<b>Principals, vice-principals</b>	93.00
<b>Other educational staff</b> – e.g. educational psychologists, educational assistants, school community coordinators, speech language pathologists	422.64
<b>Administrative and financial staff</b> – e.g. clerks, accountants, IT people, administrative assistants	121.28
<b>Plant operations and maintenance</b> – e.g. caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	119.57
<b>Transportation</b> – e.g. bus drivers, mechanics, parts persons, bus cleaners, supervisors	0.50
<b>Senior management team</b> – e.g. chief financial officer, director of education, superintendents	10.00
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1,687.49</b>

### Notes:

The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some work part-time or seasonally.

Some individuals are counted in more than one category. For example, a teaching principal would be counted 0.4 as a classroom teacher and 0.6 as a principal.

Information for all staff is at August 31, 2015.

Source: Greater Saskatoon Catholic Schools, Human Resource Services, 2015

## Senior Management Team

The Director of Education, Greg Chatlain, reports directly to the Board of Education. Five superintendents of education and one assistant superintendent are responsible for operations and programming. Four superintendents and one assistant superintendent are responsible for the schools in the division, which have been organized into four networks, with one superintendent responsible for each network. One superintendent and one assistant superintendent are responsible for curriculum, instruction, assessment, special education, EAL, etc.

- Darryl Bazylak – Southeast Administration
- Gordon Martell – Southwest Administration
- Joanne Weninger – Northwest Administration
- Scott Gay – High School Operations, EAL
- Tammy Shircliff – Intensive Needs
- Terri Fradette – Curriculum, Instruction, Assessment

The Superintendents of Education work with school-based administrators in their networks and with the curriculum consultants located at the Board office.

Superintendent of Education John McAuliffe is responsible for school facilities. His portfolio encompasses the maintenance and renovation of existing facilities and planning for future facility needs.

The Superintendent of Administrative Services, Joel Lloyd, is responsible for accounting, corporate services and transportation.

The Superintendent of Human Resources, Al Boutin, is responsible for planning, recruitment, retention and management of human resources.

## Facilities Transportation and Infrastructure Projects

### Facilities

Greater Saskatoon Catholic Schools' facilities include:

- Forty-five schools in four communities.
- The average age of these school facilities is 42 years.
- The oldest school, Oskāyak High School is 87 years old; the newest, Holy Family Elementary School, is six months old.
- The Greater Saskatoon Catholic Schools central office is located at 420 22<sup>nd</sup> Street East in Saskatoon. This building, constructed in 1958, was purchased by the division in 1976. As our enrolment has grown over the years, our central office staff has increased to support this growth.
- The Service Centre, at 834 45<sup>th</sup> Street East in Saskatoon, houses our facilities staff and their workshops. Facility planning and maintenance, carpentry, painting, welding and other associated facility services for our schools take place at this location.

Enrolment at Greater Saskatoon Catholic Schools has increased by over 2,000 students in the past five years. As a result of this tremendous growth, the utilization rates within our facilities continue to be very high. Future enrolment projections indicate this increased demand for Catholic education will continue. New Catholic schools are required to serve children in the five new Saskatoon neighbourhoods that are currently under development. To accommodate these students in the meantime, additional modular classrooms are being added to a number of our Saskatoon schools and many students are being transported to those schools to meet the increased demand for Catholic education.

Greater Saskatoon Catholic Schools has been blessed with opportunity to plan for the opening of six new Catholic schools; four in the City of Saskatoon, one in Martensville and one in Warman. These six schools will open in September 2017. Our school division has been working collaboratively within the Government of Saskatchewan's Joint-Use Schools Project with the Ministry of Education and four other school divisions to plan for the delivery of these schools. An early works agreement with the successful P3 proponent allowed for construction to begin on the nine sites for the 18 joint-use schools in August 2015.

In addition to the school bundle, Greater Saskatoon Catholic Schools has four major capital projects currently in progress. The new Holy Family School in the Saskatoon's Willowgrove neighbourhood opened in March 2015. Feedback from students, staff and community members on the facility and its program has been extremely positive. Renovations and expansions at Holy Cross High School and Georges Vanier Catholic Fine Arts School in Saskatoon were substantially completed in 2014-2015. Minor exterior works are scheduled to wrap up in the fall of 2015.



Renovations continue at École St. Matthew School in Saskatoon. Students, staff, and community members are excited to be reunited under one facility in early 2016. Other infrastructure projects that occurred in 2014-2015 are noted in the following section. Ongoing maintenance and upkeep is an important part of our facilities work. Minor repairs, painting, cleaning, etc. are regularly scheduled renewal processes in the division. Greater Saskatoon Catholic Schools takes pride in its facilities as does each school community, and together, we provide an inviting atmosphere where students are welcomed and encouraged to reach their full potential.

## Infrastructure Projects

School	Project	Details	2014-15 Cost
École St. Matthew School <sup>1,2</sup>	Major renovation to existing 1965 building including electrical upgrade and mechanical renewal.  New construction and expansion - general instruction, gymnasium, program arts and student support space.	<ul style="list-style-type: none"> <li>• All new construction complete</li> <li>• Exterior work close to complete</li> <li>• Renovations to existing underway</li> </ul>	4,721,476
Georges Vanier Catholic Fine Arts School <sup>1,2</sup>	Major renovation to existing 1958 building including electrical upgrade and mechanical renewal.  New construction and expansion - general instruction, gymnasium, program arts and student support space.	<ul style="list-style-type: none"> <li>• All construction and renovation complete.</li> <li>• Full occupancy (new and renovated) – April 2015</li> <li>• Minor site work remaining</li> </ul>	682,767

Holy Cross High School <sup>1,2</sup>	Major renovation to existing 1964 building including electrical upgrade and mechanical renewal.  New construction and expansion - general instruction, main entrance, gymnasium and industrial arts.	<ul style="list-style-type: none"> <li>• All construction and renovation complete.</li> <li>• Full occupancy, all areas by August 31, 2015</li> <li>• Minor exterior works to complete (signage, pathway)</li> </ul>	4,721,592
Holy Family Catholic School <sup>1,2</sup>	New Construction of Kindergarten to Grade 8 Elementary School – 4,815m <sup>2</sup> facility.	<ul style="list-style-type: none"> <li>• Interior construction complete</li> <li>• Minor exterior works to complete</li> <li>• Deficiencies ongoing</li> </ul>	2,539,890
Mother Teresa School	Relocatable addition to accommodate expansion of French Immersion Programming	<ul style="list-style-type: none"> <li>• Added 3 relocatable classrooms</li> <li>• Two new relocatable classrooms under construction</li> <li>• Created break out room from additional hallway space</li> </ul>	255,418
Service Centre	Complete roof replacement	<ul style="list-style-type: none"> <li>• Removed existing roof membrane</li> <li>• Structural reinforcement to existing joists</li> <li>• Installed new roof membrane and insulation</li> </ul>	430,424
Bishop J. Mahoney High School	Replace gym floor and Bleachers	<ul style="list-style-type: none"> <li>• Removed existing floor</li> <li>• Installed new floor</li> <li>• Replaced bleachers</li> </ul>	227,190
E.D. Feehan Catholic High School	HVAC upgrade	<ul style="list-style-type: none"> <li>• Replacement of steam boilers with high efficient hot water boilers</li> <li>• Replaced existing air conditioning system</li> <li>• Installed new domestic hot water system</li> </ul>	877,146
<b>Total</b>			<b>14,455,903</b>

## Student Transportation

Greater Saskatoon Catholic Schools transports 5,468 students on 173 routes within the city of Saskatoon attendance boundaries. In addition to the 173 regular routes, the school division contracts taxi companies to provide transportation for 137 students with intensive needs and students in remote areas of the city. Rural students attending Greater Saskatoon Catholic Schools located in the town of Biggar and the city of Humboldt are jointly transported with the public school divisions in each of the respective areas.

### Student Transportation 2014-2015

Transportation Statistics	
Students transported	5,468
In-town students transported (included in above)	5,218
Transportation routes	173
Number of buses	N/A
Kilometres travelled daily	8,018 KMs (Round Trip)
Average age of bus	8 years
Capacity utilized on buses	73%
Average one-way ride time	44 minutes
Longest one-way ride time	72 minutes (Rural Route)
Number of school trips per year	2,835
Kilometres per year travelled on school trips	N/A
Cost per student per year	\$1,257
Cost per kilometre travelled	\$4.71

Note:

Some of the above data includes transportation provided by taxi service.

