



**St. Paul's Roman Catholic Separate School  
Division #20  
2017-18 Annual Report**

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## School Division Contact Information



St. Paul's Roman Catholic Separate School Division #20  
***Rooted...Growing...Reaching...Transforming***

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An electronic copy of this report is available at:  
[https://wwwauth.gscs.ca/board/Documents/2017-2018 Annual Report-Ministry of Education.pdf](https://wwwauth.gscs.ca/board/Documents/2017-2018%20Annual%20Report-Ministry%20of%20Education.pdf)

## Letter of Transmittal

Honourable Gordon S. Wyant, Q.C.  
Minister of Education

Dear Minister Wyant:

The Board of Education of St. Paul's Roman Catholic Separate School Division #20 is pleased to provide you and the residents of the school division with the 2017-18 annual report. This report presents an overview of the St. Paul's Roman Catholic School Division's goals, activities and results for the fiscal year September 1, 2017 to August 31, 2018. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Diane Boyko  
Board Chair

## Introduction

St. Paul's Roman Catholic School Separate School Division #20 is more commonly known as Greater Saskatoon Catholic Schools (GSCS). This report will highlight our achievements, progress and results for the school year from September 1, 2017, and ending August 31, 2018.

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.

The following pages will take a look at how we carry out the above-stated mission and the priorities and goals of our Board of Education, which are: celebrating and promoting our Catholic identity, improving student learning and achievement, building relationships and partnerships, and promoting stewardship.

Our division continues to grow, both in student enrolment and in diversity. That diversity is present in many different ways. We have students from down the block and across the world, gifted learners who need diverse challenges, intensive needs students who require additional supports, students who study in languages other than English, and students who need to learn English as an additional language. Our inclusive and holistic approach to education—fostering intellectual, physical, emotional, psychological, and spiritual growth and development in our students—serves all members of our community well. We are privileged that parents entrust us with their children.

We are fortunate to have community partnerships to help educate our students. Parents, parishes, Indigenous groups like Saskatoon Tribal Council and the Central Urban Métis Federation Inc., and many community-based groups and organizations bring vibrancy to our schools that we could not create on our own.

In this annual report, you will also read about our governance and administrative structure, and a variety of appendices will give an overview of our schools, leadership and audited financial statements.

## Governance

### The Board of Education

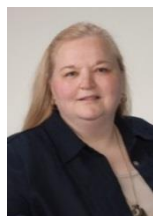
Greater Saskatoon Catholic Schools is governed by a 10-member elected Board of Education. *The Education Act, 1995* gives the Board of Education authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”. The Board of Education follows a policy governance approach and is integral in setting priority and direction for the school division.

Greater Saskatoon Catholic Schools' Board of Education consists of 10 elected trustees. Seven at-large trustees represent Saskatoon, and one trustee represents each of our three subdivisions: rural areas around Saskatoon, including Martensville and Warman (Subdivision 1); Humboldt (Subdivision 2); and Biggar (Subdivision 3).

The current board was elected on October 26, 2016 and will serve a four-year term. On August 31, 2017, Saskatoon-based trustee Tom Fortosky tendered his resignation. With approval from the Ministry of Education, the seat will remain vacant until the next general election provided no other changes occur.

Board of Education members at August 31, 2018 are:

Saskatoon .....	Ron Boechler
Saskatoon .....	Diane Boyko (Board Chair)
Saskatoon .....	Jim Carriere
Saskatoon .....	Tim Jelinski
Saskatoon .....	Alice Risling
Saskatoon .....	Sharon Zakreski-Werbicki
Saskatoon .....	Vacant
Saskatoon Rural (Subdivision 1) .....	Wayne Stus (Board Vice-chair)
Humboldt (Subdivision 2) .....	Debbie Berscheid
Biggar (Subdivision 3) .....	Todd Hawkins



D. Berscheid



R. Boechler



D. Boyko



J. Carriere



T. Hawkins



T. Jelinski



A. Risling



W. Stus



S. Zakreski-Werbicki

## Catholic School Community Councils

Greater Saskatoon Catholic Schools values the role our Catholic School Community Councils (CSCC) play in each of our schools. CSCCs are an integral part of our schools and continue to function in 49 of our 50 schools currently serving our communities. All 49 CSCCs are comprised of both elected and appointed members. The actual number of members varies from one CSCC 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 for our CSCCs. We provide all CSCC members and school principals with our *Handbook for Principals, Catholic School Community Councils* and a *Quick Reference Guide* to support and guide their work. This past year we offered three evening sessions for CSCCs for networking and learning. We also created a CSCC OneNote binder where we have posted resources to support them in their work. Our trustees also attended at least one CSCC meeting at each school throughout this school year which allowed them the opportunity to dialogue at the community level.

At each of the meetings, there was a presentation followed by the opportunity for dialogue and sharing. The topics that we focused on in 2017-18 were the following:

- The first meeting focused on “Christ in me Arise” and family engagement. We had one CSCC present on ways they engage family in their school community.
- At the second meeting, we presented on finances and the tools that we have in place to support CSCCs in managing their funds.
- The third meeting of the year, focused on “Understanding Anxiety in Children and Adolescents”. Dr. Myrna Willick, a registered psychologist, shared an overview of what is anxiety, along with strategies and resources that families can access to support their child who may be dealing with anxiety.

Greater Saskatoon Catholic Schools’ Board of Education provides each CSCC with \$1,000 for a total of \$49,000. These funds are used in a variety of ways to support the operation of the CSCC. Some of the ways these funds were used this past year include supporting meeting expenses, bringing in guest speakers at school events for parents, and registration fees for CSCC members to attend workshops to enhance and deepen their understanding of their role.

Throughout this past year, the CSCCs continued to be very involved in supporting both the division areas of focus and their individual school learning improvement plans. CSCCs had the opportunity to look at school data (i.e. Benchmarks, OurSCHOOL), provide feedback and suggestions to actively support both the school division and schools in implementing strategies to achieve their goals. Learning improvement plans are on the agenda at each meeting and improved student learning is the focus.

This past year, each of our CSCCs has facilitated and provided a variety of activities at the school level to encourage family and community participation. Some of the activities within Greater Saskatoon Catholic Schools include:

- Family engagement evenings;
- Family Christmas caroling;
- Family literacy evenings;
- Family Advent evenings;
- “Say Know” presentation for families at the high school;
- School carnivals;
- Battle of the Books;
- Development of school mission and vision statements; and
- Financial support for resources to support Learning Improvement Plan goals.

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



In 2017-18, there was no greater example of community coming together than the response and support given following the tragic April 6 Humboldt Broncos bus crash. It was nothing short of extraordinary.



# School Division Profile

## About Us

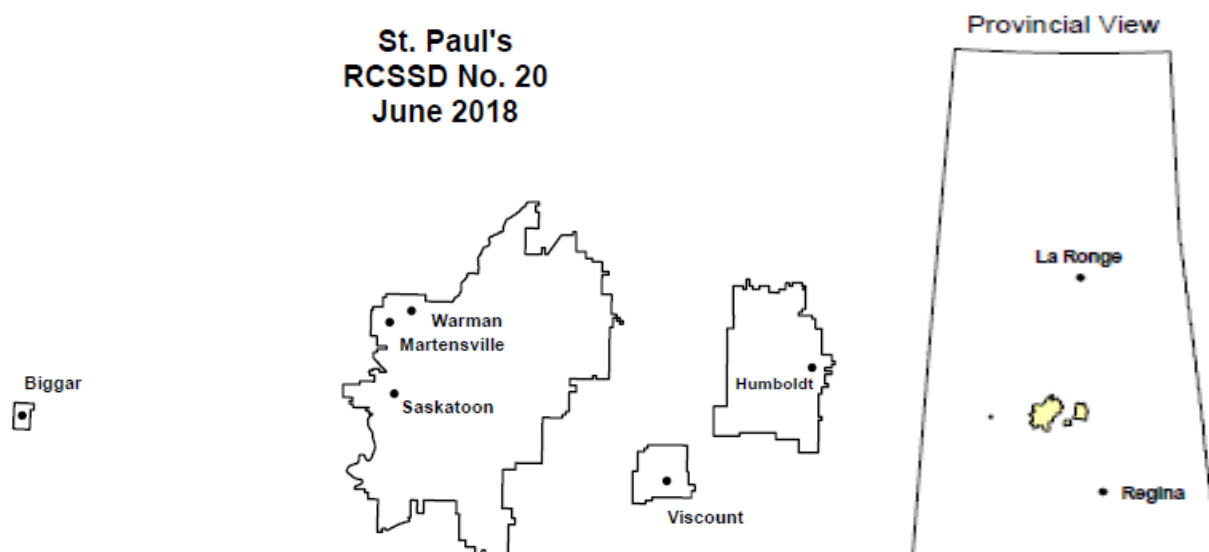
With 50 schools and over 18,000 students, Greater Saskatoon Catholic Schools is Saskatchewan's largest Catholic school division, providing Catholic education from Prekindergarten through Grade 12 in Saskatoon and area, Biggar, Humboldt, Martensville and Warman. We also jointly govern Humboldt Collegiate Institute with Horizon School Division.

In 2006, we joined with Catholic school divisions in Biggar (subdivision 3), Humboldt (subdivision 2), and Viscount and areas southeast of Saskatoon (subdivision 1). Newly formed Catholic School divisions in Martensville and Warman amalgamated with GSCS in 2010 and 2014 respectively. Those two cities are also part of subdivision 1.

On September 5, 2017, our six much-anticipated schools welcomed their first students. The schools are part of the province's P3 bundle of 18 schools on nine joint-use sites. Opening six schools at the same time is unprecedented for a school division in Saskatchewan.

École Holy Mary and Holy Trinity Catholic Schools are the first Catholic schools in Martensville and Warman, respectively. The former is also the first French immersion school in a metropolitan area that is experiencing some of the fastest population growth in Canada.

Four neighbourhoods in Saskatoon welcomed Catholic faith-based education to their community: St. Lorenzo Ruiz Catholic School in Hampton Village, St. Kateri Tekawitha Catholic School in Stonebridge, St. Thérèse of Lisieux Catholic School in Rosewood and St. Nicholas Catholic School in Evergreen.



## 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.

## 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.

Schools and communities are enriched when they work together. Greater Saskatoon Catholic Schools has worked hard to expand and deepen community partnerships and has affirmed that commitment in 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 the delivery of Catholic education, including the Roman Catholic Indigenous parish, Our Lady of Guadalupe Parish in Saskatoon.

Greater Saskatoon Catholic Schools has had partnerships with Saskatoon Tribal Council (STC) and Central Urban Métis Federation Inc. (CUMFI) since 2010. The partnership with CUMFI was renewed in 2016 with a focus on Métis education at St. Michael Community School. Other Métis cultural initiatives are created through our work with Dumont Technical Institute, Gabriel Dumont College, and the Saskatchewan Urban Teacher Program (SUNTEP). Greater Saskatoon Catholic Schools has a great deal to learn from our partners, and we trust that our partners also benefit from our contributions.

The Saskatoon business community actively supports our schools. Many of our schools have formal partnerships with local businesses. We work in collaboration with local business improvement districts, including the Broadway Improvement District and the Riversdale Business Improvement District. Our business community has always responded very generously with its time, expertise and resources. We have also partnered for several years with long-term care facilities near and surrounding our neighbourhood schools.

Other examples of the business community's involvement and support include the Summer Youth Internship Program offered through Saskatoon Industry Education Council (SIEC). For the past two decades, SIEC has bridged the gap between youth and employers, providing experiential learning and career development opportunities. 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. In addition, Nutrien generously funds a substantial part of our school-based nutrition programming and supports volunteer collaborations between our schools and their employees. School-based food programs are also supported by CHEP Good Food Inc. The Greater Saskatoon Catholic Schools Foundation, which fosters many business partnerships, supports a variety of activities for students, particularly in the faith dimension.

Over the past three years, our partnership with the United Way of Saskatoon and Area to provide the Summer Success Program has been a successful step forward in supporting our most vulnerable children for school and life success. Children have maintained, or even grown,

in their assessed reading levels through their participation in the summer literacy program, maximizing their learning and confidence, not only in literacy, but in all subject areas. Other child service agency partnerships include partnerships with Big Brothers Big Sisters of Saskatoon and Boys and Girls Clubs of Saskatoon.

Additionally, Greater Saskatoon Catholic Schools partners with many local service providers to support integrated services. Greater Saskatoon Catholic Schools 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 2013-14 we embarked upon an Integrated Shared Services Project with the Saskatoon Tribal Council (STC) to provide Speech and Language Pathology Services to STC schools and, more recently, the Pathways Student Support Program.

Health and student support partnerships are also a significant part of the ways we support students. We are appreciative of the supplementary supports we receive through partnerships. In several of our schools, we are fortunate to host agencies such as the Saskatchewan Lung Association (asthma screening), Sask Sport Inc. (Dream Broker Program), Canadian Tire Jumpstart Program (after school programming and activity grants), the College of Nursing (nursing student placements), Saskatchewan Polytechnic (Recreation Therapy students), Mental Health Services and Public Health Services (SHA), the Department of Paediatrics (school-based paediatricians), the Saskatchewan Association of Optometrists and Dr. Dorothy Barrie (school-based optometry clinic), Dr. Myrna Willick (private practice child psychology services), Dr. Joel Shindel (private practice General Physician) and Dr. Deb Reisner (private practice psychiatry).

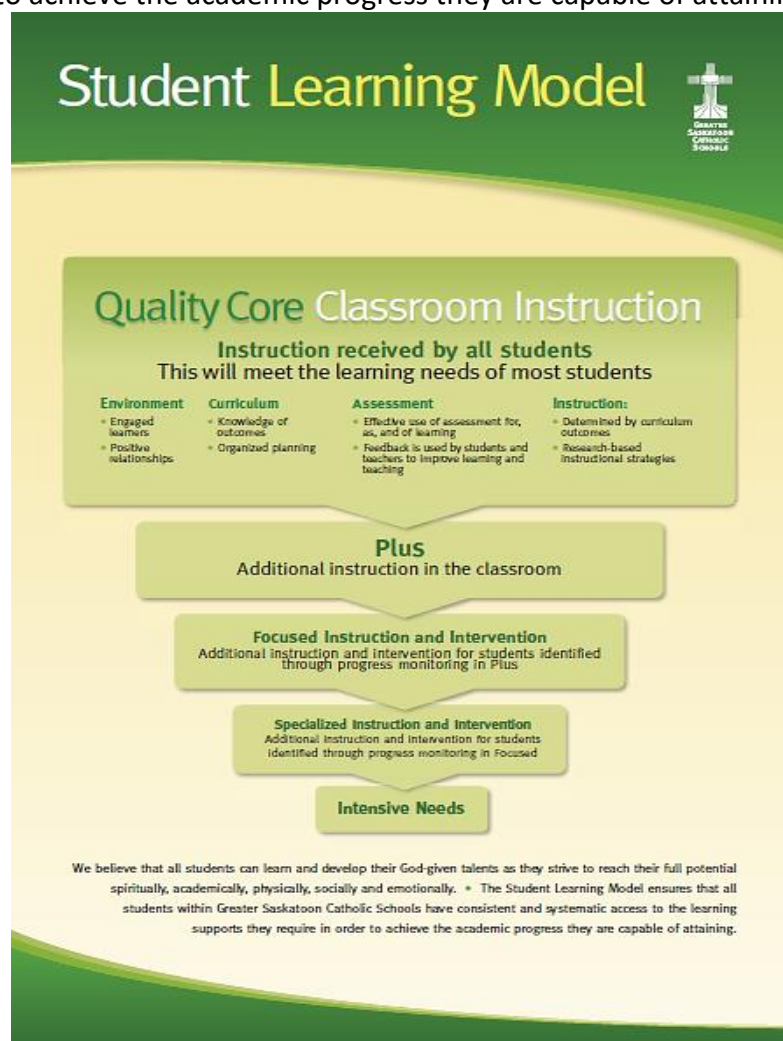
In addition to collaborating with urban First Nations organization such as the Federation of Sovereign Indigenous Nations (FSIN), Saskatchewan Indian Cultural Centre (SICC) and the Saskatchewan Indian Institute of Technology (SIIT), we have recently expanded our partnerships to include First Nations Communities in Northern Saskatchewan, striking partnerships with Dene Bands: Birch Narrows Dene First Nation, English River Dene First Nation, Clearwater Dene First Nation and Buffalo River Dene First Nation.

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.

