



**GREATER
SASKATOON
CATHOLIC
SCHOOLS**

**Annual Report
2012-2013**

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

Rooted Growing Reaching *Transforming*

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An electronic copy of this report is available at:

http://www.scs.sk.ca/board_information/documents/2012_2013_GSCS_Annual_Report_to_the_Ministry_of_Education.pdf

Letter of Transmittal



Honourable Don Morgan
Minister of Education

Dear Minister Morgan:

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 this 2012-2013 annual report. It outlines activities and accomplishments of our school division and provides audited financial statements for the fiscal year September 1, 2012 to August 31, 2013.

Respectfully submitted

A handwritten signature in cursive script that reads "Diane Boyko".

Diane Boyko
Chair

Highlights/Accomplishments for 2012-2013

The 2012-2013 school year was filled with many reasons to celebrate for Greater Saskatoon Catholic Schools (GSCS).

Transformation at St. Anne School earns Canadian Education Association Award – Students and staff at St. Anne School in Saskatoon have changed how teaching and learning happens at their school. The school has moved to an “inquiry-based learning environment that allows students to practise problem-solving, work in groups, and investigate and explore with hands-on activities to learn the provincial curriculum”. The Canadian Education Association was impressed and awarded the school a *Ken Spencer Award for Innovation in Teaching and Learning*. St. Anne School was the second-place winner out of 78 entries received from schools across Canada.

Improvement in First Nations and Métis Graduation Rates – Greater Saskatoon Catholic Schools is proud to report that our graduation rates for First Nations and Métis students are higher than those reported provincially, for both the on-time (within three years of starting grade 10) and extended (within five years of starting grade 10) rates.

Superintendent receives Indspire award – Superintendent Gordon Martell is one of the inaugural winners of Indspire’s *Guiding the Journey: Indigenous Educator Awards*. He was honoured in the Leadership category. Martell’s nomination was led by principals of the 11 schools he has responsibility for in the division. “Gordon Martell is a visionary leader with big dreams for First Nations people. He is a thinker and doer, committed to life-long learning, and has the best interests of his community at heart,” reads his nomination.

Math Achievement for First Nations, Métis and Inuit (FNMI) Students - The average final marks of our First Nations and Métis students in Workplace and Apprenticeship Math 20 not only exceeded the provincial average mark for FNMI students, but the provincial average mark overall. Our FNMI students received an average mark of 71.5, while the provincial average was 66.5. The Greater Saskatoon Catholic Schools average for non-FNMI was 70.4.

New places to learn – We proudly opened the new St. Mary’s Wellness and Education Centre in September 2012 to start off the new school year. The facility offers a fitness centre, pediatrician’s office and more for its community. Construction is under way at Holy Family Catholic School in Willowgrove, one of Saskatoon’s newest neighbourhoods. Significant renovations are also under way at three schools in order to better serve growing enrolments. Together the projects at Holy Cross High School, Georges Vanier Catholic Fine Arts School and École St. Matthew School will total more than \$40 million when complete.



The new gymnasium and walking track at St. Mary's Wellness and Education Centre

Introduction

Greater Saskatoon Catholic Schools is pleased to present this annual report, which describes our work, our results and our achievements for the school year that began September 1, 2012 and ended August 31, 2013.

When we describe our division and the work we do, we say we are Rooted in Faith, Growing in Knowledge, Reaching Out to Transform the World. This is our vision.

In the following pages, you will also learn about our division's mission, and the priorities and goals of our Board of Education, developed after carefully considering the needs of the students and families we serve and our place in the wider community.

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

You will learn about how our division is growing, how we meet the needs of our diverse student population and our plans to continue meeting these needs in the future. Our goals include celebrating and promoting our Catholic identity, improving student learning and achievement, building relationships and partnerships and promoting stewardship.

Also included in the report are several appendices providing a broad overview of the division, including our leadership, our schools and our financial statement. The statements have been audited by the accounting firm of Deloitte & Touche LLP.



School Division Profile

About Us

St. Paul's RCSSD #20 serves the communities of Saskatoon, Biggar, Humboldt, Martensville and Viscount, along several rural subdivisions southeast of Saskatoon.

Our division recently celebrated its 100th anniversary. Our beginnings were humble – 69 students and three nuns had their first day of classes on September 5, 1911 in the basement of what is now the St. Paul's Co-Cathedral in downtown Saskatoon. Since that day, the division has grown up with Saskatoon.

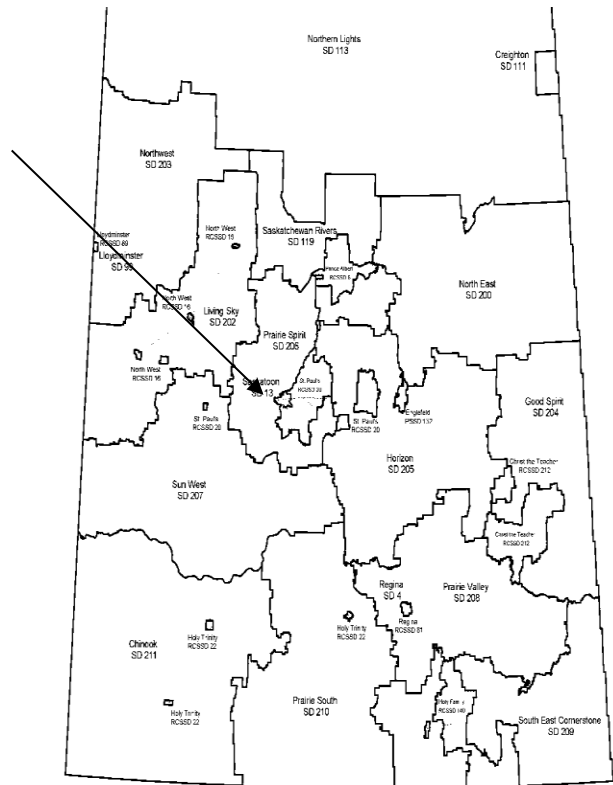
In 2006, we began a new chapter when we amalgamated with the Catholic school divisions in Humboldt, Biggar and Viscount. Catholic taxpayers living just southeast of Saskatoon also formed Catholic school divisions and voted to amalgamate with Saskatoon Catholic Schools.

It was at this time that a new common name, Greater Saskatoon Catholic Schools (GSCS), and new logo were chosen for our division.

Further amalgamation occurred in 2010, when a newly formed Catholic school board in Martensville chose to join Greater Saskatoon Catholic Schools.

We serve approximately 16,000 students in 37 elementary schools, six high schools, and two associated schools: Saskatoon French School and Oskāyak High School. We also jointly govern Humboldt Collegiate Institute with Horizon School Division.

Figure 1: Location of St. Paul's RCSSD #20



Patio stones created by students at Bishop Murray High School

Division Mission Statement

Greater Saskatoon Catholic Schools: a welcoming community where we nurture faith, encourage excellence in learning and inspire students to serve others, making the world a better place.

We love because He first loved us. - 1 John 4:19

Division Vision and Belief Statements

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.



Staff members receive communion
at the August 2012 Opening Celebration

Program Overview

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

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

- Extended Learning Opportunities and Advanced Placement options for gifted learners
- Inclusive supports in all schools for learners with intense needs
- Social Pediatrics Program
- Targeted English supports for New Canadians who need to learn English
- Intensive French program at eight elementary schools, enhanced French following in two high schools
- French Immersion program at six elementary schools and four mainstream high schools
- Core French at eight elementary schools and four high schools
- Cree Bilingual program at St. Frances School (Grades K-5)
- Ukrainian Bilingual program at Bishop Filevich Ukrainian Bilingual School and Bethlehem Catholic High School
- Pre-kindergarten program at 11 schools
- EcoJustice program

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

Instructional Approaches:

- **Mathematics:** Greater Saskatoon Catholic Schools continued its targeted work this year to support its cultural shift in Mathematics instruction and achievement. Teachers have continued to develop their skills in teaching math from a constructivist approach: helping students develop deep understanding and constructing a knowledge base that allows them to understand and therefore apply mathematics in any situation. This requires sustained focus and work with students, staff and parents and we are seeing some good progress in this area.
- **Writing:** In Greater Saskatoon Catholic Schools, student writing has been monitored over the past few years through Provincial AFL assessments, Canadian Achievement Tests, as well as through school based Learning Improvement Plan reports. Overall student writing performance for the division has been strong and thus has not become a major area of focus for the division. Writing will continue to be monitored and will become a division focus if student performance indicates additional work is required.
- **Reading:** Greater Saskatoon Catholic Schools approaches reading instruction from a Balanced Literacy framework. A strong balanced approach is in place, providing instruction to students that allows them to develop their reading skills in the necessary areas. That being said, there are students who still struggle to read for a wide variety of reasons, despite this balanced approach.