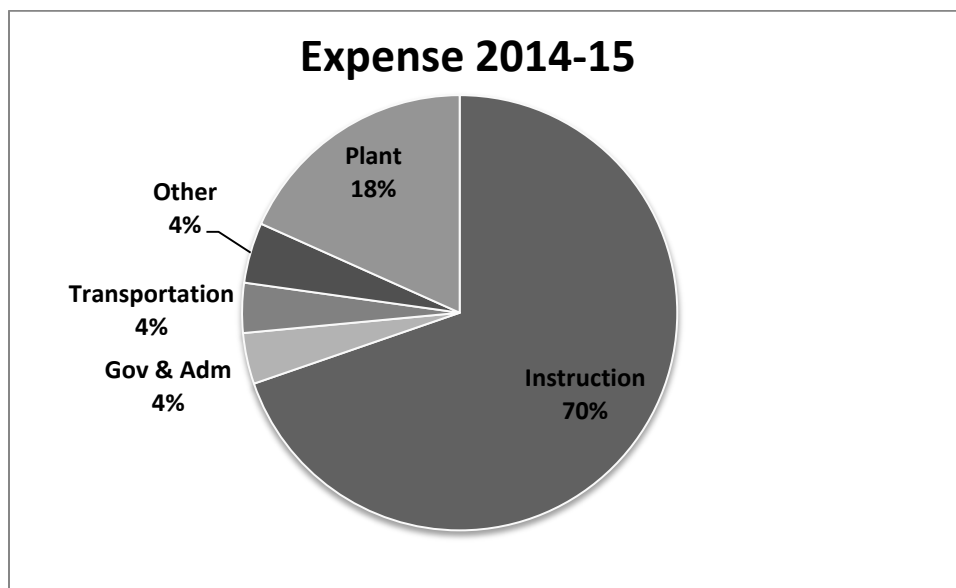
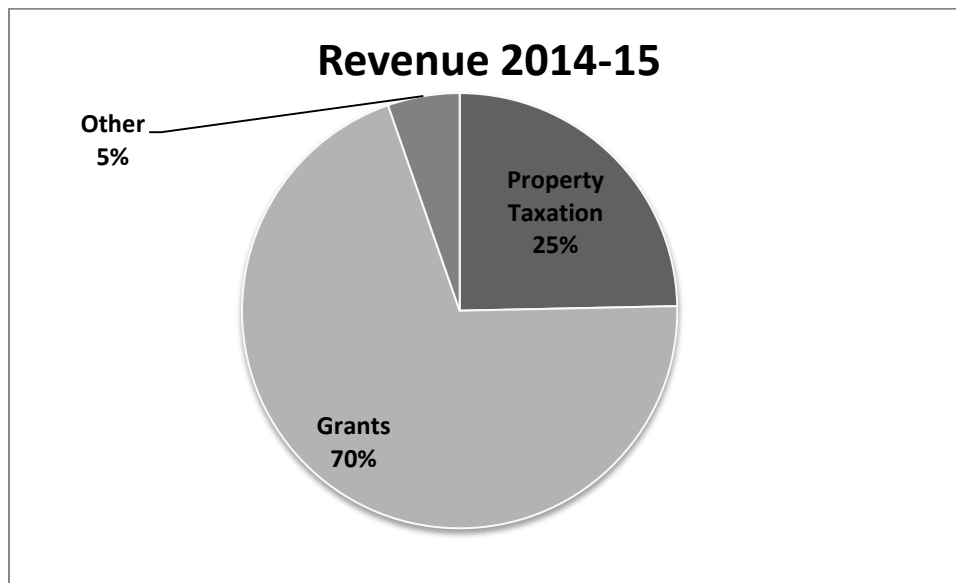
Source: First Student Inc. and Hertz Northern Bus, 2015

## Financial Overview

### Summary of Revenue and Expenses

In 2014-2015, as in previous years, Greater Saskatoon Catholic Schools' single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep.

The largest single source of revenue was provincial grants, followed by property taxes.



## Budget to Actual Revenue, Expenses and Variances

	2015	2015	2014	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	47,031,189	47,054,701	45,673,818	23,512	0%	
Grants	116,985,126	133,541,620	122,756,037	16,556,494	14%	1
Tuition and Related Fees	1,359,632	2,187,106	1,816,272	827,474	61%	2
School Generated Funds	3,473,513	4,124,890	3,792,658	651,377	19%	3
Complementary Services	1,690,349	1,758,466	1,648,396	68,117	4%	
External Services	-	-	-	-		
Other	1,900,816	2,112,263	1,741,915	211,447	11%	4
<b>Total Revenues</b>	<b>172,440,625</b>	<b>190,779,046</b>	<b>177,429,096</b>	<b>18,338,421</b>	<b>11%</b>	
<b>EXPENSES</b>						
Governance	845,321	832,852	723,233	(12,469)	-1%	
Administration	5,865,042	6,194,606	5,474,068	329,564	6%	5
Instruction	125,753,533	129,304,255	125,113,087	3,550,722	3%	
Plant	32,406,736	33,931,354	32,710,712	1,524,618	5%	
Transportation	7,930,890	6,871,486	6,587,898	(1,059,404)	-13%	6
Tuition and Related Fees	-	-	35,700	-		
School Generated Funds	3,473,514	3,891,334	3,589,333	417,820	12%	7
Complementary Services	2,258,529	2,303,195	1,940,317	44,666	2%	
External Services	-	-	-	-		
Other Expenses	2,051,794	2,135,574	1,788,986	83,780	4%	
<b>Total Expenses</b>	<b>180,585,359</b>	<b>185,464,656</b>	<b>177,963,334</b>	<b>4,879,297</b>	<b>3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(8,144,734)</b>	<b>5,314,390</b>	<b>(534,238)</b>			

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

Note	Explanation
1	Operating grant in excess of budget due to additional grant allotted to cover teacher collective agreement. Capital grant higher than budget due to timing of and additional projects. \$6.2 million in capital Joint Use School Project grants not budgeted for.
2	Enrolment for International Student Program (ISP) higher than budget.
3	School based funds revenues vary depending on activities planned at the schools.
4	One additional Restorative Action Program (RAP) worker salary was not budgeted and in addition to prior year. Received \$100,000 from SaskTel for charges made to us in error since the previous contract was signed. WCB rebate of \$150,000 not budgeted.
5	\$100,000 charge for asbestos removal not budgeted. Remainder of overage was in salaries accounts.
6	Transportation under budget due to transportation efficiencies implemented throughout the year and lower than budgeted fuel surcharge costs.
7	School generated expenses reviewed and are proportional to the level of fundraising activity.

## Appendices

### Appendix A – Payee List

#### *Board Remuneration*

Name	Remuneration	Expenses	Travel	Professional Development**	Total
Debbie Berscheid	24,000	170	2,018	5,226	31,414
Ron Boechler	24,000	20	-	-	24,020
Diane Boyko*	29,100	1,393	997	7,376	38,866
Jim Carriere	24,000	650	-	5,621	30,271
Tom Fortosky	24,000	170	-	1,945	26,115
Todd Hawkins	24,000	-	1,828	5,698	31,526
Tim Jelinski	20,000	234	-	5,463	25,697
Lisa Lambert	24,000	170	-	5,106	29,276
Alice Risling	24,000	165	-	4,170	28,335
Wayne Stus	24,000	170	-	3,715	27,885

\*Board Chair \*\*Professional development includes education, training and conferences.

#### *Personal Services*

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

#### *Transfers*

Name	Amount
Saskatoon Public Schools	112,708

#### *Supplier Payments*

Name	Amount
2PRO Terra Holdings Ltd	52,553
3P Learning	81,649
Acrodex Inc.	114,892
Adventures Abroad	72,710
Al Anderson's Source for	78,933

Sport	
Amazon	54,578
AODBT	964,454
Apple Canada Inc.	354,460
Boardwalk Communications	1,201,299
Brigadier Security Systems	52,429
C P Distributors	69,511
Camp Kadesh	50,574
Catholic Family Services	85,453
CDI Computer Dealers Inc.	164,742
CHEP Good Food Inc.	98,026
City of Saskatoon	2,682,166
Clark Builders	2,319,641
Comfort Cabs. Ltd.	263,694
Custom Lawn Care	147,637
Dell Canada Inc.	256,218
Deloitte LLP	54,142
Edwards Edwards McEwen	602,141
Eikon Contracting	629,192

EllisDon	2,802,350
FirstCanada ULC	5,749,067
Flynn Canada Ltd.	175,899
Gabriel Construction	4,659,050
Griffiths Construction	76,577
Haid Roofing Ltd.	697,353
Hertz Northern Bus	1,291,139
Horizon	271,909
Hub City Contracting Services	145,853
Interstate Battery System	54,093
Interwest Mechanical Ltd.	758,972
Johnson Controls LP SS	448,621
Jostens Canada Ltd.	83,915
Kemsol Products Ltd.	155,042
Kim Constructors. Ltd.	156,815
Klassen Driving School Ltd.	508,762
Konica Minolta Business	653,329
LM Mechanical	60,663
Lorass Disposal Service	94,203
Marsh Canada Limited	465,549
Matrix Video	65,819
Maxie's Bus Lines Inc.	66,045
McGraw-Hill Ryerson Ltd	71,237
McKercher LLP	224,064
Merlan Scientific Ltd.	62,419
Nichols Interiors Ltd	92,000
Olympian Sports	126,382
Peak Mechanical Ltd	155,976
Pearson Canada Inc.	189,923
Powerland Computers	209,788
Precise Parklink (West) Ltd.	83,895
Precision Asphalt	145,181
Professional Audio Visual Ltd	50,957
Professional Psychologists	89,531
Questica Inc.	69,198
Quorex Construction	7,690,928
R.S. Management Services Inc.	81,783
Real Canadian Wholesale	174,752
Saskatchewan Power Corporation	1,115,964