## Program Overview

Greater Saskatoon Catholic Schools has continuously evolved its programming to respond to the changing needs of the community we are privileged to serve. Our role is to support families, as primary educators of their children, in developing the God-given talents in each and every child. Greater Saskatoon Catholic Schools strives to consult and participate in current research, reflect on learned experience and engage community voice. This balanced approach to system learning, combined with strategic planning, has helped keep our programming responsive to our community needs and effective in supporting and improving student learning outcomes.

Provincial core curricula, broad areas of learning and cross-curricular competencies are central to the planning and programming for all students in Greater Saskatoon Catholic Schools. Faith is permeated and First Nations, Métis and Inuit content, perspectives and ways of knowing are integrated within classroom instruction. We believe that all students can learn and develop their God-given talents as they strive to reach their full potential spiritually, academically, physically and emotionally. The Greater Saskatoon Catholic Schools' Student Learning Model ensures that all students have consistent and systematic access to the learning supports they require in order to achieve the academic progress they are capable of attaining.



Within Greater Saskatoon Catholic Schools, we have developed a common language of quality core instruction. Our Classroom Commitment defines key aspects of curriculum, environment, instruction and assessment that we strive for within each of our classrooms. Our commitment supports the actualization of a quality learning experience for all students.

FAITH | ENVIRONMENT | CURRICULUM | ASSESSMENT | INSTRUCTION

OUR Classroom Commitment

***Our GSCS classrooms are welcoming communities that nurture faith, encourage excellence in learning and inspire service to others, making the world a better place.***

**Environment** is defined by the understanding that all students learn best as a result of high expectations and a belief in their abilities to achieve. We nurture caring relationships by listening to student needs, valuing cultural identity and celebrating student success. We develop a culture of learning by encouraging student voice, choice and questions.

*I feel safe, cared for and valued.  
My teacher believes in me, and I feel empowered.*

**Curriculum** determines the knowledge, skills and purpose for learning. Outcomes are identified and understood by teachers and students. First Nations, Métis and Inuit ways of knowing, Treaty education and permeation of our Catholic faith are integrated throughout curriculum. Outcomes are described in student-friendly language and students are engaged in authentic learning tasks.

*I know the purpose of my learning.  
My teacher plans for real-life learning experiences.*

**Assessment** is used to inform instruction and to identify and respond to student strengths and needs. Students know the learning targets, success criteria and next steps in learning. There are multiple opportunities for self-reflection, peer assessment and teacher feedback.

*I use feedback and self-reflection to guide my learning.  
My teacher involves me in the assessment process.*

**Instruction** is differentiated to ensure engagement and student success through whole group, small group and individual learning experiences. Teachers utilize multiple research-based strategies, support student independence through guided practice (I Do, We Do, You Do) and reflect on their impact.

*I demonstrate my learning in different ways.  
My teacher provides me with opportunities to be successful.*

**We believe** that all students can learn and develop their God-given talents as they strive to reach their full potential spiritually, academically, physically, socially and emotionally.

***"We love because He first loved us" 1 John 4:19***



GREATER SASKATOON CATHOLIC SCHOOLS

Rooted. Growing.  
Reaching. Transforming.

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Our distinct approach to education 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;
- Citizenship education;
- Religious education programming 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;
- Supports for New Canadians;
- English as an Additional Language programming;
- Enhanced French program at eight elementary schools and one high school;
- French Immersion program at nine elementary schools and four mainstream high schools;
- Core French at four elementary schools;
- Cree Bilingual program at St. Frances Cree Bilingual School - Kindergarten to Grade 8;
- 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;
- Prekindergarten program at 11 schools;
- EcoJustice Program;
- Band/Music programming;
- Cyber School programming for Grades 5 to 12;
- Fine Arts programming at Georges Vanier Catholic Fine Arts School - Kindergarten to Grade 8;
- Métis education programming at St. Michael School - Kindergarten to Grade 8.



clockwise from top left: Georges Vanier Catholic Fine Arts School production of Madagascar; St. Michael Community School Métis fiddle program; EcoJustice students plant trees at Meewasin; Centurus Citizenship in Action Showcase; students prepare food at Friendship Inn

## **Strategic Direction and Reporting**

### **The Education Sector Strategic Plan**

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2017-18 was the fourth year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

- 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; and,
- Alignment of human, physical and fiscal resources.



## Reading, Writing, Math at Grade Level

### ESSP Outcome:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

### ESSP Improvement Targets:

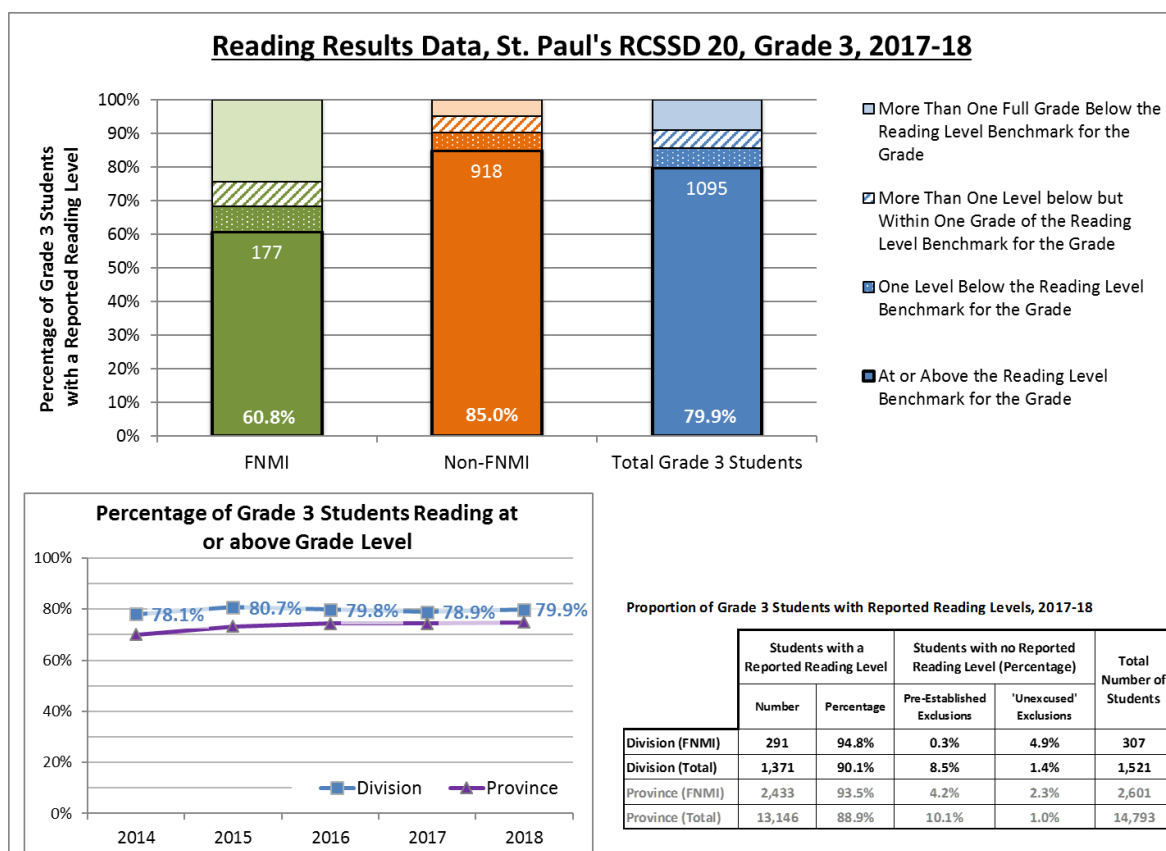
- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

### ESSP Priority:

Contingent on recommendations from the sector, implement and actualize the provincial Unified Student Information System.

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p>In alignment with our board's goals and priorities as well as the Education Sector Strategic Plan, the following goals have been developed for reading, writing and mathematics:</p> <p>80% of students will be at or above expected reading levels in Grades 1, 2, 3  80% of students will be at or above expected writing levels in Grades 4, 7, 9  80% of students will be at or above expected mathematics levels in Grade 5</p> <p>An overall goal within each of these key areas would be that First Nations, Métis and Inuit students will be achieving at the same level as their non- First Nations, Métis and Inuit peers.</p>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p>During the 2017-18 school year, the following actions were taken to work towards achieving the outlined goals in reading, writing and mathematics:</p> <ul style="list-style-type: none"> <li>• Grade 1-3 students were assessed using the Benchmark Reading Assessment System in November, March and June.</li> <li>• Grade 4-8 students were assessed using the Benchmark Reading Assessment System in November and June.</li> <li>• The Grade 1-3 Division Reading Data Wall was maintained and Literacy Support Teachers (LST) monitored the classroom data for those that received literacy support.</li> <li>• Job-embedded literacy support was targeted on "Plus" (Small group differentiated literacy instruction for struggling readers). Support was provided to Grade 1-3 teachers in two schools targeting reading outcomes for FNMI students.</li> <li>• Classroom libraries continued to be built for Grades 1-3.</li> <li>• SaskReads resource was developed to include visuals and content for Grades 4-8. Professional learning was provided for Grade 4-8 teachers using the SaskReads resource through an online workshop.</li> <li>• Professional learning was provided to teachers new to Grades 1-3 based on Quality Core Instruction in Reading using SaskReads and an overview of the components of reading.</li> <li>• An additional 2.75 FTE was allocated to support Levelled Literacy Intervention in schools that demonstrated additional support was needed outside of the Learning Assistance Teacher allocation.</li> <li>• Professional learning was provided to all interventionists new to the Levelled Literacy Intervention resource.</li> </ul>

	<ul style="list-style-type: none"> <li>• Professional learning was provided to administrators in Quality Core Instruction and Plus using the resource SaskReads for Administrators.</li> <li>• Collaboration with the United Way allowed for us to implement a Summer Success program that supported Grade 1-3 students in maintaining and developing reading skills and strategies.</li> <li>• All Grade 4 and 9 teachers received professional learning on common provincial writing rubrics, continuum and instructional strategies connected to curricular outcomes. (Grade 4 French Immersion only).</li> <li>• English teachers new to Grade 7 received professional learning on the writing rubrics, continuum and instructional strategies connected to curricular outcomes.</li> <li>• Grade 4, 7 and 9 students were assessed based on a common writing rubric (Grade 4 French Immersion).</li> <li>• Grade 7 English teachers had the option to attend an after school professional learning session on assessment using a common writing rubric.</li> <li>• New to combined grade math teachers were invited to workshops on how to use the Combined Grade Math Resource.</li> <li>• All Grade 5 teachers received professional learning on the number strand rubric, instructional strategies, assessment and resources connected to curricular outcomes.</li> <li>• Scheduled job-embedded support within the number strand was provided for schools with a Learning Improvement Plan goal in the Number Strand and data that outlined greatest area of need with a focus on outcomes for Grade 5 classrooms.</li> <li>• Mathletics is an online tool used to improve mathematical literacy and ability. Mathletics licenses were purchased for all students in Grades 1-8 for continued use of curriculum aligned software that is used at home and in school.</li> <li>• An additional 2.0 FTE was allocated to support Focused Mathematics Intervention in schools that demonstrated additional support was needed outside of the Learning Assistance Teacher allocation.</li> </ul>
<b>Measures for Reading, Writing and Math at Grade Level</b>	
<b>Proportion of Grade 3 Students Reading At or Above Grade Level</b>	
<p>Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.</p> <p>The bar graph on the following page displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The charts following the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.</p>	



Notes: Reading levels are reported based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with a 'valid' reported reading level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

**Greater Saskatoon Catholic Schools' Grade 3 reading outcomes remain above the provincial results** noting an increase in year-over-year reading levels of Grade 3 students with 79.9% of all students reading at or above grade level, representing a 1.0 percentage point increase from 2017. The FNMI sub-population data for Grade 3 shows that 60.8% of students are reading at or above grade level, representing a 7.0 percentage point increase from 2017.

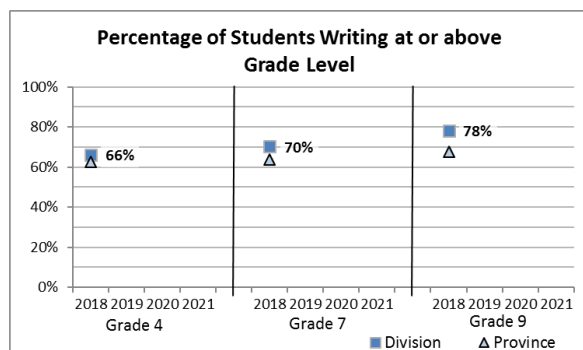
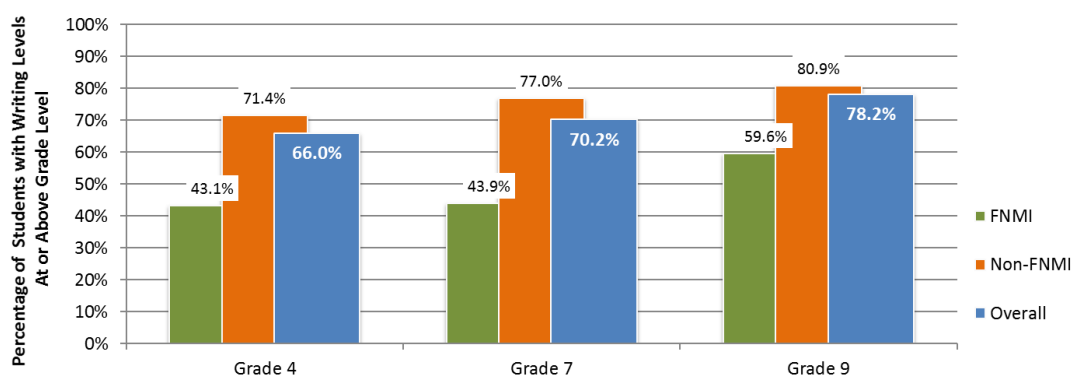
Although the gap between the outcomes of FNMI students and their non-FNMI peers is decreasing due to the targeted supports we have implemented, we continue to note a 24.2 percentage point difference (85.0% compared to 60.8%). This continues to outline the need for supports and resources for schools with high FNMI student population as well as reflection on how to expand on current successful interventions.

## Proportion of Students Writing At or Above Grade Level

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

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) by writing level in Grades 4, 7 and 9. The charts below the graph indicate the percentage of Grades 4, 7 and 9 students in the province writing at or above grade level, as well as the proportion of students with reported writing levels.

**Percentage Writing At or Above Grade Level, St. Paul's RCSSD 20, Grades 4, 7, and 9, 2017-18**



**Proportion of Students with Reported Writing Levels, 2017-18**

	Students with a Reported Writing Level		Students with no Reported Writing Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (Grade 4)	1,291	89.0%	10.0%	1.0%	1,450
Division (Grade 7)	961	73.2%	25.7%	1.1%	1,312
Division (Grade 9)	914	73.6%	22.6%	3.8%	1,242
Province (Grade 4)	12,817	88.5%	10.3%	1.2%	14,485
Province (Grade 7)	10,592	80.5%	17.6%	1.8%	13,152
Province (Grade 9)	10,516	81.8%	14.2%	4.0%	12,853

Notes: Writing levels are reported based on provincially developed rubrics. The percentages of students in each of the writing level groupings were found using the number of students with a 'valid' reported writing level as the denominator. (Excluded or non-participant students were not included in these calculations.) Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

## Analysis of results

**Greater Saskatoon Catholic Schools' Grade 4, 7 and 9 writing outcomes are currently above the provincial results.** Both provincial and division results demonstrate an increase in the percentage of students at and above grade level as they transition from Grade 4 to 9. Division results for 2017-18 note that 66% of Grade 4 students, 70% of Grade 7 students and 78% of Grade 9 students are writing at and above grade level.

At each grade level we notice a considerable gap between the outcomes of FNMI students and their non-FNMI peers, including 28.3% in Grade 4, 33.1% in Grade 7 and decreasing to 21.3% in Grade 9. This continues to outline the need for supports and resources for schools with high FNMI student populations.

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

### ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

### ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.

### ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

### **School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

90% of FNMI high school students participating in the Aboriginal Student Achievement Initiative will report that they are engaged in learning.

90% of grade FNMI high school students in Engaging Pedagogies classrooms will have attendance on par with all student attendance.

25% increase in Grade 10-12 FNMI student credit attainment for those students participating in Engaging Pedagogies classrooms or in the Aboriginal Student Achievement Initiative.

25% increase in self-reported wellness among FNMI high school students.

80% of Kindergarten to Grade 3 students will meet grade level expectations for Treaty Learning Outcomes.

80% of Kindergarten to Grade 3 students will meet grade level expectations for Métis Learning Outcomes.