(Reading – cont.)

This has been an area of significant work this past year as we expanded slightly the Student Learning Model in the division. Greater Saskatoon Catholic Schools has developed a tiered process that seeks to ensure there is a more intense intervention for struggling students. The continuum of support is well defined, research-based, and early indications are that it is very effective. Progress is closely monitored as is the longer term impact to ensure that students, once caught up, are remaining at grade level. As this model becomes more rooted in the division, changes will be closely monitored and shared in upcoming reports.

First Nations and Métis Education

The Greater Saskatoon Catholic Schools' FNM Education Plan aligns with the Continuous Improvement and Accountability Framework and outlines strategic goals in each of three priority areas: Family and Community Engagement, Student Wellness and Improved Student Learning Outcomes. Underpinning the plan is respect for traditional Indigenous knowledge, a commitment to social justice and system accountability. A brief synopsis of the division's plan appears below while a full plan is available at:

http://www.scs.sk.ca/general_information/documents/2012_2015_FNME_Plan.pdf

The full plan provides detailed information about performance measures, targeted outcomes and strategies. The progress and updates associated with the goals are as follows:

Family and Community Engagement

- ***māmawohkamātowin Partnership:*** The *māmawohkamātowin* governance committee began working on its strategic direction and examining models of co-governance. This work will continue in 2013-2014 with a focus on strategic discussions.

The partnership also supported capacity building with the presence of division mathematics and English Language Arts consultants in three Saskatoon Tribal Council schools; One Arrow, Muskeg Lake and Mistawasis. The consultants collaborated with First Nations' school and Tribal Council leadership to enhance the instructional strategies of teachers.

- **First Nations and Métis Voice and Participation:** Greater Saskatoon Catholic Schools developed a process to host community consultations targeted at the First Nations and Métis community. The consultations will begin in the 2013-2014 school year.

In 2012-2013 the First Nations and Métis Education Unit worked with select schools to implement a home/school literacy strategy. *Literacy Bins* were available from the schools and were used in homes to increase family-based literacy time.

The Community Schools renewal strategy also addressed First Nations and Métis voice and participation by developing First Nations and Métis family and community engagement strategies that became part of the Greater Saskatoon Catholic Schools community schools renewal process.

- **Data Infrastructure:** Greater Saskatoon Catholic Schools is working on a policy for the collection and dissemination of First Nations and Métis student demographic and learning outcomes data. The changeover in student data software affected timelines associated with this goal but the move to a new platform is projected to enhance our ability to routinely pull disaggregated data. Two other software implementation strategies also enhanced our ability to use data (to examine patterns and plan for interventions) among First Nations and Métis students. The first is a user-friendly platform that allows school administrators the opportunity to disaggregate data while the second allows more accurate staff applicant searches to assist with the goals of the Representative Workforce program. This work is continuing in 2013-2014 as new programs are implemented.

Student Wellness

- **Wâhkohtôwin:** Greater Saskatoon Catholic Schools has started to work with its community and is gathering knowledge to work towards developing a framework for inclusion of Cree culture and language. The division hosted a gathering of Elders and Traditional Knowledge Keepers to forge supportive relationships in the community and to create a structure appropriate as a foundation for building a Cree culture and language resource.
- **Social Paediatrics:** Student wellness assessments were completed for 20% of the grade nine First Nations and Métis students. Also, utilizing a peer coaching model, high school students were trained and delivered wellness presentations to elementary school students.

Improved Student Learning Outcomes

- **Attendance:** Work within this area will continue into the 2013-2014 school year with a focus on gathering FNM student voice and collecting information related to students engaging and disengaging in school.
Personal contact was made with First Nations and Métis high school students by First Nations and Métis Education staff to foster belonging, while school administrators were consulted to anticipate and address roadblocks. This activity led to one high school developing a First Nations and Métis student attendance goal in its Learning Improvement Plan.
- **Literacy:** Greater Saskatoon Catholic Schools implemented a literacy program designed to increase appreciation of reading among First Nations and Métis students by authoring books that create connections between lived-experience and themes in literature. The division also deployed four Balanced Literacy/Levelled Literacy Intervention teachers to the schools with high First Nations and Métis student populations and low literacy outcome levels. These Literacy Coaches worked with specific students on targeted interventions.
- **Numeracy:** Through funding from the First Nations and Métis Education Achievement Fund, Greater Saskatoon Catholic Schools offered the Math Coaching program at three schools and the Math Warriors program at five schools.
- **Transitions:** Through funding available from the Individual Achievement Accounts program, Greater Saskatoon Catholic Schools hired an Aboriginal Achievement Facilitator (AAF). The AAF worked with all FNM students in all high schools on their transition plans, post-secondary application forms, scholarship applications and transitions to employment.

School Division Planning

Greater Saskatoon Catholic Schools recognizes the pivotal role that good strategic planning plays in the continuous improvement of the division. There are many challenges facing the division and clear planning can help guide an effective path through the challenge, resulting in a stronger, more effective enterprise. The Greater Saskatoon Catholic Schools' Board Priorities and Goals provides overarching direction. Continual monitoring of the Priorities and Goals is part of the Board's work plan. Flowing from the Board Priorities and Goals are the more detailed plans associated with the Continuous Improvement Framework, First Nations and Métis Education Plan and other planning not included in those areas.

Strategic Plan

In 2009, the Board of Education approved a set of Board Priorities and Goals to serve it for the next three years – 2009-2012. The 2012-2013 school year marked the end of this plan. The Board of Education embarked upon a process to renew this plan and establish new priorities and goals. The new plan was approved in May 2013 and will be in effect until 2016. The Greater Saskatoon Catholic Schools Priorities are:

- Celebrating and Promoting Catholic Identity
- Improving Student Learning and Achievement
- Building Relationships and Partnerships
- Promoting Stewardship

A full copy of the Board of Education Priorities and Goals is available at:

http://www.gscs.sk.ca/board_information/documents/2012_2016_Board_Priorities_and_Goals_000.pdf

Continuous Improvement and Accountability Framework

The priorities of the Continuous Improvement and Accountability Framework are subsumed under the Board Priorities and Goals and are aligned. They include:

- Higher Literacy and Achievement
- Equitable Opportunities
- Smooth Transitions
- System Accountability and Governance

The detailed plan and report on the Continuous Improvement and Accountability Framework identifies goals and strategies that are intended to move the division towards improved outcomes for all students. The full report for 2011-2012 can be found at:

http://www.gscs.sk.ca/board_information/documents/2011_2012_CIAF_Final_Report.pdf

The School Division in the Community

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

Community and Parent Involvement

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

Community Partnerships

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

It is clear that in our society today, schools and communities are both enriched when they work closely together. Greater Saskatoon Catholic Schools has worked hard to expand and deepen our

community partnerships, as evidenced by our Board Goals. Greater Saskatoon Catholic Schools serves within the boundaries of the Roman Catholic Diocese of Saskatoon and the Ukrainian Catholic Eparchy of Saskatoon. We work closely with the Diocese and Eparchy (and their parishes) in delivery of Catholic education. In addition, Greater Saskatoon Catholic Schools, Saskatoon Tribal Council (STC) and Central Urban Métis Federation Inc. (CUMFI) are all party to the māmawohkamātowin Partnership. This foundational partnership was signed in February 2010 and continues to be a developing and deepening relationship between all three parties. GSCS has a great deal to learn from our partners and we trust that our partners also benefit from our relationship as well.