Saskatoon Prairieland Park	203,934
SaskEnergy	938,988
SaskTel	381,155
SaskWest Mechanical Ltd.	68,964
Scholastic Book Fairs Canada	55,954
Scorpio Masonry SK Ltd.	65,767
Shaughnessy Electric	247,796
SS Blairmore Del	123,669
Supreme Office Products Ltd	547,300
Sysco Regina #6125	202,687
TCU Place	55,016
Tech Mechanical Services Ltd	143,527
The Canada Homestay	434,075
Torres Environmental	86,793
Trade West Equipment Ltd.	970,286
Trademark "On the Ball"	72,746
Travel Masters	135,054
Uniglobe	162,588
Unisource Canada Inc.	379,895
United Cabs Limited	92,327
VCM Construction Ltd.	2,120,989
Wal-Mart	63,070
Weightman, Don	83,716

### *Other Expenditures*

Name	Amount
C.U.P.E. 2268	264,429
C.U.P.E. 3730	112,829
GSC Schools Foundation	59,087
Manulife Financial Group	2,019,065
Municipal Employees Pension	4,534,892
Receiver General For Canada	32,326,901
Saskatchewan Catholic School Boards Association	126,310
Saskatchewan Teachers Federation	11,562,069
Saskatchewan Workers' Compensation Board	334,764
Saskatoon Teachers	129,093

Association	
SSSAD	75,965
Teachers Superannuation Commission	174,727

Teachers Superannuation Fund	101,534
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**Appendix B – Management Report and Audited Financial Statement's**

**ST. PAUL'S ROMAN CATHOLIC  
SEPARATE SCHOOL  
DIVISION NO. 20**

***CONSOLIDATED FINANCIAL  
STATEMENTS***

***August 31, 2015***

Deloitte LLP  
122 1st Ave. S.  
Suite 400, PCS Tower  
Saskatoon SK S7K 7E5  
Canada

Tel: 306-343-4400  
Fax: 306-343-4480  
www.deloitte.ca

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE BOARD OF EDUCATION OF ST. PAUL'S ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 20

We have audited the accompanying consolidated financial statements of St. Paul's Roman Catholic Separate School Division No. 20, which comprise the consolidated statement of financial position as at August 31, 2015, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of St. Paul's Roman Catholic Separate School Division No. 20 as at August 31, 2015, and the results of its operations, its remeasurement gains and losses, changes in its net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Chartered Accountants  
Licensed Professional Accountants  
Saskatoon, Saskatchewan  
December 14, 2015

## **Management's Responsibility for the Consolidated Financial Statements**

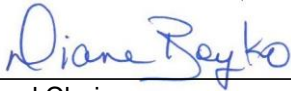
The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements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

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

On behalf of the St. Paul's Roman Catholic Separate School Division No. 20:



Board Chair



CEO/Director of Education



Chief Financial Officer

December 14, 2015

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2015**

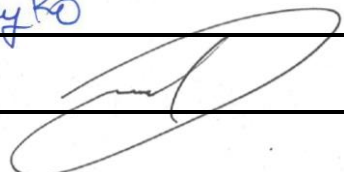
	2015	2014
<b>Financial Assets</b>		
Cash and Cash Equivalents	13,766,637	16,805,444
Accounts Receivable (Note 3)	10,367,402	18,790,276
Portfolio Investments (Note 4)	56,100	56,100
<b>Total Financial Assets</b>	<b>24,190,139</b>	<b>35,651,820</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 6)	6,244,275	13,313,698
Long-Term Debt and Associated Derivatives (Note 7)	39,637,637	41,594,804
Liability for Employee Future Benefits (Note 8)	4,528,900	4,340,800
Deferred Revenue (Note 9)	2,653,840	2,181,561
<b>Total Liabilities</b>	<b>53,064,652</b>	<b>61,430,863</b>
<b>Net Debt</b>	<b>(28,874,513)</b>	<b>(25,779,043)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	155,277,120	146,803,821
Prepaid Expenses	409,856	409,151
<b>Total Non-Financial Assets</b>	<b>155,686,976</b>	<b>147,212,972</b>
<b>Accumulated Surplus (Note 11)</b>	<b>126,812,463</b>	<b>121,433,929</b>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated Surplus from Operations	126,857,488	121,543,098
Accumulated Remeasurement Losses	(45,025)	(109,169)
<b>Total Accumulated Surplus (Note 11)</b>	<b>126,812,463</b>	<b>121,433,929</b>

Contractual Obligations and Commitments (Note 17)

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

**Approved by the Board:**

 \_\_\_\_\_ Chairperson

 \_\_\_\_\_ Chief Financial Officer

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
	(Note 14)		
<b>REVENUES</b>			
Property Taxation	47,031,189	47,054,701	45,673,818
Grants	116,985,126	133,541,620	122,756,037
Tuition and Related Fees	1,359,632	2,187,106	1,816,272
School Generated Funds	3,473,513	4,124,890	3,792,658
Complementary Services (Note 10)	1,690,349	1,758,466	1,648,396
Other	1,900,816	2,112,263	1,741,915
<b>Total Revenues (Schedule A)</b>	<b>172,440,625</b>	<b>190,779,046</b>	<b>177,429,096</b>
<b>EXPENSES</b>			
Governance	845,321	832,852	723,233
Administration	5,865,042	6,194,606	5,474,068
Instruction	125,753,533	129,304,255	125,113,087
Plant	32,406,736	33,931,354	32,710,712
Transportation	7,930,890	6,871,486	6,587,898
Tuition and Related Fees	-	-	35,700
School Generated Funds	3,473,514	3,891,334	3,589,333
Complementary Services (Note 10)	2,258,529	2,303,195	1,940,317
Other Expenses	2,051,794	2,135,574	1,788,986
<b>Total Expenses (Schedule B)</b>	<b>180,585,359</b>	<b>185,464,656</b>	<b>177,963,334</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(8,144,734)</b>	<b>5,314,390</b>	<b>(534,238)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>121,543,098</b>	<b>121,543,098</b>	<b>122,077,336</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>113,398,364</b>	<b>126,857,488</b>	<b>121,543,098</b>

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Remeasurement Gains and Losses**  
**as at August 31, 2015**

	2015	2014
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	(109,169)	(200,968)
Unrealized gains attributable to:		
Derivatives (Note 7)	64,144	91,799
<b>Accumulated Remeasurement Losses, End of Year</b>	<b>(45,025)</b>	<b>(109,169)</b>

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Changes in Net Debt**  
**for the year ended August 31, 2015**

	<b>2015 Budget</b>	<b>2015 Actual</b>	<b>2014 Actual</b>
	(Note 14)		
<b>Net Debt, Beginning of Year</b>	<b>(25,779,043)</b>	<b>(25,779,043)</b>	<b>(4,735,336)</b>
<b>Changes During the Year:</b>			
Operating Surplus (Deficit) for the Year	(8,144,734)	5,314,390	(534,238)
Acquisition of Tangible Capital Assets (Schedule C)	(6,829,141)	(15,483,459)	(26,336,137)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	1,200	-
Gain on Disposal of Tangible Capital Assets (Schedule C)	-	(1,200)	-
Amortization of Tangible Capital Assets (Schedule C)	6,435,320	7,010,160	5,719,922
Net Change in Other Non-Financial Assets	-	(705)	14,947
	<b>(8,538,555)</b>	<b>(3,159,614)</b>	<b>(21,135,506)</b>
Net Remeasurement Gains	-	64,144	91,799
<b>Change in Net Debt</b>	<b>(8,538,555)</b>	<b>(3,095,470)</b>	<b>(21,043,707)</b>
<b>Net Debt, End of Year</b>	<b>(34,317,598)</b>	<b>(28,874,513)</b>	<b>(25,779,043)</b>

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

# **St. Paul's Roman Catholic Separate School Division No. 20**

## **Consolidated Statement of Cash Flows for the year ended August 31, 2015**

	<b>2015</b>	<b>2014</b>
<b>OPERATING ACTIVITIES</b>		
Operating Surplus (Deficit) for the Year	5,314,390	(534,238)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	768,101	5,719,922
Net Change in Non-Cash Operating Activities (Schedule E)	6,719,470	97,592
<b>Cash Provided by Operating Activities</b>	<b>12,801,961</b>	<b>5,283,276</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(13,948,945)	(23,958,789)
Proceeds on Disposal of Tangible Capital Assets	1,200	-
<b>Cash Used by Capital Activities</b>	<b>(13,947,745)</b>	<b>(23,958,789)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(34,500)
Proceeds on Disposal of Portfolio Investments	-	34,500
<b>Cash Provided by Investing Activities</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	866,356	27,247,669
Repayment of Long-Term Debt	(2,759,379)	(2,147,401)
<b>Cash (Used) Provided by Financing Activities</b>	<b>(1,893,023)</b>	<b>25,100,268</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(3,038,807)</b>	<b>6,424,755</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>16,805,444</b>	<b>10,380,689</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>13,766,637</b>	<b>16,805,444</b>