95% of FNMI student participants in the Oskapewis Cultural Literacy Project will achieve mastery of project outcomes.

90% of participants in the FNMI Family Engagement Initiative will report increased confidence in school-community participation.

The board will achieve two new partnership agreements with FNMI Catholic community partners.

The board will achieve a co-governance Memorandum of Understanding (MOU) with Saskatoon Tribal Council.

**School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

- The FNMI Education Unit and a cohort of high school teachers implemented a culturally responsive and relational teaching plan.
- Aboriginal Student Achievement Coordinators supported identified FNMI students with Student Advocacy, Belonging and Resilience supports.
- The FNMI Education Unit supported all Grade 10 Science teachers to actualize FNMI content in curriculum outcome indicators.
- The FNMI Education Unit worked with schools to implement K to 3 school-level Treaty Education strategies.
- The FNMI Education Unit identified Métis education curriculum outcomes, indicators and resources for Kindergarten to Grades 3.
- Students at St. Frances Cree Bilingual School participated in land-based Indigenous learning activities.
- Grade 8 and 9 FNMI students participated in the Oskapewis Cultural Literacy Project to acquire attributes of Indigenous cultural participation and enhance writing skills.
- The FNMI Education Unit developed a FNMI Family Participation and Entitlements support resource.
- The FNMI Education Unit established First Nations and Métis community partnerships to enhance FNMI family and community voice and participation in Catholic education.
- The board worked with Saskatoon Tribal Council in the development of principles of co-governance.

**Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation**

**Average Final Marks**

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

**Average Final Marks in Selected Secondary-Level Courses, 2017-18**

Subject	All Students		Non-FNMI		FNMI	
	Province	StPlsC	Province	StPlsC	Province	StPlsC
English Language Arts A 10 (Eng & Fr equiv)	74.2	76.8	77.3	78.4	62.1	65.2
English Language Arts B 10 (Eng & Fr equiv)	73.6	77.3	76.7	78.9	61.0	67.1
Science 10 (Eng & Fr equiv)	72.7	74.3	76.0	75.8	59.9	63.4
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	79.3	77.0	81.1	61.6	68.2
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.7	75.4	75.8	76.3	61.7	64.7
English Language Arts 20 (Eng & Fr equiv)	74.8	76.6	77.0	77.7	63.9	67.4
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	67.8	67.4	70.2	71.0	62.8	58.7
Math: Foundations 20 (Eng & Fr equiv)	74.7	75.7	76.4	76.2	65.3	69.7



Notes: Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

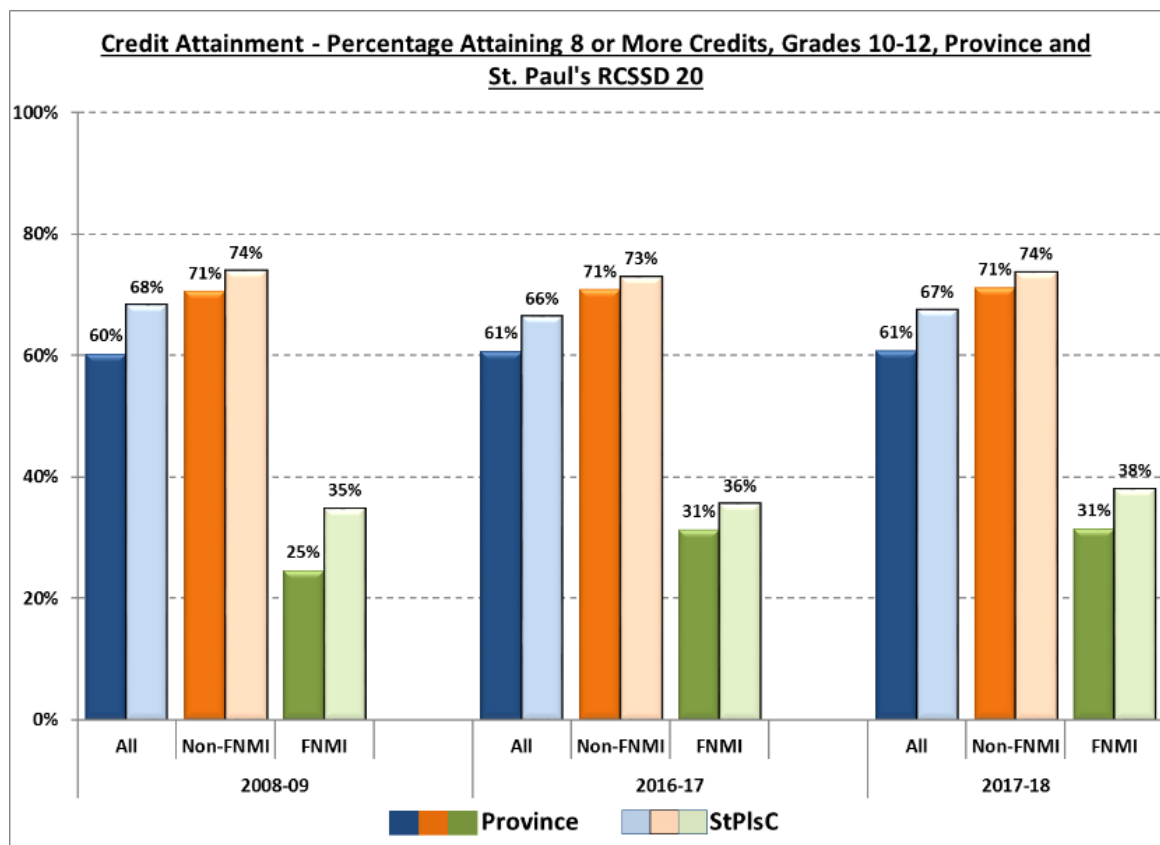
**Greater Saskatoon Catholic Schools is proud that in all subject areas FNMI students in our division exceed the provincial average for FNMI students except in the Math Workplace and Apprenticeship 20.** However, we are concerned that for every subject area in our division, FNMI students have a lower average final mark than non-FNMI students in our division. When we account for all students, **Greater Saskatoon Catholic Schools is at or above the provincial average in all areas except for Math Workplace and Apprenticeship 20 where we are 0.4 percentage points below the provincial average.** FNMI students are performing 4.1 percentage points below the province. This particular course represents a small cohort of students as it is not as often accessed by our students. Based on this information, we feel that we need to account for having our FNMI students scoring lower than our non-FNMI students and have engaged in improving culturally responsive and relational pedagogies among teachers. In 2017-18, Greater Saskatoon Catholic Schools had one school participating in the Following Their Voices program (E.D. Feehan Catholic High School) and had a second school accepted (Bishop Murray High School) for the 2018-19 school year. The work of the Aboriginal Student Achievement Coordinators has been instrumental in supporting individual First Nations, Métis and Inuit students for success. The transition from Community School Coordinator to Aboriginal Student Achievement Coordinator has greatly enhanced targeted outcomes for FNMI students. The deployment of a First Nations, Métis and Inuit Education Coordinator along with Consultants to support teachers and schools to enhance Student Supports, Indigenizing the Curriculum, and First Nation and Métis Family Engagement ensures that all schools are able to actualize their FNMI Education Learning Improvement Plan goals. The FNMI Education Unit commits to continue to provide greater presence in schools to enhance teacher and administrator collaboration and support.



## Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time graduation rate. Students receiving eight or more credits per year are more likely to graduate within three years of beginning Grade 10 than those who do not achieve eight or more credits per year.

The following bar graph displays the credit attainment of secondary students attaining eight or more credits per year for all students, and by non-FNMI and FNMI student sub-populations in the division, along with provincial results for each category.



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

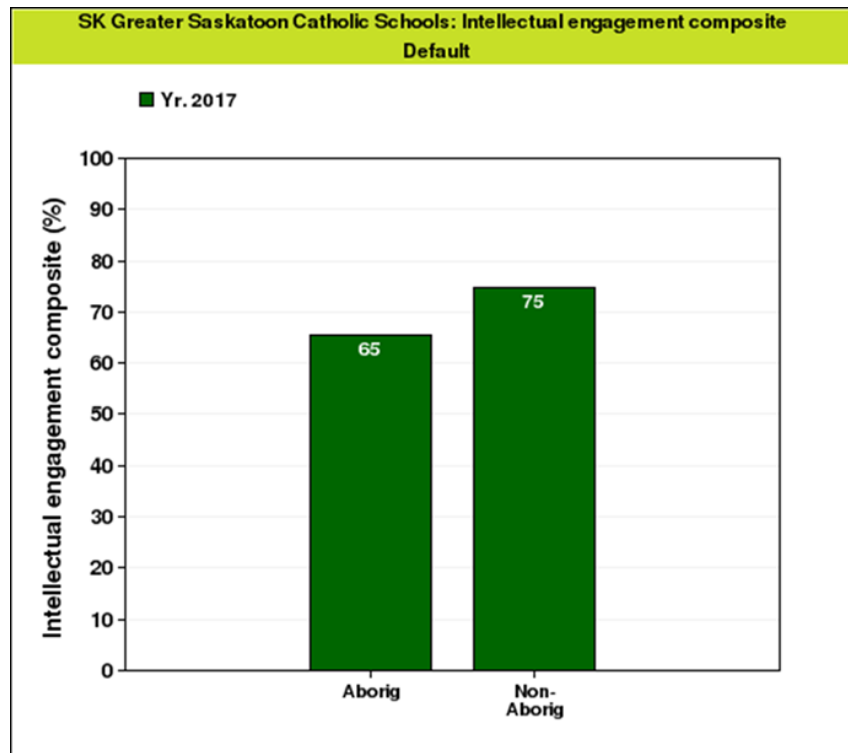
Source: Ministry of Education, 2018

## Analysis of results

Credit attainment rates in Greater Saskatoon Catholic Schools has remained fairly consistent over time with a slight increase to 67% of all students achieving 8 or more credits in 2017-18. In order to achieve a higher graduation rate, our school division will need to make progress in this area. **As a division we remain above the provincial average overall (GSCS is at 67% while the provincial average is at 61%) and above the provincial FNMI rate (GSCS increased to 38% and the provincial average remained at 31%).**



## OurSCHOOL Survey



### Analysis of Results

Greater Saskatoon Catholic Schools students in Grades 4-12 participate once per year in the OurSCHOOL survey. The results above are for Grades 9-12 students. The rate for non-FNMI students is 75% and the rate for FNMI students is 65%. There is concern for the 10 percentage point difference in these scores. High school teachers in our division are embarking upon developing a model and framework to be culturally responsive in their classrooms.

## Graduation Rates

### ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

### ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

<p><b>School Division goals aligned with the Graduation Rates outcome</b></p>	<p>By 2020 the Greater Saskatoon Catholic Schools' on-time graduation rate will be 85% and the extended graduation rate will be 90%. By 2020 the Greater Saskatoon Catholic Schools' FNMI graduation rate will be 65% on-time and 75% extended.</p>
<p><b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Graduation Rates outcome</b></p>	<ul style="list-style-type: none"> <li>• Aboriginal Student Achievement Coordinator served FNMI students in schools based on FNMI population.</li> <li>• Began developing an attendance strategy and incentive.</li> <li>• Measured monthly attendance for student/grade/school/division.</li> <li>• Measured students attaining 8 or more credits in Grades 10 and 11.</li> <li>• Credit Recovery measured.</li> <li>• Pathways to Education Cohort process and partnership developed with Saskatoon Tribal Council.</li> <li>• Improved transition planning from Grade 8 to 9 and from high school to life beyond high school.</li> <li>• Individual FNMI Student Case Plans.</li> <li>• The Aboriginal Student Achievement Coordinator worked with administration and Student Services toward our goals.</li> <li>• Building capacity among teachers to improve student engagement and culturally responsive pedagogy was undertaken.</li> <li>• Following Their Voices cohort at E.D. Feehan Catholic High School completed Year 3 and has been extended to Year 4. Bishop Murray High School was accepted to begin participation for the 2018-19 school year.</li> <li>• Suspension Data was collected.</li> <li>• Credit Attainment Data - Measured students attaining 8 or more credits in Grade 10.</li> <li>• Credit Attainment - percentage of FNMI students attaining 5-7 or 8+ credits/year.</li> <li>• Percentage of FNMI students with 80% or higher attendance.</li> <li>• Percentage of Students completing the graduation and post-graduation plan.</li> <li>• Graduation rates year over year.</li> <li>• Engagement reporting in OurSCHOOL.</li> <li>• Coordination of and integration with FNMI, Reading, and Early Years plans.</li> </ul>

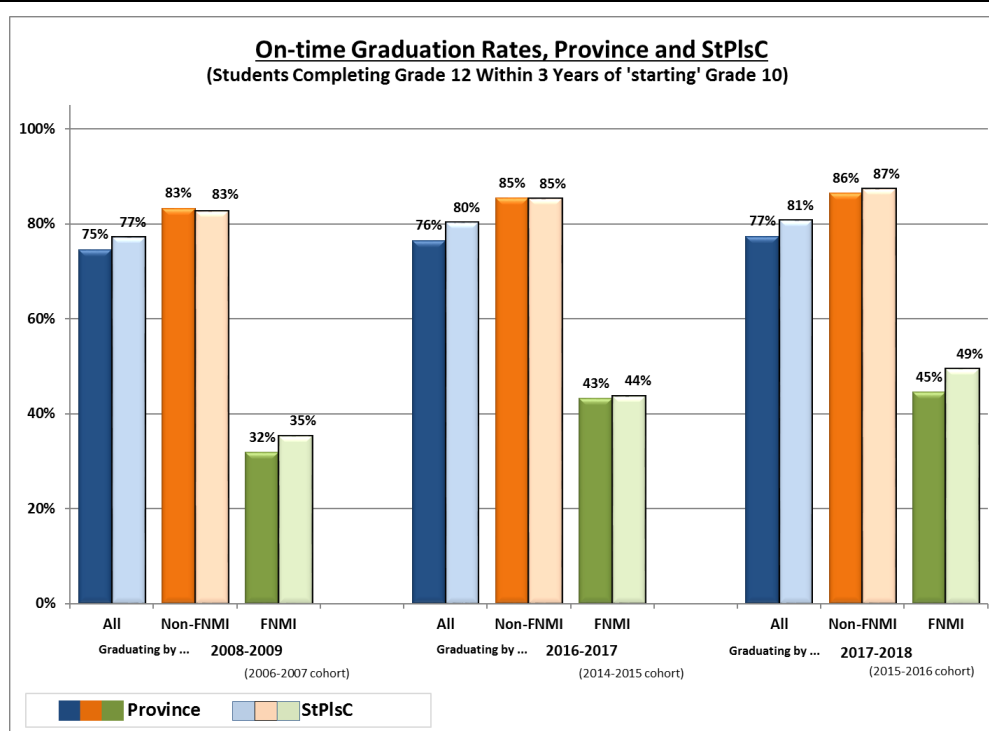
## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time (within 3 years)

To graduate within the typical three year period after beginning Grade 10, students must accumulate an average of eight credits per year to achieve the minimum requirement of 24 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

For the 2017-18 school year, Greater Saskatoon Catholic Schools had an overall on-time graduation rate of 81%. The rate for our FNMI students was 49.4%, and for our non-FNMI students the rate was 87%.

The following displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within **three years** of entering Grade 10, along with provincial results in each of these categories.