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

Other samples of its involvement and support include the Summer Youth Internship Program offered through our Industry Education Council. This year, 35 of our students received apprenticeship hours and access to employment. Also, Potash Corporation generously helped fund nutrition programming in our schools. The Greater Saskatoon Catholic Schools Foundation, which has many businesses involved, supports a variety of activities for students particularly in the faith dimension. These are just a few examples of the support received.

Additionally, Greater Saskatoon Catholic Schools partners with many local service providers to support integrated services. GSCS works closely, for example, with the other school divisions in our area along with the Saskatoon Health Region to support programming for students and families. We work closely with other agencies to strengthen supports for new Canadians, mental health and addictions, social services, health services, etc. We are fortunate to have many services available to work together to provide a stronger, more efficient array of supports.

Governance

The Board of Education for St. Paul's RCSSD #20 (Greater Saskatoon Catholic Schools) provides overarching governance for the school division. To help provide guidance at the school level, each school convenes a Catholic School Community Council.

The Board of Education

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

The school division serves the city of Saskatoon proper with seven of the Board members elected at large to represent the city. The school division also serves areas around Saskatoon (including Martensville and Viscount), which is represented by one trustee. Additionally, we serve the communities of Humboldt and Biggar, each with one trustee representative on the Board of Education.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members are:

Saskatoon	Ron Boechler
Saskatoon	Diane Boyko (Board Chair)
Saskatoon	Jim Carriere

Saskatoon	Tom Fortosky
Saskatoon	Lisa Lambert
Saskatoon	Alice Risling
Saskatoon	Fred Wesolowski
Saskatoon Rural	Wayne Stus
Biggar	Todd Hawkins
Humboldt	Debbie Berscheid



D. Berscheid



R. Boechler



D. Boyko



J. Carriere



T. Fortosky



T. Hawkins



L. Lambert



W. Stus



A. Risling



F. Wesolowski

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

Catholic School Community Councils

At Greater Saskatoon Catholic Schools, Catholic School Community Councils (CSCCs) have been established at 44 schools.

In schools where Catholic School Community Councils are in place, 27 of the councils are comprised of the required number of members.

The Board of Education is committed to fulfilling its duty to provide orientation, training, development and networking opportunities for CSCC members. To that end, it hosts three trustee/CSCC liaison meetings each school year.

At the meetings, Board members, administration, principals and CSCC members have focussed their discussions on the role of the Catholic School Community Council and its role in Learning Improvement Plans. Division administration has also led informational sessions on timely subjects, such as student assessment. The Board invites CSCCs to attend the division's annual meeting of electors, as this is a prime opportunity for CSCC members to receive an overview of the division's work.

The Board has also sought advice from Catholic School Community Council members on key topics, including the division's operational budget and the structure of the school year.

Reflecting on our shared mission to nurture the faith of the children in our schools is also an important part of Board/CSCC liaison. The Board has brought in speakers who have presented to CSCC members on various aspects of the faith dimension of Catholic education.

Our Students and Staff

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

Students

Greater Saskatoon Catholic Schools has grown rapidly in recent years. As shown in Figure 2, since 2010-2011 our Prekindergarten to Grade 12 enrolment has increased by more than 1,150 students (8%). Demographic indicators that are embedded in the enrolment data include:

- the larger cohorts are in Kindergarten and Grade 1, which supports the indication of continued growth
- the population of new Canadians being welcomed each year continues to grow, with over 1,200 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 now exceeds 16%
- 2338 students participated in French Immersion programming – a number that continues to increase
- 239 students (K-12) participated in Ukrainian Bilingual programming
- 174 students (K-5) participated in the Cree Bilingual program, an increase of 40 over the previous year
- 982 students were identified as having intense learning needs, an increase of 62 over the previous year
- 412 students were served in Prekindergarten programs.



Figure 2: Enrolment by Grade – September 30

Grade	School Year		
	2010-11	2011-12	2012-13
Kindergarten	1,088	1,212	1,270
1	1,045	1,185	1,277
2	1,129	1,105	1,203
3	1,113	1,173	1,169
4	1,126	1,146	1,234
5	1,109	1,143	1,182
6	1,120	1,153	1,160
7	1,077	1,126	1,169
8	1,109	1,112	1,158
9	1,112	1,080	1,032
10	1,116	1,199	1,194
11	1,083	1,061	1,133
12	1,386	1,402	1,489
Total	14,613	15,097	15,670
PreK Overall	318	362	412

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

Source: Ministry of Education, 2013

Subpopulation Enrolments	Grades	School Year		
		2010-11	2011-12	2012-13
Self-Identified FNMI	K to 3	673	752	853
	4 to 6	545	554	559
	7 to 9	502	465	563
	10 to 12	513	570	641
	Total	2,233	2,341	2,616
French Immersion	K to 3	941	967	1,035
	4 to 6	533	559	580
	7 to 9	387	404	424
	10 to 12	285	314	299
	Total	2,146	2,244	2,338
English as an Additional Language	1 to 3	–	–	352
	4 to 6	–	–	271
	7 to 9	–	–	226
	10 to 12	–	–	356
	Total	–	–	1,205

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

- Official English as an Additional Language enrolment numbers were available for the first time in 2012-2013.

Source: Ministry of Education, 2013

Staff

Figure 3 below provides an overview of the number of division staff. An organizational chart showing the reporting structure is provided in Appendix B.

Figure 3: School Division Staff – 2012-2013

Job Category	FTEs
Classroom teachers	886.88
Principals, vice-principals	92.0
Other educational staff – e.g. educational psychologists, educational assistants, school community coordinators, speech language pathologists	482.39
Administrative and financial staff – e.g. clerks, accountants, IT people, administrative assistants	123.01
Plant operations and maintenance – e.g. caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	122.47
Transportation – e.g. bus drivers, mechanics, parts persons, bus cleaners, supervisors	.25
Senior management team – e.g. chief financial officer, director of education, superintendents	9.0
Total Full-Time Equivalent (FTE) Staff	1,716.08

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some work part-time or seasonally.
 - Some individuals are counted in more than one category. For example, a teaching principal, would be counted 0.4 as a classroom teacher and 0.6 as a principal.
 - Information for all staff is at August 31, 2013.

Source: Greater Saskatoon Catholic Schools – Human Resource Services

Staff Profile – Greater Saskatoon Catholic Schools employs nearly 2,000 people (1,716 FTEs) in the Greater Saskatoon area. These very dedicated staff members provide the wide array of services that our division offers. The staff component of our budget represents approximately 80% of our overall expenditures. The vast majority provide services in the classroom while the remaining support the learning program through their work in facilities, administration, etc. GSCS strives to serve the breadth of educational need that is present in each school therefore support services may be itinerant. Our staff is to be commended for their dedication in fulfilling their role in educating our students.

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

Darryl Bazylak – Southeast Administration Network	John McAuliffe – High School Operations
Gordon Martell – Southwest Administration Network	Diane Côté – Intensive Needs, EAL
Joanne Weninger – Northwest Administration Network	Cindy Coffin – Curriculum, Instruction, Assessment

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

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

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

The Superintendent of Human Resources, Al Boutin, is responsible for routine management of human resources and for planning future human resources needs.

