



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

2022-23 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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[2022-2023 Annual Report to the Ministry of Education](#)

Letter of Transmittal



Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

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 2022-23 annual report. This report presents an overview of St. Paul's Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in blue ink that reads "Diane Boyko". The signature is written in a cursive, flowing style.

Diane Boyko, Chair
Greater Saskatoon Catholic Schools

Introduction

St. Paul's Roman Catholic School Separate School Division #20 is more commonly known as Greater Saskatoon Catholic Schools (GSCS). This report highlights the school division's achievements, progress and results for the school year from September 1, 2022, and ending August 31, 2023.

The following pages detail how GSCS carries out its mission— *“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”*—and the priorities and goals of the GSCS Board of Education, which are: *celebrating and promoting our Catholic identity, improving student learning and achievement, building relationships and partnerships, and promoting stewardship.*

Throughout this annual report, there are opportunities to learn more about GSCS initiatives, governance and administrative structure, and its schools and facilities. Appendices to this annual report include payee lists and audited financial statements.

The division welcomed a new director of education, François Rivard, in January 2023. Although, Mr. Rivard is not new to the division, having worked for the division for about 25 years. After serving as director for over 10 years and the division for over 30 years, Greg Chatlain retired in December 2022.

In 2022-23, Greater Saskatoon Catholic Schools had many opportunities to welcome new students and families. The official year-over-year enrolment growth, as of September 30, 2022, was 943 students. The division also welcomed approximately 800 more students after September 30. This in-year growth is both exciting and challenging.

It is encouraging that families continued to choose Catholic education. Greater Saskatoon Catholic Schools is blessed to be able to serve students and families who entrust the division with the great responsibility of aiding in the education of their children.

At the same time, this in-year growth—driven largely by immigration—presented challenges and strained existing resources, both human and financial. These challenges were most evident at Bishop Filevich Ukrainian Bilingual School. Because of the ongoing conflict in Ukraine, the school's population more than doubled in the span of a year. Converting space to classrooms, increased transportation, more learning materials, and additional staff were all expenses that the Board of Education managed to address through careful realignment of existing resources.

Inflation also continued to put pressure on GSCS finances. Costs like transportation, insurance and utilities continued to rise in 2022-23, and the Board of Education continued to manage resources to ensure that these increases in expenses were anticipated and addressed. Despite efforts to avoid a deficit, the responsive measures adopted by the Board of Education did result in a cash budget deficit by the end of the 2022-23 fiscal year.

In the fall and early winter of the 2022-23 school year, a triple-threat of respiratory viruses (Respiratory syncytial virus, Influenza, and COVID-19) resulted in a spike in student and staff absences. This proved to be relatively short-term, but it resulted in the need to shift teaching professionals in administrative roles into the classroom to fill vacancies.

In June 2023, GSCS had reason to celebrate—in addition to the regular joyful graduation ceremonies. The long-awaited and much-anticipated site blessing/ground-breaking ceremony for the new St. Frances Cree Bilingual School was held. The culturally-rich celebration of the replacement school involved many of the board’s educational partners, including Saskatoon Tribal Council and private donors who are funding specialized learning spaces in the school, which is expected to open in the fall of 2025.

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 govern the school division. The Board of Education follows a policy governance approach and is integral in setting priority and direction for the school division.

The GSCS 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 November 13, 2020 and is serving a four-year term. In July 2023, Trustee Debbie Berscheid passed away and a request made to the Ministry of Education for the Humboldt seat to remain vacant until the next general election, provided no other changes occur. The vacant seat of former Trustee Jim Carriere had been previously approved.

Board of Education members at August 31, 2023 were:

Saskatoon	Ron Boechler (Board Vice-chair)	Saskatoon	Sharon Zakreski-Werbicki
Saskatoon	Diane Boyko (Board Chair)	Saskatoon	Jim Carriere†
Saskatoon	Hudson Byblow	Saskatoon Rural (Subdivision 1)	Wayne Stus
Saskatoon	Dana A. Case	Humboldt (Subdivision 2) ...	Debbie Berscheid†
Saskatoon	Tim Jelinski	Biggar (Subdivision 3)	Bonita Elliott



R. Boechler



D. Boyko



H. Byblow



J. Carriere†



D. Case



B. Elliott



T. Jelinski



W. Stus



S. Zakreski-Werbicki



Trustee Debbie Berscheid passed away in July 2023. She served on the Greater Saskatoon Catholic Schools' Board of Education for 17 years. She will be missed as a dedicated member of the Catholic community and an advocate for Catholic education.

Catholic School Community Councils

Throughout the 2022-23 school year, Catholic School Community Councils (CSCCs) continued to be very involved in supporting both the division's areas of focus and their individual school-level plans: Learning Improvement Plans (LIP). Each CSCC had the opportunity to look at their school's data (i.e., Benchmarks, OurSCHOOL) and provide feedback and suggestions to actively support both the school division and schools in implementing strategies to achieve goals for the school year. The division continued to provide templates and protocols for school teams to use with their CSCCs to share data and develop and actualize school LIPs. CSCCs continued to provide financial support to purchase additional resources in support of school LIPs. Some of the resources that were purchased and funded in 2022-23 were the following:

- Levelled reading books.
- Books for library and classroom.
- Busing for field trips.
- Computer technology.
- Equipment and games for indoor and outdoor recess.
- Treaty medal flags and Métis sashes for classrooms.
- Benches and resources for early learning outdoor classrooms.

In 2022-23, each school continued to work collaboratively with their CSCCs to explore different ways to promote family engagement and community participation. Various means were explored to communicate with families (e.g., Edsby, monthly newsletter, Facebook pages, regular group email communication). Some of the engagement activities carried out were the following:

- Coordinated clothing drives.
- Family skate nights.
- Family picnics and barbecues.
- An Indigenous art evening with Kevin Peeace.
- A mental health information evening with Saskatchewan Health Authority (SHA).
- Literacy nights.
- Organized and sponsored food hampers for families in the school and community.

Greater Saskatoon Catholic Schools continues to recognize and acknowledge the importance of providing training and ongoing professional development with CSCCs. During the 2022-23 school year, the division provided all CSCC members and principals with the following division-developed resources: *Handbook for Principals, Catholic School Community Councils*, and *Quick Reference Guide* to support and guide their work. In 2022-23, trustees attended at least one CSCC meeting at each school which allowed the opportunity for dialogue at the community level. GSCS also organized two presentations for CSCCs that align with the division's work and commitment to responding to the Truth and Reconciliation Commission's Calls to Action. CSCCs were also invited to participate in two different evening presentations: Presentation on finances and the tools that are in place to support CSCC in managing their funds and a

presentation on the different information technology tools available to CSCCs and how these tools can be used in support CSCC work.

The Board of Education provided each CSCC with a \$1,000 grant to support the council's work. Support for CSCCs in 2022-23 totaled \$48,000. These funds were used in a variety of ways to support the operational processes of CSCCs. Some ways these funds were used this past year include supporting meeting expenses, bringing in guest speakers for virtual presentations for families, and purchasing resources to support school LIPs.

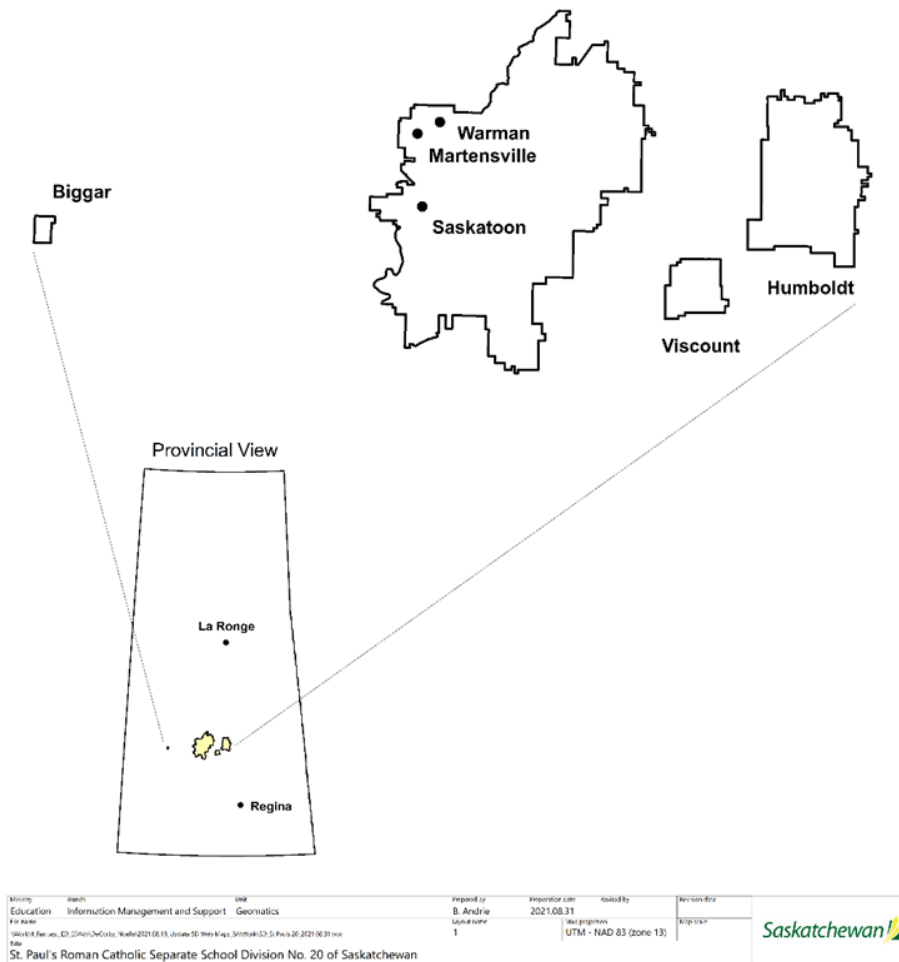
School Division Profile

School Division in Context

Situated on Treaty 6 territory and traditional homeland of the Métis, Greater Saskatoon Catholic Schools is Saskatchewan's largest Catholic school division. Over 20,000 students attend our 50 schools—43 elementary and seven high schools. GSCS proudly provides Catholic education from Prekindergarten through Grade 12 in Saskatoon and surrounding area, including Biggar, Humboldt, Martensville and Warman.

In 2006, GSCS 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 Greater Saskatoon Catholic Schools in 2010 and 2014 respectively, as part of Subdivision 1.

St. Paul's RCSSD No. 20 August 2022



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 (GSCS) believes that parents are the primary and foremost educators of their children. GSCS emphasizes the importance of this partnership with parents and considers it the foundation of education. The division is deeply honored to be a significant collaborator in the education of children.

The value of collaboration between schools and communities is underscored by GSCS. Efforts have been dedicated to expanding and strengthening community partnerships, a commitment firmly embedded in the board's goals. GSCS operates within the Roman Catholic Diocese of Saskatoon and the Ukrainian Catholic Eparchy of Saskatoon, actively working with parishes such as St. Thomas More College and Our Lady of Guadalupe Parish, which is the Roman Catholic Indigenous parish in Saskatoon.

Since 2007, notable partnerships have been established and nurtured with Saskatoon Tribal Council (STC) and Central Urban Métis Federation Inc. (CUMFI). Collaborative efforts with Saskatoon Tribal Council are directed towards exploring co-governance models, aiming to ensure the partnership between the board and STC Chiefs is sustainable and aligned with the growth of Saskatchewan's Indigenous population. This collaboration has also led to the development of wāhkōtwin, an innovative Indigenous teacher education model implemented in three schools within GSCS. This model is designed to decolonize teacher education, foster student learning and engagement, develop Indigenous teacher identity, and support reconciliation.

The partnership with Central Urban Métis Federation Inc. (CUMFI) was renewed in 2016 with a specific focus on Métis education and language development at St. Michael Community School. This collaboration included efforts to develop a co-governance model to ensure the sustainability of future initiatives.

Another significant partnership was formed in June of 2020 with the Métis Nation of Saskatchewan, with the aim of supporting Early Learning initiatives and Michif language learning. This collaboration extended to include Dumont Technical Institute, Gabriel Dumont College, and the Saskatchewan Urban Teacher Program (SUNTEP) for various Métis cultural initiatives.

Greater Saskatoon Catholic Schools also actively collaborates with urban First Nations organizations such as the Federation of Sovereign Indigenous Nations (FSIN), Saskatchewan Indian Cultural Centre (SICC), and the Saskatchewan Indian Institute of Technology (SIIT).

The scope of partnerships with GSCS extends to educational institutions, as well. GSCS has expanded its collaborations with the University of Saskatchewan and St. Thomas More College, partnering to support on-campus learning initiatives for students from St. Frances Cree Bilingual School, create innovative Indigenous faith development initiatives, and strengthen students' interest in science and technology. This collaboration has also opened new partnership prospects with the [Canadian Light Source](#).

The Saskatoon business community plays an active role in supporting GSCS schools, with many schools forming formal partnerships with local businesses. Additionally, GSCS collaborates with local business improvement districts, including the Broadway Improvement District and the Riversdale Business Improvement District. This collaborative effort is highly valued, appreciating the time, expertise, and resources provided by the Saskatoon business community to the education sector. GSCS has also established partnerships with long-term care facilities near and surrounding neighborhood schools, solidifying community bonds.

Furthermore, GSCS engages in ongoing business community involvement and support through various programs and initiatives. Noteworthy partnerships include the Summer Youth Internship Program and various career exploration opportunities by the Saskatoon Industry Education Council (SIEC), the annual student-built house production in partnership with the Knights of Columbus, and substantial funding from Nutrien for the division's school-based nutrition programming, as well as support for volunteer collaborations between schools and their employees. School-based food programs are additionally supported by CHEP Good Food Inc. The Greater Saskatoon Catholic Schools Foundation fosters several business partnerships, supporting a variety of activities for students, particularly with a Catholic faith dimension. Collaboration with the Saskatoon Trades and Skills Centre is aimed at supporting youth and adults to access training for employment in high-demand jobs.

GSCS has a longstanding and impactful partnership with the Meewasin Valley Authority. This partnership supports access to educational opportunities in the Meewasin Valley, offering seasonal programming focused on land-based and cultural learning opportunities for students and teachers at various sites. This collaboration has also led to the development of award-winning K-12 resources to help educators achieve curricular outcomes in an outdoor environment.

Over the past seven years, GSCS has partnered with the United Way of Saskatoon and Area to provide the Summer Success Program. This initiative has proven effective in supporting vulnerable children for both school and life success. The Summer Success Program has been instrumental in helping children maintain or even improve their assessed reading levels through participation in the summer literacy program, thereby maximizing their learning and confidence across all subject areas. Additionally, Foundations (formerly READSaskatoon) supports elementary student reading outcomes through the provision of reading tutors via the Spark Program and various community engagement literacy and numeracy opportunities. Collaborations extend to child service agencies, including partnerships with Big Brothers Big Sisters of Saskatoon and Boys and Girls Clubs of Saskatoon.

GSCS also collaborates with many local service providers to support integrated services, working closely with other school divisions in the area along with the SHA. Since 2013-14, GSCS has been part of 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. Pathways to Education supports students in accessing free tutoring support, hosted at St. Maria Goretti School. GSCS high schools pool resources to

support students in successfully graduating from Grade 12. The school's second cohort's graduation was celebrated recently. Greater Saskatoon Catholic Schools highly values the insights gained from these partnerships and trusts that the partners also benefit from their contributions.

In the realm of health and student support, partnerships are a significant aspect of how GSCS supports its students. The Saskatoon Early Years Partnership is a notable initiative, offering support to children in their development from birth to age 6. The Saskatoon Family Resource Centre is a by-product of this partnership, providing supplementary supports. GSCS is fortunate to host several agencies within its schools, including the Saskatchewan Lung Association (asthma screening), Sask Sport (Dream Brokers 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, Public Health Services (SHA), the Department of Pediatrics (school-based pediatricians) and private practice child psychology services. Restorative Action Programming (RAP) Saskatoon also supports access to mediation in five of our high schools and is supported by a partnership with the Rotary Clubs of Saskatoon, Saskatoon Police, and the Ministries of Justice and Education. SIEC continues to provide resources that support the mental health and well-being of our students and school communities.