Notes: 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 fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

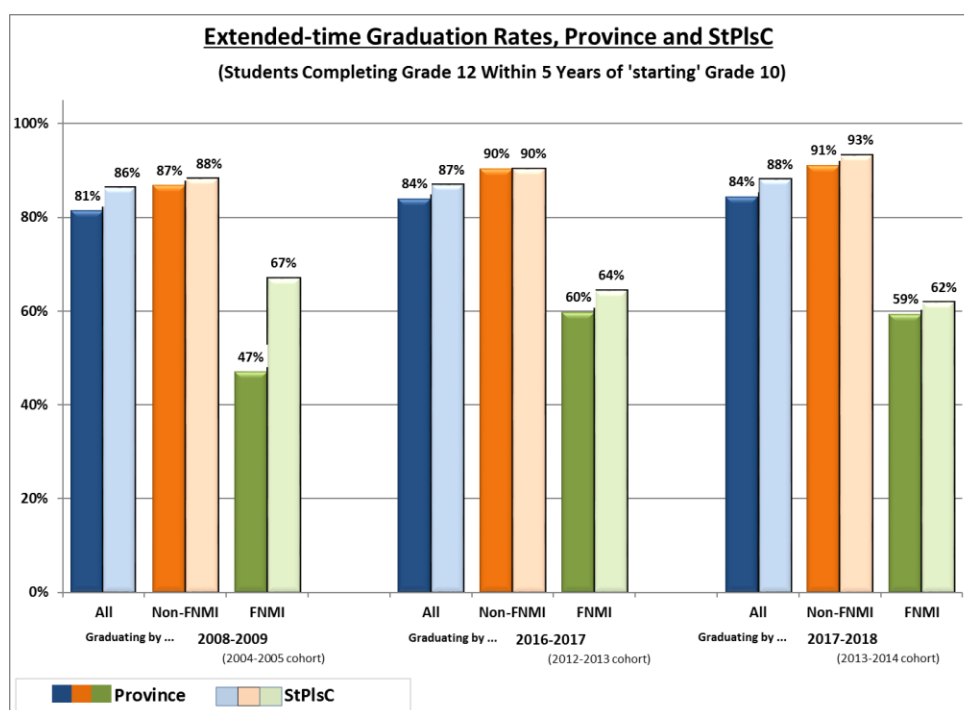
At this point in time, **the on-time graduation rate for Greater Saskatoon Catholic Schools is 4 percentage points above the provincial average overall.** We are **5 percentage points above the provincial average for FNMI students and just over 1 percentage point above the provincial average for our non-FNMI students.** Since 2012, the graduation rate in Greater Saskatoon Catholic Schools has grown by almost 4 percentage points.

At present, we are 4 percentage points below the goal for 2020 overall, but we are trending in a positive direction. While our FNMI on-time graduation rate is at the second highest level, it is still below 50% and this is concerning. We are proud of the engagement of our schools in working to be culturally responsive and relational and look forward to continued growth for our students. We presently have two schools in the Following Their Voices program and have partnered with Saskatoon Tribal Council and Saskatoon Public Schools on the Pathways to Education program and are hopeful for a positive impact. We have also partnered with the tribal council in developing the miyo machiowin program at E.D. Feehan Catholic High School with a focus on fitness, wellness, training, and culture with a cohort of FNMI students and continue our Cree Bilingual program at St. Frances Cree Bilingual School with a goal of greater engagement and a recognition of the positive impact language and culture can have on outcomes for students.

### Grade 12 Graduation Rate: Extended-Time (within 5 years)

Some students need more time to complete all the courses necessary to graduate so they continue in school longer than the typical three years after beginning Grade 10. Extended-time graduation rates are one measure of the responsiveness of the school system.

The following displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within **five years** of entering Grade 10, which includes those who graduated on-time, along with provincial results in each of these categories.



Notes: 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 fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

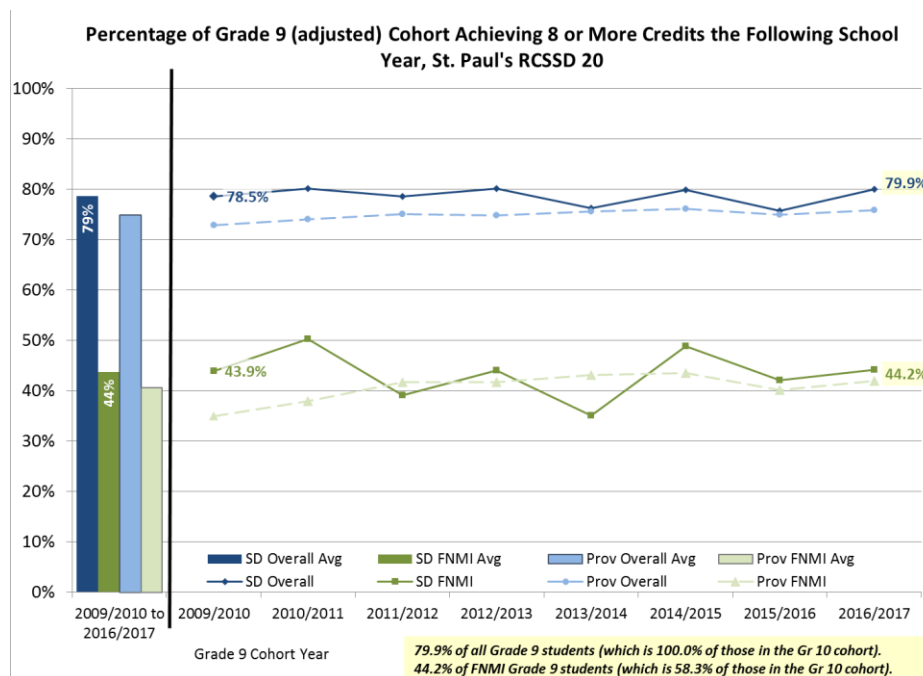
## Analysis of results

Greater Saskatoon Catholic Schools had an extended graduation rate of 88% for the 2017-18 school year. The FNMI rate for the division was 62% (down from 64% last year) and the rate for our non-FNMI students was at 93%. Extended graduation rates for FNMI students continues to be a concern. At this time, **Greater Saskatoon Catholic Schools is 3.6 percentage points above the provincial rate for all students, 2.5 percentage points above the provincial rate for our FNMI students, and 2.2 percentage points above for our non-FNMI students.** One of the factors that is not represented in our graduation data is that Greater Saskatoon Catholic Schools presently serves close to 2,500 EAL students. Many of these students are arriving in Canada at the high school age, presenting them with significant challenges as they work to attain the English language as well as high school credits. We are proud of the work of our staff to support the diversity present in our classrooms as they adapt to meet the needs of all learners.

### Grade 9 to 10 Transition

The transition from Grades 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits per year is important for steady progress towards graduating on-time.

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight year average.



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or

Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2018

### Analysis of results

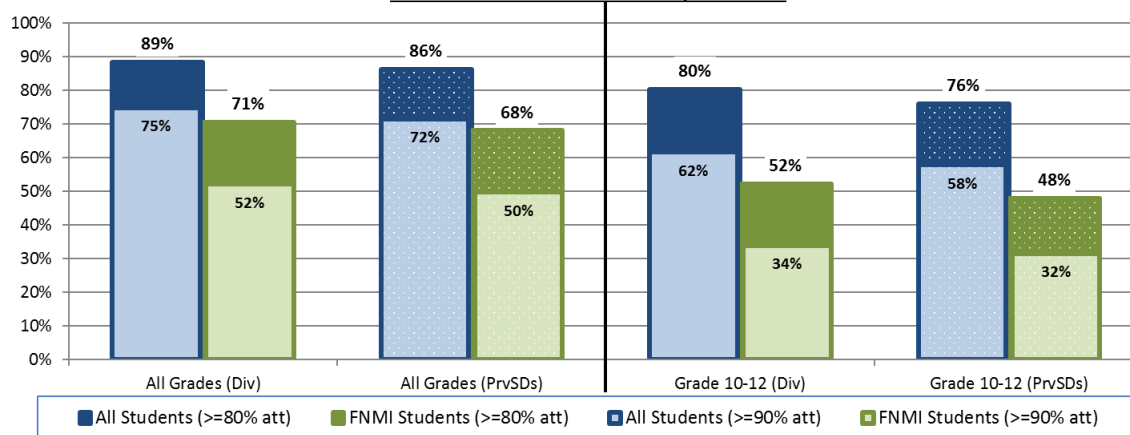
In 2017-18, Greater Saskatoon Catholic Schools saw an overall rate of 80% of students attaining 8 or more credits in Grade 10 and for our FNMI students the rate was at 44%. These results are both slightly above the 8-year averages displayed on the left side of the graphic above. **At 79% overall and 44% for FNMI students, the division results are above the 8-year provincial averages of 75% and 41%** but continue to be of concern for the school division.

### Attendance

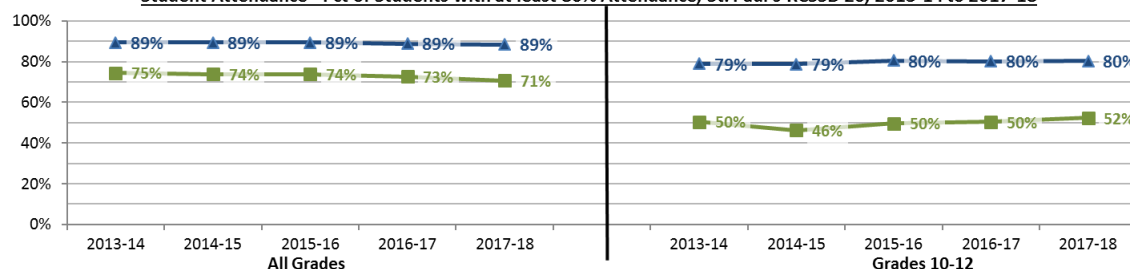
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even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

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

**Percentage of Students With at Least 80% (and 90%) Attendance, St. Paul's RCSSD 20 and Provincial School Divisions, 2017-18**



**Student Attendance - Pct of Students with at least 80% Attendance, St. Paul's RCSSD 20, 2013-14 to 2017-18**



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

Source: Ministry of Education, 2018

### Analysis of results

For the 2017-18 school year, 89% of students had an attendance rate of 80% or greater and 75% of students had an attendance rate of 90% or higher. Overall, 71% of FNMI students had an attendance rate of 80% or greater and 52% had an attendance rate of 90% or higher. There is also a concern with the attendance of our high school students as the rates would be 80% overall and 52% for our FNMI students overall. **The attendance rates for Greater Saskatoon Catholic Schools is above the provincial average in all categories.** The attendance rates (80% or higher) have been consistently at 89% for the 5 years displayed, with the difference in attendance rates for FNMI students being more pronounced at Grades 10-12 (ranging from 46% to 52% compared to 79% to 80% overall). This data reinforces a need for the school division to work with parents to improve attendance for all students, and in particular, for our FNMI students in Grades 10-12.

## Early Years

### **ESSP Outcome:**

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### **ESSP Improvement Targets:**

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten

<b>School division goals aligned with the Early Years outcome</b>	All Prekindergarten and Kindergarten classrooms will provide for PLUS instruction using Learning Sprints through high impact strategies engaging literacy learning across the curriculum.
<b>School division actions taken during the 2017-18 school year to achieve the outcomes and targets of the Early Years outcome</b>	<ul style="list-style-type: none"> <li>• Early Years Evaluation-TA was administered to all Kindergarten students in October with a school division team follow-up development of classroom intervention plan.</li> <li>• All new early learning teachers completed Play and Exploration I and II.</li> <li>• Greater Saskatoon Catholic Schools as a division continued to implement Learning Sprints for those identified students in the yellow and red.</li> <li>• Targeted professional development was offered to teachers in three streams: <ul style="list-style-type: none"> <li>- Hanen Teacher Talk 1-3;</li> <li>- Learning Sprints focusing on supporting Tier 2 and 3 students;</li> <li>- Responding to Children's Interests and included opportunity for site visits with administrators.</li> </ul> </li> <li>• Hosted a provincial ministry site visit targeting supporting administrators in early learning.</li> <li>• Developed Prekindergarten/Kindergarten early learning transition document to support grade-to-grade transitions.</li> <li>• Targeted training for Hanen Learning Language and Loving It.</li> <li>• Targeted schools provided job-embedded Speech and Language Path into Prekindergarten and Kindergarten classrooms to support oral language development and targeted speech and language needs.</li> <li>• Supported joint-use school/childcare partnership with committee and partnership development.</li> <li>• Targeted focus on improving oral language in all schools with classroom library sets purchased for each Kindergarten classroom.</li> <li>• Early Learning Consultant was trained in PBIS (Positive Behavior Intervention and Supports) to assist teachers in implementing a multi-tiered approach to social, emotional and behavior support.</li> <li>• Early Learning Consultant provided one-on-one support where needed.</li> </ul>



## Measures for Early Years

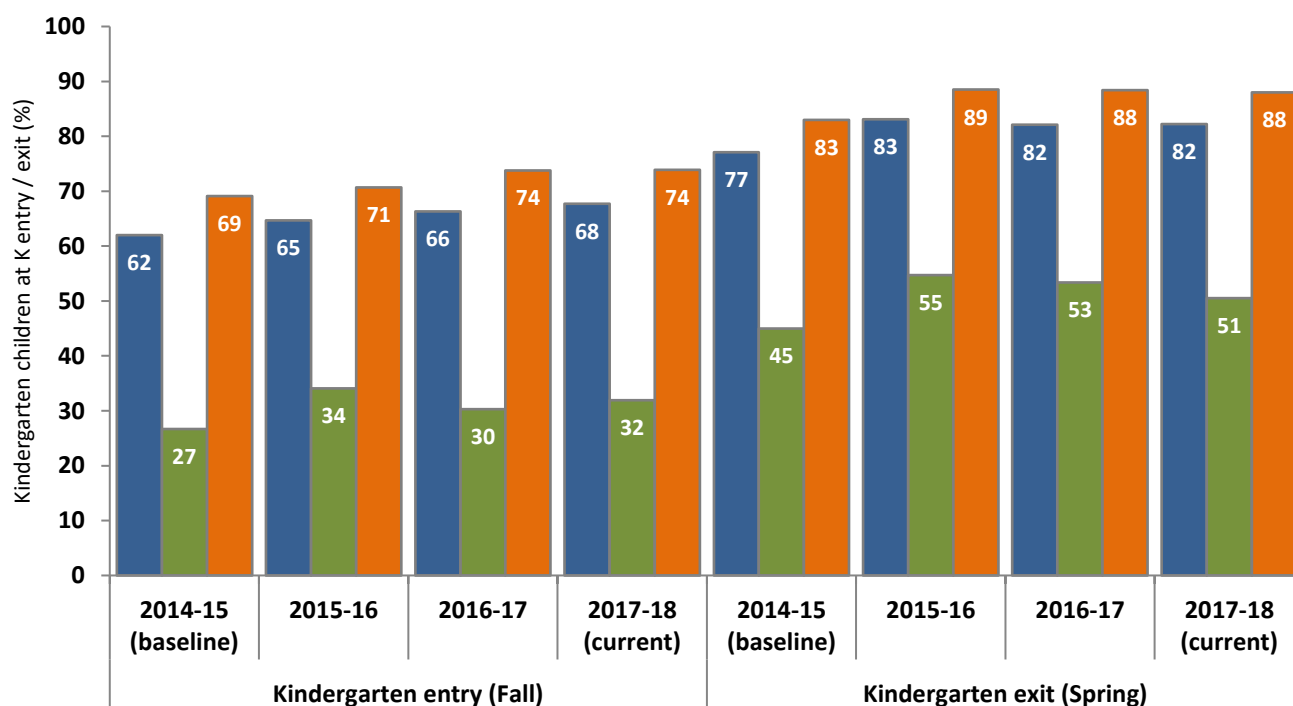
### Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify 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. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

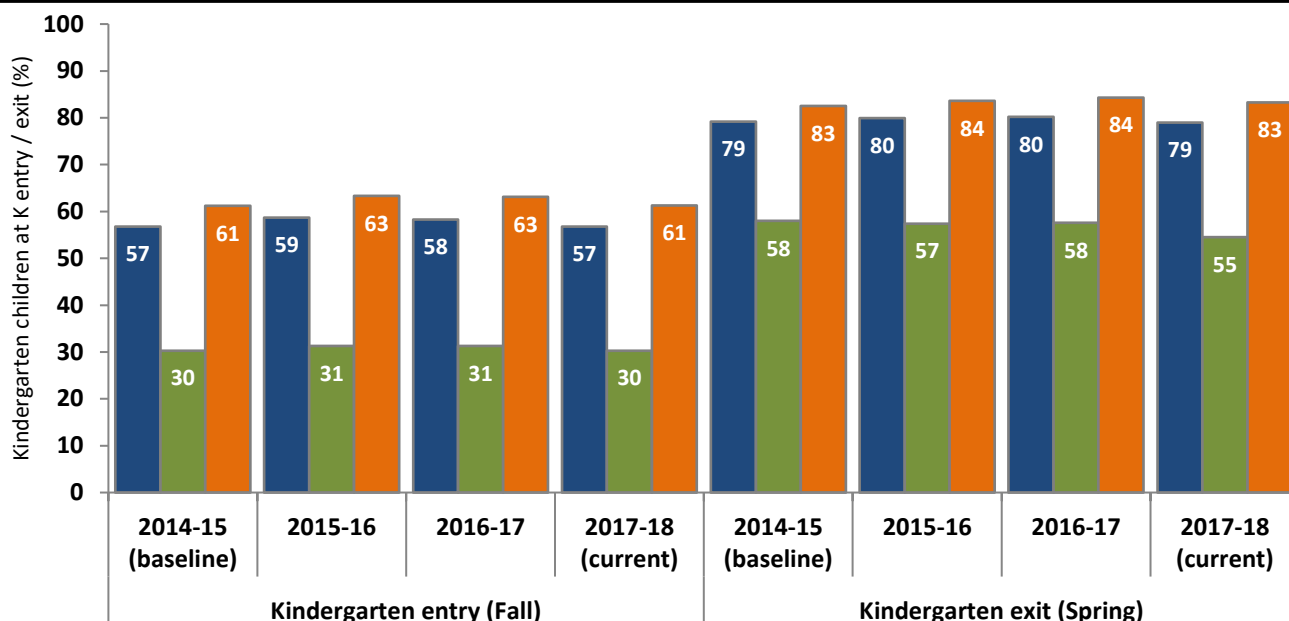
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three years following, as well as the provincial results for each category.