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



# **St. Paul's Roman Catholic Separate School Division No. 20**

## **Schedule A: Consolidated Supplementary Details of Revenues**

**for the year ended August 31, 2015**

	<b>2015 Budget</b>	<b>2015 Actual</b>	<b>2014 Actual</b>
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue:</b>			
Property Tax Levy Revenue	44,999,441	45,065,096	43,714,243
Revenue from Supplemental Levies	705,468	513,459	748,379
<b>Total Property Tax Revenue</b>	<b>45,704,909</b>	<b>45,578,555</b>	<b>44,462,622</b>
<b>Grants in Lieu of Taxes:</b>			
Federal Government	329,218	388,621	380,837
Provincial Government	818,343	724,435	736,261
Other	536,155	533,690	388,886
<b>Total Grants in Lieu of Taxes</b>	<b>1,683,716</b>	<b>1,646,746</b>	<b>1,505,984</b>
<b>Other Tax Revenues:</b>			
Treaty Land Entitlement - Urban	-	52,286	-
House Trailer Fees	23,516	18,204	24,054
<b>Total Other Tax Revenues</b>	<b>23,516</b>	<b>70,490</b>	<b>24,054</b>
<b>Additions to Levy:</b>			
Penalties	18,812	18,874	12,552
Other	103,469	188,969	218,373
<b>Total Additions to Levy</b>	<b>122,281</b>	<b>207,843</b>	<b>230,925</b>
<b>Deletions from Levy:</b>			
Cancellations	(51,734)	(66,162)	(89,428)
Other Deletions	(451,499)	(382,771)	(460,339)
<b>Total Deletions from Levy</b>	<b>(503,233)</b>	<b>(448,933)</b>	<b>(549,767)</b>
<b>Total Property Taxation Revenue</b>	<b>47,031,189</b>	<b>47,054,701</b>	<b>45,673,818</b>
<b>Grants:</b>			
<b>Operating Grants</b>			
Ministry of Education Grants:			
Operating Grant	109,439,267	113,117,659	109,291,988
Other Ministry Grants	-	672,034	721,926
<b>Total Ministry Grants</b>	<b>109,439,267</b>	<b>113,789,693</b>	<b>110,013,914</b>
Other Provincial Grants	1,144,161	478,377	524,963
Federal Grants	80,744	-	99,000
Grants from Others	-	187,638	214,600
<b>Total Operating Grants</b>	<b>110,664,172</b>	<b>114,455,708</b>	<b>110,852,477</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	6,320,954	19,069,666	11,393,981
Other Capital Grants	-	16,246	509,579
<b>Total Capital Grants</b>	<b>6,320,954</b>	<b>19,085,912</b>	<b>11,903,560</b>
<b>Total Grants</b>	<b>116,985,126</b>	<b>133,541,620</b>	<b>122,756,037</b>

# **St. Paul's Roman Catholic Separate School Division No. 20**

## **Schedule A: Consolidated Supplementary Details of Revenues for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees:</b>			
Tuition Fees:			
School Boards	50,000	128,974	135,668
Federal Government and First Nations	-	119,424	-
Individuals and Other	1,309,180	1,938,708	1,680,224
<b>Total Tuition Fees</b>	<b>1,359,180</b>	<b>2,187,106</b>	<b>1,815,892</b>
Transportation Fees	452	-	380
<b>Total Tuition and Related Fees Revenue</b>	<b>1,359,632</b>	<b>2,187,106</b>	<b>1,816,272</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular:</b>			
Student Fees	-	11,535	14,244
<b>Total Curricular Fees</b>	<b>-</b>	<b>11,535</b>	<b>14,244</b>
<b>Non-Curricular Fees:</b>			
Commercial Sales - Non-GST	30,314	65,574	42,257
Fundraising	864,656	927,561	651,197
Grants and Partnerships	452,172	499,293	778,078
Students Fees	1,953,161	2,407,847	2,189,832
Other	173,210	213,080	117,050
<b>Total Non-Curricular Fees</b>	<b>3,473,513</b>	<b>4,113,355</b>	<b>3,778,414</b>
<b>Total School Generated Funds Revenue</b>	<b>3,473,513</b>	<b>4,124,890</b>	<b>3,792,658</b>
<b>Complementary Services</b>			
<b>Operating Grants:</b>			
Ministry of Education Operating Grants	1,690,349	1,732,225	1,648,396
<b>Capital Grants</b>			
Ministry of Education Capital Grants	-	26,241	-
<b>Total Complementary Services Revenue</b>	<b>1,690,349</b>	<b>1,758,466</b>	<b>1,648,396</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	1,143,773	1,377,225	984,124
Sales & Rentals	683,703	639,862	641,888
Investments	73,340	93,976	115,903
Gain on Disposal of Tangible Capital Assets	-	1,200	-
<b>Total Other Revenue</b>	<b>1,900,816</b>	<b>2,112,263</b>	<b>1,741,915</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>172,440,625</b>	<b>190,779,046</b>	<b>177,429,096</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
<b>Governance Expense</b>			
Board Members Expense	249,647	252,479	243,867
Professional Development- Board Members	58,998	47,499	42,497
Advisory Committees	1,722	892	2,013
Elections	70,000	54,455	(250)
Other Governance Expenses	464,954	477,527	435,106
<b>Total Governance Expense</b>	<b>845,321</b>	<b>832,852</b>	<b>723,233</b>
<b>Administration Expense</b>			
Salaries	4,500,097	4,714,631	4,236,329
Benefits	707,009	704,303	620,232
Supplies & Services	273,466	241,912	224,157
Non-Capital Furniture & Equipment	4,441	5,310	1,877
Building Operating Expenses	269,741	356,735	241,364
Communications	-	-	(1,145)
Travel	1,596	33,367	33,630
Professional Development	11,000	6,404	12,067
Amortization of Tangible Capital Assets	97,692	131,944	105,557
<b>Total Administration Expense</b>	<b>5,865,042</b>	<b>6,194,606</b>	<b>5,474,068</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	87,294,144	91,079,907	87,786,372
Instructional (Teacher Contract) Benefits	4,773,823	4,688,440	4,339,024
Program Support (Non-Teacher Contract) Salaries	19,320,258	19,341,875	19,510,600
Program Support (Non-Teacher Contract) Benefits	4,332,610	4,335,335	4,251,753
Instructional Aids	2,802,211	2,992,367	2,816,962
Supplies & Services	1,916,686	1,795,276	1,657,318
Non-Capital Furniture & Equipment	821,173	768,844	682,825
Communications	940,313	568,420	755,562
Travel	280,135	240,297	242,987
Professional Development	864,882	568,924	529,676
Student Related Expense	883,223	1,063,396	946,548
Amortization of Tangible Capital Assets	1,524,075	1,861,174	1,593,460
<b>Total Instruction Expense</b>	<b>125,753,533</b>	<b>129,304,255</b>	<b>125,113,087</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	6,581,640	6,586,233	6,302,350
Benefits	1,404,197	1,333,857	1,331,086
Supplies & Services	12,107	917	2,612
Non-Capital Furniture & Equipment	174,280	67,238	52,543
Building Operating Expenses	19,332,125	20,848,761	20,907,604
Communications	332	248	187
Travel	87,355	69,370	92,643
Professional Development	4,500	8,852	1,946
Amortization of Tangible Capital Assets	4,810,200	5,015,878	4,019,741
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>32,406,736</b>	<b>33,931,354</b>	<b>32,710,712</b>
<b>Student Transportation Expense</b>			
Salaries	131,273	132,701	113,635
Benefits	24,414	12,423	18,744
Contracted Transportation	7,775,203	6,726,362	6,455,519
<b>Total Student Transportation Expense</b>	<b>7,930,890</b>	<b>6,871,486</b>	<b>6,587,898</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	-	-	35,700
<b>Total Tuition and Related Fees Expense</b>	<b>-</b>	<b>-</b>	<b>35,700</b>
<b>School Generated Funds Expense</b>			
Supplies & Services	-	7,428	5,075
Cost of Sales	24,272	46,680	25,959
School Fund Expenses	3,449,242	3,837,226	3,558,299
<b>Total School Generated Funds Expense</b>	<b>3,473,514</b>	<b>3,891,334</b>	<b>3,589,333</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2015**

	2015 Budget	2015 Actual	2014 Actual
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	1,125,835	1,154,273	984,015
Program Support (Non-Teacher Contract) Salaries & Benefits	439,732	426,426	403,078
Instructional Aids	5,000	36,309	16,656
Non-Capital Furniture & Equipment	5,000	-	3,752
Travel	-	711	443
Professional Development (Non-Salary Costs)	1,500	3,365	2,122
Student Related Expenses	27,000	28,201	27,728
Contracted Transportation & Allowances	649,797	652,746	501,359
Amortization of Tangible Capital Assets	4,665	1,164	1,164
<b>Total Complementary Services Expense</b>	<b>2,258,529</b>	<b>2,303,195</b>	<b>1,940,317</b>
<b>Other Expense</b>			
Interest and Bank Charges:			
Current Interest and Bank Charges	158,424	186,950	100,465
Interest on Other Capital Loans and Long-Term Debt			
School Facilities	1,893,370	1,948,624	1,636,046
Other	-	-	52,475
<b>Total Other Expense</b>	<b>2,051,794</b>	<b>2,135,574</b>	<b>1,788,986</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>180,585,359</b>	<b>185,464,656</b>	<b>177,963,334</b>

**St. Paul's Roman Catholic Separate School Division No. 20**
**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2015**