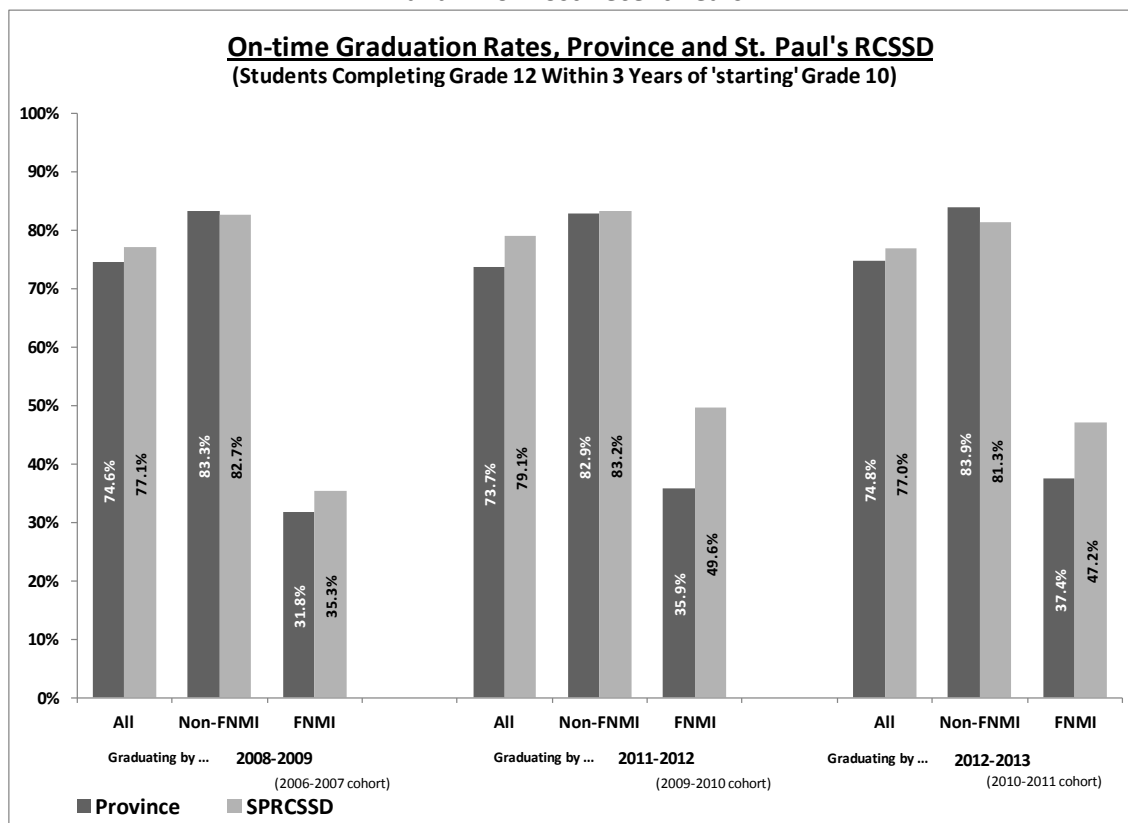
Higher Literacy and Achievement

At Greater Saskatoon Catholic Schools, Improving Student Learning and Achievement is one of our Board of Education's four priorities. The indicators below illustrate student performance as informed by Division and provincial data.

Grade 12 Graduation

Three-Year Graduation Rates – In June 2013, 77% of all Greater Saskatoon Catholic Schools students graduated within three years of entering Grade 10, as did 81.3% of non-First Nations, Métis & Inuit/Inuk (FNMI) and 47.2% of self-identified FNMI students. In June 2013, both our overall graduation rate, and that of our FNMI students, were above provincial results. A comparison with previous years shows that the graduation rate of our FNMI students is increasing more quickly than the provincial rate. We are very proud of this and credit a renewed program at Oskāyak High School for a significant part of this success. Through innovative use of technology and strong student supports, Oskāyak is becoming a popular choice for urban aboriginal youth in Saskatoon. Our division's overall graduation rate, while above the provincial result, has not shown sustained improvement. Our rate for non-FNMI students has also fluctuated. Initiatives like high school re-culturing are intended to increase students' engagement with what they are learning, with the goal of increasing grad rates. See Figure 4.

Figure 4: Grade 12 Graduation – Students Completing Grade 12 Within Three Years: Baseline Year and Two Most Recent Years

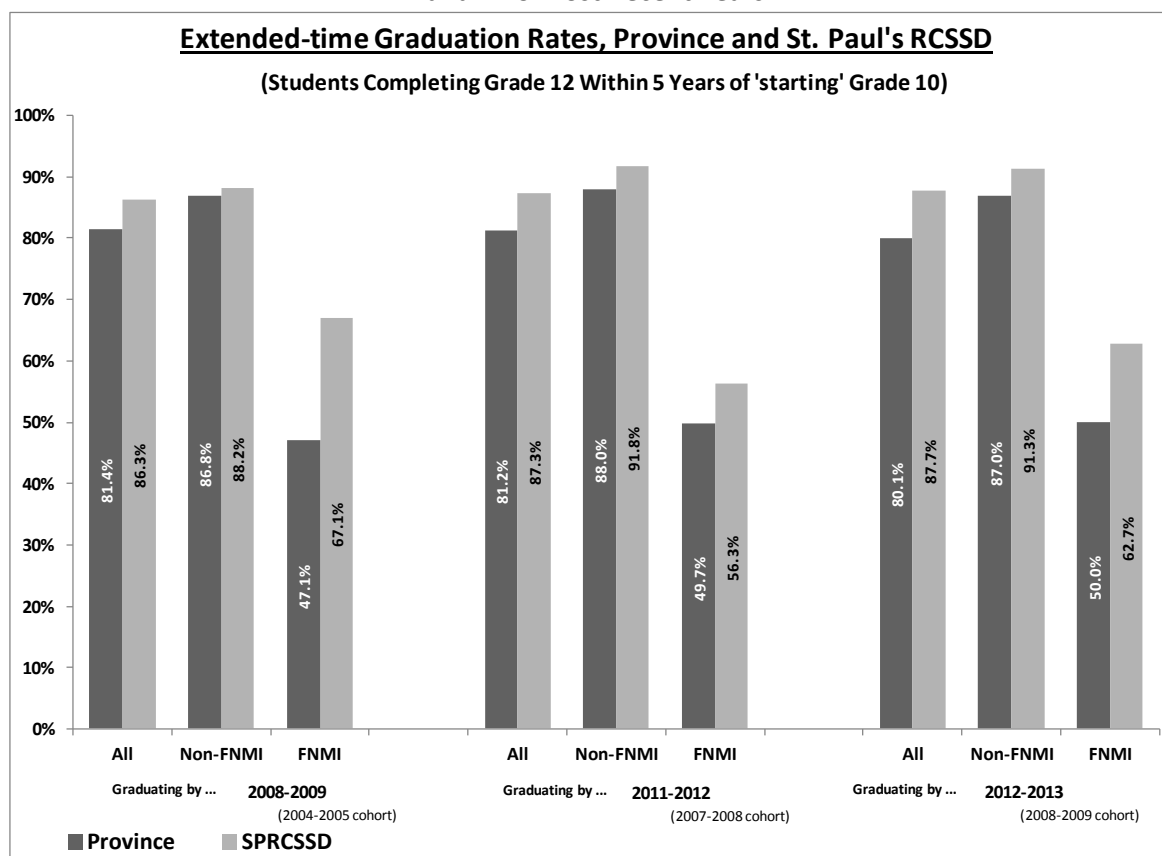


- Note:
- On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.
 - Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.
 - FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

Five-Year Graduation Rates – Some students need more time to complete all of the courses necessary to graduate, and so they continue in school longer than three years after beginning Grade 10. Our graduation rate increases when these extra years of schooling are considered. By June 2013, approximately 88% of all Greater Saskatoon Catholic Schools' students, 91% of non-FNMI students and 63% of self-identified FNMI students who had entered Grade 10 five years previously had graduated. Our five-year graduation rate for all three groups of students shows results that better the provincial rate in all categories in the years measured. There remains a considerable gap between FNMI and non-FNMI graduation rates, which we are committed to closing by fulfilling our Board of Education's goal to provide learning environments that support First Nation and Métis student identity and belonging. See Figure 5.

Figure 5: Grade 12 Graduation – Students Completing Grade 12 Within Five Years: Baseline Year and Two Most Recent Years



- Note:
- Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time).
 - Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.
 - FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify themselves to be FNMI, and may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2013

Average Final Marks

Greater Saskatoon Catholic Schools offers a first-rate secondary education for its students, and is proud to offer excellent instruction in required courses, along with a full slate of electives.

In 2012-2013, the average final marks for all Greater Saskatoon Catholic Schools students exceeded the provincial results in all subjects, except English Language Arts 20 and Math: Foundations 20, which were marginally lower.

We are pleased to report that the average marks of our self-identified FNMI students were higher than the provincial results in all subjects. There remains a gap between the FNMI and non-FNMI students, but these results are showing progress. Many of our schools have implemented local initiatives to ensure students are completing all of the work required for their courses, which is improving student learning, and thus final grades. See Figure 6.