### Readiness for school: children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, 2014-15 (baseline) through to 2017-18 (current)

#### St. Paul's RCSSD 20



## Saskatchewan (all divisions)



All Tier I children at K entry / exit (%)

FNMI Tier I children at K entry / exit (%)

Non-FNMI Tier I children at K entry / exit (%)

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

The format of EYE-TA results reported previously in school division annual reports varies from the format used here. Prior to 2016-17, displays showed percentage results for all RTI Tiers at Kindergarten entry and exit of the assessment year. The amended displays now show only the percentage of children assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit. In addition, school division EYE-TA displays also now show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI), and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify.

Source: Ministry of Education, Early Years Branch, 2018

## Analysis of results

During the 2017-2018 school year, Greater Saskatoon Catholic Schools remained focussed on providing targeted professional development for teachers in Prekindergarten and Kindergarten programs.

- Not unlike the provincial data, our data reflects a high degree of consistency from year to year. The short amount of time given in Kindergarten to complete the gains targeted in the ESSP continues to be a challenge.
- **Overall, our Kindergarten children scored higher than the provincial average (82% compared to 79%).**
- Teacher training in early childhood education remains a high priority as we experienced 33% of staff transition in the 2017-2018 school year due to hiring of new staff for increased enrolments, maternity leaves and retirements.
- Our growth during the year for both FNMI and non-FNMI cohorts continue to be between 18-25%.
- We continually seek out new strategies/partnerships to determine how we can close the gap further in a ten-month half-day program.
- Greater Saskatoon Catholic Schools is an active member of the Saskatoon Early Years Partnership. This partnership is seeking ways how we as a community can identify and close gaps for families from 0-3 years of age. Our data indicate many families are not able to access required supports in our community due to poverty and housing issues.



## School Division Local Priority Area: Religious Education

### ESSP Outcome:

To strengthen the Catholic dimension of our school division, as we support the faith journey of each individual.

#### School division goals aligned with local priority area

To strengthen the Catholic dimension of our school division, as we support the faith journey of each individual.

#### School division actions taken during the 2017-18 school year to support local priority area

- K-3 renewed curriculum and resources have been purchased and implemented. Job-embedded support was available.
- Human and financial resources have been put into creating faith permeation resources.
- Curriculum implementation and resource support was provided for renewed curriculum and programs in Grade 3 and Catholic Studies 20.
- Faith Formation Facilitator was provided at each elementary school.
- High School Chaplaincy provided at our six high schools and supported our staff retreat program.
- The Understanding Your Faith program supported faith development for 70 new teachers supporting their faith journey and providing deeper understanding of the faith dimension in all curricular areas.
- Faith Mentorship: New teachers were mentored by experienced teachers as they were growing in faith. Ten teachers participated in this process.
- Worked closely with our diocesan and eparchy in sharing resources and supporting the faith development of our students, staff, and families.
- Worked with the Together In Faith and Action Committee on the following:
  1. Adult Faith Formation
  2. Strengthening Partnerships
  3. Faith and Action
  4. Communications

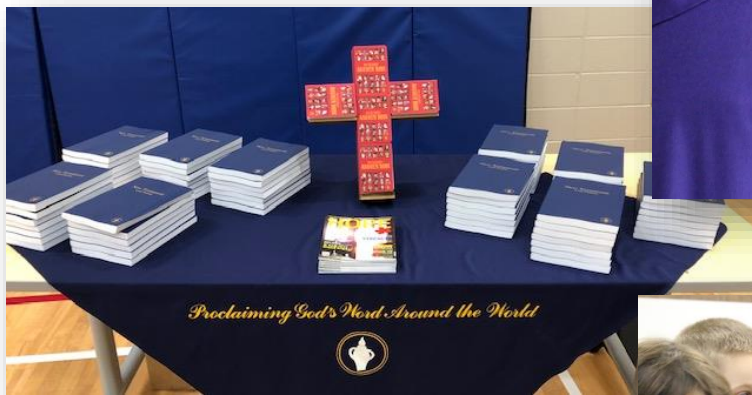
### Local Measures for Religious Education Priority

- 70 teachers were involved in Understanding Your Faith Program
- 10 teachers were involved in Faith Mentorship Program
- Multiple formats for sharing access to the renewed Revealing Christ in all We Teach permeation resources have been identified. Teachers and administrators have access through OneStop, Administrator Binder, the Faith Formation Facilitator OneNote, and the Saskatchewan Catholic School Boards Association Provincial website.

### Analysis of results

As a growing school division, Greater Saskatoon Catholic Schools has seen a large increase in the number of new teachers. Part of the expectations of the division is that every teacher has training in religious education. This education can be obtained through a number of options for teachers including: university credits, school division professional learning, personal faith mentorship and others. The most popular option is the

Understanding Your Faith series which allows staff to acquire the knowledge over a 2-year program consisting of eight 3-hour sessions. We continue to see the benefits of this program as we solidify our mission and mandate and invite new staff into a deepening of their faith. With the increase in the number of participants comes an increase in cost. In 2017-18, there were more participants in the program than ever before. This was, in part, due to a lack of available university credit options for students to access during their teacher training. Our school chaplain position as well as our coordinator and consultant time for religious education were all reduced as a result of budget reductions which has had a significant impact on our ability to support teachers in the way we have done so in the past.



# Demographics

## Students

Greater Saskatoon Catholic Schools continues to grow. As shown in the table below, since 2015-16 our Prekindergarten to Grade 12 enrolment has increased by over 1,100 students (6.7%).

Demographic indicators that are embedded in the enrolment data include:

- the larger cohorts are in Kindergarten to Grade 5, which supports the indication of continued growth;
- the population of new Canadians being welcomed each year continues to grow, with over 2,000 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 18%;
- 2,972 students participated in French immersion programming;
- 202 students (K-12) participated in Ukrainian bilingual programming (division adjusted);
- 431 students (K-8) participated in the Cree bilingual program, an increase of 60 over the previous year;
- 878 students were identified as having intense learning needs;
- 395 students were served in Prekindergarten programs.

### St. Paul's RCSSD 20

Grade	2015-16	2016-17	2017-18
<b>Kindergarten</b>	1,322	1,354	1,425
<b>1</b>	1,394	1,378	1,449
<b>2</b>	1,325	1,421	1,418
<b>3</b>	1,321	1,373	1,509
<b>4</b>	1,320	1,363	1,439
<b>5</b>	1,246	1,384	1,417
<b>6</b>	1,181	1,268	1,384
<b>7</b>	1,290	1,200	1,287
<b>8</b>	1,201	1,319	1,209
<b>9</b>	1,098	1,140	1,241
<b>10</b>	1,181	1,184	1,206
<b>11</b>	1,070	1,102	1,136
<b>12</b>	1,513	1,478	1,498
<b>Total</b>	<b>16,462</b>	<b>16,964</b>	<b>17,618</b>

<b>PreK</b>	419	424	395
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<b>Subpopulation Enrolments</b>	<b>Grades</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Self-Identified FNMI</b>	<b>K to 3</b>	979	1,048	1,026
	<b>4 to 6</b>	684	779	770
	<b>7 to 9</b>	636	658	624
	<b>10 to 12</b>	721	657	686
	<b>Total</b>	<b>3,020</b>	<b>3,142</b>	<b>3,106</b>
<b>French Immersion</b>	<b>K to 3</b>	1,249	1,254	1,356
	<b>4 to 6</b>	652	719	742
	<b>7 to 9</b>	449	519	527
	<b>10 to 12</b>	280	313	347
	<b>Total</b>	<b>2,630</b>	<b>2,805</b>	<b>2,972</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	481	490	523
	<b>4 to 6</b>	450	547	566
	<b>7 to 9</b>	354	396	434
	<b>10 to 12</b>	355	402	494
	<b>Total</b>	<b>1,640</b>	<b>1,835</b>	<b>2,017</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments includes all residency types, all ages, home-based and home-bound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older, and home-based students.
- PreK enrolments are the 3- and 4-year-old enrolments in the Student Data System (SDS) which includes those children who occupy the ministry designated PreK spaces and those in other school division operated PreK or preschool programs.

Source: Ministry of Education, 2017

## Staff

Greater Saskatoon Catholic Schools employs nearly 2,000 people (1,752.2 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 needs that are 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>	972.2
<b>Principals, vice-principals</b>	104.0
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists</b>	479.7
<b>Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks</b>	51.8
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers</b>	134.3
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers</b>	1.3
<b>League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents</b>	9.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1752.2</b>

Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.

Source: Greater Saskatoon Catholic Schools, 2018



## Senior Management Team

The Director of Education, Greg Chatlain, reports directly to the Board of Education. Six superintendents of education are responsible for operations and programming. They are responsible for the schools in the division, which have been organized into six networks, with one superintendent responsible for each network.

- Darryl Bazylak – Elementary School Network; Information/Education Technology
- Terri Fradette – Elementary School Network; Curriculum, Instruction, Assessment
- Gordon Martell – Elementary School Network; FNMI Education
- Tammy Shircliff – Elementary School Network; Intensive Needs
- Joanne Weninger – Elementary School Network; Early Years Education
- Scott Gay – High School Network; Religious Education Services, English as an Additional Language

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 Darryl Bazylak is also responsible for school facility planning. A portion of 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, transportation and the day-to-day facility operations.

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



G. Chatlain



A. Boutin



J. Lloyd



D. Bazylak



T. Shircliff



G. Martell



J. Weninger



S. Gay



T. Fradette

## Infrastructure and Transportation

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
E.D. Feehan Catholic High School	9-12	Saskatoon
École Cardinal Léger School	K-8	Saskatoon
École Holy Mary Catholic School	K-8	Martensville
École Saskatoon French School	K-8	Saskatoon
École Sr. O'Brien School	K-8	Saskatoon
École St. Gerard School	K-8	Saskatoon
École St. Matthew School	K-8	Saskatoon
École St. Paul School	K-8	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 Catholic School	K-8	Saskatoon
Holy Trinity Catholic School	K-8	Warman
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 Cree Bilingual School	K-8	Saskatoon
St. Gabriel School	K-9	Biggar
St. George School	K-8	Saskatoon
St. John School	K-8	Saskatoon
St. Joseph High School	9-12	Saskatoon
St. Kateri Tekakwitha Catholic School	K-8	Saskatoon
St. Lorenzo Ruiz Catholic School	K-8	Saskatoon

St. Luke School	K-8	Saskatoon
St. Marguerite School	K-8	Saskatoon
St. Maria Goretti School	K-8	Saskatoon
St. Mark School	K-8	Saskatoon
St. Mary's Wellness and Education Centre	K-8	Saskatoon
St. Michael School	K-8	Saskatoon
St. Nicholas Catholic School	K-8	Saskatoon
St. Peter School	K-8	Saskatoon
St. Philip School	K-8	Saskatoon
St. Thérèse of Lisieux Catholic School	K-8	Saskatoon
St. Volodymyr School	K-8	Saskatoon



## Infrastructure Projects

Greater Saskatoon Catholic Schools' facilities include:

- 50 schools in five communities.
- The average age of these school facilities is 45 years.
- The oldest school, Oskāyak High School is 90 years old; the newest schools (Saskatchewan Joint Use School Bundle) are 14 months old.
- The Greater Saskatoon Catholic Schools central office is located at 420 22<sup>nd</sup> Street East in Saskatoon. The building, constructed in 1958, was purchased by the division in 1976.
- 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 1,996 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. This is especially prevalent in the northeast sector of Saskatoon. Relocatable classrooms were added to St. Joseph High School to accommodate growing enrollment.

Roof replacements as well as mechanical upgrades remain a key focus of our division. The roofing system is a critical element of the building envelope. As such, investment in roof replacements will continue to occur. Roof top units are being replaced within a 5-year plan throughout the division. The new units provide our students and staff with increased thermal comfort that supports curricular outcomes.

The division has been replacing our end-of-life telephone system. Equipment was purchased to complete this multi-year project in the 2016-17 school year. This includes VoIP telephone equipment (voice gateways, handsets, etc.) and required network infrastructure equipment replacement (network switches). This system replacement should not require replacement or significant upgrade for approximately 10 years.

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.

<b>Infrastructure Projects</b>			
<b>School</b>	<b>Project</b>	<b>Details</b>	<b>2017-18 Cost</b>
Various	Mechanical Upgrades	Replacement of Roof Top Units at 9 schools in our division. Total of 50 units.	625,239
École St. Gerard School	Roof Replacement	Roof replacement of sections A & C.	338,816
École Cardinal Leger School	Roof Replacement	Roof replacement of various sections.	416,890
Holy Cross High School	Roof Replacement	Roof replacement of section J.	381,912
Bishop James Mahoney High School	Roof Replacement	Roof replacement of sections A, K, O.	546,434
Various	Roof Replacements	Replacement of 18 relocatable classroom roofs.	272,747
St. Joseph High School	Relocatable Classroom Moves	Two relocatable classrooms moved to St. Joseph High School from École St. Gerard School.	261,549
Tech Upgrades (Division-wide)	Telephone System	Purchase remaining equipment to complete replacement of VoIP telephone system (Year 4 of 4)	308,858
Tech Upgrades (Division-wide)	Network Infrastructure Replacement	Purchase remaining network switches to support the telephone system replacement project (Year 4 of 4)	475,561
<b>Total</b>			<b>3,628,006</b>

## Transportation

Greater Saskatoon Catholic Schools transports 5,131 students on 144 routes within the cities of Saskatoon, Warman, and Martensville. In addition to the regular routes, the school division contracts taxi companies to provide transportation for 65 students with intensive needs and students in remote areas of the city. Students who attend a school within our division in the town of Biggar and the cities of Humboldt, Warman, and Martensville are jointly transported with the public school division in each of the respective areas.