GSCS collaborated closely with other agencies to enhance support for students and families who are new to Canada (Saskatoon Open Door Society, Settlement and Support Workers in Schools, Local Immigration Partnership Saskatoon) and for those dealing with mental health and addictions (social services, health services, and RAP Saskatoon). Greater Saskatoon Catholic Schools is fortunate to have access to a wide array of services that work together to provide a stronger, more efficient range of supports. The division deeply appreciates the value of these partnerships and the collective effort to offer comprehensive support to the students and communities they serve.

Strategic Direction and Reporting

The Provincial Education Plan

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

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

Reading

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

Learning Response

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

Mental Health and Well-Being

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

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

Education sector partners in Saskatchewan also continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

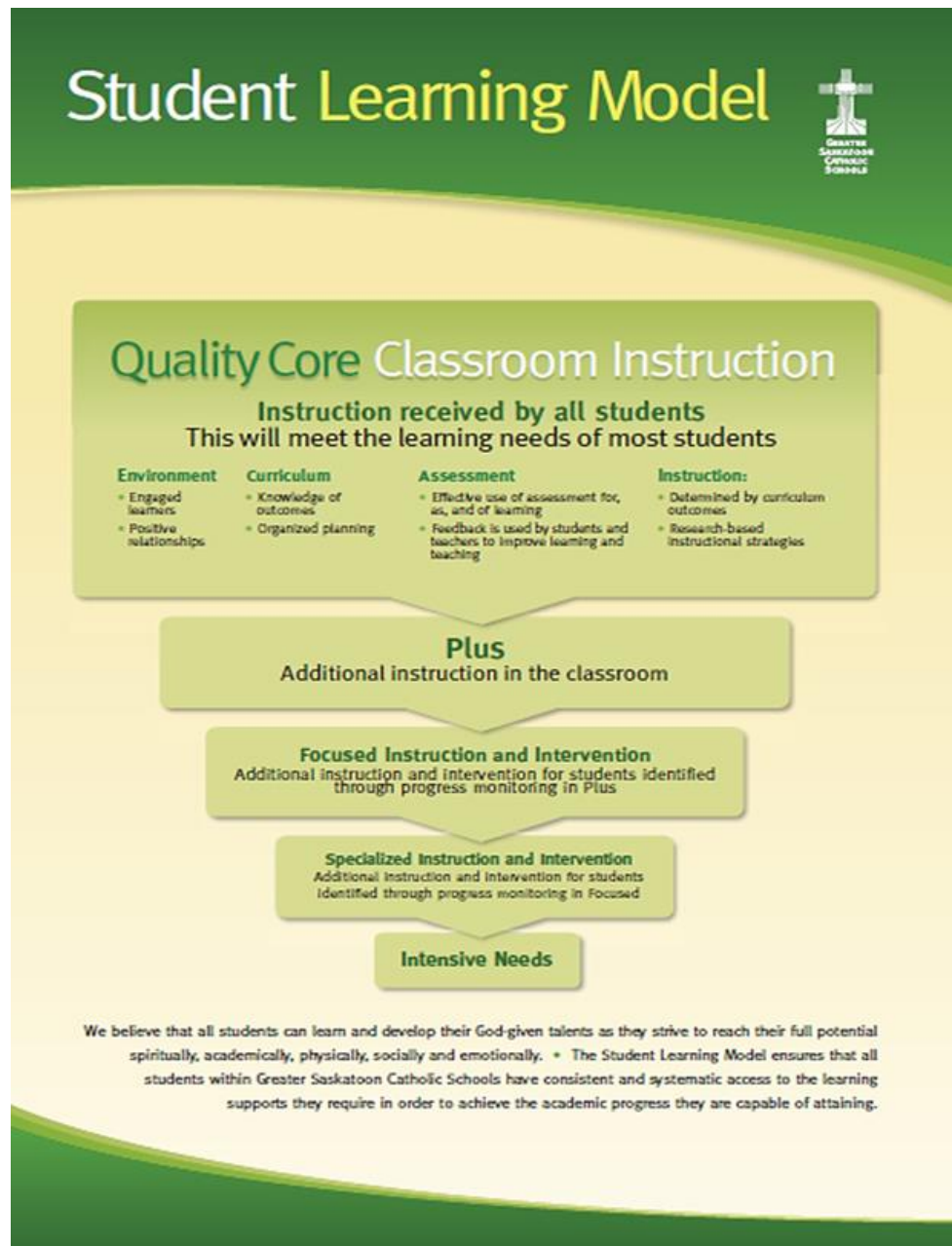
1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

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

School Division Programs and Strategic Activity

Greater Saskatoon Catholic Schools (GSCS) has maintained an unwavering commitment to evolving its educational programming to meet the dynamic and shifting needs of the community it serves. GSCS remains highly engaged in ongoing research, drawing upon valuable past experiences, and actively seeking the perspectives of the community. This comprehensive approach plays a pivotal role in shaping educational programming that is not only responsive to the community's unique needs but also significantly impactful in improving student learning. Education within GSCS, whether delivered online or in person, revolves around the provincial core curricula, broad learning domains, and essential cross-curricular competencies. The infusion of faith into the educational fabric is central in GSCS, as is the deliberate integration of First Nations, Métis, and Inuit content, perspectives, and ways of knowing within classroom environments. GSCS acts upon the belief that each student possesses the inherent ability to learn. By nurturing their God-given talents, GSCS strives to empower all students to reach their fullest potential—spiritually, academically, physically, and emotionally. To ensure consistent and structured learning support, the GSCS *Student Learning Model* (elaborated on in the subsequent pages) was devised to provide school staff with a steadfast framework tailored to meet the needs of students including those who are more challenged to learn and those who require enrichment within their learning.



In Greater Saskatoon Catholic Schools, a collective understanding of high-quality core instruction is cultivated and embraced. *Our Classroom Commitment*, a guiding document, outlines the fundamental tenets of curriculum, environment, instruction, and assessment that GSCS aspires to maintain within all learning environments. This commitment is deeply rooted in culturally responsive and relational pedagogy, seamlessly aligning with criteria and indicators within quality core instruction, thereby promoting cultural competency. Teacher professional development opportunities remain an ongoing focus, provided in both virtual and in-person formats, contingent on substitute teacher accessibility.

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

GREATERSASKATOON CATHOLIC SCHOOLS

**Rooted. Growing.
Reaching. Transforming.**

Strategic planning efforts within the schools remain aligned with the overarching board of education goals. School teams regularly engage in collaborative review of student data, developing and monitoring LIPs strategically crafted to bolster student achievement. Reflective practices are embraced as school staff critically assess the impact of quality core instructional strategies on student outcomes. This action research cycle is seamlessly integrated within professional learning communities, effectively utilizing short cycles of improvement known as "Sprints". Teacher professional development within this embedded framework remains anchored in a student-centric developmental model.

Schools prioritize the mental health and well-being of both students and staff. School teams recognize the pivotal role of embedding social-emotional learning across various curricular domains throughout the day. The division continues to take proactive measures, collating and generating a repository of resources from within GSCS and the wider community, empowering teachers to emphasize wellness and social-emotional learning. Collaborations with partners facilitated the provision

of speakers and activities, enriching the experience for elementary and high school students. In addition, comprehensive professional development opportunities continue to be available to school teams, further deepening their understanding of social-emotional learning, including training such as *Mental Health First Aid*, *Teen Mental Health Literacy*, *Kids Have Stress Too!*, and *Anxiety Canada* programs.

The distinctive educational approach in GSCS is not only reflected in its agile response to the needs of its school communities but also in the comprehensive supports and services provided, demonstrating a clear alignment with the goals of Inspiring Success and an unwavering commitment to improving outcomes for First Nations and Métis students.

Examples of supports and services within GSCS include:

- Student faith development activities such as retreats, social justice activities and the Student Leadership Conference.
- Citizenship education.
- Religious education programming at all grade levels.
- Advanced Placement and Extended Learning Opportunities for gifted learners.
- Wrap-Around Literacy Support for Grades 1 to 3 students in four schools focused on reading outcomes for Indigenous students.
- wāhkōtowin Indigenous Teacher Education Model in three schools.
- Inclusive supports in all schools for learners with intensive needs.
- Social Pediatrics Program.
- Supports for New Canadians.
- English as an Additional Language programming.
- French Immersion program at 11 elementary schools and four high schools.
- Core French at six elementary schools and one high school.
- Cree Bilingual program at St. Frances Cree Bilingual School – Kindergarten to Grade 9.
- Cree Bilingual program at E.D. Feehan Catholic High School – Grades 10, 11, and 12.
- 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.
- 29 Prekindergarten programs at 16 schools.
- EcoJustice program.
- Elementary and High school band programming.
- Cyber School online learning for Kindergarten to Grade 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; Core Michif programming at St. Michael Community School – Kindergarten to Grade 3.
- Health and Science Academy at Bishop James Mahoney High School providing dual credit opportunities.
- Pathways to Education with Saskatoon Tribal Council and Saskatoon Public Schools.
- miyo mâcihowin program at E.D. Feehan Catholic High School.
- Oskapewis Cultural Literacy Program.
- Aboriginal Student Achievement Coordinator programming.
- Student Attendance Initiative Team.

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

During the 2022-23 school year, the following actions were taken to address students' reading needs given that some students' reading skill development was interrupted due to the COVID-19 pandemic.

Actions taken are focused on supporting improved outcomes for First Nations, Métis, and Inuit learners. Strategies for improved student outcomes are aligned with the goals of *Inspiring Success* to ensure equitable opportunities and outcomes for First Nations, Métis and Inuit learners and provide culturally appropriate and authentic assessment measures that foster improved educational opportunities.

- Benchmarks were developed to support early intervention for emerging and early readers.
- Kindergarten and Grade 1 teachers were provided a diagnostic screen for phonological awareness and phonics to identify students requiring early intervention in *Plus and Focused*.
- Grades 1 to 3 students were assessed in November, March, and June.
- Grades 4 to 8 students were assessed in November and June.
- Wrap-around job-embedded literacy support was provided in four schools to support small group differentiated reading instruction focused on supporting outcomes for First Nations, Métis and Inuit students in Grades 1 to 3.
- Phonological awareness, phonics and word study professional learning was provided to all Grade 1 teachers and Learning Assistance Teachers.
- Decodable text sets were purchased for all English and French Immersion primary classrooms and Learning Assistance rooms.
- Job-embedded professional learning was provided to support small group reading instruction for Grades 1 to 8.
- Phonological Awareness resources were purchased for all Learning Assistance Teachers.
- Professional learning to support systematic and explicit reading instruction was provided for teachers new to Grades 1 to 3 and Grades 4 to 8 based on Quality Core Instruction and Culturally Responsive and Relational Pedagogy.

Additional support was allocated for Focused Reading Intervention in schools that demonstrated additional resource was needed outside of the Learning Assistance Teacher allocation to support outcomes for First Nations, Métis, and Inuit students.

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

During the 2022-23 school year, the following actions were taken to address students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

The following strategies are aligned with the goals of *Inspiring Success* to support improved outcomes for First Nations, Métis, and Inuit students. The goals of Inspiring Success guided the actions by focusing on equitable opportunities and outcomes for First Nations and Métis learners, valuing and supporting First Nations and Métis languages and cultures, continuing respectful relationships with First Nations and Métis peoples at the local level, culturally appropriate and authentic assessment measures and enriching understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Cross-curricular learning, writing and mathematics:

- Supports and resources were provided to support cross-curricular planning and learning.
- Professional learning was provided on the common provincial writing rubrics, continuum and instructional strategies connected to curricular outcomes.
- Grades 1 to 8 teachers engaged in optional professional learning on common provincial writing rubrics, continuum and instructional strategies connected to curricular outcomes.
- Writing resources were purchased for schools.
- Professional learning was provided for new teachers in literacy and mathematics.
- Professional learning was provided to Kindergarten to Grade 9 teachers new to their grade level in mathematics.
- Professional learning was provided to teachers new to teaching combined grade math.
- Grade 1 to 8 teachers received professional learning on the mathematics number strand provincial rubric, instructional strategies, assessment, and resources connected to curricular outcomes.
- Blocked, 4 to 6-week job-embedded support in mathematics was provided to five schools focused on high impact strategies in mathematics.
- Teacher learning cohorts were developed to support a focus on addition, subtraction, multiplication, and division as well as building resilience and fostering engagement in mathematics.
- Professional learning was provided to all teaching staff as well as job embedded support, in the area of educational information technology in order to facilitate integration of technology in improving student outcomes. The focus was on digital learning management systems, assessment, and communication platform usage, as well as digital tools that support student learning.

First Nations, Métis, and Inuit (FNMI) Outcomes and Graduation Rates:

- Sixteen schools had treaty medal installations and provided FNMI job-embedded supports.
- Aboriginal Student Achievement Coordinators (ASAC) continued to serve First Nation, Métis, and Inuit (FNMI) students in schools based on the number of self-identified FNMI students in the school population. Each ASAC worked with a caseload of up to 30 FNMI students to support with their academic goals and to both advocate for, and empower, self-advocacy. On the elementary student self-assessment, 89% of students reported “happy with the supports that their ASAC provided”.
- All schools utilized the job-embedded supports provided by the FNMI Education Learning Community (FNMIELC).
- The FNMIELC completed three visits (planning, co-teaching, and reflection) with at least two teachers, per school, per network, focussed on Treaty Education.
- The FNMIELC developed the Michif Bilingual Grade 3 curriculum and the Core Michif Year 5 curricula to support the preservation, revitalization and strengthening of Michif language and culture.
- Professional learning on Métis education was provided to six schools.
- The FNMIELC collaborated with two schools to develop cultural arts resources for Kindergarten to Grade 9 to support reconciliation and cultural revitalization.
- The FNMIELC collaborated with all Cree bilingual teachers to develop and implement student resources.
- Ten schools piloted aspects of the decolonizing and assessment framework.
- Four teacher leaders from Grades 6 to 9 and one high school teacher infused one or more strands of Indigenous STEAM (Science, Technology, Engineering, Art, and Mathematics) into their classroom practice.
- The FNMIELC collaborated with 24 teachers to engage in land-based learning.
- Land-based professional learning was provided to teachers as part of the Culturally Responsive and Relational Pedagogy goal.
- Eighty-six Greater Saskatoon Catholic Schools’ staff members completed the [4 Seasons of Reconciliation](#) course.

Early Learning:

- Early Learning educators focussed on welcoming and engaging children and families using strategies and tools within the GSCS Kindergarten and Prekindergarten Start Up Road Maps.
- Early Learning classrooms provided staggered starts to support and ensure both a smooth transition as well as to enhance family engagement.
- Early Learning educators attended professional development and focussed their instruction on developing early and emergent literacy skills, specifically language development and phonemic awareness.
- Early Learning Educators attended professional development on the following: self-regulation for early learners, New to Early Years Evaluation (EYE), Responsive Teaching— Responding to the EYE and the use of Edsby for assessment and communication. There was also ongoing learning and support for programs focussing on land-based learning.

- Schools hosted family engagement days, home or playground visits and 13 schools hosted “Honoring our Voices”, replacing the traditional parent/student conferences.
- Full-time Kindergarten programming was offered in 10 targeted schools.
- The Early Learning Intensive Support (ELIS) program offered programming for over 34 children within a Prekindergarten setting.
- A teacher on assignment supported teachers and students accessing ELIS programming.
- Early Learning educators worked closely with KidsFirst, Saskatoon Tribal Council, Central Urban Métis Federation Inc., and Opening Doors Society to re-engage families affected by the pandemic.
- Families with children aged 5 and under were supported in accessing programming at the Saskatoon Family Resource Centre.
- The Early Learning Team worked collaboratively with the Ministry of Education, Saskatchewan Professional Development Unit to create a Culture Project- *Gathering and Sharing the Voices of the Elders*.
- Over 40 educators attended the Walk Alongside International Conference, which focussed on Family Engagement.
- Job-embedded support was provided to new early learning educators and/or those needing additional support.

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

In addition to the many culturally affirming and responsive strategies implemented by the GSCS First Nation, Métis, and Inuit Education Learning Community (FNMIELC), as well as the many supports provided to students arriving new to Canada, during the 2022-23 school year, the following actions were taken in order to address the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

Actions taken were focused on supporting improved outcomes for all students, but especially First Nations, Métis, and Inuit learners. Strategies for improved student outcomes are aligned with the goals of *Inspiring Success* to ensure equitable opportunities and outcomes for First Nations, Métis and Inuit learners and provide culturally appropriate and authentic assessment measures that foster improved educational opportunities.