Figure 6: Average Final Marks in Selected Secondary-Level Courses

Average Final Marks in Selected Secondary-Level Courses 2012-2013						
Subject	All Students		Non-FNMI		FNMI	
	Province	GSCS	Province	GSCS	Province	GSCS
English Language Arts A 10	71.4	73.7	74.3	75.3	59.4	63.1
English Language Arts B 10	71.6	73.1	74.1	74.6	60.1	61.3
Science 10	70.2	70.8	73.2	72.3	57.1	59.7
Math: Workplace and Apprenticeship 10	70.7	73.1	73.8	73.8	56.9	68.2
Math: Foundations and Pre-calculus 10	69.9	71.0	72.2	71.4	56.8	66.0
English Language Arts 20	72.5	72.2	74.2	73.2	62.5	64.5
Math: Workplace and Apprenticeship 20	66.5	70.8	68.5	70.4	60.4	71.5
Math: Foundations 20	71.7	71.4	73.1	72.1	62.0	63.5

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

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

Source: Ministry of Education, 2013

Equitable Opportunities

Strategies to Meet the Needs of Diverse Students

At Greater Saskatoon Catholic Schools we strive to have all students attain academic excellence, based on their God-given talents. Our Student Learning Model ensures that all students have consistent and systematic access to the learning supports they require – ranging from additional classroom instruction to specialized intervention and support from our student services support team. The team assists students identified with intensive needs and students with learning difficulties. Our professional staff includes speech and language pathologists, occupational therapists, psychologists, counsellors and social workers. We support inclusion in the regular classroom for all students at the elementary level. Alternate and functional integrated classrooms are available at the high school level. We also offer English as an Additional Language programming, Cyber School, prekindergarten classrooms and services for homebound students. In high school, the Advanced Placement (AP) program is available for students who are ready to accept the additional rigour that is an expectation in these classes. AP is a partnership between high schools and universities that enhances and enriches the Saskatchewan curriculum while providing an opportunity for high school students to earn university credit in courses such as English Literature and Composition, Calculus AB and Chemistry.

Smooth Transitions

Grade 7 to 10 Transitions

Greater Saskatoon Catholic Schools is pleased to report that a high percentage of students are successfully transitioning from Grade 7 to 10, which is a particularly important milestone. Figure 7 below indicates that 97.4% of Greater Saskatoon Catholic Schools students who begin Grade 7 are still in school, with 95.6% progressing from Grade 7 to 10 on time. The number of FNMI students still in school is similarly as high – 96% – with 89.3% progressing on time. See Figure 7.

Figure 7: Student Transitions Between Grades 7 and 10, Greater Saskatoon Catholic Schools

	Grade 7 Cohort			Progressing from Grade 7 to 10 On-Time			Still in School
	2007-08 Baseline	2008-09	2009-10	2007-08 Cohort	2008-09 Cohort	2009-10 Cohort	2009-10 Cohort
All students	1,145	1,186	1,095	95.8%	94.2%	95.6%	97.4%
Non-FNMI students	na	na	946	na	na	96.6%	97.6%
FNMI students	188	194	149	85.6%	84.5%	89.3%	96.0%

Note: - Students who have not progressed to Grade 10 “on-time” may have remained in a previous grade or were not re-enrolled in subsequent years. “Still in School” is the proportion of students either in Grade 10 or continuing a previous grade.

- Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students (nr). Categories where results are not available at this time are recorded as (na).

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

Source: Ministry of Education, 2013

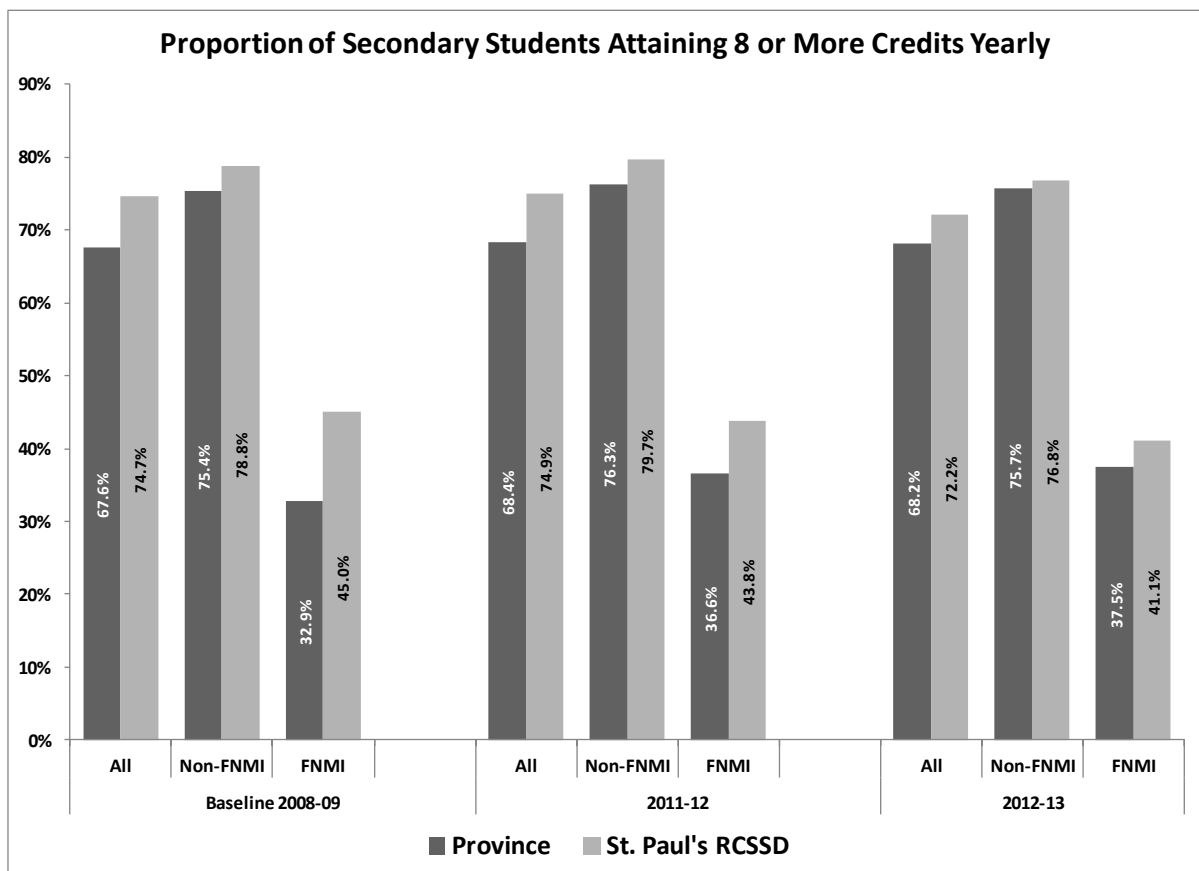
Credit Attainment

Saskatchewan secondary students must accumulate at least 24 secondary-level credits in order to graduate. This means that to graduate within a three-year period after beginning Grade 10, students must accumulate at least eight credits per year. In recent years, students at Greater Saskatoon Catholic Schools have exceeded the provincial percentages of students attaining eight or more credits per year.

In 2008-2009, the number of FNMI students at Greater Saskatoon Catholic Schools earning eight or more credits was at 45%, ahead of the provincial FNMI results of 32.9%. Since then, the results have gotten closer to the provincial results. We are committed to continuing to improve these results.

While our overall rate of credit attainment exceeds provincial rates, Greater Saskatoon Catholic Schools is striving to see sustained improvement in this area. See Figure 8.

Figure 8: Proportion of Secondary Students Attaining 8 or More Credits per Year: Baseline Year with Two Most Recent Years



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

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

Source: Ministry of Education, 2013

System Accountability and Governance

Catholic education includes a calling to take care of God's abundant gifts. At Greater Saskatoon Catholic Schools, we are entrusted with the gifts of people, financial resources, facilities and the environment. We seek to receive these gifts gratefully and tend to them responsibly so that our work contributes to the greater good of the school division, our communities and our world. The Board of Education is committed to practices that lead to and sustain excellent Board governance and transparency.