### Student Transportation 2017-18

Transportation Statistics	
Students transported	5,131
In-town students transported (included in above)	4,952
Transportation routes	144
Number of buses	N/A
Kilometres travelled daily	7,342 KMs (Round Trip)
Average age of bus	7.1 years
Capacity utilized on buses	87.5%
Average one-way ride time	38 minutes
Longest one-way ride time	86 minutes (Rural Route)
Number of school trips per year	2,859
Kilometres per year travelled on school trips	N/A
Cost per student per year	\$1,440.08
Cost per kilometre travelled	\$5.53

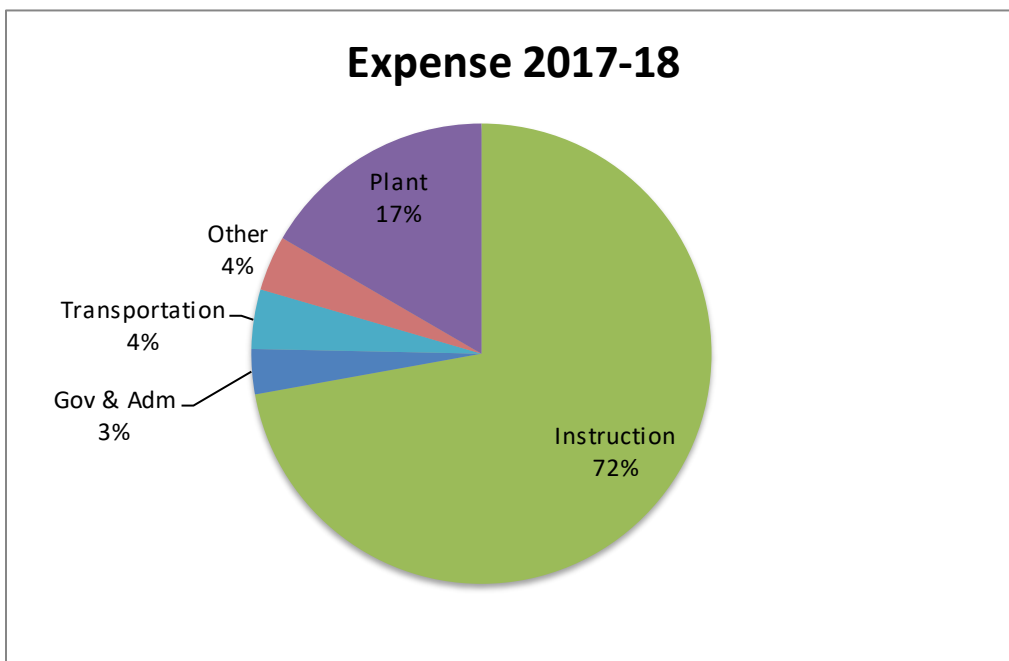
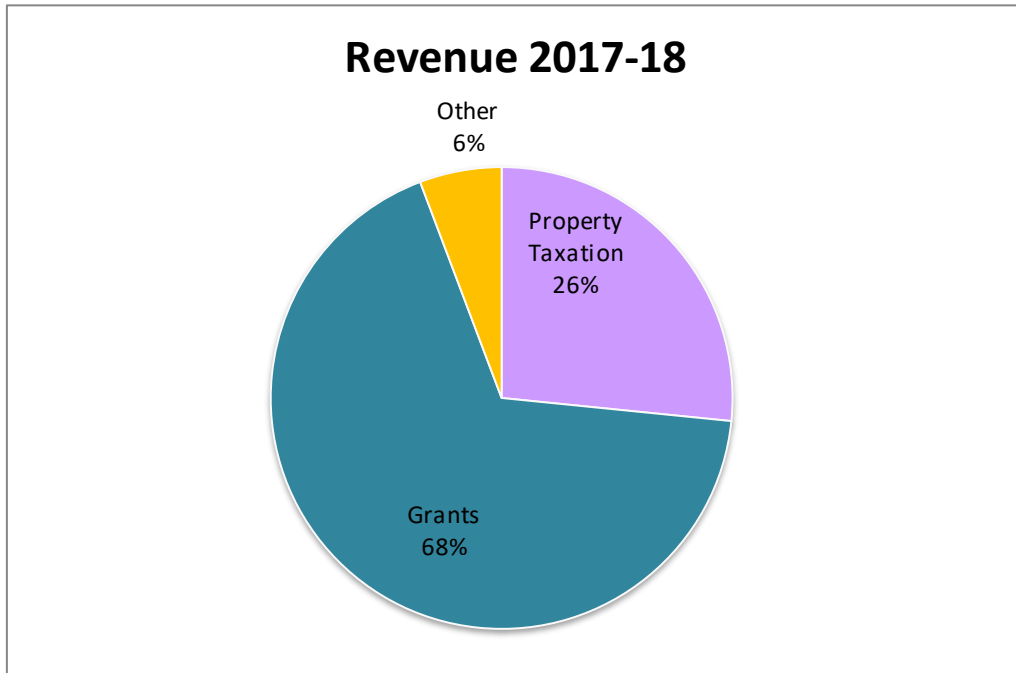
Note:

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

Source: First Student Inc. and Hertz Northern Bus

## Financial Overview

### Summary of Revenue and Expenses





## Budget to Actual Revenue, Expenses and Variances

	2018	2018	2017	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
	Budget	Actual	Actual			
<b>REVENUES</b>						
Property Taxation	52,227,118	49,923,392	47,212,494	(2,303,726)	-4%	
Grants	117,987,612	127,010,577	183,712,552	9,022,965	8%	1
Tuition and Related Fees	2,345,731	2,647,607	2,455,201	301,876	13%	2
School Generated Funds	3,543,919	4,240,427	4,168,132	696,508	20%	3
Complementary Services	1,762,524	1,926,524	1,816,152	164,000	9%	4
Other	1,305,365	1,957,791	1,568,569	652,426	50%	5
<b>Total Revenues</b>	<b>179,172,269</b>	<b>187,706,318</b>	<b>240,933,100</b>	<b>8,534,049</b>	<b>5%</b>	
<b>EXPENSES</b>						
Governance	558,855	603,695	769,528	44,840	8%	6
Administration	4,817,046	5,372,449	6,850,232	555,403	12%	7
Instruction	137,732,792	136,400,077	137,071,330	(1,332,715)	-1%	
Plant	29,214,535	31,423,470	24,764,423	2,208,935	8%	8
Transportation	8,446,550	7,901,069	7,816,222	(545,481)	-6%	9
Tuition and Related Fees	10,000	-	6,881	(10,000)	-100%	10
School Generated Funds	3,543,919	3,947,734	3,869,499	403,815	11%	11
Complementary Services	1,838,748	1,692,045	2,232,117	(146,703)	-8%	12
Other Expenses	1,791,669	1,669,521	1,801,296	(122,148)	-7%	13
<b>Total Expenses</b>	<b>187,954,114</b>	<b>189,010,060</b>	<b>185,181,528</b>	<b>1,055,946</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(8,781,845)</b>	<b>(1,303,742)</b>	<b>55,751,572</b>			

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

Note	Explanation
1	Operating grant higher than budget due to the receipt of additional grant for property tax cash collections being less than budget for the 2017 calendar year. As well, due to changes in the grant calculation in January 2018, actual cash property tax collections are reconciled to estimates each month and the overage or shortage adjusts the monthly operating grant allocation.
2	Number of short stay and full term international students was over budget.
3	Catholic School Community Council accounts were merged with school accounts with include prior surpluses.
4	Received start-up grant for early intervention pre-kindergarten program that will be expended in 2018-19.
5	Other revenue exceeds budget this year due to unexpected reimbursements from insurance claims.
6	Governance is over budget due to a planned SSBA fees reclassification not occurring.
7	Software upgrade costs not budgeted have been incurred and were covered from prior years' surplus. Elevator replacement budgeted to Plant Operations and Maintenance (PMR) in Plant but expensed to Administration. Other costs are as expected.
8	\$1.2 million spent in PMR in excess of the current year funding, covered by prior year PMR surplus. Authorized extra caretaking FTE to meet the needs in three of the six P3 schools. LED project to update lighting in schools not in budget.
9	Extra routes budgeted as a result of changes to the transportation policy were not needed.
10	No tuition students in 2017-18.
11	School based expenses were more than budget which were funded by additional school based revenue.
12	Salary accounts under budget as well as other material and supply accounts.
13	Due to change in timing of Ministry grant payments, GSCS did not use the operating line of credit this school year.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Debbie Berscheid	23,827	-	-	525	-	325	24,677
Ron Boechler	23,827	-	-	1,060	-	325	25,212
Diane Boyko*	30,827	-	-	1,355	2,394	1411	35,987
Jim Carriere	23,827	-	-	858	138	320	25,143
Todd Hawkins	23,827	-	-	2,146	-	325	26,298
Tim Jelinski	23,827	-	-	1,523	1,777	325	27,452
Alice Risling	23,230	-	-	381	1,773	332	25,716
Wayne Stus**	24,827	-	-	868	1,922	443	28,060
Sharon Zakreski-Werbicki	23,827	-	-	888	1,773	557	27,045

\*Board of Education Chair

\*\*Board of Education Vice-Chair

### Personal Services

Information for individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more is available upon request by contacting 306-659-7002.

### Transfers

Name	Amount
Greater Saskatoon Catholic Schools Foundation Inc.	203,851

Name	Amount
Saskatoon Public Schools	134,680

### Supplier Payments

Name	Amount
1 Stop Playgrounds Ltd.	50,284
Access 2000	113,184
Al Anderson's Source for Sport	254,727
Amazon	451,421
Apple Canada Inc.	413,263
AVI-SPL	150,352
Black & McDonald Limited	111,681

Name	Amount
BTS Business Technology	101,128
Catholic Family Services	94,400
CDI Computer Dealers Inc.	211,153
Century Roofing	827,850
Charter Telecom Inc.	1,189,861
Choice Electrical Supply	71,060
City of Saskatoon	3,073,133

Name	Amount
Clark Roofing (1964) Ltd.	163,643
Comfort Cabs. Ltd.	259,131
Concept3 Business Interiors	322,920
Costco	119,322
Covertite Eastern Ltd.	625,558
CP Distributors Ltd.	130,215
Canadian Test Centre Inc.	58,091
Custom Lawn Care	62,098
Dafco Filtration Group	54,832
Edwards Edwards McEwen	419,204
Eikon Contracting	116,608
Federated Co-Operatives Ltd.	52,502
FirstCanada ULC	6,336,764
Flynn Canada Ltd.	1,424,397
Follett School Solutions Inc.	530,361
Geanel Restaurant Supplies Ltd	79,194
Griffiths Construction	69,355
Guillevin International	220,178
H & D Dairy Service	56,772
Haid Roofing Ltd.	264,603
HBI Office Plus Inc	313,624
Hertz Northern Bus	1,241,486
Impact Climbing Inc	181,850
Inland Audio Visual Ltd.	99,327
Kim Constructors. Ltd.	100,943
Klassen Driving School Ltd.	667,750
Kone Inc.	155,604
Konica Minolta Business	568,500
Lifetouch Canada Inc.	70,313
Long & McQuade	149,927
Loraas	72,227
Maplewood Computing Ltd.	70,927
Marsh Canada Limited	460,222
McKercher LLP	77,296
Modern Niagara Inc.	190,756
Nedco	144,073
Nelson Education Ltd	54,856
Nichols Interiors Ltd	94,848

Name	Amount
Olympian Sports	84,151
Open Door Technology Inc.	126,915
Peak Mechanical Ltd	778,087
Pearson Canada Inc.	252,515
Pinnacle Distribution Inc.	107,367
PlayWorks Inc.	640,680
Precise Parklink (West) Ltd.	75,495
Precision Asphalt	51,237
Pro AV	111,912
Production Lighting Ltd	252,240
Professional Psychologists	72,464
Queen's House Retreat	57,257
R.L. Cushing Millwork	718,657
Ranch Ehrlo Society	89,360
Real Canadian Superstore	54,686
Real Canadian Wholesale	150,405
Saskatchewan Power Corporation	1,477,193
Saskatoon Fire & Flood	140,876
Saskatoon Prairieland Park	187,102
SaskEnergy	839,201
SaskTel	261,212
Shaughnessy Electric	86,990
Supreme Office Products Ltd	561,087
Swish-Kemsol	167,359
Sysco	353,606
TC Media Livres Inc.	50,300
TCU Place	54,687
The Canada Homestay	321,065
TM Designs Inc	89,849
Travel Masters	152,034
Troy Life & Fire Safety Ltd.	62,029
United Library Services Inc.	200,322
Vision Travel Solutions	96,795
Wal-Mart	58,165
WBM Technologies Inc.	122,056
Wesclean	411,055
West Unified Communications	82,584

Name	Amount
Western Fitness Equipment Ltd.	134,837

Name	Amount
Wintringham Roofing	78,144

### *Other Expenditures*

Name	Amount
C.U.P.E. 2268	251,878
C.U.P.E. 3730	106,184
Manulife Financial Group	51,810
Municipal Employees Pension Plan	4,404,179
Receiver General of Canada	34,931,824
Saskatchewan School Boards Association	2,169,185
Saskatchewan Teachers' Federation	14,097,121

Name	Amount
Saskatchewan Workers Compensation Board	310,385
Saskatoon Teachers' Association	144,599
Saskatchewan Catholic School Boards Association	52,424
Saskatoon Secondary Schools Athletic Directorate	52,504
Teachers' Superannuation Commission	189,580

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

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

### ***CONSOLIDATED FINANCIAL STATEMENTS***

***August 31, 2018***

## 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 Auditors' 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 3, 2018

## 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, 2018 and the consolidated statements of operations and accumulated surplus, re-measurement 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 Consolidated 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 consolidated 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, 2018, and the results of its operations, its re-measurement 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  
Licensed Professional Accountants

December 3, 2018  
Saskatoon, Saskatchewan

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2018**


	2018	2017
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	27,283,867	20,792,214
Accounts Receivable (Note 3)	5,043,660	9,276,854
Portfolio Investments (Note 4)	56,100	56,100
<b>Total Financial Assets</b>	<b>32,383,627</b>	<b>30,125,168</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 6)	6,009,911	8,244,667
Long-Term Debt (Note 7)	32,773,772	34,610,692
Liability for Employee Future Benefits (Note 8)	5,473,100	5,175,700
Deferred Revenue (Note 9)	4,273,278	4,110,730
<b>Total Liabilities</b>	<b>48,530,061</b>	<b>52,141,789</b>
<b>Net Debt</b>	<b>(16,146,434)</b>	<b>(22,016,621)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	283,341,335	290,528,810
Prepaid Expenses	340,869	327,323
<b>Total Non-Financial Assets</b>	<b>283,682,204</b>	<b>290,856,133</b>
<b>Accumulated Surplus (Note 11)</b>	<b>267,535,770</b>	<b>268,839,512</b>

Contractual Rights (Note 17)

Contractual Obligations and Commitments (Note 18)

*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**  
**for the year ended August 31, 2018**

	<b>2018 Budget</b>	<b>2018 Actual</b>	<b>2017 Actual</b>
	\$ (Note 14)	\$	\$
<b>REVENUES</b>			
Property Taxation	52,227,118	49,923,392	47,212,494
Grants	117,987,612	127,010,577	183,712,552
Tuition and Related Fees	2,345,731	2,647,607	2,455,201
School Generated Funds	3,543,919	4,240,427	4,168,132
Complementary Services (Note 10)	1,762,524	1,926,524	1,816,152
Other	1,305,365	1,957,791	1,568,569
<b>Total Revenues (Schedule A)</b>	<b>179,172,269</b>	<b>187,706,318</b>	<b>240,933,100</b>
<b>EXPENSES</b>			
Governance	558,855	603,695	769,528
Administration	4,817,046	5,372,449	6,850,232
Instruction	137,732,792	136,400,077	137,071,330
Plant	29,214,535	31,423,470	24,764,423
Transportation	8,446,550	7,901,069	7,816,222
Tuition and Related Fees	10,000	-	6,881
School Generated Funds	3,543,919	3,947,734	3,869,499
Complementary Services (Note 10)	1,838,748	1,692,045	2,232,117
Other Expenses	1,791,669	1,669,521	1,801,296
<b>Total Expenses (Schedule B)</b>	<b>187,954,114</b>	<b>189,010,060</b>	<b>185,181,528</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(8,781,845)</b>	<b>(1,303,742)</b>	<b>55,751,572</b>
<b>Accumulated Surplus, Beginning of Year</b>	<b>268,839,512</b>	<b>268,839,512</b>	<b>213,087,940</b>
<b>Accumulated Surplus, End of Year</b>	<b>260,057,667</b>	<b>267,535,770</b>	<b>268,839,512</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, 2018**

	2018	2017
	\$	\$
<b>Accumulated Remeasurement Losses, Beginning of Year</b>	-	<b>(2,904)</b>
Unrealized gains attributable to:		
Derivatives	-	2,904
<b>Accumulated Remeasurement Gains (Losses), End of Year</b>	<b>-</b>	<b>-</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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
	(Note 14)		
<b>Net Debt, Beginning of Year</b>	<b>(22,016,621)</b>	<b>(22,016,621)</b>	<b>(26,814,713)</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(8,781,845)	(1,303,742)	55,751,572
Acquisition of Tangible Capital Assets (Schedule C)	(889,373)	(3,501,973)	(58,993,989)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	366,986
Amortization of Tangible Capital Assets (Schedule C)	11,179,829	10,689,448	7,317,453
Net Change in Other Non-Financial Assets	-	(13,546)	353,166
	<b>1,508,611</b>	<b>5,870,187</b>	<b>4,795,188</b>
Net Remeasurement Gains	-	-	2,904
<b>Change in Net Debt</b>	<b>1,508,611</b>	<b>5,870,187</b>	<b>4,798,092</b>
<b>Net Debt, End of Year</b>	<b>(20,508,010)</b>	<b>(16,146,434)</b>	<b>(22,016,621)</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, 2018**