- Through a partnership between Saskatoon Industry Education Council (SIEC), Saskatoon Public Schools, Prairie Spirit School Division, and Saskatoon Tribal Council, two teachers continued in the role of Mental Health Literacy Coordinators and developed social emotional learning resources and learning opportunities for school teams.
 - Facilitated speaker series presentations including Cara Taylor, Mike Tanton, and Devin Buffalo.
 - Provided professional development opportunities for school teams using The Brain Story and The Brain Architecture Kit resources.
 - Developed social emotional resources for Kindergarten through to Grade 12.
 - Created videos for parents on Mental Health Literacy.
- Provided a variety of professional development opportunities to school teams.
 - ASIST and Safe Talk.
 - Focus on self-regulation.
 - Grades 6 to 8 Social Emotional Learning and Mental Health Resources.
 - Kids Have Stress Too! And Stress Lessons
 - Land-based Education
 - Nonviolent Crisis Intervention Training
 - Violent Risk Threat Assessment Training
- Met with Elementary Safe Positive School Committee representatives twice in 2022-23 to share resources and provide information on ways to incorporate social emotional learning into classrooms.
- Increased the number of human resources in the areas of counselling and student supports.

- Provided professional learning opportunities to administrators on ways they can model and support teachers in implementing social emotional learning into classrooms as well as provided “Look Fors” within the classroom environment.
- Collaborated with community agencies to provide mental health services to GSCS students. Some of the resources and programming that we offered were the following:
 - Family Resource Centre
 - Mental Health and Addition Services
 - Early Childhood Case Management
 - Outreach Workers in GSCS high schools
 - Navera
 - Calming the Storm Program
 - Finding the Warrior Within
 - St. Mary’s Pediatric Clinic
 - Saskatoon Family Services
 - 52 Degrees North Programming

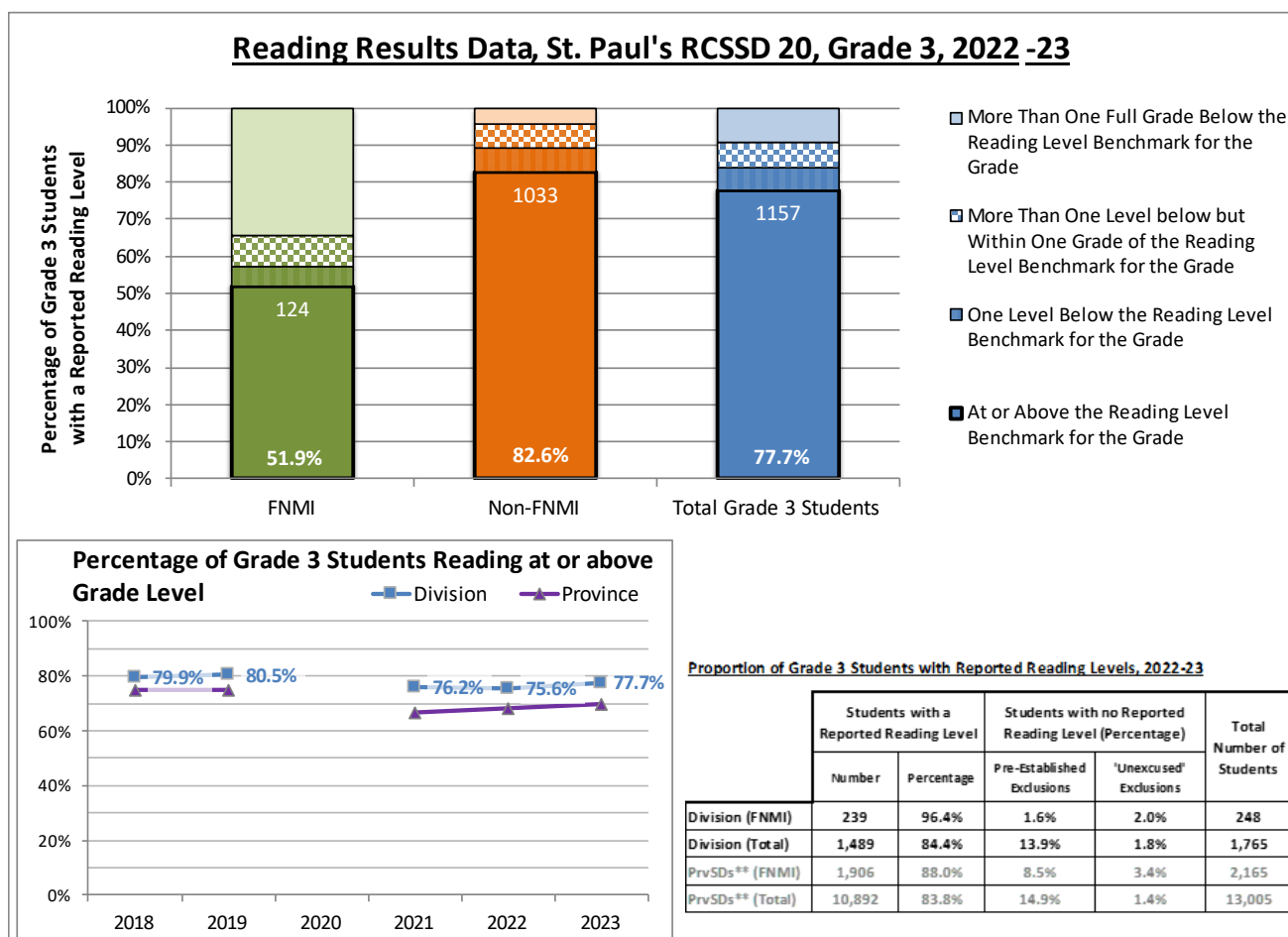
Measures of Progress for the Provincial Education Plan Interim Priorities

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

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

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



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-

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

Source: Ministry of Education, 2023

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

Greater Saskatoon Catholic Schools' Grade 3 reading outcomes have remained above the provincial results for all students and FNMI students since 2013-14. Division outcomes for all Grade 3 students have increased 2.1 percentage points in 2022-23 compared to 2021-22. In 2022-23, the FNMI sub-population for Grade 3 students shows that 51.9% of students were reading at or above grade level, representing a 1.3 percentage point decrease from 2021-22 (51.9 compared to 53.2%).

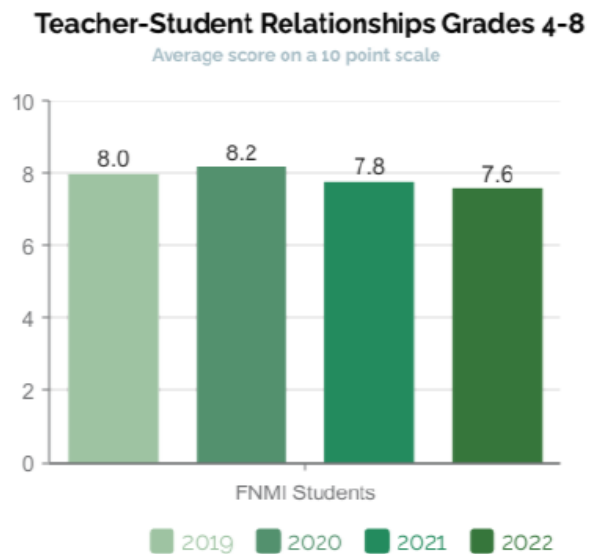
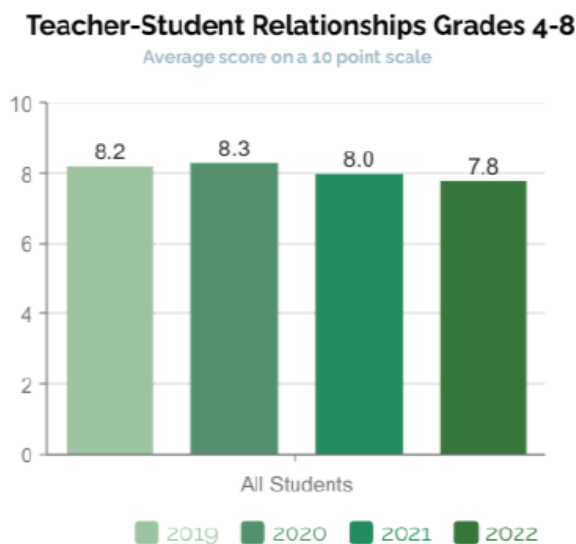
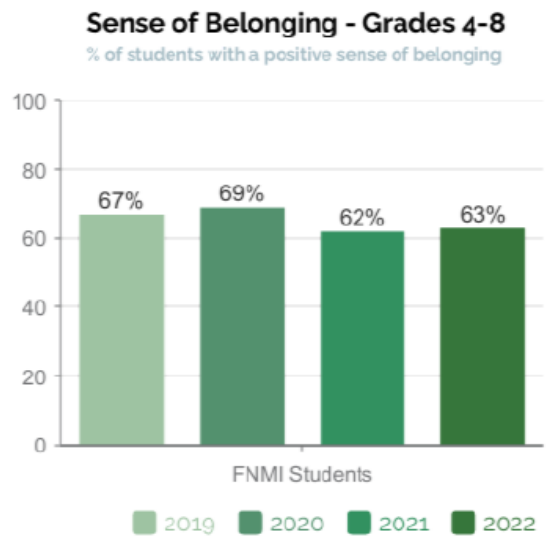
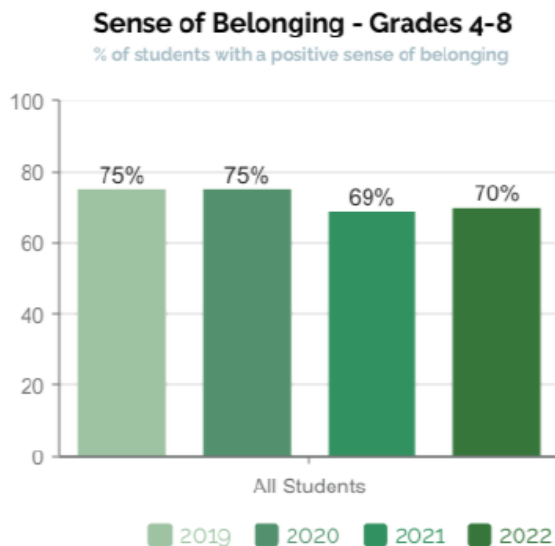
Greater Saskatoon Catholic Schools continued to provide additional reading supports within and outside the classroom in four schools. This model supports reading outcomes for FNMI students in Grades 1 to 3. GSCS students continued to experience pandemic-related disruptions in learning that require work to close gaps in reading achievement. The data continues to outline the need for targeted support and resources for schools with high FNMI student populations.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

The following bar graph displays the data from OurSCHOOL survey for Grade 4 to 8 students. The chart shows the percentage of Grade 4 to 8 students (FNMI, non-FNMI, all) with a positive sense of well-being in school and also those who have a strong teacher-student relationship using a ten-point scale.

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



Analysis of Results – Mental Health and Well-Being Measure

Results for GSCS Grades 4 to 8 students self-reporting positive sense of well-being has remained consistent except for the last two school years. Division data shows a 5.0 percentage point decrease for 2022-23 compared to the previous two years. Over the last four years, the FNMI sub-population results for Grades 4 to 8 students show a slight decrease compared to the overall division data. In 2022-23, there was a similar decrease in the FNMI sub-population year-over-year.

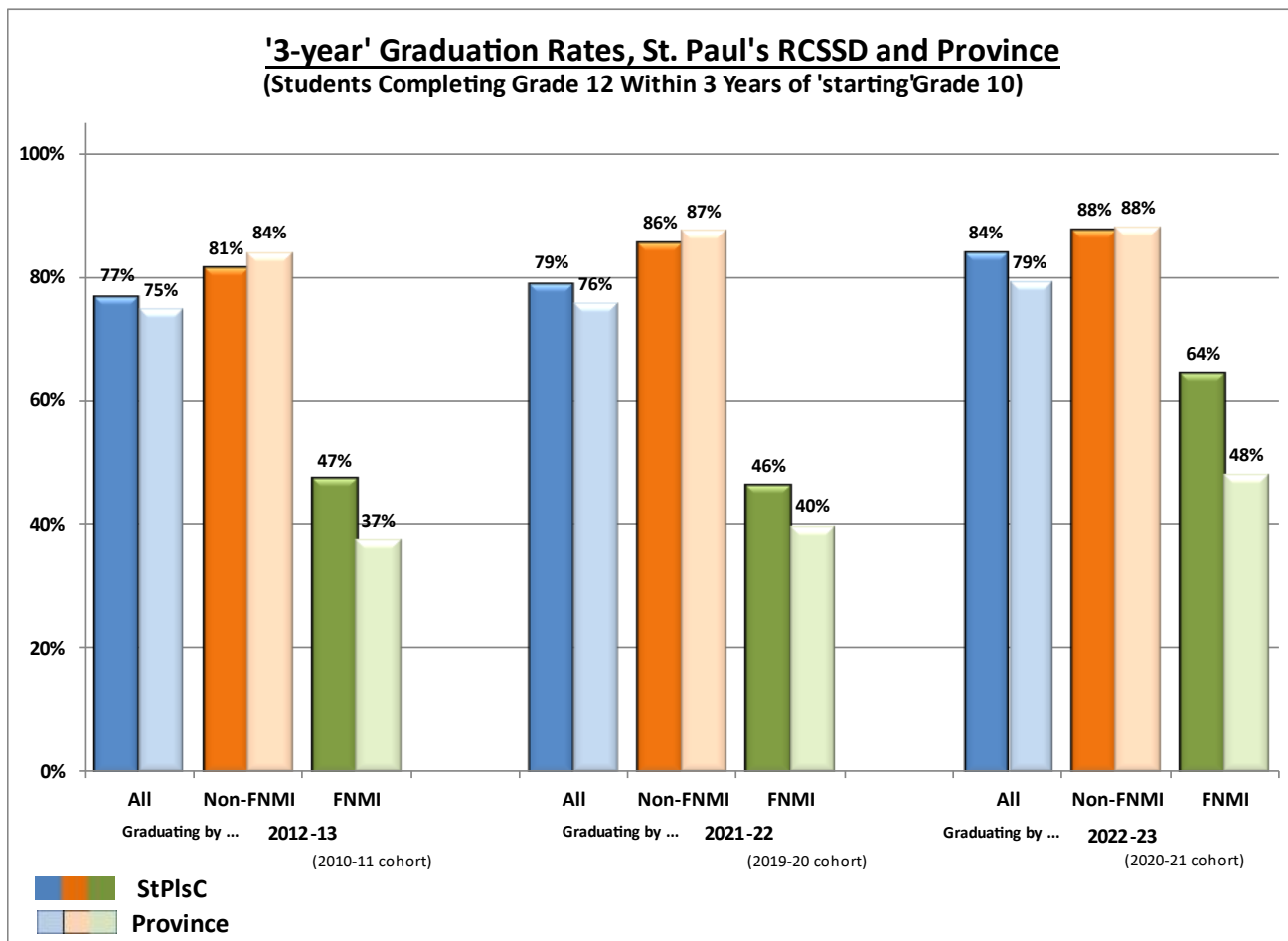
Overall the percentage of GSCS Grades 4 to 8 students who identify as having a strong relationship with a teacher has slightly decreased over the last three years and these results are very similar for the FNMI sub-population. In 2022-23, there was a slight decrease of 0.2 on a 10-point scale. The consistent data over the last four years is an indication of the division's focus and work on implementing culturally responsive pedagogy strategies into classrooms.

With a return to pre-COVID operating procedures within GSCS schools, it is anticipated that more students will identify as having positive mental health and well-being. The data outlines the need for continued targeted support and resources especially with the FNMI student population. With continued focus on actualizing Inspiring Success goals, a positive increase in school division data is anticipated.

Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

Analysis of Results – Three-Year Graduation Rates

For 2022-23, the on-time (within 3-years) graduation rate for Greater Saskatoon Catholic Schools (84%) is 5.0 percentage points above the provincial average overall (79%). For FNMI students in 2022-23, GSCS is at 16.0 percentage points above the provincial results with GSCS at 64% and the province at 48%. GSCS is exactly on par with the provincial average for non-FNMI students with GSCS and the province both being at being at 88%. The graduation rate in GSCS increased by 5.0 percentage point compared to the previous year. At 84%, the rate is 1.0 percentage point below the goal of 85% for overall.