Catholic School Community Councils and Learning Improvement Plans

Greater Saskatoon Catholic Schools Catholic School Community Councils (CSCC) continue to work diligently with principals to honour their roles and responsibilities as councils in the service of their communities. One important area of work in which we have experienced some success is to provide CSCCs with avenues for authentic and meaningful input into the learning improvement plan (LIP) as a main component of their work. This work has been accomplished by making meaningful input in the LIP an agenda item at workshops sponsored for council members and by providing opportunity for council members to network on how they have participated in the development and support of the school LIP in their school communities.

Greater Saskatoon Catholic Schools has several key actions in working with Catholic school community councils:

- Target: To increase involvement of CSCC in LIP development through use of "A Resource for Self-Monitoring and Planning for Improvement" - Learning Improvement Plan (School Strategic Plan)
- Current involvement of CSCCs in LIP development and support:
 - 95% of councils from Greater Saskatoon Catholic Schools involved which mirrors the provincial number.
- Three trustee/CSCC liaison meetings a year. The topics include:
 - Role of a Catholic School Community Council
 - Learning Improvement Plan education
 - Budget
 - Policy Input
 - Orientation and training development of LIP (95% participation)
- Provide grants to all CSCCs for operating expenses as per legislation
- Provide annual CSCC workshops to enhance knowledge and support CSCC development- i.e. *Public Awareness and Engagement*
- Offer resources (print and online) from which school community councils can draw ideas to support the school and its learning improvement plan-"A Handbook for Principals and Catholic School Community Councils."
- School presentations presenting exemplars of CSCC input into the learning improvement plans.
- Use of data sharing template that allows principals to share with councils assessment data that is being used to determine goals for improvement
- Sharing data based goals identified by staff and inviting discussion as to how the CSCC could support staff and students in reaching the goals (Hosting a Math or Literacy Night; guest speaker on topic connected to LIP goal; recruiting volunteers to support students, etc.)

Facilities and Transportation

Facilities

Greater Saskatoon Catholic Schools' facilities include:

- Forty-five schools in four communities. See Appendix C for a complete list of schools.
- Greater Saskatoon Catholic Schools Central Office is located at 420 – 22nd Street East in Saskatoon. This building was constructed in 1958 and purchased by the division in 1976. The Central Office is currently very crowded as this has been the office since the school division was much smaller. Plans are in place to relocate services to other facilities; however, with our enrolment growth, this is a challenge.
- The Service Centre, 834 – 45th Street East in Saskatoon, houses our facilities staff and workshops. Millwork, welding, desks, and other associated services for our schools takes place at this location.

Enrolment at Greater Saskatoon Catholic Schools has increased by 1,175 students in the past two years alone. As a result, the utilization rates of our facilities are very high. Enrolment projections indicate this trend will continue. New facilities are required to serve the four new neighbourhoods that are currently under development. In the meantime, additional modular classroom space is being added and many students are being transported.

Greater Saskatoon Catholic Schools was very pleased to be able to begin renovations to three schools: Holy Cross High School, École St. Matthew School and Georges Vanier Catholic School. These renovations will help alleviate some pressures and update aging facilities. Other infrastructure projects occurred in 2012-2013 and those are chronicled in Appendix E of this report, along with the cost.

Ongoing maintenance and upkeep is an important part of our facilities work. Minor repairs, painting, cleaning, etc. are regularly scheduled processes in the division. Greater Saskatoon Catholic Schools takes pride in its facilities as do our school communities and together, we provide an inviting atmosphere where students can learn and belong.

Student Transportation

Greater Saskatoon Catholic Schools transports an average of 5,085 students daily within its Saskatoon attendance boundaries. The school division contracts out 203 routes servicing students from Pre-K to Grade 8. In addition, the school division has contracted taxi companies to provide transportation for 130 special needs students and students in remote areas.



Principal Connie Tenaski sprinkles holy water at the site blessing of the new Holy Family School in Willowgrove

Figure 9: Student Transportation 2012-13

Transportation Statistics	
Students transported	5,425
In-town students transported (included in above)	5,270
Transportation routes	180
Number of buses	164
Kilometres travelled daily	5,648
Average age of bus	6.65 years
Capacity utilized on buses	70%
Average one-way ride time	38 min.
Longest one-way ride time	69 min.
Number of school trips per year	2,821
Kilometres per year travelled on school trips	N/A
Cost per student per year	\$1,142.98
Cost per kilometre travelled	\$6.03

Source: First Student



Financial Overview

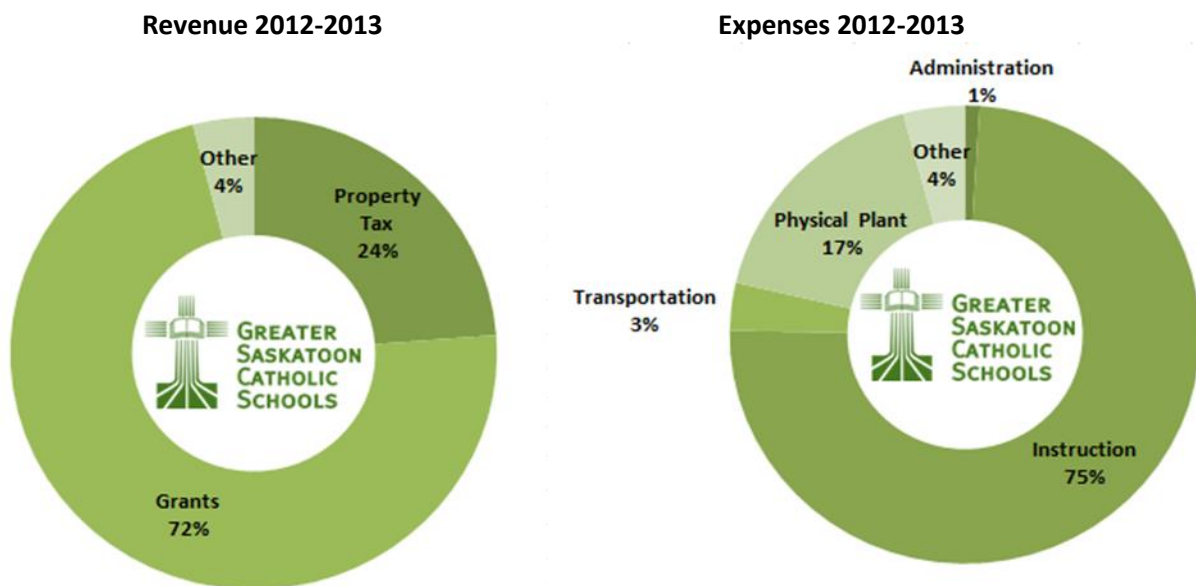
In 2012-13, as in previous years, Greater Saskatoon Catholic Schools' single largest expense was instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was physical plant – schools and their upkeep.

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

Revenue and Expenses

Figure 10 below summarizes Greater Saskatoon Catholic Schools main categories of revenues and expenditures in 2012-2013.

Figure 10: Summary of Revenue and Expenses – 2012-2013



Budget to Actual Expenditures and Variances

Figure 11 below summarizes Greater Saskatoon Catholic Schools' main categories of revenues and expenditures in 2012-2013.

Figure 11: Summary of Revenue and Expenditures with Budget to Actual Comparison for the Fiscal Year September 1, 2012 to August 31, 2013

	2012	2013	2013	Budget to Actual Variance	Budget to Actual %	Note
	Actual	Actual	Budget	Over / (Under)	Variance	
REVENUES						
Property Taxation	42,881,872	44,351,498	44,978,095	(626,597)	-1%	
Grants	114,532,703	134,726,424	118,285,794	16,440,630	14%	1
Tuition and Related Fees	1,287,605	1,540,702	1,037,004	503,698	49%	2
School Generated Funds	3,683,013	3,839,107	4,125,694	(286,587)	-7%	3
Complementary Services*	1,430,000	1,595,611	1,578,171	17,440	1%	
Other	1,496,850	1,493,255	1,421,603	71,652	5%	4
Total Revenues	165,312,043	187,546,597	171,426,361	16,120,236	9%	
EXPENSES						
Governance	724,700	760,732	807,270	(46,538)	-6%	5
Administration	1,583,711	1,702,624	1,669,748	32,876	2%	
Instruction	122,735,361	123,785,595	122,649,512	1,136,083	1%	
Plant	23,830,336	28,907,691	19,628,162	9,279,529	47%	6
Transportation	5,308,880	5,707,083	6,307,142	(600,059)	-10%	7
Tuition and Related Fees	4,402	49,980	-	49,980	100%	8
School Generated Funds	3,552,010	3,598,176	3,987,829	(389,653)	-10%	9
Complementary Services*	1,272,854	1,907,275	1,573,624	333,651	21%	10
Other Expenses	781,447	840,956	815,949	25,007	3%	
Total Expenses	159,793,701	167,260,112	157,439,236	9,820,876	6%	
Surplus for the Year	5,518,342	20,286,485	13,987,125	6,299,360	45%	

* Complementary services are 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. The School Division records Ministry of Education sponsored pre-kindergarten programs in complementary services.