	2018	2017
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating (Deficit) Surplus for the Year	(1,303,742)	55,751,572
Add (Deduct) Non-Cash Items Included in Surplus (Deficit) (Schedule D)	10,689,448	(43,173,190)
Net Change in Non-Cash Operating Activities (Schedule E)	4,186,963	691,595
<b>Cash Provided by Operating Activities</b>	<b>13,572,669</b>	<b>13,269,977</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(5,244,096)	(7,923,677)
Proceeds on Disposal of Tangible Capital Assets	-	366,986
<b>Cash Used by Capital Activities</b>	<b>(5,244,096)</b>	<b>(7,556,691)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(10,000)
Proceeds on Disposal of Portfolio Investments	-	10,000
<b>Cash Provided (Used) by Investing Activities</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(1,836,920)	(2,083,451)
<b>Cash Used by Financing Activities</b>	<b>(1,836,920)</b>	<b>(2,083,451)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>6,491,653</b>	<b>3,629,835</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>20,792,214</b>	<b>17,162,379</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>27,283,867</b>	<b>20,792,214</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, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	50,461,841	48,594,791	47,091,429
Revenue from Supplemental Levies	475,267	313,613	431,763
<b>Total Property Tax Revenue</b>	<b>50,937,108</b>	<b>48,908,404</b>	<b>47,523,192</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	438,708	328,467	74,253
Provincial Government	814,743	834,993	812,315
Other	611,057	451,455	483,544
<b>Total Grants in Lieu of Taxes</b>	<b>1,864,508</b>	<b>1,614,915</b>	<b>1,370,112</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	20,891	12,539	20,261
<b>Total Other Tax Revenues</b>	<b>20,891</b>	<b>12,539</b>	<b>20,261</b>
<b>Additions to Levy</b>			
Penalties	20,891	27,718	21,579
Other	146,236	378,611	88,211
<b>Total Additions to Levy</b>	<b>167,127</b>	<b>406,329</b>	<b>109,790</b>
<b>Deletions from Levy</b>			
Cancellations	(52,227)	(36,244)	(27,998)
Other Deletions	(710,289)	(982,551)	(1,782,863)
<b>Total Deletions from Levy</b>	<b>(762,516)</b>	<b>(1,018,795)</b>	<b>(1,810,861)</b>
<b>Total Property Taxation Revenue</b>	<b>52,227,118</b>	<b>49,923,392</b>	<b>47,212,494</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	112,402,136	118,671,131	116,965,456
Other Ministry Grants	1,819,026	1,798,191	816,330
<b>Total Ministry Grants</b>	<b>114,221,162</b>	<b>120,469,322</b>	<b>117,781,786</b>
Other Provincial Grants	625,271	651,346	808,105
Federal Grants	-	97,213	395,000
Grants from Others	241,015	2,071,703	339,715
<b>Total Operating Grants</b>	<b>115,087,448</b>	<b>123,289,584</b>	<b>119,324,606</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	2,900,164	3,500,747	62,925,458
Other Capital Grants	-	220,246	1,462,488
<b>Total Capital Grants</b>	<b>2,900,164</b>	<b>3,720,993</b>	<b>64,387,946</b>
<b>Total Grants</b>	<b>117,987,612</b>	<b>127,010,577</b>	<b>183,712,552</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
School Boards	128,975	68,571	62,500
Federal Government and First Nations	80,000	51,195	61,380
Individuals and Other	2,136,756	2,527,841	2,331,321
<b>Total Tuition and Related Fees Revenue</b>	<b>2,345,731</b>	<b>2,647,607</b>	<b>2,455,201</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	-	11,759	1,622
<b>Total Curricular Fees</b>	<b>-</b>	<b>11,759</b>	<b>1,622</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	56,496	81,473	56,857
Fundraising	799,154	946,658	1,012,323
Grants and Partnerships	430,173	588,970	512,023
Students Fees	2,074,514	2,451,226	2,313,909
Other	183,582	160,341	271,398
<b>Total Non-Curricular Fees</b>	<b>3,543,919</b>	<b>4,228,668</b>	<b>4,166,510</b>
<b>Total School Generated Funds Revenue</b>	<b>3,543,919</b>	<b>4,240,427</b>	<b>4,168,132</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,762,524	1,762,524	1,816,152
Other Ministry Grants	-	164,000	-
<b>Total Operating Grants</b>	<b>1,762,524</b>	<b>1,926,524</b>	<b>1,816,152</b>
<b>Total Complementary Services Revenue</b>	<b>1,762,524</b>	<b>1,926,524</b>	<b>1,816,152</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	445,714	942,714	772,302
Sales & Rentals	786,651	811,705	739,777
Investments	73,000	203,372	56,490
<b>Total Other Revenue</b>	<b>1,305,365</b>	<b>1,957,791</b>	<b>1,568,569</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>179,172,269</b>	<b>187,706,318</b>	<b>240,933,100</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	232,660	221,541	251,493
Professional Development - Board Members	27,500	24,049	47,024
Advisory Committees	92,928	93,120	25,968
Elections	-	-	71,915
Other Governance Expenses	205,767	264,985	373,128
<b>Total Governance Expense</b>	<b>558,855</b>	<b>603,695</b>	<b>769,528</b>
<b>Administration Expense</b>			
Salaries	3,630,522	3,877,490	5,142,625
Benefits	483,374	547,026	768,719
Supplies & Services	225,902	286,913	428,473
Non-Capital Furniture & Equipment	4,956	934	2,124
Building Operating Expenses	250,623	466,040	307,677
Communications	90,000	62,765	-
Travel	35,000	33,016	32,246
Professional Development	15,000	10,240	4,346
Amortization of Tangible Capital Assets	81,669	88,025	164,022
<b>Total Administration Expense</b>	<b>4,817,046</b>	<b>5,372,449</b>	<b>6,850,232</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	97,499,383	97,800,829	96,848,612
Instructional (Teacher Contract) Benefits	4,724,731	4,748,834	4,742,139
Program Support (Non-Teacher Contract) Salaries	19,572,809	19,741,825	19,344,717
Program Support (Non-Teacher Contract) Benefits	4,389,306	4,299,046	4,226,227
Instructional Aids	2,801,062	3,067,728	5,011,865
Supplies & Services	2,044,593	2,024,562	2,104,897
Non-Capital Furniture & Equipment	669,167	585,060	585,615
Communications	630,021	297,962	358,582
Travel	285,154	197,337	228,784
Professional Development	748,546	351,143	482,783
Student Related Expense	1,231,641	1,224,219	1,185,660
Amortization of Tangible Capital Assets	3,136,379	2,061,532	1,951,449
<b>Total Instruction Expense</b>	<b>137,732,792</b>	<b>136,400,077</b>	<b>137,071,330</b>
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	7,177,673	7,270,918	6,789,377
Benefits	1,504,264	1,550,070	1,379,402
Supplies & Services	12,231	8,573	1,391
Non-Capital Furniture & Equipment	112,080	90,688	42,772
Building Operating Expenses	12,355,486	13,858,907	11,258,277
Communications	332	460	632
Travel	87,355	102,282	86,746
Professional Development	4,500	2,851	5,014
Amortization of Tangible Capital Assets	7,960,614	8,538,721	5,200,812
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>29,214,535</b>	<b>31,423,470</b>	<b>24,764,423</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
<b>Student Transportation Expense</b>			
Salaries	134,000	133,842	125,832
Benefits	24,452	12,553	9,164
Contracted Transportation	8,288,098	7,754,674	7,681,226
<b>Total Student Transportation Expense</b>	<b>8,446,550</b>	<b>7,901,069</b>	<b>7,816,222</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	10,000	-	6,881
<b>Total Tuition and Related Fees Expense</b>	<b>10,000</b>	<b>-</b>	<b>6,881</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	-	1,912	2,971
Cost of Sales	40,217	57,082	42,268
School Fund Expenses	3,503,702	3,888,740	3,824,260
<b>Total School Generated Funds Expense</b>	<b>3,543,919</b>	<b>3,947,734</b>	<b>3,869,499</b>
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	1,273,673	1,164,160	1,245,084
Program Support (Non-Teacher Contract) Salaries & Benefits	525,008	487,640	445,381
Instructional Aids	10,000	286	761
Supplies & Services	-	102	107
Non-Capital Furniture & Equipment	5,000	-	-
Travel	-	509	422
Professional Development (Non-Salary Costs)	1,500	-	(135)
Student Related Expenses	22,400	21,930	26,474
Contracted Transportation & Allowances	-	16,248	512,853
Amortization of Tangible Capital Assets	1,167	1,170	1,170
<b>Total Complementary Services Expense</b>	<b>1,838,748</b>	<b>1,692,045</b>	<b>2,232,117</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	158,424	60,999	105,095
Interest on Capital Loans	1,600,332	1,602,240	1,676,119
Interest on Other Long-Term Debt	32,913	6,282	20,082
<b>Total Other Expense</b>	<b>1,791,669</b>	<b>1,669,521</b>	<b>1,801,296</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>187,954,114</b>	<b>189,010,060</b>	<b>185,181,528</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, 2018**

	Land		Buildings		Other	Furniture and	Computer Hardware and Audio Visual	Computer		
	Land	Improvements	Buildings	Short-Term	Vehicles	Equipment	Equipment	Software	2018	2017
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>										
Opening Balance as of September 1	9,578,065	1,984,000	327,086,622	39,328,310	563,626	9,590,144	9,746,185	515,111	398,392,063	341,689,030
Additions/Purchases	-	9,602	11,623	-	34,023	2,020,946	1,410,636	15,143	3,501,973	58,993,989
Disposals	-	-	-	-	(16,305)	(445,333)	(1,927,825)	(172,626)	(2,562,089)	(2,290,956)
<b>Closing Balance as of August 31</b>	<b>9,578,065</b>	<b>1,993,602</b>	<b>327,098,245</b>	<b>39,328,310</b>	<b>581,344</b>	<b>11,165,757</b>	<b>9,228,996</b>	<b>357,628</b>	<b>399,331,947</b>	<b>398,392,063</b>
<b>Tangible Capital Assets - Amortization</b>										
Opening Balance as of September 1	-	726,532	72,721,136	25,499,563	360,896	2,727,301	5,451,441	376,384	107,863,253	102,469,770
Amortization of the Period	-	86,938	6,337,882	1,149,728	80,482	1,117,113	1,845,784	71,521	10,689,448	7,317,453
Disposals	-	-	-	-	(16,305)	(445,333)	(1,927,825)	(172,626)	(2,562,089)	(1,923,970)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>813,470</b>	<b>79,059,018</b>	<b>26,649,291</b>	<b>425,073</b>	<b>3,399,081</b>	<b>5,369,400</b>	<b>275,279</b>	<b>115,990,612</b>	<b>107,863,253</b>
<b>Net Book Value</b>										
Opening Balance as of September 1	9,578,065	1,257,468	254,365,486	13,828,747	202,730	6,862,843	4,294,744	138,727	290,528,810	239,219,260
Closing Balance as of August 31	9,578,065	1,180,132	248,039,227	12,679,019	156,271	7,766,676	3,859,596	82,349	283,341,335	290,528,810
<b>Change in Net Book Value</b>	<b>-</b>	<b>(77,336)</b>	<b>(6,326,259)</b>	<b>(1,149,728)</b>	<b>(46,459)</b>	<b>903,833</b>	<b>(435,148)</b>	<b>(56,378)</b>	<b>(7,187,475)</b>	<b>51,309,550</b>
<b>Disposals</b>										
Historical Cost	-	-	-	-	16,305	445,333	1,927,825	172,626	2,562,089	2,290,956
Accumulated Amortization	-	-	-	-	16,305	445,333	1,927,825	172,626	2,562,089	1,923,970
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,986</b>
Price of Sale	-	-	-	-	-	-	-	-	-	366,986
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Closing net book value of tangible capital assets includes total leased tangible capital assets of \$0 (2017 - \$107,666) in Computer Hardware and Audio Visual Equipment. Amortization of \$107,666 (2017 - \$160,766) has been recorded on these assets.

**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, 2018**

	2018	2017
	\$	\$
<b>Non-Cash Items Included in Surplus/Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	10,689,448	7,317,453
In-Kind Ministry of Education Capital Grants for Joint-Use Schools Project included in Surplus/Deficit (Note 19)	-	(50,490,643)
<b>Total Non-Cash Items Included in Surplus/Deficit</b>	<b>10,689,448</b>	<b>(43,173,190)</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, 2018**

	2018	2017
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	4,233,194	(142,856)
Decrease in Accounts Payable and Accrued Liabilities *	(492,633)	(394,299)
Increase in Liability for Employee Future Benefits	297,400	395,000
Increase in Deferred Revenue	162,548	480,584
(Increase) Decrease in Prepaid Expenses	(13,546)	353,166
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>4,186,963</b>	<b>691,595</b>

\* This amount does not include the \$1,742,123 decrease in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

**1. AUTHORITY AND PURPOSE**

The School Division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the St. Paul's Roman Catholic Separate School Division No. 20" and operates as "the St. Paul's Roman Catholic Separate School Division No. 20". The School Division provides education services to residents within its boundaries and is governed by an elected board of trustees. 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) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

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 – 58.1% (2017 – 58.2%)

**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 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 \$5,473,100 (2017 - \$5,175,700) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$49,923,392 (2017 - \$47,212,494) because final tax assessments may differ from initial estimates.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

- Useful lives of tangible capital assets and related amortization \$10,689,448 (2017 - \$7,317,453) 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.

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); and
- Level 3 inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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. Financial 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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

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).

**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 and capital lease assets.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

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

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
Other vehicles	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 will provide economic benefits in one or more future periods such as insurance, Saskatchewan School Boards Association fees, Workers' Compensation premiums and software licenses.

**g) Liabilities**

Liabilities are present obligations arising from transactions and events occurring prior to year-end, which will be satisfied in the future through the use of assets or another form of economic settlement.

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

**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.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

**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**

**Multi-Employer Defined Benefit Plans**

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) 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). The plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

**i) Revenue Recognition**

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

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

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, 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 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.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For the 2018 taxation year, the School Division has a bylaw in place and continues to earn taxation revenue.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the School Division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions 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:

	2018		2017	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 1,128,443	\$ 1,128,443	\$ 2,117,687	\$ 2,117,687
Provincial Grants Receivable	1,120,098	1,120,098	5,528,603	5,528,603
Other Receivables	2,795,119	2,795,119	1,630,564	1,630,564
<b>Total Accounts Receivable</b>	<b>\$ 5,043,660</b>	<b>\$ 5,043,660</b>	<b>\$ 9,276,854</b>	<b>\$ 9,276,854</b>



**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2018	2017
<b>Portfolio investments in the cost and amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Home Trust Company GIC, interest of 2.35%, due October 18, 2021	\$ 10,000	\$ 10,000
Canadian Western Bank GIC, interest of 2.35%, due January 6, 2021	11,600	11,600
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 \$28,000,000 that bears interest at prime minus 1.00% 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 June 19, 2015. There was no balance drawn on the line of credit at August 31, 2018 (August 31, 2017 - \$0).