	Land		Buildings		Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under		
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Equipment	Software	Construction	2015	2014
<b>Tangible Capital Assets - at Cost:</b>											
Opening Balance as of September 1	9,578,065	1,150,487	146,083,050	32,216,095	342,103	4,235,940	6,961,481	356,819	36,545,848	237,469,888	213,686,790
Additions/Purchases	-	-	-	-	114,867	363,594	2,005,379	121,652	12,877,967	15,483,459	26,336,137
Disposals	-	-	-	-	(54,793)	(198,673)	(594,237)	(28,929)	-	(876,632)	(2,553,039)
Transfers to (from)	-	-	38,620,829	4,030,178	-	331,630	-	-	(42,982,637)	-	-
<b>Closing Balance as of August 31</b>	<b>9,578,065</b>	<b>1,150,487</b>	<b>184,703,879</b>	<b>36,246,273</b>	<b>402,177</b>	<b>4,732,491</b>	<b>8,372,623</b>	<b>449,542</b>	<b>6,441,178</b>	<b>252,076,715</b>	<b>237,469,888</b>
<b>Tangible Capital Assets - Amortization:</b>											
Opening Balance as of September 1	-	548,782	62,071,462	22,088,572	303,619	1,925,831	3,579,812	147,989	-	90,666,067	87,499,184
Amortization of the Period	-	44,780	3,577,050	1,122,237	32,599	468,578	1,674,596	90,320	-	7,010,160	5,719,922
Disposals	-	-	-	-	(54,793)	(198,673)	(594,237)	(28,929)	-	(876,632)	(2,553,039)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>593,562</b>	<b>65,648,512</b>	<b>23,210,809</b>	<b>281,425</b>	<b>2,195,736</b>	<b>4,660,171</b>	<b>209,380</b>	<b>N/A</b>	<b>96,799,595</b>	<b>90,666,067</b>
<b>Net Book Value:</b>											
Opening Balance as of September 1	9,578,065	601,705	84,011,588	10,127,523	38,484	2,310,109	3,381,669	208,830	36,545,848	146,803,821	126,187,606
Closing Balance as of August 31	9,578,065	556,925	119,055,367	13,035,464	120,752	2,536,755	3,712,452	240,162	6,441,178	155,277,120	146,803,821
<b>Change in Net Book Value</b>	<b>-</b>	<b>(44,780)</b>	<b>35,043,779</b>	<b>2,907,941</b>	<b>82,268</b>	<b>226,646</b>	<b>330,783</b>	<b>31,332</b>	<b>(30,104,670)</b>	<b>8,473,299</b>	<b>20,616,215</b>
<b>Disposals:</b>											
Historical Cost	-	-	-	-	54,793	198,673	594,237	28,929	-	876,632	2,553,039
Accumulated Amortization	-	-	-	-	54,793	198,673	594,237	28,929	-	876,632	2,553,039
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on Disposal	-	-	-	-	1,200	-	-	-	-	1,200	-
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2015**

	2015	2014
<b>Non-Cash Items Included in Surplus / Deficit:</b>		
Amortization of Tangible Capital Assets (Schedule C)	7,010,160	5,719,922
Gain on Disposal of Tangible Capital Assets (Schedule C)	(1,200)	-
Non-Cash Portion of Capital Grants	(6,240,859)	-
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>768,101</b>	<b>5,719,922</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2015**

	2015	2014
<b>Net Change in Non-Cash Operating Activities:</b>		
Decrease in Accounts Receivable	8,422,874	69,431
(Decrease) Increase In Accounts Payable and Accrued Liabilities	(2,363,078)	1,275,525
Increase in Liability for Employee Future Benefits	188,100	169,400
Increase (Decrease) in Deferred Revenue	472,279	(1,431,711)
(Increase) Decrease in Prepaid Expenses	(705)	14,947
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>6,719,470</b>	<b>97,592</b>

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**1. AUTHORITY AND PURPOSE**

St. Paul's Roman Catholic Separate School Division No. 20 ("the School Division") is a corporate body established by Catholic electors to provide an educational system, and operates as the Greater Saskatoon Catholic School Board. Governance is the authority of the Board of Education to set the policies and practices for the Division within the guidelines of *The Education Act, 1995* and *The Education Regulations, 1986*. The School Division provides education services to residents within its boundaries and is governed by an elected board of trustees.

The School Division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the School Division's boundaries at mill rates determined by the provincial government and agreed to by the Board of Education, although separate school divisions continue to have a legislative right to set their own mill rates. The School Division is exempt from income tax.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies as adopted by the School Division are as follows:

**a) Reporting Entity and Consolidation**

The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the School Division reporting entity. The School Division reporting entity is comprised of all the organizations which are controlled by the School Division and the School Division's share of partnerships.

**Partnerships**

A partnership represents a contractual arrangement between the School Division and a party or parties outside the School Division reporting entity. The partners have significant clearly defined common goals, make a financial investment in the partnership, share control of decision making, and share, on an equitable basis, the significant risks and benefits associated with the operations of the partnership.

Partnerships are accounted for on a proportionate consolidation basis whereby the School Division's pro-rata share of the partnership's assets, liabilities, revenues and expenses are combined on a line by line basis. The partnership's accounting policies are consistent with the accounting policies of the School Division. Inter-company balances and transactions between the School Division and the partnership have been eliminated.

The School Division has an interest in one partnership:

- Humboldt Collegiate Institute – 55.4% (2014 – 58.2%)

**b) Basis of Accounting**

The consolidated financial statements are prepared using the accrual basis of accounting.

**c) Measurement Uncertainty and the Use of Estimates**

Canadian public sector accounting standards require management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets



**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

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

- The liability for future employee benefits of \$4,528,900 (2014 - \$4,340,800) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$47,054,701 (2014 - \$45,673,818) because final tax assessments may differ from initial estimates.
- Useful lives of tangible capital assets and related amortization \$7,010,160 (2014 - \$5,719,922) because the actual useful lives of the capital assets may differ from their estimated economic lives.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require material changes in the amounts recognized or disclosed.

**d) Financial Instruments**

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

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost. All of the financial instruments of the School Division are measured at cost or amortized cost except for derivatives which are measured at fair value.

**i) Fair Value**

Fair value measurement applies to financial derivatives. Any associated transaction costs are expensed upon initial recognition. Unrealized changes in fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses until they are realized, at which time they are transferred to the Consolidated Statement of Operations and Accumulated Surplus from Operations.

Fair value is determined by:

- Level 1 quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 inputs other than quoted prices that are observable for the asset or liability either directly, (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs)

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

The School Division's derivatives are considered Level 2 measurement.

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated remeasurement gains and reported in the Consolidated Statement of Operations and Accumulated Surplus from Operations.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the consolidated financial statement date. Unrealized foreign exchange gains and losses are recognized in the Consolidated Statement of Remeasurement Gains and Losses until they are realized, at which time they are transferred to the Consolidated Statement of Operations and Accumulated Surplus from Operations.

**ii) Cost or Amortized Cost**

All other financial assets and financial liabilities 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 revenue or expense. Impairment losses such as write-downs or write-offs are reported in the Consolidated Statement of Operations and Accumulated Surplus from Operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the Consolidated Statement of Operations and Accumulated Surplus from Operations in the period the gain or loss occurs.

**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 and bank deposits held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

**Accounts Receivable** includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. Provincial grants receivable represent operating, capital and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized, and any eligibility criteria have been met. Other receivables are recorded at cost less valuation allowances. These allowances are recorded where collectability is considered doubtful.

**Portfolio Investments** consist of guaranteed investment certificates and are carried at cost. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**f) Non- Financial Assets**

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

**Tangible Capital Assets** have useful lives extending beyond the accounting period, are used by the School Division to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets of the School Division include land, land improvements, buildings, buildings – short term, other vehicles, furniture and equipment, computer hardware and audio visual equipment, computer software, capital lease assets and assets under construction.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The School Division does not capitalize interest incurred while a tangible capital asset is under construction, nor amortize it until it is complete and placed into service.

Tangible capital asset costs that are directly paid for by the Government of Saskatchewan on behalf of the School Division, under the joint-use schools project (JUSP) agreement, are valued at the total progress payments made during construction and the present value of the future capital payments discounted to the date the asset is available for use using the Government of Saskatchewan's borrowing rate for long-term debt in effect at the time of signing the JUSP agreement. During construction, the costs of the assets are recognized using the percentage of completion method based on construction progress and are classified as assets under construction.

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	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

**Prepaid Expenses** are prepaid amounts for goods or services such as insurance, Saskatchewan School Boards Association fees, and software licenses which will provide economic benefits in one or more future periods.

**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.

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

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

**Long-Term Debt** is comprised of capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*. Long-term debt also includes capital lease obligations where substantially all of the benefits and risks incident to ownership are transferred to the School Division without necessarily transferring legal ownership. The amount of the lease liability recorded at the beginning of the lease term is the present value of the minimum lease payments, excluding the portion thereof relating to executory costs.

**Liability for Employee Future Benefits** represents post-employment and compensated absence benefits that accrue to the School Division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service. Actuarial valuations are performed periodically using assumptions including discount rate, inflation, salary escalation, termination and retirement rates and mortality. An actuary extrapolates these valuations when a 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.

**Deferred Revenue from Non-government Sources** represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from facility rentals is recognized as the services are delivered, and revenue from property taxes is earned through the passage of time.