Explanation for Variances

- Capital grants were budgeted on a percentage of completion basis. Due to a prospective change in accounting policy, capital grants are now recognized in income when they are authorized, which resulted in capital grants being over budget by \$11.6 M. Operating grants were over budget by \$4.2 M due to the School Division receiving its 2012 property tax adjustment from the Ministry of Education and additional mid-year funding for enrolment increases that were not budgeted.
- Tuition from Saskatoon Cyber School students and the International Student Program exceeded budget expectations.
- Cessation of collection of student fees for grades K-4 was not reflected in the budget amount.
- Variances in miscellaneous income, reimbursement income, rental revenue, cafeteria food sales, interest income and sale of goods resulted in an overall 5% variance.
- Other governance expense under budget due to work on School Division's website not progressing.
- Construction projects deemed to be renovations were budgeted as capital instead of as an expense. Contracted maintenance over budget due to a 54% contract increase during the year.
- Pre-kindergarten transportation costs of \$500 K were reclassified to Complementary Services to accurately reflect the costs of the program but were budgeted under Transportation.
- Need for special needs pre-school spots was not anticipated at the time budget was set.
- See Note 3.
- See Note 7.

Appendix A: Management Report and Audited Financial Statements

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

***CONSOLIDATED FINANCIAL
STATEMENTS***

August 31, 2013

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying consolidated financial statements of St. Paul's Roman Catholic Separate School Division No. 20 (the "Division"), which comprise the consolidated statement of financial position as at August 31, 2013, and the consolidated statements of operations and accumulated surplus from operations, remeasurement gains and losses, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Division as at August 31, 2013, and the results of operations, remeasurement gains and losses, changes in its net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Accountants
Saskatoon, Saskatchewan
December 9, 2013

Management's Responsibility for the Financial Statements


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


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

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

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

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


Diane Boyko
Board Chair


Gregory Chatlain
Director of Education


Joel Lloyd
Chief Financial Officer

December 9, 2013

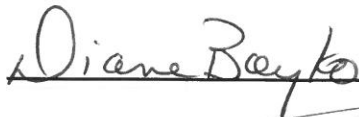
St. Paul's Roman Catholic Separate School Division No. 20
Consolidated Statement of Financial Position
as at August 31, 2013

	2013	2012
Financial Assets		
Cash and Cash Equivalents	10,380,689	6,520,401
Accounts Receivable (Note 3)	18,859,707	13,005,628
Portfolio Investments (Note 4)	56,100	56,100
Total Financial Assets	29,296,496	19,582,129
Liabilities		
Accounts Payable and Accrued Liabilities (Note 5)	10,199,155	7,612,133
Long Term Debt and Associated Derivatives (Note 6)	16,048,005	17,165,487
Liability for Employee Future Benefits (Note 7)	4,171,400	4,196,800
Deferred Revenue (Note 8)	3,613,272	5,334,826
Total Liabilities	34,031,832	34,309,246
Net Debt	(4,735,336)	(14,727,117)
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	126,187,606	116,144,739
Prepaid Expenses	424,098	373,229
Total Non-Financial Assets	126,611,704	116,517,968
Accumulated Surplus	121,876,368	101,790,851
Accumulated Surplus is comprised of:		
Accumulated surplus from operations (Note 10)	122,077,336	101,790,851
Accumulated remeasurement losses	(200,968)	-
Total Accumulated Surplus	121,876,368	101,790,851

Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

St. Paul's Roman Catholic Separate School Division No. 20
Consolidated Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
REVENUES	(Note 13)		
Property Taxation	44,978,095	44,351,498	42,881,872
Grants	118,285,794	134,726,424	114,532,703
Tuition and Related Fees	1,037,004	1,540,702	1,287,605
School Generated Funds	4,125,694	3,839,107	3,683,013
Complementary Services (Note 9)	1,578,171	1,595,611	1,430,000
Other	1,421,603	1,493,255	1,496,850
Total Revenues (Schedule A)	171,426,361	187,546,597	165,312,043
EXPENSES (Note 11)			
Governance	807,270	760,732	724,700
Administration	1,669,748	1,702,624	1,583,711
Instruction	122,649,512	123,785,595	122,735,361
Plant	19,628,162	28,907,691	23,830,336
Transportation	6,307,142	5,707,083	5,308,880
Tuition and Related Fees	-	49,980	4,402
School Generated Funds	3,987,829	3,598,176	3,552,010
Complementary Services (Note 9)	1,573,624	1,907,275	1,272,854
Other Expenses	815,949	840,956	781,447
Total Expenses (Schedule B)	157,439,236	167,260,112	159,793,701
Operating Surplus for the Year	13,987,125	20,286,485	5,518,342
Accumulated Surplus from Operations, Beginning of Year	101,790,851	101,790,851	96,272,509
Accumulated Surplus	115,777,976	122,077,336	101,790,851

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

St. Paul's Roman Catholic Separate School Division No. 20
Consolidated Statement of Remeasurement Losses
for the year ended August 31, 2013

	2013
Accumulated Remeasurement Gains (Losses), Beginning of Year	-
Unrealized losses attributable to:	
Derivatives (Note 6)	(200,968)
Accumulated Remeasurement Losses, End of Year (Note 16)	(200,968)

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, 2013

	2013 Budget	2013 Actual	2012 Actual
	(Note 13)		
Net Debt, Beginning of Year	(14,727,117)	(14,727,117)	(7,632,967)
Changes During the Year:			
Operating Surplus for the Year	13,987,125	20,286,485	5,518,342
Acquisition of Tangible Capital Assets (Schedule C)	(27,994,436)	(15,719,379)	(18,569,405)
Net Loss on Disposal of Capital Assets (Schedule C)	-	-	25,975
Amortization of Tangible Capital Assets (Schedule C)	4,791,758	5,676,512	5,448,759
Net Change of Other Non-Financial Assets	-	-	463,591
Net Acquisition of Prepaid Expenses	-	(50,869)	18,588
	(9,215,553)	10,192,749	(7,094,150)
Net Remeasurement Losses	-	(200,968)	-
Change in Net Debt	(9,215,553)	9,991,781	(7,094,150)
Net Debt, End of Year	(23,942,670)	(4,735,336)	(14,727,117)

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, 2013

	2013	2012
OPERATING ACTIVITIES		
Operating Surplus for the Year	20,286,485	5,518,342
Add Non-Cash Items Included in Surplus (Schedule D)	5,676,512	5,474,734
Net Change in Non-Cash Operating Activities (Schedule E)	(10,229,709)	(14,154,142)
Cash Provided (Used) by Operating Activities	15,733,288	(3,161,066)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(10,554,550)	(15,738,495)
Cash Used by Capital Activities	(10,554,550)	(15,738,495)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	-	(10,000)
Proceeds on Disposal of Portfolio Investments	-	10,000
Cash Provided by Investing Activities	-	-
FINANCING ACTIVITIES		
Other Non-Financial Assets	-	463,591
Increase in Obligations Under Capital Lease	265,501	-
Proceeds from Issuance of Long Term Debt	-	12,440,154
Repayment of Long Term Debt	(1,583,951)	(1,432,460)
Cash (Used) Provided by Financing Activities	(1,318,450)	11,471,285
INCREASE (DECREASE) IN CASH	3,860,288	(7,428,276)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	6,520,401	13,948,677
CASH AND CASH EQUIVALENTS, END OF YEAR	10,380,689	6,520,401
REPRESENTED ON THE FINANCIAL STATEMENTS BY:		
Cash and Cash Equivalents	10,380,689	6,520,401
CASH AND CASH EQUIVALENTS, END OF YEAR	10,380,689	6,520,401