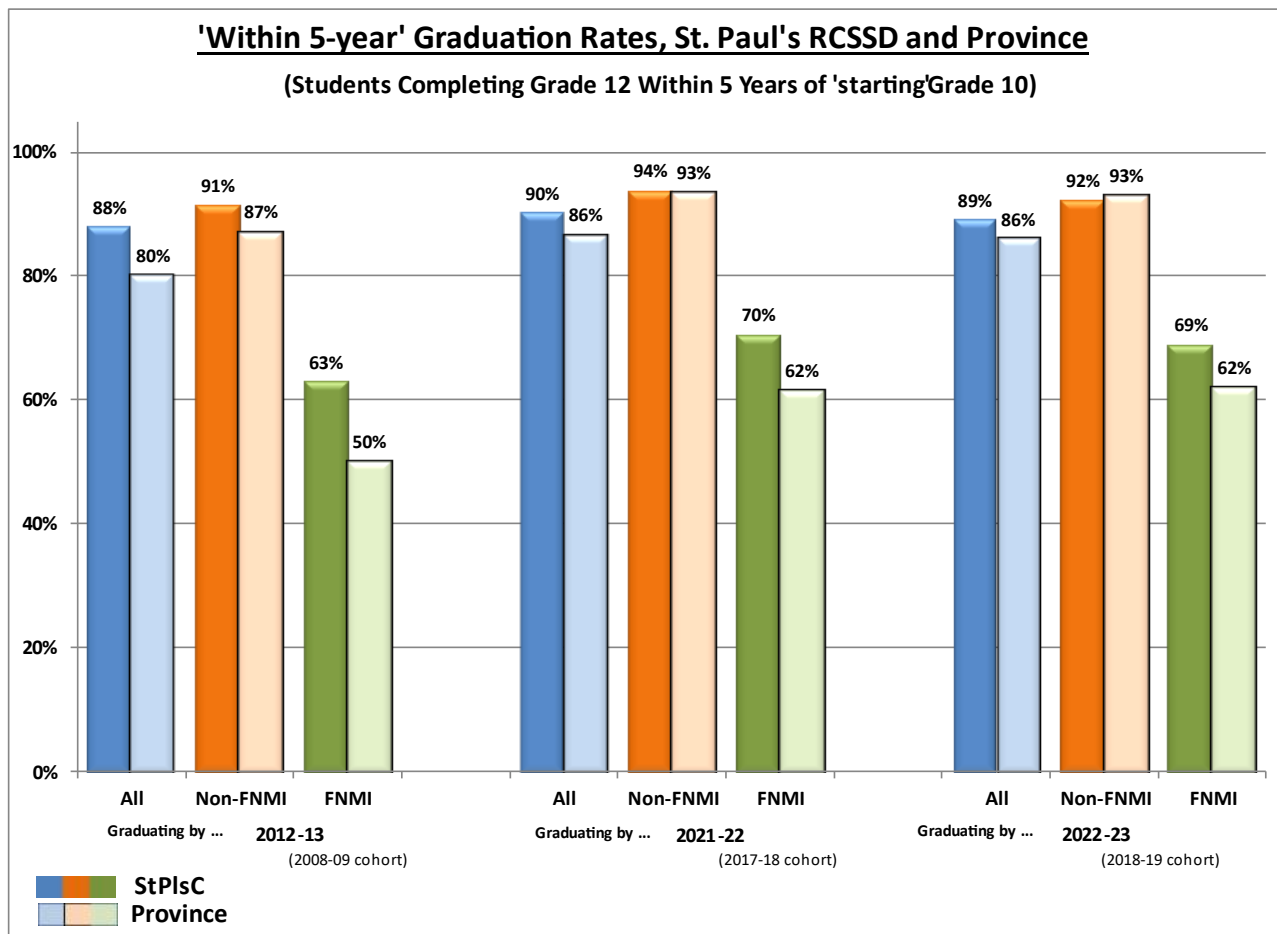
GSCS schools are working to be culturally responsive and relational and continue to have a cohort of teachers assessing their practice and improving to support the FNMI students. GSCS presently has three schools in the Following Their Voices program and continues to partner with Saskatoon Tribal Council and Saskatoon Public Schools on the Pathways to Education program. Many of the FNMI students in Grades 8, 9, 10, 11, and 12 participate. GSCS has also continued to develop the miyo mâcihowin program at E.D. Feehan Catholic High School with a focus on culture, language, wellness, and academics with a cohort of FNMI students and the Cree Bilingual program continues with a goal of greater engagement and a recognition of the positive impact language and culture can have on outcomes for students. GSCS has cohorts of Grade 9, 10, 11, and 12 students engaged in the miyo mâcihowin program at E.D. Feehan Catholic High School. In June 2023, GSCS celebrated the second graduating class of this program. Partnerships with STC, CUMFI, and the SIMFC (Saskatoon Indian and Métis Friendship Centre) are all enhancing opportunities for FNMI students GSCS and fostering positive growth.

GSCS has engaged in efforts to provide better assessment practices and utilization of the adaptive dimension, as well as credit recovery to support our students in academic success. The school division has experienced incredible growth with many new students coming from outside of the country and needing English as an additional language support. This contributes to these results for on time graduation being even more of a celebration.

Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

Greater Saskatoon Catholic Schools had an overall extended-time (with 5-years) graduation rate of 89% for the 2022-23 school year. This is 3.0 percentage points higher than the provincial rate of 86%. The FNMI rate for the division was 69% and the rate for GSCS non-FNMI students was at 92%.

Extended graduation rates for FNMI students continues to be a concern for GSCS and province wide. For 2022-23, the GSCS extended-time graduation rate is 7.0 percentage points above the provincial rate for FNMI students, at 69% with the province at 62%; and 1.0 percentage point below the provincial rate for non-FNMI students with GSCS at 92% and the province at 93%.

One of the factors contributing to graduation rates for GSCS is the significant, and growing, number of EAL students enrolled at the high school level (over 700 in 2022-23). 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. GSCS is proud of the work of the staff to support the diversity present in the classrooms as they adapt to meet the needs of all learners. As well, many GSCS students require greater academic support and learning assistance and require an additional term or two to graduate successfully.

Ongoing Measures of Progress

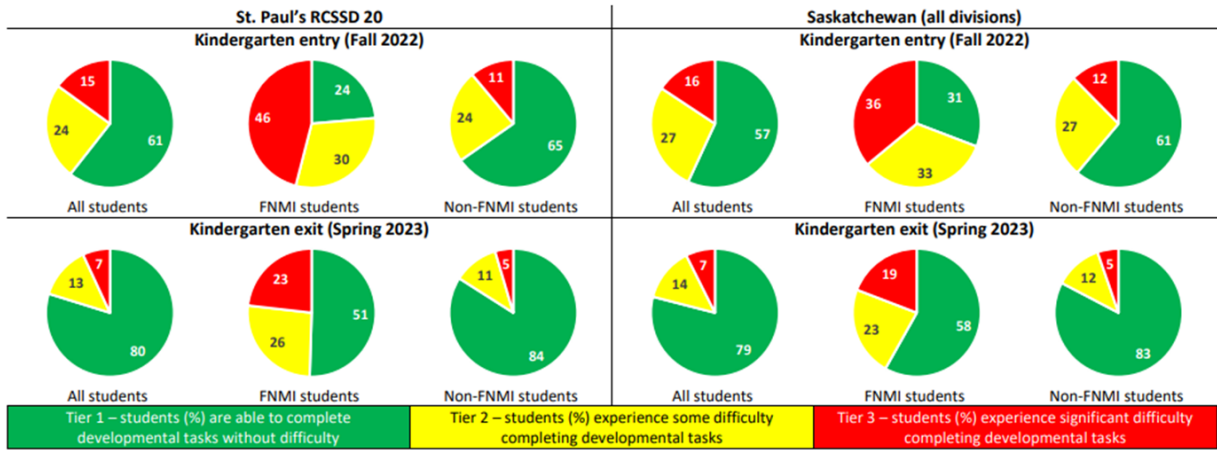
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

Early Years Evaluation

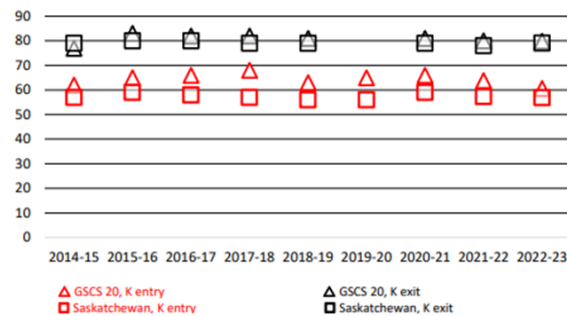
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

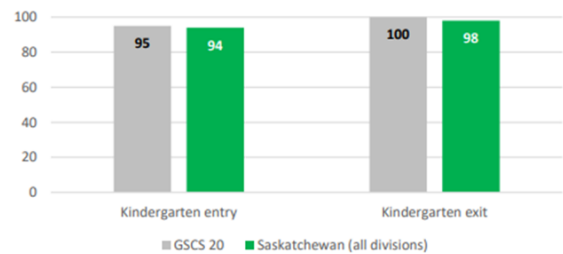
The charts following the following page display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2022-23



*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

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

School division EYE-TA displays show results for self-declared First Nations, Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2023

Analysis of Results – Early Years Evaluation

During the past three school years, the COVID-19 pandemic impacted utilization rates in both Prekindergarten and Kindergarten programs within the division. Many of the children who met the vulnerability criteria did not attend Prekindergarten programs in 2020-21 or 2021-22 prior to coming to Kindergarten in 2022-23. Community access to children's services were also limited during these school years. Children were less likely to socialize with other children during this time, thus impacting language development, social skills and family engagement. During the last couple years, there was approximately a 21% discrepancy of school readiness upon entry in some targeted GSCS schools in comparison to the rest of the division. There are a number of factors contributing to these results:

- Families reported fragmented and inconsistent responses and services for children under the age of 5 and their families.
- Family access to community resources during the pandemic was limited - both for speech and medical supports.
- Housing and food insecurity increased during the pandemic, thus impacting some young children's overall wellness.
- There was increased requests to support the capacity of families due to the needs of changing family structures, circumstances, and the legacy of residential schools.
- GSCS observed increases in the diversity and intensity of student need, both number and proportion: low levels of children's self-regulation and language development, children with physical and intellectual disabilities, families with mental health challenges and additional language learners
- Although teacher professional development was provided, it was often limited due to teacher shortages or staff/student illness.
- Approximately 60% of Greater Saskatoon Catholic Schools' Early Learning Educators do not have post-secondary Early Learning education.
- The need to educate school-based administrators on the principles of Early Learning continues to be an area of need.
- The social inequalities highlighted during the past few years may have had greater impact on children's overall health and school readiness.

During the 2022-23 school year, Greater Saskatoon Catholic Schools provided full time Kindergarten to children in ten targeted schools and half-time programming in the remaining 33 elementary schools. Division wide, 1,507 students were assessed in the spring of 2023 using the Early Years Evaluation. (This was 54 more students than in 2021-22).

Using the measures of that tool, of the 1,507 students, 39.4% (in comparison to 36% the previous year) entered Kindergarten without the skills ready for school (scoring in either Tier 2 or 3 in the fall assessment). While only 20% (the same as previous year) exited without the skills required for learning in the primary years (scoring in either Tier 2 or 3). Therefore, according to the EYE assessment 80% of GSCS Kindergarten students exited with the skills needed for learning in the primary years. A difference of 19.2 percentage points (16.2 percentage points the previous year) from entrance to exit.

- Of the 161 self-declared First Nations and Métis students, 76% (in comparison to 66.2% the previous year) entered without the skills ready for school (scoring in either Tier 2 or 3 in the fall assessment using the EYE-TA standards). Of the 190 Self- declared First Nations and Métis students who exited Kindergarten, 49% (in comparison to 41% the previous year) exited without the skills required for learning in the primary

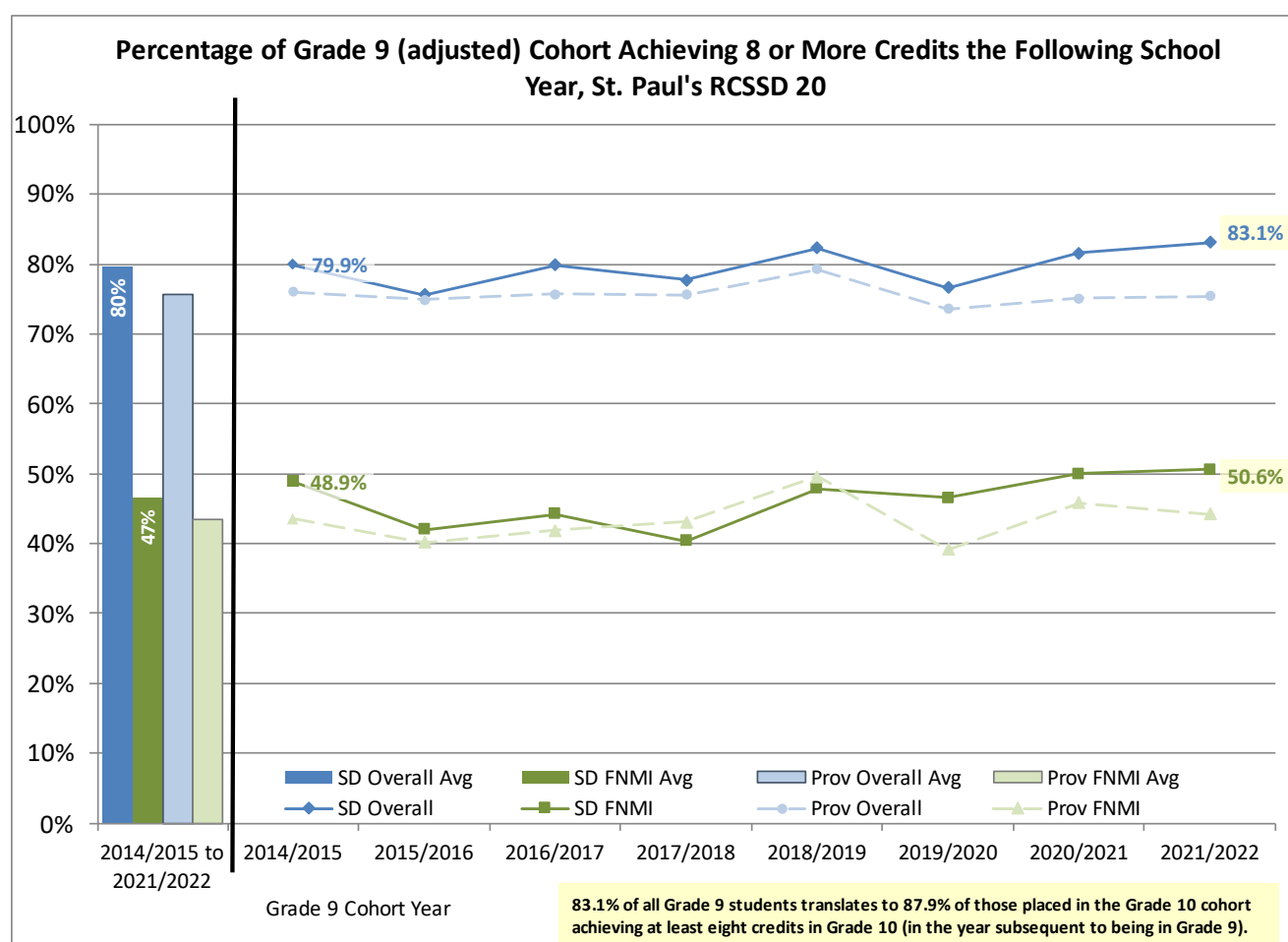
years. 51% (in comparison to 59% the previous year) of FNMI students left Kindergarten with the skills needed for learning in the primary years. A difference of 27 percentage points (in comparison to 25 percentage points the previous year) from entrance to exit.