**h) Employee Pension Plans**

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

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

**i) Revenue Recognition**

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

The School Division's sources of revenues include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the Consolidated Statement of Operations and Accumulated Surplus from Operations as the stipulation liabilities are settled.

**ii) Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan and agreed to by the Board of Education, although separate school divisions have a legislative right to set their own mill rates. Tax revenues are recognized on the basis of time with 1/12<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 the property tax on behalf of the School Division. The final annual taxation amounts are reported to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the School Division's estimates is recorded as an adjustment to revenue in the next fiscal year.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized on an accrual basis 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 that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

**3. ACCOUNTS RECEIVABLE**

All accounts receivable presented on the Consolidated Statement of Financial Position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**3. ACCOUNTS RECEIVABLE (Cont'd)**

	<b>2015</b>		<b>2014</b>	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 1,097,668	\$ 1,097,668	\$ 1,126,295	\$ 1,126,295
Provincial Grants Receivable	7,890,991	7,890,991	16,294,655	16,294,655
Other Receivables	1,378,743	1,378,743	1,369,326	1,369,326
<b>Total Accounts Receivable</b>	<b>\$ 10,367,402</b>	<b>\$ 10,367,402</b>	<b>\$ 18,790,276</b>	<b>\$ 18,790,276</b>

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	<b>2015</b>	<b>2014</b>
<b>Portfolio investments in the cost and amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
NatCan GIC, interest of 3.21% , due January 6, 2016	\$ 11,600	\$ 11,600
National Bank of Canada GIC, interest of 2.75% , due October 17, 2016	10,000	10,000
ING Bank of Canada GIC, interest of 2.70% , due January 23, 2019	34,500	34,500
<b>Total portfolio investments</b>	<b>\$ 56,100</b>	<b>\$ 56,100</b>

**5. SHORT-TERM BORROWINGS**

The School Division has a demand operating line of credit with a maximum borrowing limit of \$20 million that bears interest at prime minus 0.7% per annum. This line of credit is authorized by a borrowing resolution by the Board of Education and is unsecured. This line of credit was approved by the Minister of Education on January 21, 2013. There was no balance drawn on the line of credit at August 31, 2015 (August 31, 2014 - \$0).

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2015</b>	<b>2014</b>
Accrued Salaries and Benefits	\$ 2,246,562	\$ 3,580,298
Supplier Payments	3,966,772	9,558,922
Other	30,941	174,478
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 6,244,275</b>	<b>\$ 13,313,698</b>

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**7. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES**

Details of long-term debt are as follows:

		<b>2015</b>	<b>2014</b>
Capital Loans:	Royal Bank Bankers' Acceptance Loan - offering rate of 4.6% plus spread of 0.35%, ten year loan revolving quarterly at progressively smaller amounts until October 2016 (offering rate at August 31, 2015 was 0.744%).	\$1,519,000	\$2,672,000
	Royal Bank 4.25% twenty year fixed rate loan, payable in blended monthly instalments of \$77,106 until December 2031.	10,883,378	11,372,463
	BMO 5.01% twenty year fixed rate loan, payable in blended monthly instalments of \$179,973 until December 2033.	25,869,524	26,778,325
	BMO 1.98% five year fixed rate loan, payable in blended monthly instalments of \$15,422 until March 2020.	810,223	-
		<b>39,082,125</b>	<b>40,822,788</b>
Capital Leases:	Five year capital lease for Konica Minolta multifunction printing devices, variable monthly cost per copy payment based on usage, bearing interest at 7.55%, expiring June 30, 2018.	510,487	662,847
		<b>510,487</b>	<b>662,847</b>
Derivatives:	Derivatives consist of long-term financial instrument created by interest rate swap agreement - 4.6%, terminates October 2016. The derivative is recorded at fair value.	45,025	109,169
		<b>45,025</b>	<b>109,169</b>
<b>Total Long-Term Debt and Associated Derivatives</b>		<b>\$ 39,637,637</b>	<b>\$ 41,594,804</b>

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**7. LONG-TERM DEBT AND ASSOCIATED DERIVATIVES (Cont'd)**

Principal repayments over the next 5 years are estimated as follows:

	Capital Loans	Capital Leases	Total
2016	\$ 2,679,209	\$ 164,261	\$ 2,843,470
2017	1,961,358	177,092	2,138,450
2018	1,667,784	169,134	1,836,918
2019	1,743,646	-	1,743,646
2020	1,745,552	-	1,745,552
Thereafter	29,284,576	-	29,284,576
<b>Total</b>	<b>\$ 39,082,125</b>	<b>\$ 510,487</b>	<b>\$ 39,592,612</b>

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

	Capital Loans	Capital Leases	2015	2014
Principal	\$ 2,607,020	\$ 152,359	\$ 2,759,379	\$ 2,147,401
Interest	1,903,809	44,815	1,948,624	1,688,522
<b>Total</b>	<b>\$ 4,510,829</b>	<b>\$ 197,174</b>	<b>\$ 4,708,003</b>	<b>\$ 3,835,923</b>

**8. EMPLOYEE FUTURE BENEFITS**

The School Division provides certain post-employment and compensated absence benefits to its employees. These benefits include accumulating non-vested sick leave, severance, and vacation banks. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for service and is included in Liability for Employee Future Benefits in the Consolidated Statement of Financial Position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2015 and estimated the Liability for Employee Future Benefits as at August 31, 2015.

	2015	2014
Actuarial extrapolation date	31-Aug-15	31-Aug-14
Long-term assumptions used:		
Discount rate at end of period	2.50% per annum	2.80% per annum
Inflation rate and productivity (excluding merit and promotion)	3.20% per annum	3.25% per annum
Expected average remaining service lifetime	14 years	14 years

The actual salary escalation rate used includes a merit and promotion percentage which varies depending on years of service of each employee.



**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**8. EMPLOYEE FUTURE BENEFITS (Cont'd)**

<b>Liability for Employee Future Benefits</b>	<b>2015</b>	<b>2014</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 3,901,400</b>	<b>\$ 3,434,200</b>
Current period benefit cost	320,000	285,000
Interest cost	115,200	126,800
Benefit payments	(215,600)	(193,100)
Actuarial losses	1,211,700	248,500
<b>Accrued Benefit Obligation - end of year</b>	<b>5,332,700</b>	<b>3,901,400</b>
Unamortized Net Actuarial Gains / Losses	(803,800)	439,400
<b>Liability for Employee Future Benefits</b>	<b>\$ 4,528,900</b>	<b>\$ 4,340,800</b>

<b>Employee Future Benefits Expense</b>	<b>2015</b>	<b>2014</b>
Current service cost	\$ 320,000	\$ 285,000
Amortization of net actuarial loss	(31,500)	(49,300)
<b>Benefit cost</b>	<b>288,500</b>	<b>235,700</b>
Interest cost	115,200	126,800
<b>Total Employee Future Benefits Expense</b>	<b>\$ 403,700</b>	<b>\$ 362,500</b>

**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2014</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2015</b>
<b>Capital projects:</b>				
Federal Capital Tuition	\$ -	\$ 11,927	\$ -	\$ 11,927
Capital Grants from Others	67,897	-	(16,246)	51,651
<b>Total capital projects deferred revenue</b>	<b>67,897</b>	<b>11,927</b>	<b>(16,246)</b>	<b>63,578</b>
<b>Other deferred revenue:</b>				
International Student Program Tuition	914,406	1,691,982	(914,406)	1,691,982
Facility Rentals	7,192	6,057	(7,192)	6,057
Property Tax Income	1,192,066	892,223	(1,192,066)	892,223
<b>Total other deferred revenue</b>	<b>2,113,664</b>	<b>2,590,262</b>	<b>(2,113,664)</b>	<b>2,590,262</b>
<b>Total Deferred Revenue</b>	<b>\$ 2,181,561</b>	<b>\$ 2,602,189</b>	<b>\$ (2,129,910)</b>	<b>\$ 2,653,840</b>

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
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**10. COMPLEMENTARY SERVICES**

Complementary services represent those services and programs where the primary purpose is other than K-12 learning/learning support, but which have the specific objective of enhancing the School Division's ability to successfully deliver its K-12 curriculum/learning programs.

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2015	2014
<b>Revenue:</b>			
Operating Grants	\$ 1,732,225	\$ 1,732,225	\$ 1,648,396
Capital Grants	26,241	26,241	-
<b>Total Revenue</b>	<b>1,758,466</b>	<b>1,758,466</b>	<b>1,648,396</b>
<b>Expenses:</b>			
Salaries & Benefits	1,580,699	1,580,699	1,387,093
Instructional Aids	36,309	36,309	16,656
Non-Capital Equipment	-	-	3,752
Travel	711	711	443
Professional Development (Non-Salary Costs)	3,365	3,365	2,122
Student Related Expenses	28,201	28,201	27,728
Contracted Transportation & Allowances	652,746	652,746	501,359
Amortization of Tangible Capital Assets	1,164	1,164	1,164
<b>Total Expenses</b>	<b>2,303,195</b>	<b>2,303,195</b>	<b>1,940,317</b>
<b>Deficiency of Revenue over Expenses</b>	<b>\$ (544,729)</b>	<b>\$ (544,729)</b>	<b>\$ (291,921)</b>

Pre-kindergarten is a targeted early intervention program offered to vulnerable children in the community. Each classroom has a maximum of 16 students with a professional teacher and an educational assistant assigned to the classroom. The School Division has 28 (2014 – 26) pre-kindergarten programs in eleven schools.