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2018	2017
Accrued Salaries and Benefits	\$ 3,092,187	\$ 2,672,452
Supplier Payments	2,895,584	5,549,730
Other	22,140	22,485
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 6,009,911</b>	<b>\$ 8,244,667</b>

**7. LONG-TERM DEBT**

Details of long-term debt are as follows:

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

		2018	2017
Capital Loans:	BMO 5.01% twenty year fixed rate loan, payable in blended monthly instalments of \$179,973 until December 2033.	\$ 23,080,114	\$ 24,056,771
	Royal Bank 4.25% twenty year fixed rate loan, payable in blended monthly instalments of \$77,106 until December 2031.	9,405,576	9,919,217
	BMO 1.98% five year fixed rate loan, payable in blended monthly instalments of \$15,422 until March 2020.	288,082	465,569
		<b>32,773,772</b>	<b>34,441,557</b>
Other Long-Term Debt:			
Capital Lease	Five year capital lease for Konica Minolta multifunction printing devices, variable monthly cost per copy payment based on usage, bearing interest at 7.55%, expired June 30, 2018.	-	169,135
		-	169,135
<b>Total Long-Term Debt</b>		<b>\$ 32,773,772</b>	<b>\$ 34,610,692</b>

**Future principal repayments over the next 5 years are estimated as follows:**

	Capital Loans	Total
2019	\$ 1,743,646	\$ 1,743,646
2020	1,745,552	1,745,552
2021	1,718,055	1,718,055
2022	1,801,509	1,801,509
2023	1,889,041	1,889,041
Thereafter	23,875,969	23,875,969
<b>Total</b>	<b>\$ 32,773,772</b>	<b>\$ 32,773,772</b>

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

	Capital Loans	Capital Leases	2018	2017
Principal	\$ 1,667,785	\$ 169,135	\$ 1,836,920	\$ 2,083,451
Interest	1,602,240	6,282	1,608,522	1,696,200
<b>Total</b>	<b>\$ 3,270,025</b>	<b>\$ 175,417</b>	<b>\$ 3,445,442</b>	<b>\$ 3,779,651</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

**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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2018.

Details of the employee future benefits are as follows:

	2018	2017
Long-term assumptions used:		
Discount rate at end of period	3.00% per annum	2.69% per annum
Inflation rate and productivity (excluding merit and promotion) - Teachers	2.50% per annum	2.50% per annum
Inflation rate and productivity (excluding merit and promotion) - Non-Teachers	3.00% per annum	3.00% per annum
Expected average remaining service life (years)	14 years	14 years

Liability for Employee Future Benefits	2018	2017
Accrued Benefit Obligation - beginning of year	\$ 5,486,100	\$ 5,750,200
Current period service cost	444,800	496,100
Interest cost	155,100	128,000
Benefit payments	(331,400)	(300,000)
Actuarial gain	(725,700)	(588,200)
Accrued Benefit Obligation - end of year	5,028,900	5,486,100
Unamortized Net Actuarial Gain (Loss)	444,200	(310,400)
Liability for Employee Future Benefits	\$ 5,473,100	\$ 5,175,700

Employee Future Benefits Expense	2018	2017
Current service cost	\$ 444,800	\$ 496,100
Amortization of net actuarial loss	28,900	70,900
Benefit cost	473,700	567,000
Interest cost	155,100	128,000
Total Employee Future Benefits Expense	\$ 628,800	\$ 695,000

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2017	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2018
<b>Capital projects</b>				
Federal capital tuition	\$ 19,184	\$ 1,820	\$ -	\$ 21,004
Other Non-Government deferred capital transfers	93,325	-	(20,413)	72,912
<b>Total capital projects deferred revenue</b>	<b>112,509</b>	<b>1,820</b>	<b>(20,413)</b>	<b>93,916</b>
<b>Other deferred revenue</b>				
International Student Program tuition	2,107,839	2,375,747	(2,107,839)	2,375,747
Holy Family Community Space	1,166,100	-	(50,700)	1,115,400
Facility rentals	6,364	4,488	(6,364)	4,488
Property tax income	717,918	683,727	(717,918)	683,727
<b>Total other deferred revenue</b>	<b>3,998,221</b>	<b>3,063,962</b>	<b>(2,882,821)</b>	<b>4,179,362</b>
<b>Total Deferred Revenue</b>	<b>\$ 4,110,730</b>	<b>\$ 3,065,782</b>	<b>\$ (2,903,234)</b>	<b>\$ 4,273,278</b>

**10. COMPLEMENTARY SERVICES**

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

Following is a summary of the revenues and expenses of the Complementary Services programs operated by the School Division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2018	2017
<b>Revenue:</b>			
Operating Grants	\$1,926,524	\$1,926,524	\$1,816,152
<b>Total Revenue</b>	<b>1,926,524</b>	<b>1,926,524</b>	<b>1,816,152</b>
<b>Expenses:</b>			
Salaries & Benefits	1,651,800	1,651,800	1,690,466
Instructional Aids	286	286	760
Supplies and Services	102	102	106
Travel	509	509	287
Student Related Expenses	21,930	21,930	26,473
Contracted Transportation & Allowances	16,248	16,248	512,855
Amortization of Tangible Capital Assets	1,170	1,170	1,170
<b>Total Expenses</b>	<b>1,692,045</b>	<b>1,692,045</b>	<b>2,232,117</b>
<b>Excess (Deficiency) of Revenue over Expenses</b>	<b>\$ 234,479</b>	<b>\$ 234,479</b>	<b>\$ (415,965)</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 (2017 – 28) pre-kindergarten programs in 11 schools.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

**11. ACCUMULATED SURPLUS**

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

Certain amounts of the accumulated surplus, as approved by the Board of Education, have been designated for specific future purposes 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.

Details of accumulated surplus are as follows:

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2018**

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

	August 31 2017	Additions during the year	Reductions during the year	August 31 2018
<b>Invested in Tangible Capital Assets</b>				
Net Book Value of Tangible Capital Assets	\$ 290,528,810	\$ 3,501,973	\$ 10,689,448	\$ 283,341,335
Less: Debt owing on Tangible Capital Assets	(34,610,692)	-	(1,836,920)	(32,773,772)
	<b>255,918,118</b>	<b>3,501,973</b>	<b>8,852,528</b>	<b>250,567,563</b>
<b>PMR maintenance project allocations</b>	<b>2,428,731</b>	<b>3,293,924</b>	<b>4,423,377</b>	<b>1,299,278</b>
<b>Internally Restricted Surplus</b>				
<b>Capital projects</b>				
Designated for tangible capital asset expenditures	2,508,899	-	1,821,489	687,410
<b>Other</b>				
Board elections	25,000	50,000	-	75,000
Claims fluctuation reserve	100,000	-	-	100,000
Coordinator carryover	-	417,601	-	417,601
Curricular renewal and implementation	-	1,270,000	-	1,270,000
Facility renewal and construction	-	3,367,526	-	3,367,526
Federal playground grant	-	50,000	-	50,000
Financial system upgrade	75,000	-	75,000	-
Holy Family maintenance fund	101,400	50,700	-	152,100
Humboldt Collegiate Institute	243,702	87,399	-	331,101
Invitational Shared Services Initiative	14,573	7,500	14,573	7,500
JUSP planning grant	102,081	-	-	102,081
Modular classroom moves and new	150,742	888,565	-	1,039,307
Modular classroom project surplus	163,565	-	163,565	-
Oskayak High School	1,241,533	174,271	-	1,415,804
Saskatoon French School	337,989	162,039	-	500,028
Scholarship funds	222,226	5,922	2,625	225,523
School decentralized budget carryover	77,972	136,070	77,972	136,070
School furniture replacement	-	450,000	-	450,000
School generated funds	1,277,627	148,897	-	1,426,524
Snow removal	50,000	-	-	50,000
	<b>6,692,309</b>	<b>7,266,490</b>	<b>2,155,224</b>	<b>11,803,575</b>
<b>Unrestricted Surplus</b>	<b>3,800,354</b>	<b>65,000</b>	<b>-</b>	<b>3,865,354</b>
<b>Total Accumulated Surplus</b>	<b>\$ 268,839,512</b>	<b>\$ 14,127,387</b>	<b>\$ 15,431,129</b>	<b>\$ 267,535,770</b>

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**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) Board elections is one-fourth estimate of the future cost of school board trustee elections.
- iii) Claims fluctuation reserve is funds withdrawn from the employee benefits plan to offset future costs.
- iv) Coordinator carryover is funding set aside for coordinators to use in the following school year.
- v) Curricular renewal and implementation is funding set aside for new curricular resources and programs.
- vi) Facility renewal and construction is funds set aside for facility upgrades and new construction.
- vii) Federal playground grant was received for the playground replacement at École St. Gerard in 2017-18 but was not spent during the year.
- viii) Financial system upgrade funds were used to update to the School Division accounting and payroll software in 2017-18.
- ix) Holy Family maintenance fund is set aside for future maintenance and repairs to the community space in Holy Family Catholic Elementary School.
- x) 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.
- xi) 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.
- xii) JUSP planning grant funds were received from the Ministry of Education and the unspent portion is being set aside to offset future legal and operational costs of the schools.
- xiii) Modular classroom moves and new is funding set aside for future construction, modifications and moves of modular classrooms.
- xiv) The modular classroom project surplus was set aside to offset future costs associated with incompatibility issues with existing units. This has been rolled into modular classroom moves and new.
- xv) The Oskāyak High School and Saskatoon French School allocations are revenues in excess of expenses resulting from the operations of the respective schools. Both schools are

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

administered by the School Division and work with a council elected by the school community as outlined in the tripartite agreement for each school.

- xvi) 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.
- xvii) 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.
- xviii) School furniture replacement is a fund set aside to support the replacement of one to four classrooms per school.
- xix) School generated funds are the excess of revenue over expenses from funds collected from school activities at the school level.
- xx) Snow removal is funds set aside to offset unanticipated snow removal costs.

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2018 Actual	2017 Actual
Governance	\$ 221,541	\$ 382,154	\$ -	\$ -	\$ 603,695	\$ 769,528
Administration	4,424,516	859,908	-	88,025	5,372,449	6,850,232
Instruction	126,590,534	7,748,011	-	2,061,532	136,400,077	137,071,330
Plant	8,820,988	14,063,761	-	8,538,721	31,423,470	24,764,423
Transportation	146,395	7,754,674	-	-	7,901,069	7,816,222
Tuition and Related Fees	-	-	-	-	-	6,881
School Generated Funds	-	3,947,734	-	-	3,947,734	3,869,499
Complementary Services	1,651,800	39,075	-	1,170	1,692,045	2,232,117
Other - Interest	-	10,631	1,658,890	-	1,669,521	1,801,296
<b>TOTAL</b>	<b>\$ 141,855,774</b>	<b>\$ 34,805,948</b>	<b>\$ 1,658,890</b>	<b>\$ 10,689,448</b>	<b>\$ 189,010,060</b>	<b>\$ 185,181,528</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) and 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.



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**13. PENSION PLANS (Cont'd)**

Accordingly, these consolidated financial statements do not include any expense for 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:

	2018			2017
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,171	3	1,174	1,163
Member contribution rate (percentage of salary)	9.50% - 13.50%	6.05% - 7.85%	6.05% - 13.50%	6.05% - 13.50%
Member contributions for the year	\$ 11,384,491	\$ 17,730	\$ 11,402,221	\$ 11,645,289

**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. 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:

	2018	2017
Number of active School Division members	710	735
Member contribution rate (percentage of salary)	8.15% / 9.15%	8.15%
School Division contribution rate (percentage of salary)	8.15% / 9.15%	8.15%
Member contributions for the year	\$ 2,185,581	\$ 2,238,567
School Division contributions for the year	\$ 2,185,581	\$ 2,238,567
Actuarial extrapolation date	31-Dec-17	31-Dec-16
Plan Assets (in thousands)	\$ 2,469,995	\$ 2,323,947
Plan Liabilities (in thousands)	\$ 2,015,818	\$ 1,979,463
Plan Surplus (in thousands)	\$ 454,177	\$ 344,484

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
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**14. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the Board of Education on June 26, 2017 and the Minister of Education on August 28, 2017.

**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, 2018. These amounts represent 100% of the partnership's financial position and activities.

	2018	2017
Tangible Capital Assets	\$ 15,126,611	\$ 15,513,862
<b>Total Assets</b>	<b>\$ 15,126,611</b>	<b>\$ 15,513,862</b>
Accumulated Surplus	\$ 15,126,611	\$ 15,513,862
<b>Total Liabilities and Accumulated Surplus</b>	<b>\$ 15,126,611</b>	<b>\$ 15,513,862</b>
Revenue	\$ 3,836,346	\$ 3,682,078
Expenses	(3,685,917)	(3,670,991)
<b>Total Operating Surplus</b>	<b>\$ 150,429</b>	<b>\$ 11,087</b>
Less: Allocated to Horizon School Division No. 205	(63,030)	(4,639)
Less: Allocated to St. Paul's Roman Catholic Separate School Division No. 20	(87,399)	(6,448)
<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 58.1% (2017 – 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:

	2018	2017
Tangible Capital Assets	\$ 10,419,075	\$ 10,713,001
Revenue	\$ 2,228,917	\$ 2,141,208
Expenses	\$ (2,141,518)	\$ (2,134,760)

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, Saskatchewan Health Authority, colleges, and crown corporations under the common

**St. Paul's Roman Catholic Separate School Division No. 20**  
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**16. RELATED PARTIES (Cont'd)**

control of the Government of Saskatchewan. Related parties of the School Division also include its key management personnel, close family members of its key management personnel, and entities controlled by, or under shared control of any of these individuals.

**Related Party Transactions**

Transactions with these related parties have occurred and been settled on normal trade terms.

	2018	2017
<b>Revenues</b>		
Ministry of Education	\$ 125,896,593	\$ 182,523,396
Saskatchewan Government Insurance	651,346	755,221
Living Sky S.D. No. 202	-	52,884
	<b>\$ 126,547,939</b>	<b>\$ 183,331,501</b>
<b>Expenses</b>		
Saskatchewan Power Corporation	\$ 1,594,076	\$ 1,237,784
Saskatchewan Telecommunications Holding Corporation	261,212	307,955
SaskEnergy Incorporated	839,201	717,636
Workers' Compensation Board (Saskatchewan)	310,385	309,951
	<b>\$ 3,004,874</b>	<b>\$ 2,573,326</b>
<b>Accounts Receivable</b>		
Ministry of Education	\$ 1,050,000	\$ 5,498,875
Horizon S.D. No. 205	93,852	6,452
Saskatchewan Government Insurance	70,098	29,728
	<b>\$ 1,213,950</b>	<b>\$ 5,535,055</b>
<b>Prepaid Expenses</b>		
Workers' Compensation Board (Saskatchewan)	\$ 100,069	\$ 110,509
	<b>\$ 100,069</b>	<b>\$ 110,509</b>
<b>Accounts Payable and Accrued Liabilities</b>		
Saskatchewan Power Corporation	\$ 116,883	\$ 108,726
Saskatchewan Telecommunications Holding Corporation	5,727	20,453
SaskEnergy Incorporated	32,578	14,381
	<b>\$ 155,188</b>	<b>\$ 143,560</b>

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

**17. CONTRACTUAL RIGHTS**

Significant contractual rights of the School Division are as follows:

- Eight-year treaty land entitlement agreement with Yellow Quill Band #90 and Yellow Quill Holdings Inc. of \$571,231, ending October 19, 2025.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
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**17. CONTRACTUAL RIGHTS (Cont'd)**

	<b>Treaty Land Entitlement</b>
2019	\$ 71,404
2020	71,404
2021	71,404
2022	71,404
2023	71,404
Thereafter	214,211
<b>Total Contractual Rights</b>	<b>\$ 571,231</b>

**18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

On July 4, 2014, the School Division signed a five-year contract with Hertz Northern Bus for student transportation services, with an option to extend the contract for an additional three years. The option was exercised December 11, 2017, extending the contract to June 30, 2022.

On August 25, 2016, the School Division signed a seven-year contract with First Canada ULC for student transportation services, expiring June 30, 2023. The School Division has a right to extend the contract for an additional three years.

	<b>Transportation Services</b>
2019	\$ 6,935,405
2020	7,080,834
2021	7,259,712
2022	7,443,956
2023	6,515,485
	<b>\$ 35,235,392</b>

The School Division leases instructional space for its Opening Doors Program from 2PRO Terra Holdings Ltd. On July 20, 2016, the School Division signed a three-year lease extension for the period ending August 31, 2019.

On May 11, 2013 the School Division signed a five-year 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. On July 17, 2017, the School Division agreed to a one-year extension, expiring on June 30, 2019.

Operating lease obligations of the School Division are as follows:

	<b>Operating Leases</b>		
	<b>Instructional Space</b>	<b>Multifunction copiers</b>	<b>Total Operating</b>
Future minimum lease payments:			
2019	\$ 46,200	\$ 349,414	\$ 395,614
<b>Total Lease Obligations</b>	<b>\$ 46,200</b>	<b>\$ 349,414</b>	<b>\$ 395,614</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
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**19. 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. Under the Accountability Agreement between the Government of Saskatchewan and School Division, the School Division receives the benefit of payments made by the Government of Saskatchewan.

**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 as at August 31, 2018 was:

	August 31, 2018				
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 1,120,098	\$ 1,120,098	\$ -	\$ -	\$ -
Other Receivables	2,571,774	2,012,258	61,111	5,103	493,302
<b>Net Receivables</b>	<b>\$ 3,691,872</b>	<b>\$ 3,132,356</b>	<b>\$ 61,111</b>	<b>\$ 5,103</b>	<b>\$ 493,302</b>

Receivable amounts related to GST are not applicable to credit risk, as these do not meet the definition of a financial instrument.

**ii) Liquidity Risk**

Liquidity risk is the risk that the School Division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by 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:

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

	August 31, 2018				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,009,911	\$ 6,009,911	\$ -	\$ -	\$ -
Long-term debt (includes interest)	45,744,374	1,635,009	1,635,009	12,447,772	30,026,584
<b>Total</b>	<b>\$51,754,285</b>	<b>\$ 7,644,920</b>	<b>\$ 1,635,009</b>	<b>\$12,447,772</b>	<b>\$30,026,584</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 \$28,000,000 with interest payable monthly at a rate of prime minus 1.00% per annum, which was approved by the Ministry of Education on June 19, 2015. 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, 2018 (2017 - \$0).

The School Division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing in GICs and term deposits for short terms at fixed interest rates
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the use of fixed rate terms.

**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, 2018 the School Division had accounts payable of \$0 (2017 - \$0).