- The trend continues to demonstrate a discrepancy between self-identified FNMI and non-self-identified FNMI students' readiness when entering Kindergarten. For the 2021-22 school year, the discrepancy was 34% upon entry and a 24.5% discrepancy upon exit and for the 2022-23 school year, the discrepancy was 41% upon entry and a 33% discrepancy upon exit.
- It is also worth noting that both provincially and division wide, attendance for all students has not returned to pre-COVID levels yet. For self-identified FNMI students, the gap between pre and post COVID non-attendance is double that of non-FNMI students at 8%.
- In comparison to the provincial data in past years, the trend indicates that GSCS' non-self-identified Kindergarten students do slightly better than the provincial results for that group of children. Results for self-identified FNMI children in Kindergarten in GSCS at exit are slightly lower than the provincial results for that group of children. This would make sense given the large percentage of self-identified FNMI students who entered Kindergarten without the skills ready for learning (76% in GSCS in comparison to 66% provincially). Both GSCS and provincially, the difference between those assessed at level 1 from entry to exit is 27 percentage points.
- As part of GSCS responsive planning to continue to address both pandemic gaps as well as the discrepancy in targeted kindergarten programs, full time programming was implemented in ten south west sector schools. These schools have high FNMI enrolments. The school-level EYE effectiveness rate improved in 8 of the 10 full day Kindergarten programs.
- As the province shifts from the previous Education Sector Strategic Plan to the new Provincial Education Plan, Early Learning continues to be a focus in all areas in GSCS, but specifically in Learning and Assessment, as well as the Student Transitions. As a division, GSCS continues to ensure that outcomes for the division's earliest learners are a priority. The imperative to close the gap in achievement in both academic and social outcomes for FNMI students, both prior to school entry and beyond for remains a priority.

Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

Analysis of Results – Grade 9 to 10 Transition

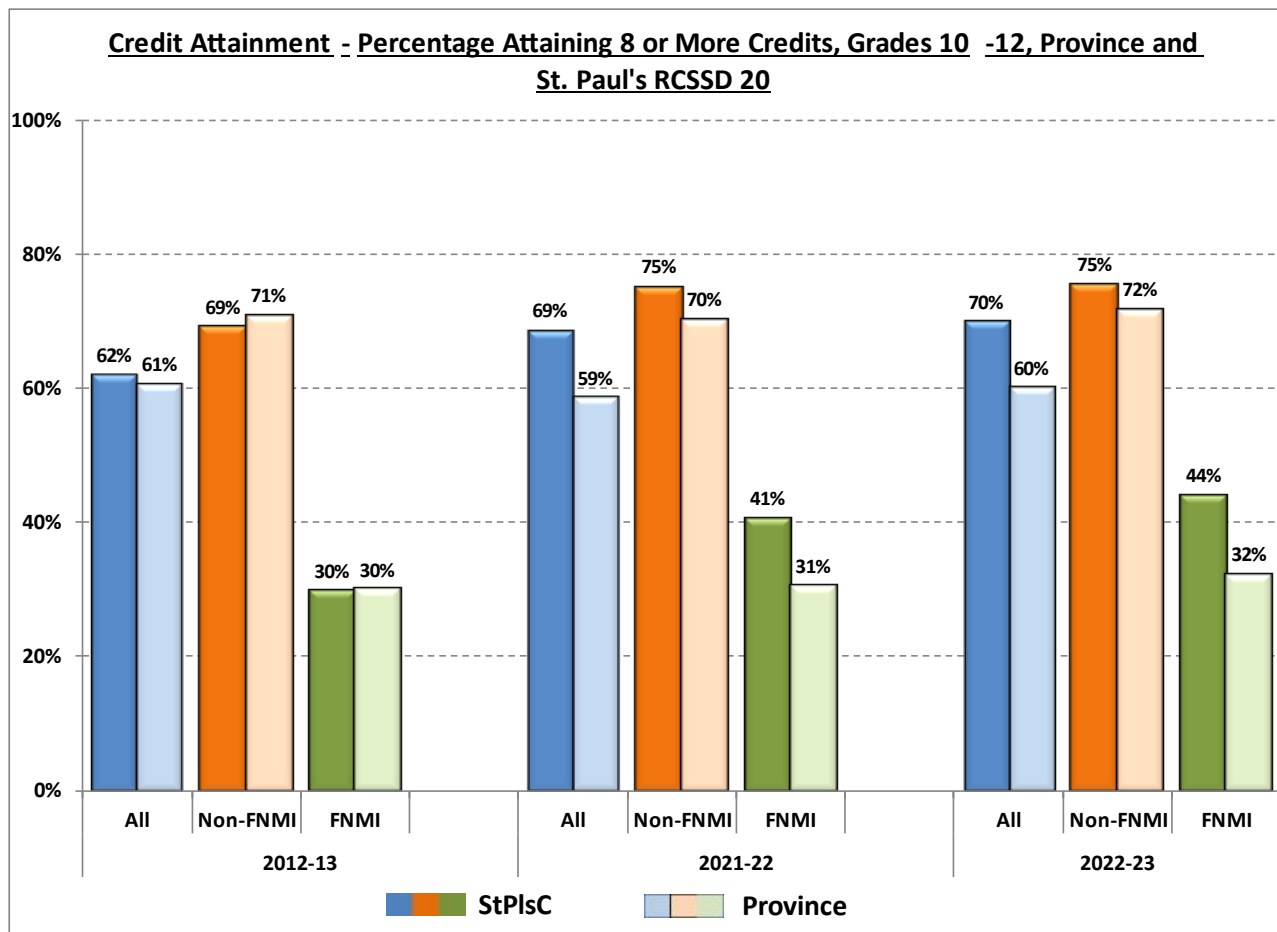
In 2022-23, Greater Saskatoon Catholic Schools saw an overall rate of 98.3% of students making the transition from Grade 9 to Grade 10. The FNMI rate of transition was 93.6% for the school division. These results align closely with the provincial results in both categories for students transitioning into Grade 10. These transition rates are reason for hope in the success of students and continued increase in graduation rates in GSCS.

In looking at the data regarding students attaining 8 or more credits in Grade 10, the overall result was 83.1% and for the FNMI students the rate was at 50.6%. These results are above the 8-year averages for the school division (80% overall and 47% for FNMI students) and represent an increase from the previous year. While both results are also above the results for the province in 2022-23, this is an area that continues to need monitoring and responsive programming to see improved progress. The large newcomer population in Greater Saskatoon Catholic Schools and the diversity in the schools is a contributing factor to the results with the need to support students in gaining English proficiency in order to access credits in high school.

Credit Attainment

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment

In 2022-23, Greater Saskatoon Catholic Schools saw an overall rate of 70% of students attaining 8 or more credits in Grades 10 to 12. This was 10.0 percentage points higher than the provincial rate at 60%. For the FNMI students the GSCS rate was at 44%, and this is 12.0 percentage points above the provincial rate of 32%. The non-FNMI rate was at 75% for GSCS, 3.0 percentage points higher than the provincial rate.

The rates in credit attainment have increased in all areas year over year. When looking at the rates from 10 years earlier, there is a growth of 8.0 percentage points overall, 6.0 for non-FNMI, and 14.0 for our FNMI students. To maintain this positive growth, GSCS continues to provide supportive programming that is intended to continue to increase the success rates for all students in acquiring credits. Staff continue to utilize the adaptive dimension, offering specialized credit courses that focus on increasing student success rates, such as year-long math courses and others, and providing support to FNMI students with Indigenous Student Achievement Coordinators in schools with larger FNMI populations. With students requiring 24 credits to graduate, it is important to note that this measure is affected by the fact that some students who have been successful in attaining up to 20 credits in Grades 10 and 11 will require fewer than 8 credits in Grade 12 year to successfully graduate.

Demographics

Students

Greater Saskatoon Catholic Schools continued to see increased enrolments in 2022-23, following the 2020-21 decrease in enrolments, due to the COVID-19 pandemic. As shown in the table below, since 2018-19, Prekindergarten to Grade 12 enrolment has increased by 1,835 students (8.9%). Demographic indicators that are embedded in the enrolment data include:

- All grades other than Grades 2 and 7 saw increased enrolments, which supports the indication of continued growth;
- the population of students new to Canada saw a significant increase with pandemic restrictions lifted. GSCS supported over 2,500 students meeting the language requirements for English as an Additional Language (EAL) targeted supports;
- the population of self-identified First Nations and Métis students in the division is at 15.9%;
- 3,416 students participated in French immersion programming;
- 293 students (K-12) participated in Ukrainian bilingual programming;
- 538 students participated in the Grades K to 9 Cree bilingual program and <10 students in the Grade 10 to 12 program;
- 1,287 students were identified as having intense learning needs;
- 357 students were served in Prekindergarten programs.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	1,578	1,619	1,442	1,481	1,503
1	1,552	1,648	1,606	1,479	1,565
2	1,488	1,589	1,609	1,621	1,562
3	1,482	1,525	1,593	1,612	1,678
4	1,601	1,508	1,499	1,592	1,715
5	1,472	1,626	1,489	1,481	1,647
6	1,490	1,486	1,588	1,514	1,557
7	1,417	1,500	1,463	1,563	1,551
8	1,314	1,432	1,474	1,482	1,616
9	1,139	1,276	1,328	1,329	1,407
10	1,369	1,307	1,319	1,352	1,421
11	1,197	1,292	1,215	1,276	1,381
12	1,567	1,581	1,651	1,566	1,634
Total	18,666	19,389	19,276	19,348	20,237
PreK	393	395	252	295	357

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	998	967	808	820	842
	4 to 6	854	846	824	760	773
	7 to 9	683	771	724	776	820
	10 to 12	705	733	743	758	781
	Total	3,240	3,317	3,099	3,114	3,216
English as an Additional Language	1 to 3	618	675	704	657	755
	4 to 6	590	575	563	631	826
	7 to 9	433	450	426	405	491
	10 to 12	554	513	486	427	470
	Total	2,195	2,213	2,179	2,120	2,542
French Immersion	K to 3	1,418	1,468	1,426	1,328	1,285
	4 to 6	816	885	887	895	904
	7 to 9	585	588	664	688	731
	10 to 12	377	390	440	470	496
	Total	3,196	3,331	3,417	3,381	3,416
Cree/Dene Immersion	K to 3	261	258	204	242	257
	4 to 6	140	147	153	157	172
	7 to 9	50	90	87	96	109
	10 to 12	-	-	14	11	<10
	Total	451	495	458	506	543
Ukrainian Immersion	K to 3	65	75	68	70	124
	4 to 6	62	54	53	48	91
	7 to 9	48	41	32	37	62
	10 to 12	16	10	<10	<10	16
	Total	191	180	160	163	293

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.
- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which include those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk.

Source: Ministry of Education, 2022

Staff

Greater Saskatoon Catholic Schools employs over 2,190 people in the Greater Saskatoon area. These very dedicated staff members provide the wide array of services that GSCS offers. The staff component of the division budget represents approximately 75% of the overall expenditures. The vast majority of staff provide services in the classroom while the remaining support the learning program through their work in facilities, administration, etc. GSCS strives to serve the breadth of educational needs that are present in each school; therefore, support services may be itinerant. Greater Saskatoon Catholic Schools' staff is to be commended for their dedication in fulfilling their role in educating students.

Job Category	FTEs
Classroom teachers	1,109.9
Principals, vice-principals	105.3
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	657.4
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	54.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	139.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	9.0
Total Full-Time Equivalent (FTE) Staff	2,075.5

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: Human Resource Services - Greater Saskatoon Catholic Schools, 2023

Senior Management Team

The Director of Education reports directly to the Board of Education, this position was held by Greg Chatlain until December 31, 2022, with François Rivard taking over January 1, 2023. Seven 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.

- Terri Fradette – Elementary School Network; Curriculum, Instruction, Assessment
- Kelley Cardinal – Elementary School Network; FNMI Education (on leave from May 2022 to January 2024)
- Luisa Giocoli Clark – Elementary School Network; Division Demographics; Second Language Education (began January 2023)
- Thomas Hickey – High School Network; Religious Education Services (began November 2022)
- François Rivard – Elementary School Network; Division Demographics; Second Language Education (until December 31, 2022)
- Tammy Shircliff – Elementary School Network; Intensive Needs
- Jenise Vangool – 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 François Rivard was also responsible for school facility planning and Information/Education Technology. A portion of his portfolio encompasses the maintenance and renovation of existing facilities and planning for future facility needs.

The Chief Financial Officer, Joel Lloyd, is responsible for accounting, corporate services, transportation, and the day-to-day facility operations.

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

In January 2023, Ryan Martin became Assistant Superintendent of Facility Services. He is responsible for school facility maintenance and planning.



G. Chatlain



F. Rivard



K. Cardinal



T. Fradette



S. Gay



L. Giocoli Clark



T. Hickey



K. Kowal



J. Lloyd



R. Martin



T. Shircliff



J. Vangool

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. Mother Teresa School	K-8	Saskatoon
École St. Paul School	K-8	Saskatoon
École St. Peter 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
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-McPherson	K-5	Saskatoon
St. Frances Cree Bilingual School-Bateman	6-9	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

School	Grades	Location
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. Philip School	K-8	Saskatoon
St. Thérèse of Lisieux Catholic School	K-8	Saskatoon
St. Volodymyr School	K-8	Saskatoon

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2022-23 Cost
St. Frances Cree Bilingual School	Replacement School	Graham Construction was hired as General Contractor and construction started in June 2023.	\$2,627,546
St. Joseph High School	Roof Replacement	Replacement of multiple roof sections	2,081,891
St. Philip School	Roof Replacement	Replacement of multiple roof sections	599,407
Bishop Murray High School	Roof Replacement	Replacement of multiple roof sections	447,781
St. Frances Cree Bilingual School (Bateman)	Roof Replacement	Replacement of multiple roof sections	373,851
St. Anne School	Roof Replacement	Replacement of multiple roof sections	596,729
École St. Paul School	Roof Replacement	Replacement of multiple roof sections	760,163
St. Angela School	Roof Replacement	Replacement of multiple roof sections	96,801
St. Volodymyr School	Roof Replacement	Replacement of multiple roof sections	170,311
École St. Gerard School	Roof Replacement	Replacement of multiple roof sections	68,681
École Saskatoon French School	Roof Replacement	Replacement of multiple roof sections	300,436
St. Frances Cree Bilingual School (McPherson)	Roof Repairs	Replacement of multiple roof sections	78,250
St. Volodymyr School	Mechanical Upgrades	Replacement of A/C condensing unit	131,852
St. Angela School	Mechanical Upgrades	Replacement of A/C condensing unit	136,246
St. Mark School	Mechanical Upgrades	Replacement of A/C condensing unit	151,463
St. George School	Mechanical Upgrades	Replacement of A/C condensing unit	118,191
St. Bernard School	Mechanical Upgrades	Replacement of A/C condensing unit	126,865
Total			\$8,866,464

Infrastructure

Greater Saskatoon Catholic Schools' facilities include:

- 51 schools in five communities.
- The average age of these school facilities is 49 years.
- The oldest school, Oskāyak High School is over 93 years old; the newest schools (Saskatchewan Joint Use School Bundle) are 6 years old.
 - The Greater Saskatoon Catholic Schools' central office is located at 420 22nd Street East in Saskatoon. The building, constructed in 1958, was purchased by the division in 1976.
 - The Service Centre is located at 1402 Fletcher Road in Saskatoon. It houses the Facility Services staff, Technology Services staff and Library Services/Resource Centre staff. Facility planning and maintenance, carpentry, painting, welding and other associated facility services for division schools take place at this location.

Enrolment for Greater Saskatoon Catholic Schools (GSCS) has increased by 2,619 students in the past five years. As a result of this tremendous growth, the utilization rates within GSCS facilities continued to be very high. Future enrolment projections indicate this increased demand for Catholic education will continue. Relocatable classrooms were added to Bishop Filevich Ukrainian Bilingual School, Holy Cross High School, St. Joseph High School, St. Kateri Tekakwitha Catholic School, St. Lorenzo Ruiz Catholic School, St. Nicholas Catholic School, and St. Thérèse of Lisieux Catholic School to accommodate growing enrolments.

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

Greater Saskatoon Catholic Schools prioritized LED lighting retrofits in a number of facilities and the project is now 99% complete. This work provides a return on investment that ranges from 1-3 years while improving the quality of lighting in learning environments and reducing greenhouse gas emissions. LED lighting requires a lower level of maintenance than fluorescent lighting which allows maintenance staff to redirect focus to other meaningful work.