**11. ACCUMULATED SURPLUS**

Accumulated surplus represents the financial assets and non-financial assets of the School Division less liabilities. Accumulated surplus is comprised of the following two amounts:

- i) Accumulated surplus from operations, which represents the accumulated balance of net surplus arising from the operations of the School Division and school generated funds as detailed in the table below; and
- ii) Accumulated remeasurement gains and losses, which represents the unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value as detailed in the Consolidated Statement of Remeasurement Gains and Losses.

Certain amounts of the accumulated surplus from operations, as approved by the Board of Education, have been designated for specific future purposes such as school generated funds, scholarships and future capital asset expenditures. These internally restricted amounts are included in the accumulated surplus from operations presented in the Consolidated Statement of Financial Position. The School Division does not maintain separate bank accounts for the internally restricted amounts.

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**11. ACCUMULATED SURPLUS (Cont'd)**

Details of accumulated surplus are as follows:

	August 31 2014	Additions during the year	Reductions during the year	August 31 2015
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 146,803,821	\$ 8,473,299	\$ -	\$ 155,277,120
Less: Debt owing on Tangible Capital Assets	41,594,804	866,356	2,823,523	39,637,637
	<b>105,209,017</b>	<b>7,606,943</b>	<b>(2,823,523)</b>	<b>115,639,483</b>
<b>PMR maintenance project allocations</b>	<b>1,502,335</b>	<b>1,885,276</b>	<b>1,123,609</b>	<b>2,264,002</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital Projects:</b>				
Designated for tangible capital asset expenditures	8,126,402	-	7,072,607	1,053,795
<b>Other:</b>				
Federal Tuition and Project Funding	6,927	-	6,927	-
Telephone System Replacement	95,205	200,000	95,205	200,000
Textbook Replacement	-	100,000	-	100,000
Technology Refresh	-	300,000	-	300,000
Invitational Shared Services Initiative	116,514	31,811	-	148,325
Modular Classroom Moves	300,000	-	-	300,000
Modular Classroom Project Surplus	163,565	-	-	163,565
School Decentralized Budget Carryover	118,627	84,051	118,627	84,051
Claims Fluctuation Reserve	100,000	-	-	100,000
P3 Planning Grant	102,614	267,000	252,548	117,066
Vehicle Replacement Fund	43,164	90,000	43,164	90,000
St. Frances Pre-Kindergarten Start-Up Grant	26,241	-	26,241	-
School Generated Funds	1,168,982	61,973	-	1,230,955
Scholarship Funds	212,637	5,820	2,175	216,282
Humboldt Collegiate Institute	199,634	-	35,775	163,859
Saskatoon French School	351,579	8,403	154,958	205,024
Oskayak High School	1,354,975	39,330	-	1,394,305
	<b>12,487,066</b>	<b>1,188,388</b>	<b>7,808,227</b>	<b>5,867,227</b>
<b>Unrestricted Surplus</b>	<b>2,344,680</b>	<b>742,096</b>	<b>-</b>	<b>3,086,776</b>
<b>Total Accumulated Surplus from Operations</b>	<b>121,543,098</b>	<b>11,422,703</b>	<b>6,108,313</b>	<b>126,857,488</b>
<b>Accumulated Remeasurement Losses</b>	<b>(109,169)</b>	<b>64,144</b>	<b>-</b>	<b>(45,025)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 121,433,929</b>	<b>\$ 11,486,847</b>	<b>\$ 6,108,313</b>	<b>\$ 126,812,463</b>

**St. Paul's Roman Catholic Separate School Division #20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2015**

**11. ACCUMULATED SURPLUS (Cont'd)**

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

The purpose and nature of each Internally Restricted Surplus is as follows:

- i) Designated for tangible capital asset expenditures are capital grants received or receivable from the Ministry of Education that have not yet been spent on the designated project.
- ii) Federal Tuition and Project Funding is the capital portion of tuition charged to on-reserve students.
- iii) Telephone System Replacement is set aside for 2015-2016 expenses related to the voice-over internet protocol phone system replacement.
- iv) Textbook Replacement funds are set aside to help meet future textbook replacement needs in the division.
- v) Technology Refresh funds are set aside to update obsolete information technology infrastructure.
- vi) Invitational Shared Services Initiative is a joint program between the School Division and Saskatoon Tribal Council. Grant not spent in the year is required to be set aside for the next year's programming.
- vii) Modular Classroom Moves is funding set aside to relocate modular classrooms at the completion of the major renovations and addition projects nearing completion in the summer of 2015.
- viii) The Modular Classroom Project Surplus is set aside to offset future costs associated with incompatibility issues with existing units.
- ix) School Decentralized Budget Carryover is funding set aside for schools to use in the following school year with up to 10% of their current year budget remaining.
- x) Claims Fluctuation Reserve is funds withdrawn from the employee benefits plan to offset future costs.
- xi) P3 Planning Grant funds were received from the Ministry of Education and the unspent portion is being set aside to offset future costs associated with the School Division being part of the P3 planning process.
- xii) Vehicle Replacement Fund has been set aside to offset the cost of a two new service vans and purchase a tractor budgeted for in 2014-2015 that was back ordered.
- xiii) St. Frances Pre-Kindergarten Start-Up Grant was restricted in 2013-2014 and was expended in 2014-2015 when the new program began.
- xiv) School Generated Funds are the excess of revenue over expenses from funds collected from school activities at the school level.

**St. Paul's Roman Catholic Separate School Division #20**  
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**11. ACCUMULATED SURPLUS (Cont'd)**

- xv) Scholarship Funds consist of monies donated from third parties that is used to pay scholarships to students based on defined criteria and internally allocated funds set aside as a professional development fund for senior administration.
  
- xvi) The Humboldt Collegiate Institute allocation is revenues in excess of expenses resulting from the School Division's share of the operations of the school. The school is jointly administered with Horizon School Division No. 205.
  
- xvii) The Saskatoon French School and Oskāyak High School allocations are revenues in excess of expenses resulting from the operations of the respective schools. Both schools are administered by the School Division and work with a council elected by the school community as outlined in the tripartite agreement for each school.

**12. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 252,479	\$ 580,373	\$ -	\$ -	\$ 832,852	\$ 723,233
Administration	5,418,934	643,728	-	131,944	6,194,606	5,474,068
Instruction	119,445,557	7,997,524	-	1,861,174	129,304,255	125,113,087
Plant	7,920,090	20,995,386	-	5,015,878	33,931,354	32,710,712
Transportation	145,124	6,726,362	-	-	6,871,486	6,587,898
Tuition and Related Fees	-	-	-	-	-	35,700
School Generated Funds	-	3,891,334	-	-	3,891,334	3,589,333
Complementary Services	1,580,699	721,332	-	1,164	2,303,195	1,940,317
Other - Interest	-	16,255	2,119,319	-	2,135,574	1,788,986
<b>TOTAL</b>	<b>\$ 134,762,883</b>	<b>\$ 41,572,294</b>	<b>\$ 2,119,319</b>	<b>\$ 7,010,160</b>	<b>\$ 185,464,656</b>	<b>\$ 177,963,334</b>

**13. 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) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The School Division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these consolidated financial statements do not include any expense for

**St. Paul's Roman Catholic Separate School Division #20**  
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**13. PENSION PLANS (Cont'd)**

employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these consolidated financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the School Division's employees are as follows:

	2015			2014
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,151	16	1,167	1,140
Member contribution rate (percentage of salary)	7.8% - 12.4%	6.05% - 7.85%	6.05% - 12.4%	6.05% - 10.0%
Member contributions for the year	\$ 8,829,899	\$ 96,355	\$ 8,926,254	\$ 7,241,927

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 consolidated financial statements. In accordance with PSAB requirements, 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:

	2015	2014
Number of active School Division members	733	751
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 2,197,494	\$ 2,141,253
School Division contributions for the year	\$ 2,197,494	\$ 2,141,253
Actuarial valuation (extrapolation) date	(31-Dec-14)	31-Dec-13
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

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**14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the Board of Education on October 6, 2014 and include changes as requested by the Ministry of Education. The Board of Education initially approved the budget on June 23, 2014. Minister of Education approved the budget including the requested changes on August 26, 2014.

**15. PARTNERSHIP**

The School Division operates Humboldt Collegiate Institute (HCI) under a joint operating agreement between the School Division and Horizon School Division No. 205. The purpose of the partnership is to provide secondary education to the Catholic and Public students of Humboldt and surrounding area. Any distribution (recovery) of annual operating surplus (deficit) is shared between the partners according to their proportionate share of the student population for the given fiscal year.

The following is a schedule of relevant financial information as stated within the financial statements for the partnership for the year ended August 31, 2015. These amounts represent 100% of the partnership's financial position and activities.

	2015	2014
Financial Assets	\$ 113,773	\$ 89,163
Tangible Capital Assets	16,382,745	16,888,694
<b>Total Assets</b>	<b>\$ 16,496,518</b>	<b>\$ 16,977,857</b>
Financial Liabilities	\$ 113,773	\$ 89,163
Accumulated Surplus	16,382,745	16,888,694
<b>Total Liabilities and Accumulated Surplus</b>	<b>\$ 16,496,518</b>	<b>\$ 16,977,857</b>
Revenue	\$ 3,331,706	\$ 3,257,811
Expenses	(3,396,246)	(3,168,648)
<b>Total Operating Surplus</b>	<b>\$ (64,540)</b>	<b>\$ 89,163</b>
Less: Allocated to Horizon School Division No. 205	(28,765)	37,270
Less: Allocated to St. Paul's Roman Catholic Separate School Division No. 20	(35,775)	51,893
<b>Total Accumulated Surplus</b>	<b>\$ -</b>	<b>\$ -</b>

The above amounts have been proportionately consolidated in the School Division's consolidated financial statements at the School Division's partnership share of 55.4% (2014 – 58.2%). After adjusting accounting policies to be consistent with those of the School Division and eliminating transactions between the partnership and the School Division, the following amounts have been included in the School Division's consolidated financial statements:

	2015	2014
Financial Assets	\$ -	\$ 51,893
Tangible Capital Assets	\$ 11,324,469	\$ 11,675,309
Financial Liabilities	\$ 35,775	\$ -
Revenue	\$ 1,846,824	\$ 1,896,046
Expenses	\$ (1,882,599)	\$ (1,844,153)

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**15. PARTNERSHIP (Cont'd)**

The School Division's allocation of the accumulated balance of net operating surplus including school generated funds arising from the operations of HCI has been included in internally restricted surplus as disclosed in Note 11 – Accumulated Surplus.

**16. RELATED PARTIES**

These consolidated financial statements include transactions with related parties. The School Division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The School Division is also related to non-crown enterprises that the Government jointly controls or significantly influences. In addition, the School Division is related to other non-government organizations by virtue of its economic interest in their organizations.

**Related Party Transactions**

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the consolidated financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2015	2014
<b>Revenues:</b>		
Ministry of Education	\$ 134,617,825	\$ 123,056,291
Saskatchewan Government Insurance	478,377	524,963
	<b>\$ 135,096,202</b>	<b>\$ 123,581,254</b>
<b>Expenses:</b>		
Saskatchewan Transportation Company	\$ -	\$ 172
Saskatchewan Power Corporation	1,140,866	1,076,058
Saskatchewan Telecommunications Holding Corporation	379,060	395,456
SaskEnergy Incorporated	1,021,104	1,846,666
Workers' Compensation Board (Saskatchewan)	334,764	336,713
	<b>\$ 2,875,794</b>	<b>\$ 3,655,065</b>
<b>Accounts Receivable:</b>		
Ministry of Education	\$ 7,890,991	\$ 16,294,655
	<b>\$ 7,890,991</b>	<b>\$ 16,294,655</b>
<b>Prepaid Expenses:</b>		
Workers' Compensation Board (Saskatchewan)	\$ 125,746	\$ 130,725
	<b>\$ 125,746</b>	<b>\$ 130,725</b>
<b>Accounts Payable and Accrued Liabilities:</b>		
Saskatchewan Power Corporation	\$ 96,713	\$ 71,811
Saskatchewan Telecommunications Holding Corporation	24,848	26,943
SaskEnergy Incorporated	13,940	49,013
	<b>\$ 135,501</b>	<b>\$ 147,767</b>



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**16. RELATED PARTIES (Cont'd)**

In addition, the School Division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the consolidated financial statements or notes thereto.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

**17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

**Construction Contracts and Commitments**

On April 8, 2013 the Board of Education awarded Gabriel Construction Ltd. the contract for the major renovation and addition to École St. Matthew Catholic Elementary School. The cost of the project is to be shared with the Ministry of Education. The total value of the contract is \$11.3 million and the School Division's share is \$4.0 million. The estimated date of completion is March 2016.

On February 9, 2015 the Board awarded Interwest Mechanical Ltd. the contract for the heating and cooling revisions to E.D. Feehan Catholic High School. The value of the contract is \$1,146,056 and the project was 81% complete at August 31.

During the year, the School Division entered into two contracts with Etera Construction Management Ltd. for construction of three relocatable classrooms and roof repairs at various locations totalling \$979,871. These projects were 35% and 0% respectively complete at August 31.

The School Division also entered into a contract with Eikon Contracting for the relocation of eight relocatable classrooms for \$472,393. This project was 36% complete at August 31.

**Operating Contracts and Commitments**

The School Division leases instructional space for its Opening Doors Program from 2PRO Terra Holdings Ltd. On May 14 2013, the School Division signed a three year lease for the period ending August 31, 2016.

On May 11, 2013 the School Division signed a five year capital lease with Konica Minolta Business Solutions (Canada) Ltd. The lease is paid through a monthly cost per copy charged. The annual guaranteed minimum number of copies is 21.5 million. The lease expires June 2018.

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**17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (Cont'd)**

	Operating Leases		Capital Leases	
	Instructional Space	Total Operating	Multifunction copiers	Total Capital
<b>Future minimum lease payments:</b>				
2016	\$ 46,200	\$ 46,200	\$ 164,261	\$ 164,261
2017	-	-	177,092	177,092
2018	-	-	169,135	169,135
	\$ 46,200	\$ 46,200	\$ 510,488	\$ 510,488
<b>Interest costs</b>	-	-	59,277	59,277
<b>Total Lease Obligations</b>	<b>\$ 46,200</b>	<b>\$ 46,200</b>	<b>\$ 569,765</b>	<b>\$ 569,765</b>

**18. JOINT-USE SCHOOLS PROJECT AGREEMENT**

In August 2015, the Government of Saskatchewan entered into a 32 year public-private partnership with Joint Use Mutual Partnership (JUMP) to design, finance, build and maintain the following schools on behalf of the School Division:

- St. Kateri Tekakwitha Catholic School - Stonebridge (Saskatoon)
- St. Thérèse of Lisieux Catholic School - Rosewood (Saskatoon)
- St. Lorenzo Ruiz Catholic School - Hampton Village (Saskatoon)
- St. Nicholas Catholic School - Evergreen (Saskatoon)
- Holy Mary Catholic School - Martensville
- Holy Trinity Catholic School - Warman

The Government of Saskatchewan will be responsible for all capital, maintenance and operating payments over the term of the public-private partnership agreement with ownership of the schools vesting with the School Division. The School Division is the beneficiary of the schools, therefore, during period of construction the School Division will record capital grant revenue from the Ministry of Education and tangible capital assets on the percentage of completion basis.

**19. ACCOUNTING CHANGES**

**Correction of an error in prior period**

Subsequent to the year ended August 31, 2014, the School Division identified an error in the manner in which deferred revenues from property taxation was recorded. Due to this error, the School Division's 2014 accounts receivable and deferred revenue balances have been reduced by \$2,261,947. The prior period comparative amounts have been restated from those previously reported to correct for this error. The correction of this error has no impact on the School Division's opening accumulated surplus balance.

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**20. 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 and foreign exchange risk).

**i) Credit Risk**

Credit risk is the risk to the School Division from potential non-payment of accounts receivable. The credit risk related to the School Division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the School Division has adopted credit policies which include close monitoring of overdue accounts. 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 provincial grants and other accounts receivable at August 31, 2015 was:

	August 31, 2015				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 7,890,991	\$ 7,890,991	\$ -	\$ -	\$ -
Other Receivables	1,044,581	318,926	41,877	10,579	673,199
<b>Net Receivables</b>	<b>\$ 8,935,572</b>	<b>\$ 8,209,917</b>	<b>\$ 41,877</b>	<b>\$ 10,579</b>	<b>\$ 673,199</b>

**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 maintaining adequate cash balances, budget practices and monitoring and forecasts. The following table sets out the contractual maturities of the School Division's financial liabilities:

	August 31, 2015			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,244,275	\$ -	\$ -	\$ -
Long term debt (including interest)	2,348,594	2,348,594	13,865,785	39,281,477
<b>Total</b>	<b>\$ 8,592,869</b>	<b>\$ 2,348,594</b>	<b>\$ 13,865,785</b>	<b>\$ 39,281,477</b>

**iii) Market Risk**

The School Division is exposed to market risks with respect to interest rates and foreign currency exchange 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 long-term debt. The School Division also has an authorized bank line of credit of \$20 million with interest payable monthly at a rate of prime minus 0.7%, which was approved by the Ministry of Education on January 21, 2013. 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, 2015 (2014 -\$0).

**20. RISK MANAGEMENT (Cont'd)**

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency

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- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the use of fixed rate terms and derivatives consisting of a long term financial instrument created by interest rate swap agreements on variable interest debt.

**Foreign Currency Risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

The School Division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the School Division does not make a significant amount of purchases denominated on a foreign currency. As at August 31, 2015 the School Division had accounts payable of \$1,003 denominated in U.S. dollars and converted to Canadian dollars at \$1 USD to \$1.32 CAD (2014 - \$2,913).

The School Division is also exposed to currency risk on its interest rate swap derivative denominated in U.S. dollars. As at August 31, 2015 the mark to market adjustment related to the derivative was \$34,115 denominated in U.S. dollars and converted to Canadian dollars at \$1 USD to \$1.32 CAD (2014 – \$100,487).