Ongoing maintenance and upkeep are an important part of GSCS 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 they provide an inviting atmosphere where students are welcomed and encouraged to reach their full potential.

Transportation

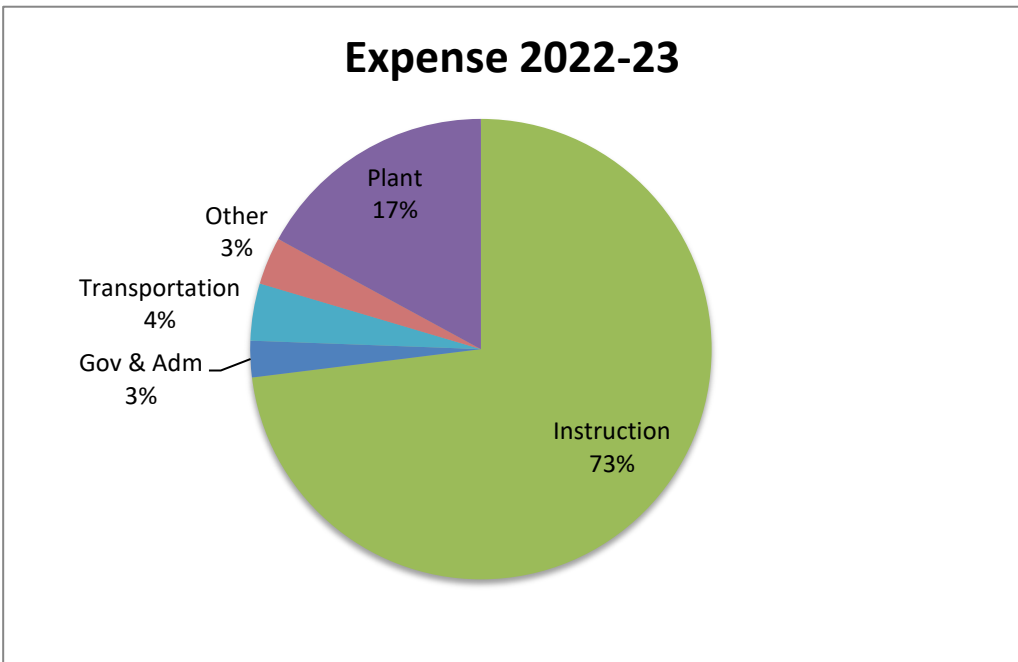
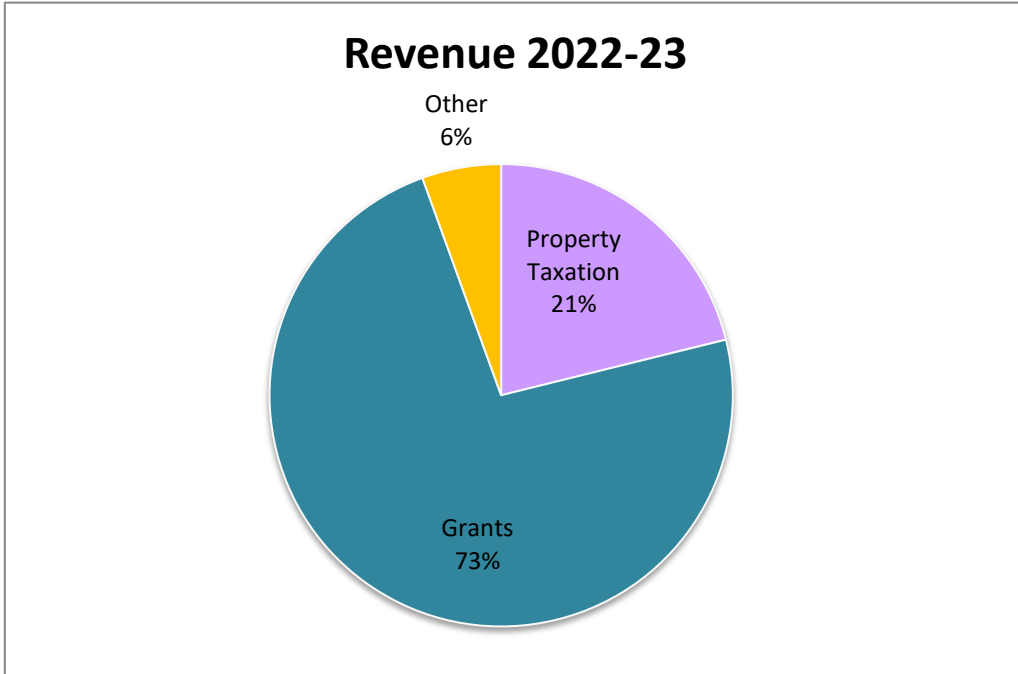
Greater Saskatoon Catholic Schools (GSCS) transports 5,813 students on 155 routes within the cities of Saskatoon, Warman, and Martensville. In addition to the regular routes, the school division contracts taxi companies to provide transportation for 97 students with intensive needs or students in remote areas of the city who access specialized programming. Students who attend a GSCS school within the town of Biggar and the cities of Humboldt, Warman, and Martensville, are jointly transported by the public school division transportation services in each of the respective areas.

Student Transportation 2022-23

Transportation Statistics	
Students transported	5,813
In-town students transported (included in above)	5,550
Transportation routes	155
Number of buses	N/A
Kilometres travelled daily	4,461.5 KMs (Round Trip)
Average age of bus	6.3 years
Capacity utilized on buses	89%
Average one-way ride time	21 minutes
Longest one-way ride time	87 minutes (Rural Route)
Number of school trips per year	2,608
Kilometres per year travelled on school trips	N/A
Cost per student per year	\$1,582
Cost per kilometre travelled	\$11.46

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	50,738,609	48,476,772	48,880,807	(2,261,837)	-4%	
Grants	162,662,850	168,256,012	147,642,505	5,593,162	3%	
Tuition and Related Fees	2,128,094	2,282,285	2,151,094	154,191	7%	1
School Generated Funds	2,885,649	3,516,286	2,858,586	630,637	22%	2
Complementary Services	2,350,546	2,450,546	2,309,517	100,000	4%	
External Services	766,381	1,029,903	1,165,821	263,522	34%	3
Other	2,121,227	3,393,254	2,050,276	1,272,027	60%	4
Total Revenues	223,653,356	229,405,058	207,058,606	5,751,702	3%	
EXPENSES						
Governance	656,438	630,342	624,350	(26,096)	-4%	
Administration	5,231,604	5,228,082	4,858,941	(3,522)	0%	
Instruction	164,219,582	167,420,134	163,013,907	3,200,552	2%	
Plant	34,207,901	39,119,355	39,206,803	4,911,454	14%	5
Transportation	9,447,059	9,199,693	9,035,227	(247,366)	-3%	
Tuition and Related Fees	158,864	79,165	137,873	(79,699)	-50%	6
School Generated Funds	2,885,649	3,401,117	2,472,807	515,468	18%	7
Complementary Services	2,144,897	1,747,599	1,704,178	(397,298)	-19%	8
External Services	682,081	1,033,046	1,167,077	350,965	51%	9
Other Expenses	1,320,592	1,384,541	1,555,637	63,949	5%	
Total Expenses	220,954,667	229,243,074	223,776,800	8,288,407	4%	
Surplus (Deficit) for the Year	2,698,689	161,984	(16,718,194)			

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

Note	Explanation
1	Over budget due to cyber school tuition revenue being higher than anticipated.
2	Over budget due to fundraising activity at the school level being higher than anticipated.
3	Driver education revenue was higher than projected due to fuel surcharge paid by SGI.
4	Interest revenue, food sales, and secondments were higher than budgeted revenue.
5	Preventative Maintenance and Renewal (PMR) funds from multiple years were fully expensed.
6	Under budget due to tuition expenses being less than anticipated.
7	Over budget due to fundraising activity at the school level being higher than anticipated.
8	Pre-kindergarten program is under projection and allocated resources were redeployed to support kindergarten programs.
9	Driver education expenses was higher than projected due to fuel surcharge paid to driver education instructors.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
DEBBIE BERSCHIED†	23,591	-	-	2,184	-	250	26,025
RON BOECHLER**	28,794	469	-	1,232	-	277	30,772
DIANE BOYKO*	35,685	12	-	3,280	2,969	2,160	44,106
HUDSON BYBLOW	26,484	-	-	948	-	289	27,721
DANA CASE	29,409	-	-	2,275	-	289	31,973
BONITA ELLIOTT	26,409	-	-	2,675	-	289	29,373
TIM JELINSKI	29,409	-	-	2,427	-	289	32,125
WAYNE STUS	29,096	-	-	2,851	-	289	32,236
SHARON ZAKRESKI- WERBICKI	28,667	-	-	2,113	-	289	31,069

*Chair

**Vice Chair

†Trustee passed away July 18, 2023

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

Listed below are payees who received transfers of \$50,000 or more.

Name	Amount
HORIZON SCHOOL DIVISION #205	\$103,854
SASKATOON PUBLIC SCHOOLS	168,293

Name	Amount
SASKATOON TRIBAL COUNCIL INC.	\$98,700

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
306 PRINTING & PROMOTIONS	\$ 115,283
AL ANDERSONS SOURCE	101,755
AMAZON CANADA	278,810
AON CANADA INC	1,068,834
APPLE	353,318
ARIAL ELECTRIC LTD	65,249
ASSOCIATED SPEECH	172,440
CALIBER SPORT SYSTEMS INC.	53,055
CAMP KADESH	58,245
CENTURY ROOFING	2,529,583
CHARLIE'S CHARTERS	\$59,877
CHARTER MECHANICAL LTD	569,906
CHARTER TELECOM INC	304,316
CISCO SYSTEMS CAPITAL	179,736
CITY OF SASKATOON	3,184,460
CLARK ROOFING (1964) LTD.	566,958
COLLIERS PROJECT LEADERS INC	103,528
CONCEPT INTERACTIVE INC.	86,478
CONCEPT3 BUSINESS INTERIORS	923,926
COREFOUR INC.	96,539
COSTCO WHOLESALE	128,645
CP DISTRIBUTORS LTD.	96,662
CTC/CANADIAN TEST CENTRE INC.	77,539
D2 CONSTRUCTION LTD	1,332,949
DIVERSE SYSTEMS LTD.	68,881
EDWARDS EDWARDS MCEWEN	655,873
EECOL ELECTRIC	153,035
EPISCOPAL CORPORATION OF SASKATOON	61,784
FBM CANADA GSD	56,802
FEDERATED CO-OPERATIVES LTD.	66,403
FIRSTCANADA ULC	6,439,432
FLYNN CANADA LTD.	1,930,652
GRAHAM CONSTRUCTION	896,103
GRIFFITHS CONSTRUCTION	198,726

Name	Amount
GSC SCHOOLS FOUNDATION	54,876
HAID ROOFING LTD.	265,450
HERTZ NORTHERN BUS	1,903,705
HUMBOLDT CO-OPERATIVE ASSOC.	81,332
IMPERIAL DADE	571,094
INLAND AUDIO VISUAL LTD.	162,209
INTERWEST MECHANICAL LTD.	165,874
KHAN, IFTIKHAR	188,958
KIM CONSTRUCTORS. LTD.	224,879
KINDRACHUK AGREY	93,384
KLASSEN DRIVING SCHOOL LTD.	645,761
KONICA MINOLTA CANADA	578,132
LIFETOUCH CANADA INC.	96,327
LONG & MCQUADE	105,066
LORAAS DISPOSAL NORTH, SASKATOON	85,514
MANAGING INFORMATION	269,730
MATRIX VIDEO	140,256
NAVERA COMMUNITY	97,504
NEX GEN MECHANICAL INC.	241,282
NICHOLS INTERIORS LTD	316,230
OLYMPIAN SPORTS	50,867
PC EXPRESS	116,577
PEAK MECHANICAL LTD	323,018
PEARSON CANADA INC.	127,138
POWERLAND COMPUTERS	628,151
PPC	92,599
PRECISION ASPHALT	162,908
PRINCE ALBERT NORTHERN BUS	84,735
PRISTINE COUNTERTOP	67,162
PRO AV	406,307
QUOREX CONSTRUCTION	2,489,912
R.L. CUSHING MILLWORK	167,541
RANCH EHRLO SOCIETY	103,520
REAL CANADIAN SUPERSTORE	73,601
REAL CANADIAN WHOLESALE CLUB	113,418

Name	Amount
RIIDE HOLDINGS INC.	385,827
ROBINSON SUPPLY	73,092
RUBICON PUBLISHING INC	50,974
SASKATCHEWAN CATHOLIC SCHOOL BOARDS ASSOCIATION	66,322
SASKATCHEWAN POWER CORPORATION	1,516,636
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	2,627,840
SASKENERGY	1,206,900
SASKTEL	232,341
SASKWEST MECHANICAL LTD.	554,051
SCHOLASTIC CANADA LTD	101,730
SHERATON CAVALIER HOTEL	95,759
SOUTHLAND TRANSPORTATION LTD.	55,492

Name	Amount
SRNET INC.	137,445
SSSAD	92,656
SUPREME OFFICE PRODUCTS LTD	621,177
SWISH MAINTENANCE LIMITED	225,298
SYSCO CALGARY LTD.	738,598
TC MEDIA LIVRES INC.	83,490
TEAMLITZEN SPORTS LTD.	51,695
THE CANADA HOMESTAY	369,668
TROY LIFE & FIRE SAFETY LTD.	54,625
URBANOSKI, CLINT	72,062
WALLIS GLAZING SPECIALTIES	50,767
WAL-MART	84,243
WILD ROSE FLOORING	66,906

Other Expenditures

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

Name	Amount
C.U.P.E. 2268	\$ 370,569
C.U.P.E. 3730	135,066
MUNICIPAL EMPLOYEES PENSION	5,707,771
SASKATCHEWAN PROFESSIONAL TEACHERS REGULATION BOARD	135,787
SASKATCHEWAN TEACHERS FEDERATION	14,098,021

Name	Amount
SASKATCHEWAN WORKERS COMPENSATION BOARD	\$436,807
SASKATOON TEACHERS ASSOCIATION	134,884
TEACHERS SUPERANNUATION COMMISSION	215,421
RECEIVER GENERAL OF CANADA	44,527,833

Appendix B – Management Report and Audited Financial Statements

Consolidated Audited Financial Statements

Of the St. Paul's Roman Catholic Separate School Division No. 20

School Division No. 4160000

For the Period Ending: August 31, 2023

Chief Financial Officer



Auditor

MNP LLP

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

Saskatchewan 

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 consolidated 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 consolidated 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.

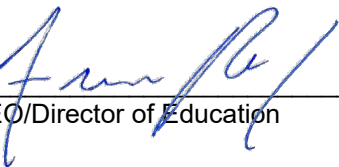
The Board of Education is comprised of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the consolidated financial statements. The Board is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

The external auditors, MNP, 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.

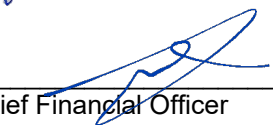
On behalf of the St. Paul's Roman Catholic Separate School Division No. 20:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 27, 2023

To the Trustees of the Board of Education of St. Paul's Roman Catholic Separate School Division No. 20:

Opinion

We have audited the consolidated financial statements of St. Paul's Roman Catholic Separate School Division No. 20 (the "School Division"), which comprise the consolidated statement of financial position as at August 31, 2023, and the consolidated statements of operations and accumulated surplus from operations, changes in net debt, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the School Division as at August 31, 2023, and the results of its consolidated operations, its consolidated net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report is included in the Annual Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management the Trustees of the Board of Education for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Independent Auditor's Report *ᐱᐃᐃᐃᐃᐃᐃ ᐃᐃᐃᐃᐃᐃ ᐃᐃᐃᐃᐃᐃ ᐃᐃᐃᐃᐃᐃ ᐃᐃᐃᐃᐃᐃ*

In preparing the consolidated financial statements, management is responsible for assessing the School Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the School Division to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Saskatoon, Saskatchewan

November 27, 2023

MNP LLP

Chartered Professional Accountants


St. Paul's Roman Catholic Separate School Division No. 20
Consolidated Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	26,114,536	31,338,435
Accounts Receivable (Note 3)	5,981,794	4,268,176
Total Financial Assets	32,096,330	35,606,611
Liabilities		
Accounts Payable and Accrued Liabilities (Note 4)	14,703,499	11,730,252
Long-Term Debt (Note 5)	24,040,727	26,207,943
Liability for Employee Future Benefits (Note 6)	6,454,000	6,326,800
Deferred Revenue (Note 7)	4,315,553	4,227,758
Total Liabilities	49,513,779	48,492,753
Net Debt	(17,417,449)	(12,886,142)
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	275,335,628	270,799,944
Prepaid Expenses	794,160	636,553
Total Non-Financial Assets	276,129,788	271,436,497
Accumulated Surplus (Note 10)	258,712,339	258,550,355

Contractual Obligations (Note 15)

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

Approved by the Board:



Chairperson

Chief Financial Officer

St. Paul's Roman Catholic Separate School Division No. 20
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Property Taxes and Other Related	50,738,609	48,476,772	48,880,807
Grants	162,662,850	168,256,012	147,642,505
Tuition and Related Fees	2,128,094	2,282,285	2,151,094
School Generated Funds	2,885,649	3,516,286	2,858,586
Complementary Services (Note 8)	2,350,546	2,450,546	2,309,517
External Services (Note 9)	766,381	1,029,903	1,165,821
Other	2,121,227	3,393,254	2,050,276
Total Revenues (Schedule A)	223,653,356	229,405,058	207,058,606
EXPENSES			
Governance	656,438	630,342	624,350
Administration	5,231,604	5,228,082	4,858,941
Instruction	164,219,582	167,420,134	163,013,907
Plant Operation & Maintenance	34,207,901	39,119,355	39,206,803
Student Transportation	9,447,059	9,199,693	9,035,227
Tuition and Related Fees	158,864	79,165	137,873
School Generated Funds	2,885,649	3,401,117	2,472,807
Complementary Services (Note 8)	2,144,897	1,747,599	1,704,178
External Services (Note 9)	682,081	1,033,046	1,167,077
Other	1,320,592	1,384,541	1,555,637
Total Expenses (Schedule B)	220,954,667	229,243,074	223,776,800
Operating Surplus (Deficit) for the Year	2,698,689	161,984	(16,718,194)
Accumulated Surplus from Operations, Beginning of Year	258,550,355	258,550,355	275,268,549
Accumulated Surplus from Operations, End of Year	261,249,044	258,712,339	258,550,355

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, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 13)		
(Net Debt) Net Financial Assets, Beginning of Year	(12,886,142)	(12,886,142)	176,443
Changes During the Year			
Operating Surplus (Deficit), for the Year	2,698,689	161,984	(16,718,194)
Acquisition of Tangible Capital Assets (Schedule C)	(12,654,500)	(14,955,241)	(6,893,360)
Net Loss on Disposal of Capital Assets (Schedule C)	-	-	172,572
Amortization of Tangible Capital Assets (Schedule C)	9,811,857	10,419,557	10,479,900
Net Change in Other Non-Financial Assets	-	(157,607)	(103,503)
Change in Net Debt	(143,954)	(4,531,307)	(13,062,585)
Net Debt, End of Year	(13,030,096)	(17,417,449)	(12,886,142)

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, 2023

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	161,984	(16,718,194)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	4,187,462	7,566,760
Net Change in Non-Cash Operating Activities (Schedule E)	(817,368)	5,240,553
Cash Provided by (Used in) Operating Activities	3,532,078	(3,910,881)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets*	(6,588,761)	(4,339,363)
Cash Used in Capital Activities	(6,588,761)	(4,339,363)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(2,167,216)	(2,078,877)
Cash Used in Financing Activities	(2,167,216)	(2,078,877)
DECREASE IN CASH AND CASH EQUIVALENTS	(5,223,899)	(10,329,121)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	31,338,435	41,667,556
CASH AND CASH EQUIVALENTS, END OF YEAR	26,114,536	31,338,435

* This amount does not include In-Kind grants for Joint-Use Schools Project of \$6,232,095 (2022 - \$3,085,712) and \$2,134,385 increase (2022 - \$531,715 decrease) in accounts payables and accrued liabilities related to the acquisition of tangible capital assets.

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

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of "The Board of Education of the 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

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

a) Basis of Accounting

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).

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 after adjusting the accounting policies to a basis consistent with the accounting policies of the school division. Inter-company balances and transactions between the school division and the partnership have been eliminated.

These consolidated financial statements contain the following partnership:

- Humboldt Collegiate Institute – 54.0% (2022 – 55.3%)

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 consolidated 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 \$6,454,000 (2022 - \$6,326,800) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$48,476,772 (2022 - \$48,880,807) 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, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

- Useful lives of tangible capital assets and related accumulated amortization \$156,327,067 (2022 - \$148,752,542) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligation of \$2,510,768 (2022 - \$2,510,768) because actual expense may differ significantly from valuation estimates.

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

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

d) Financial Instruments

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

All financial instruments are measured at cost or amortized cost. Transaction costs are a component of the cost of financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenues or expenses. Impairment losses such as write-downs or write-offs are reported in the 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.

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

e) Financial Assets

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

Cash and Cash Equivalents consist of cash 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 capital and

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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.

f) Non-Financial Assets

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

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the school division to provide services to the public and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
Other vehicles	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years
Computer software	5 years
Leased capital assets	Lease term

*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 3-50 years.

Assets under construction are not amortized until completed and placed into service for use.

Pooled assets in furniture and equipment, computer hardware and audio visual equipment and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school divisions ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the assets.

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.

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

g) Liabilities

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

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

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

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

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.

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.

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the consolidated statement of operations and accumulated surplus from operations as the stipulation liabilities are settled. Payments made by the Government of Saskatchewan on behalf of the school division for Joint-Use capital projects are recorded as government transfers with ownership of schools vesting with the school division.

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan and agreed to by the Board of Education, although separate school divisions have a legislative right to set their own mill rates. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect 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.

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2022 and 2023 taxation years, the school division does have a bylaw in place.

iii) Fees and Services

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

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

j) Accounting Standards Not Yet in Effect

A number of new standards and amendments to standards have not been applied in preparing these financial statements. The following will become effective as follows:

- i) PS 3400 Revenue (effective September 1, 2023), a new standard establishing guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

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:

	2023		2022	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 1,116,866	\$ 1,116,866	\$ 1,401,912	\$ 1,401,912
Provincial Grants Receivable	3,571,038	3,571,038	1,392,453	1,392,453
Other Receivables	1,293,890	1,293,890	1,473,811	1,473,811
Total Accounts Receivable	\$ 5,981,794	\$ 5,981,794	\$ 4,268,176	\$ 4,268,176

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 4,395,119	\$ 3,722,277
Supplier Payments	7,797,612	5,497,207
Liability for Asset Retirement Obligation	2,510,768	2,510,768
Total Accounts Payable and Accrued Liabilities	\$ 14,703,499	\$ 11,730,252

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (Cont'd)

The school division recognized an estimated liability for asset retirement obligation of \$2,510,768 (2022 - \$2,510,768) for the removal and disposal of asbestos. The nature of the liability is related to construction materials included in school division facilities. The assumptions used in estimating the liability include estimating the square footage of asbestos contained in contaminated buildings and the estimated cost per square foot of remediation.

5. LONG-TERM DEBT

Details of long-term debt are as follows:

		2023	2022
Capital Loans:	BMO 5.01% twenty year fixed rate loan, payable in blended monthly instalments of \$179,973 until December 2033.	\$ 17,392,427	\$ 18,646,453
	Royal Bank 4.25% twenty year fixed rate loan, payable in blended monthly instalments of \$77,107 until December 2031.	6,483,542	7,118,556
		23,875,969	25,765,009
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 0.42%, expiring June 30, 2024.	164,758	361,722
Purchase Agreement:	Three year non-interest bearing master purchase instalment agreement with Cisco Systems Capital Canada Co. for Meraki Enterprise software, payable in annual instalments of \$81,212.	-	81,212
		164,758	442,934
Total Long-Term Debt		\$ 24,040,727	\$ 26,207,943

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

5. LONG-TERM DEBT (Cont'd)

Future repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2024	\$ 3,084,956	\$ 165,069	\$ 3,250,025
2025	3,084,956	-	3,084,956
2026	3,084,956	-	3,084,956
2027	3,084,956	-	3,084,956
2028	3,084,956	-	3,084,956
Thereafter	14,602,541	-	14,602,541
Total	30,027,321	165,069	30,192,390
Less: Interest and executory cost	6,151,352	311	6,151,663
Total future principal repayments	\$ 23,875,969	\$ 164,758	\$ 24,040,727

Principal and interest payments on long-term debt are as follows:					
	Capital Loans	Capital Leases	Other Long-Term Debt	2023	2022
Principal	\$ 1,889,040	\$ 196,964	\$ 81,212	\$ 2,167,216	\$ 2,078,877
Interest	1,195,915	1,118	-	1,197,033	1,285,373
Total	\$ 3,084,955	\$ 198,082	\$ 81,212	\$ 3,364,249	\$ 3,364,250

6. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the consolidated statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

6. EMPLOYEE FUTURE BENEFITS (Cont'd)

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 4,722,400	\$ 5,343,800
Current period service cost	449,500	549,200
Interest cost	199,100	111,500
Benefit payments	(415,900)	(465,400)
Actuarial gains	(151,600)	(816,700)
Accrued Benefit Obligation - end of year	4,803,500	4,722,400
Unamortized net actuarial gains	1,650,500	1,604,400
Liability for Employee Future Benefits	\$ 6,454,000	\$ 6,326,800

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 449,500	\$ 549,200
Amortization of net actuarial (gains) losses	(105,500)	(43,100)
Benefit cost	344,000	506,100
Interest cost	199,100	111,500
Total Employee Future Benefits Expense	\$ 543,100	\$ 617,600

7. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2023
Capital projects				
Other Non-Government deferred capital transfers	\$ 50,000	\$ -	\$ (7,500)	\$ 42,500
Total capital projects deferred revenue	50,000	-	(7,500)	42,500
Non-capital deferred revenue				
International Student Program tuition	1,601,322	1,743,566	(1,601,322)	1,743,566
Japan exchange deposits	-	42,400	-	42,400
Holy Family Community Space	912,600	-	(50,700)	861,900
Nutrien grant	127,400	130,000	(127,400)	130,000
Education property tax income	1,525,537	1,480,172	(1,525,537)	1,480,172
Facility rentals	10,692	14,199	(10,692)	14,199
Other	207	816	(207)	816
Total non-capital deferred revenue	4,177,758	3,411,153	(3,315,858)	4,273,053
Total Deferred Revenue	\$ 4,227,758	\$ 3,411,153	\$ (3,323,358)	\$ 4,315,553

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

8. 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	2023	2022
Revenues:			
Operating Grants	\$2,450,546	\$2,450,546	\$ 2,309,517
Total Revenue	2,450,546	2,450,546	2,309,517
Expenses:			
Salaries & Benefits	1,712,671	1,712,671	1,665,501
Instructional Aids	4,016	4,016	7,511
Non-Capital Furniture & Equipment	-	-	5,901
Travel	1,452	1,452	857
Professional Development (Non-Salary Costs)	-	-	388
Student Related Expenses	11,652	11,652	8,118
Contracted Transportation & Allowances	17,808	17,808	15,902
Total Expenses	1,747,599	1,747,599	1,704,178
Excess of Revenue over Expenses	\$ 702,947	\$ 702,947	\$ 605,339

9. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	Driver Education	2023	2022
Revenues:				
Other Ministry Grants	\$ 100,000	\$ -	\$ 100,000	\$ 120,000
Grants from Others	-	929,903	929,903	1,045,821
Total Revenues	100,000	929,903	1,029,903	1,165,821
Expenses:				
Supplies and Services	100,000	933,046	1,033,046	1,167,077
Total Expenses	100,000	933,046	1,033,046	1,167,077
Deficiency of Revenues over Expenses	\$ -	\$ (3,143)	\$ (3,143)	\$ (1,256)

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Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

10. 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. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
Invested in Tangible Capital Assets				
Net Book Value of Tangible Capital Assets	\$ 270,799,944	\$ 14,955,241	\$ 10,419,557	\$ 275,335,628
Less: Liability for Asset Retirement Obligation	(2,510,768)	-	-	(2,510,768)
Less: Debt owing on Tangible Capital Assets	(26,207,943)	-	2,167,216	(24,040,727)
	242,081,233	14,955,241	12,586,773	248,784,133
Designated Assets (Schedule F)	16,378,254	6,890,169	13,434,112	9,834,311
Unrestricted Surplus	90,868	3,027	-	93,895
Total Accumulated Surplus	\$ 258,550,355	\$ 21,848,437	\$ 26,020,885	\$ 258,712,339

11. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 261,965	\$ 368,377	\$ -	\$ -	\$ 630,342	\$ 624,350
Administration	4,678,048	461,945	-	88,089	5,228,082	4,858,941
Instruction	155,090,387	10,830,932	-	1,498,815	167,420,134	163,013,907
Plant Operations & Maintenance	10,357,844	19,928,858	-	8,832,653	39,119,355	39,206,803
Student Transportation	1,672	9,198,021	-	-	9,199,693	9,035,227
Tuition and Related Fees	-	79,165	-	-	79,165	137,873
School Generated Funds	-	3,401,117	-	-	3,401,117	2,472,807
Complementary Services	1,712,671	34,928	-	-	1,747,599	1,704,178
External Services	-	1,033,046	-	-	1,033,046	1,167,077
Other	-	51,561	1,332,980	-	1,384,541	1,555,637
TOTAL	\$ 172,102,587	\$ 45,387,950	\$ 1,332,980	\$ 10,419,557	\$ 229,243,074	\$ 223,776,800

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
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12. 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.

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:

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,284	1	1,285	1,302
Member contribution rate (percentage of salary)	9.50% - 11.70%	6.05% - 7.85%	6.05% - 11.70%	6.05% - 11.70%
Member contributions for the year	\$ 11,348,604	\$ 4,393	\$ 11,352,997	\$ 1,187,921

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:

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Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

12. PENSION PLANS (Cont'd)

	2023	2022
Number of active School Division members	738	724
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 2,855,558	\$ 2,782,289
School Division contributions for the year	\$ 2,855,558	\$ 2,783,020
Actuarial extrapolation date	31-Dec-22	31-Dec-21
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

13. BUDGET FIGURES

Budget figures included in the consolidated financial statements were approved by the Board of Education on September 12, 2022, and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

14. 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, 2023. These amounts represent 100% of the partnership's financial position and activities.

	2023	2022
Capital Assets	\$ 13,496,243	\$ 13,888,441
Total Assets	13,496,243	13,888,441
Accumulated Surplus	13,496,243	13,888,441
Total Liabilities and Accumulated Surplus	13,496,243	13,888,441
Revenue	4,177,233	4,460,491
Expenses	(4,335,692)	(4,338,295)
Total Operating (Loss) Surplus	(158,459)	122,196
Less: Allocated to Horizon School Division No. 205	79,503	(48,525)
Less: Allocated to St. Paul's Roman Catholic Separate School Division No. 20	78,956	(73,671)
Total Operating Surplus	\$ -	\$ -

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 54.0% (2022– 55.3%). After

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

14. PARTNERSHIP (Cont'd)

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:

	2023	2022
Capital Assets	\$ 9,232,127	\$ 9,500,914
Revenue	\$ 2,264,356	\$ 2,473,579
Expenses	\$ (2,343,312)	\$ (2,399,908)

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 designated assets as disclosed in Schedule F – Consolidated Detail of Designated Assets.

15. CONTRACTUAL OBLIGATIONS

On June 16, 2023, the school division signed a contract with Graham Construction and Engineering LP for the construction of the replacement St. Frances Cree Bilingual School. The value of the contract is \$43.7 million. The project is approximately 5.7% complete at year-end.

On August 25, 2016, the school division signed a seven-year contract with First Canada ULC for student transportation services, expiring June 30, 2023. On May 4, 2023, the school division exercised the option to extend the contract for an additional three years. The extension is in effect until June 30, 2026.

On April 7, 2022, the school division signed a seven-year contract with Hertz Northern Bus for student transportation services commencing July 1, 2022, with an option to extend the contract for an additional three years.

	Transportation Services
2024	\$ 7,254,199
2025	7,471,726
2026	7,695,848
2027	1,140,094
2028	1,174,297
Thereafter	1,209,526
	\$ 25,945,690

On January 20, 2021 the school division signed a three-year master instalment payment agreement with Cisco Systems Capital Canada Co. for information technology services. The annual payment of \$80,712 is due February 1 each year, with services terminating on January 31, 2024.

The school division leases instructional space for its Opening Doors Program from PNV Holdings Ltd. On July 18, 2022, the school division signed a three-year lease extension for the period ending August 31, 2025. The annual lease cost is \$46,200.

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

15. CONTRACTUAL OBLIGATIONS (Cont'd)

On June 25, 2019 the school division signed a five-year capital lease with Konica Minolta Business Solutions (Canada) Ltd. The lease is paid through a monthly cost per copy charged. The annual guaranteed minimum number of copies is 21.37 million. The lease is included in Note 5.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Instructional Space	Total Operating
Future minimum lease payments:		
2024	\$ 46,200	\$ 46,200
2025	46,200	46,200
Total Lease Obligations	\$ 92,400	\$ 92,400

16. COMPARATIVE INFORMATION

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

17. SUBSEQUENT EVENT

On October 28, 2023, the school division signed a capital funding agreement with the Ministry of Education to fund the St. Frances Cree Bilingual School replacement project.

18. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division 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, 2023, was:

	August 31, 2023				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 3,571,038	\$ -	\$ 3,571,038	\$ -	\$ -
Other Receivables	660,739	214,869	6,680	1,062	438,128
Net Receivables	\$ 4,231,777	\$ 214,869	\$ 3,577,718	\$ 1,062	\$ 438,128

St. Paul's Roman Catholic Separate School Division No. 20
Notes to the Consolidated Financial Statements
for the year ended August 31, 2023

18. RISK MANAGEMENT (Cont'd)

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

ii) Liquidity Risk

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances, budget practices and monitoring and forecasts. The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2023				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 14,703,499	\$ 12,192,731	\$ -	\$ 18,804	\$ 2,491,964
Long-term debt	24,040,727	1,072,804	1,072,804	6,539,409	15,355,710
Total	\$ 38,744,226	\$ 13,265,535	\$ 1,072,804	\$ 6,558,213	\$ 17,847,674

iii) Market Risk

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

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and long-term debt. The school division also has an authorized bank line of credit of \$15,000,000 (2022 - \$15,000,000) with interest payable monthly at a rate of prime minus 0.60% (2022 - 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, 2023 (2022 - \$0).

The school division minimizes these risks by:

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

St. Paul's Roman Catholic Separate School Division No. 20
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	50,221,744	47,692,905	48,817,115
Revenue from Supplemental Levies	104,412	256,102	209,195
Total Property Tax Revenue	50,326,156	47,949,007	49,026,310
Grants in Lieu of Taxes			
Federal Government	266,918	256,228	226,605
Provincial Government	880,515	781,520	820,378
Other	306,347	248,988	232,461
Total Grants in Lieu of Taxes	1,453,780	1,286,736	1,279,444
Other Tax Revenues			
House Trailer Fees	16,100	12,799	14,444
Total Other Tax Revenues	16,100	12,799	14,444
Additions to Levy			
Penalties	12,139	15,170	23,976
Other	44,168	32,894	(1,669)
Total Additions to Levy	56,307	48,064	22,307
Deletions from Levy			
Cancellations	(79,402)	828	(13,999)
Other Deletions	(1,034,332)	(820,662)	(1,447,699)
Total Deletions from Levy	(1,113,734)	(819,834)	(1,461,698)
Total Property Taxes and Other Related Revenue	50,738,609	48,476,772	48,880,807
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	142,035,059	147,408,537	136,527,153
Operating Grant PMR	4,202,695	3,823,251	-
Other Ministry Grants	3,469,081	3,456,173	7,115,490
Total Ministry Grants	149,706,835	154,687,961	143,642,643
Other Provincial Grants	-	14,446	-
Federal Grants	-	1,095,339	108,950
Grants from Others	456,015	742,740	330,000
Total Operating Grants	150,162,850	156,540,486	144,081,593
Capital Grants			
Ministry of Education Capital Grants	12,500,000	11,657,326	3,502,712
Other Capital Grants	-	58,200	58,200
Total Capital Grants	12,500,000	11,715,526	3,560,912
Total Grants	162,662,850	168,256,012	147,642,505

St. Paul's Roman Catholic Separate School Division No. 20
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 13)		
Operating Fees			
Tuition Fees			
School Boards	40,000	44,300	98,886
Federal Government and First Nations	51,195	22,384	51,610
Individuals and Other	2,036,899	2,215,601	2,000,598
Total Tuition Fees	2,128,094	2,282,285	2,151,094
Total Operating Tuition and Related Fees	2,128,094	2,282,285	2,151,094
Total Tuition and Related Fees Revenue	2,128,094	2,282,285	2,151,094
School Generated Funds Revenue			
Curricular			
Student Fees	687	399	651
Total Curricular Fees	687	399	651
Non-Curricular Fees			
Commercial Sales - Non-GST	75,370	63,699	49,488
Fundraising	370,330	635,479	581,047
Grants and Partnerships	356,134	423,381	360,260
Students Fees	1,537,068	2,185,795	1,750,509
Other	546,060	207,533	116,631
Total Non-Curricular Fees	2,884,962	3,515,887	2,857,935
Total School Generated Funds Revenue	2,885,649	3,516,286	2,858,586
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	1,910,546	1,910,546	1,889,517
Other Ministry Grants	440,000	540,000	420,000
Total Operating Grants	2,350,546	2,450,546	2,309,517
Total Complementary Services Revenue	2,350,546	2,450,546	2,309,517

St. Paul's Roman Catholic Separate School Division No. 20
Schedule A: Consolidated Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	120,000	100,000	120,000
Other Grants	646,381	929,903	1,045,821
Total Operating Grants	766,381	1,029,903	1,165,821
Total External Services Revenue	766,381	1,029,903	1,165,821
Other Revenue			
Miscellaneous Revenue*	909,128	1,335,559	831,738
Sales & Rentals	912,099	1,068,723	900,711
Investments	300,000	988,972	317,827
Total Other Revenue	2,121,227	3,393,254	2,050,276
TOTAL REVENUE FOR THE YEAR	223,653,356	229,405,058	207,058,606

Miscellaneous Revenue*	2023 Budget	2023 Actual	2022 Actual
Fees	350,000	196,892	20,400
Reimbursements	453,928	559,444	577,192
Vendor Rebates	105,200	203,786	225,147
Insurance fund distributions	-	361,625	-
Other	-	13,812	8,999
	909,128	1,335,559	831,738

St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	272,302	261,965	279,613
Professional Development - Board Members	55,000	23,435	4,873
Grants to School Community Councils	48,000	35,090	36,721
Other Governance Expenses	281,136	309,852	303,143
Total Governance Expense	656,438	630,342	624,350
Administration Expense			
Salaries	4,081,163	4,101,387	3,852,926
Benefits	578,715	576,661	520,581
Supplies & Services	162,269	153,312	136,788
Non-Capital Furniture & Equipment	8,556	1,067	762
Building Operating Expenses	256,680	219,625	232,911
Communications	90,000	60,998	88,903
Travel	35,000	14,331	9,745
Professional Development	15,000	12,612	10,082
Amortization of Tangible Capital Assets	4,221	88,089	6,243
Total Administration Expense	5,231,604	5,228,082	4,858,941
Instruction Expense			
Instructional (Teacher Contract) Salaries	113,766,401	116,129,880	113,812,049
Instructional (Teacher Contract) Benefits	6,368,135	6,781,452	6,378,821
Program Support (Non-Teacher Contract) Salaries	25,375,283	26,500,714	25,450,804
Program Support (Non-Teacher Contract) Benefits	5,740,202	5,678,341	5,161,350
Instructional Aids	5,281,335	3,924,944	4,561,376
Supplies & Services	2,046,029	2,327,421	2,407,962
Non-Capital Furniture & Equipment	759,007	890,735	949,095
Communications	1,210,280	1,177,909	461,808
Travel	282,425	263,452	174,683
Professional Development	708,648	735,719	471,435
Student Related Expense	1,570,540	1,510,752	1,451,873
Amortization of Tangible Capital Assets	1,111,297	1,498,815	1,732,651
Total Instruction Expense	164,219,582	167,420,134	163,013,907

St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	8,374,199	8,486,612	8,549,998
Benefits	1,845,035	1,871,232	1,808,341
Supplies & Services	7,583	22,240	413,535
Non-Capital Furniture & Equipment	124,789	58,976	207,994
Building Operating Expenses	15,024,023	19,719,826	19,333,241
Communications	283	-	-
Travel	129,150	122,330	150,470
Professional Development	6,500	5,486	2,218
Amortization of Tangible Capital Assets	8,636,996	8,773,310	8,705,053
Amortization of Tangible Capital Assets ARO	59,343	59,343	35,953
Total Plant Operation & Maintenance Expense	34,207,901	39,119,355	39,206,803
Student Transportation Expense			
Salaries & Benefits	16,708	1,672	1,543
Supplies & Services	-	-	127
Contracted Transportation	9,430,351	9,198,021	9,033,557
Total Student Transportation Expense	9,447,059	9,199,693	9,035,227
Tuition and Related Fees Expense			
Tuition Fees	158,864	79,165	102,190
Transportation Fees	-	-	35,683
Total Tuition and Related Fees Expense	158,864	79,165	137,873
School Generated Funds Expense			
Academic Supplies & Services	169	8,066	408
Cost of Sales	75,370	73,451	50,863
School Fund Expenses	2,810,110	3,319,600	2,421,536
Total School Generated Funds Expense	2,885,649	3,401,117	2,472,807

St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	1,339,213	1,209,387	1,133,388
Program Support (Non-Teacher Contract) Salaries & Benefits	756,384	503,284	532,113
Instructional Aids	10,000	4,016	7,511
Non-Capital Furniture & Equipment	5,000	-	5,901
Travel	-	1,452	857
Professional Development (Non-Salary Costs)	1,500	-	388
Student Related Expenses	12,800	11,652	8,118
Contracted Transportation & Allowances	20,000	17,808	15,902
Total Complementary Services Expense	2,144,897	1,747,599	1,704,178
External Service Expense			
Supplies & Services	682,081	1,033,046	1,167,077
Total External Services Expense	682,081	1,033,046	1,167,077
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	125,000	187,508	97,692
Interest on Capital Loans	1,193,666	1,195,915	1,283,447
Interest on Other Long-Term Debt	1,926	1,118	1,926
Total Interest and Bank Charges	1,320,592	1,384,541	1,383,065
Loss on Disposal of Tangible Capital Assets	-	-	172,572
Total Other Expense	1,320,592	1,384,541	1,555,637
TOTAL EXPENSES FOR THE YEAR	220,954,667	229,243,074	223,776,800

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, 2023

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	11,178,901	2,085,095	328,426,662	53,533,619	2,510,768	764,558	11,224,559	6,662,892	693,030	2,472,402	419,552,486	416,826,458
Additions/Purchases	-	-	-	22,694	-	-	212,692	768,038	246,888	13,704,929	14,955,241	6,893,360
Disposals	-	-	-	-	-	-	(622,572)	(2,203,744)	(18,716)	-	(2,845,032)	(4,167,332)
Transfers to (from)	-	-	957,265	6,139,801	-	-	622,769	215,312	-	(7,935,147)	-	-
Closing Balance as of August 31	11,178,901	2,085,095	329,383,927	59,696,114	2,510,768	764,558	11,437,448	5,442,498	921,202	8,242,184	431,662,695	419,552,486
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	1,154,565	102,687,365	31,476,695	1,595,535	646,150	6,005,688	4,863,248	323,296	-	148,752,542	142,267,402
Amortization of the Period	-	87,756	6,263,040	1,561,718	59,343	52,832	1,125,463	1,085,161	184,244	-	10,419,557	10,479,900
Disposals	-	-	-	-	-	-	(622,572)	(2,203,744)	(18,716)	-	(2,845,032)	(3,994,760)
Closing Balance as of August 31	N/A	1,242,321	108,950,405	33,038,413	1,654,878	698,982	6,508,579	3,744,665	488,824	N/A	156,327,067	148,752,542
Net Book Value												
Opening Balance as of September 1	11,178,901	930,530	225,739,297	22,056,924	915,233	118,408	5,218,871	1,799,644	369,734	2,472,402	270,799,944	274,559,056
Closing Balance as of August 31	11,178,901	842,774	220,433,522	26,657,701	855,890	65,576	4,928,869	1,697,833	432,378	8,242,184	275,335,628	270,799,944
Change in Net Book Value	-	(87,756)	(5,305,775)	4,600,777	(59,343)	(52,832)	(290,002)	(101,811)	62,644	5,769,782	4,535,684	(3,759,112)
Disposals												
Historical Cost	-	-	-	-	-	-	622,572	2,203,744	18,716	-	2,845,032	4,167,332
Accumulated Amortization	-	-	-	-	-	-	622,572	2,203,744	18,716	-	2,845,032	3,994,760
Net Cost	-	-	-	-	-	-	-	-	-	-	-	172,572
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Disposal	-	-	-	-	-	-	-	-	-	-	-	(172,572)

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Closing costs of leased tangible capital assets of \$980,123 (2022 - \$980,123) in Computer Hardware and Audio Visual Equipment are included within the above amounts. Accumulated amortization of \$980,123 (2022 - \$784,099) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 4) is related to buildings with a net book value of \$17,688,676 (2022 - \$18,549,594).

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, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	10,419,557	10,479,900
In-Kind Ministry of Education Capital Grants for Joint-Use Schools		
Project included in Surplus / Deficit	(6,232,095)	(3,085,712)
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	-	172,572
Total Non-Cash Items Included in Surplus / Deficit	4,187,462	7,566,760

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, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(1,713,618)	2,000,726
Increase in Accounts Payable and Accrued Liabilities*	838,862	1,911,465
Increase in Liability for Employee Future Benefits	127,200	152,200
Increase in Deferred Revenue	87,795	1,279,665
Increase in Prepaid Expenses	(157,607)	(103,503)
Total Net Change in Non-Cash Operating Activities	(817,368)	5,240,553

* This amount does not include the \$2,134,385 increase (2022 - \$531,715 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
Schedule F: Consolidated Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
External Sources				
Jointly Administered Funds				
School generated funds	1,883,829	97,850	-	1,981,679
Humboldt Collegiate Institute	527,906	-	422,678	105,228
Oskayak High School	2,928,646	215,571	907,556	2,236,661
Saskatoon French School	507,063	224,507	-	731,570
Total Jointly Administered Funds	5,847,444	537,928	1,330,234	5,055,138
Ministry of Education				
Designated for tangible capital asset expenditures	119,368	194,856	-	314,224
PMR maintenance project allocations	4,807,137	3,823,251	8,990,487	(360,099)
Total Ministry of Education	4,926,505	4,018,107	8,990,487	(45,875)
Total	10,773,949	4,556,035	10,320,721	5,009,263
Internal Sources				
Board governance				
Board Elections	37,500	65,000	-	102,500
Total Board governance	37,500	65,000	-	102,500
Curriculum and student learning				
Curricular renewal and implementation	1,020,000	228,000	700,000	548,000
School decentralized budget carryover	61,310	58,310	61,310	58,310
Total curriculum and student learning	1,081,310	286,310	761,310	606,310
Facilities				
Facility renewal and construction	2,338,982	-	1,850,000	488,982
Holy Family maintenance fund	304,200	101,400	-	405,600
Modular classroom moves and new construction	803,307	-	225,000	578,307
Snow removal	-	50,000	-	50,000
St. Frances Cree Bilingual School replacement	-	1,000,000	-	1,000,000
Total facilities	3,446,489	1,151,400	2,075,000	2,522,889
Furniture and equipment				
JUSP unfixed furniture and equipment and minor works	102,081	-	102,081	-
School furniture replacement	296,217	-	175,000	121,217
Total furniture and equipment	398,298	-	277,081	121,217
Other				
Operating grant / tax accrual timing difference	-	821,000	-	821,000
Scholarship funds	176,708	10,424	-	187,132
Teacher salary accrual	464,000	-	-	464,000
Total Other	640,708	831,424	-	1,472,132
Total	5,604,305	2,334,134	3,113,391	4,825,048
Total Designated Assets	16,378,254	6,890,169	13,434,112	9,834,311