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

St. Paul's Roman Catholic Separate School Division No. 20
Schedule A: Consolidated Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	44,568,358	42,225,728	42,034,392
Revenue from Supplemental Levies	-	956,546	201,354
Total Property Tax Revenue	44,568,358	43,182,274	42,235,746
Grants in Lieu of Taxes:			
Federal Government	410,480	310,530	368,651
Provincial Government	816,934	771,647	771,098
Other	390,970	503,594	512,932
Total Grants in Lieu of Taxes	1,618,384	1,585,771	1,652,681
Other Tax Revenues:			
Treaty Land Entitlement - Urban	-	-	437
House Trailer Fees	30,825	20,953	20,885
Total Other Tax Revenues	30,825	20,953	21,322
Additions to Levy:			
Penalties	17,960	16,887	19,908
Other	43,947	98,028	17,466
Total Additions to Levy	61,907	114,915	37,374
Deletions from Levy:			
Discounts	(1,301,379)	(78,225)	(105,005)
Cancellations	-	(47,710)	(61,975)
Other Deletions	-	(426,480)	(898,271)
Total Deletions from Levy	(1,301,379)	(552,415)	(1,065,251)
Total Property Taxation Revenue	44,978,095	44,351,498	42,881,872
Grants:			
Operating Grants			
Ministry of Education Grants:			
K-12 Operating Grant	96,174,235	100,403,678	99,082,160
Other Ministry Grants	-	544,357	335,572
Total Ministry Grants	96,174,235	100,948,035	99,417,732
Other Provincial Grants	288,242	574,926	495,092
Federal Grants	-	207,899	-
Grants from Others	500,000	11,301	553,824
Total Operating Grants	96,962,477	101,742,161	100,466,648
Capital Grants			
Ministry of Education Capital Grants	21,323,317	32,974,684	13,585,735
Other Capital Grants	-	9,579	480,320
Total Capital Grants	21,323,317	32,984,263	14,066,055
Total Grants	118,285,794	134,726,424	114,532,703

St. Paul's Roman Catholic Separate School Division No. 20
Schedule A: Consolidated Supplementary Details of Revenue
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Tuition and Related Fees Revenue			
Operating Fees:			
Tuition Fees:			
School Boards	135,000	131,300	48,500
Individuals and Other	900,000	1,408,967	1,238,283
Total Tuition Fees	1,035,000	1,540,267	1,286,783
Transportation Fees	2,004	435	822
Total Operating Tuition and Related Fees	1,037,004	1,540,702	1,287,605
Total Tuition and Related Fees Revenue	1,037,004	1,540,702	1,287,605
School Generated Funds Revenue			
Curricular Fees:			
Student Fees	14,798	12,980	6,105
Total Curricular Fees	14,798	12,980	6,105
Non-Curricular Fees:			
Commercial Sales - Non-GST	45,703	31,252	34,954
Fundraising	814,502	891,398	756,169
Grants and Partnerships	514,076	466,157	548,517
Students Fees	2,691,615	2,258,753	2,207,580
Other	45,000	178,567	129,688
Total Non-Curricular Fees	4,110,896	3,826,127	3,676,908
Total School Generated Funds Revenue	4,125,694	3,839,107	3,683,013
Complementary Services			
Operating Grants:			
Ministry of Education Operating Grants:			
Ministry of Education-Foundation Operating Grant	1,578,171	1,595,611	1,430,000
Total Operating Grants	1,578,171	1,595,611	1,430,000
Total Complementary Services Revenue	1,578,171	1,595,611	1,430,000
Other Revenue			
Miscellaneous Revenue	548,556	775,980	879,002
Sales & Rentals	731,308	646,071	566,236
Investments	141,739	71,204	51,612
Total Other Revenue	1,421,603	1,493,255	1,496,850
TOTAL REVENUE FOR THE YEAR	171,426,361	187,546,597	165,312,043

St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
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Governance Expense			
Board Members Expense	234,391	232,775	230,985
Professional Development - Board Members	56,248	34,742	35,708
Advisory Committee	6,993	4,170	-
Elections	62,423	81,067	1,076
Other Governance Expenses	447,215	407,978	456,931
Total Governance Expense	807,270	760,732	724,700
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Administration Expense			
Salaries	1,067,637	1,043,608	995,941
Benefits	187,631	175,482	177,106
Supplies & Services	257,285	187,347	198,700
Non-Capital Furniture & Equipment	4,100	4,186	54,967
Building Operating Expenses	82,410	204,202	63,223
Communications	55,880	(2,445)	79,688
Travel	3,583	1,433	4,131
Professional Development	9,500	9,101	8,238
Amortization of Tangible Capital Assets	1,722	79,710	1,717
Total Administration Expense	1,669,748	1,702,624	1,583,711
<hr/>			
Instruction Expense			
Instructional Salaries	85,688,006	85,796,200	84,412,759
Instructional Benefits	4,718,022	4,232,330	4,376,992
Non-Teaching Support Salaries	19,843,885	20,467,542	20,270,476
Non-Teaching Support Benefits	4,241,336	4,414,797	4,324,330
Instructional Aids	2,453,938	2,865,262	3,171,404
Supplies & Services	1,304,689	1,562,515	1,574,355
Non-Capital Furniture & Equipment	706,308	743,786	766,198
Communications	580,449	386,795	476,283
Travel	278,976	247,103	296,404
Professional Development	894,013	550,609	501,214
Student Related Expense	788,195	838,833	773,135
Amortization of Tangible Capital Assets	1,151,695	1,679,823	1,791,811
Total Instruction Expense	122,649,512	123,785,595	122,735,361
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St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
Plant Operation & Maintenance Expense			
Salaries	6,095,892	5,989,758	5,974,624
Benefits	1,280,033	1,214,110	1,235,347
Supplies & Services	20,393	11,468	1,328
Non-Capital Furniture & Equipment	35,609	113,066	91,690
Building Operating Expenses	8,480,541	17,579,483	12,800,191
Communications	-	316	80
Travel	78,263	82,410	73,337
Professional Development	4,500	1,266	921
Amortization of Tangible Capital Assets	3,632,931	3,915,814	3,652,818
Total Plant Operation & Maintenance Expense	19,628,162	28,907,691	23,830,336
Student Transportation Expense			
Salaries and Benefits	16,443	14,303	13,421
Contracted Transportation	6,290,699	5,692,780	5,295,459
Total Student Transportation Expense	6,307,142	5,707,083	5,308,880
Tuition and Related Fees Expense			
Tuition Fees	-	49,980	4,402
Total Tuition and Related Fees Expense	-	49,980	4,402
School Generated Funds Expense			
Supplies & Services	14,333	10,721	10,435
Cost of Sales	23,876	23,951	29,221
School Fund Expenses	3,949,620	3,563,504	3,512,354
Total School Generated Funds Expense	3,987,829	3,598,176	3,552,010
Complementary Services Expense			
Instructional (Teacher & LEADS Contract) Salaries & Benefits	993,404	966,848	760,889
Program Support (Non-Teacher Contract) Salaries & Benefits	523,991	412,563	230,631
Instructional Aids	5,000	1,691	217
Supplies & Services	15,819	1,818	6,106
Travel	-	194	1,016
Professional Development (Non-Salary Costs)	5,000	1,656	1,203
Student Related Expenses	25,000	27,752	20,089
Contracted Transportation & Allowances	-	493,588	250,291
Amortization of Tangible Capital Assets	5,410	1,165	2,412
Total Complementary Services Expense	1,573,624	1,907,275	1,272,854

St. Paul's Roman Catholic Separate School Division No. 20
Schedule B: Consolidated Supplementary Details of Expenses
for the year ended August 31, 2013

	2013 Budget	2013 Actual	2012 Actual
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Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	54,548	153,810	108,852
Interest on Other Capital Loans and Long Term Debt			
School Facilities	761,401	687,146	646,620
Total Interest and Bank Charges	<u>815,949</u>	<u>840,956</u>	<u>755,472</u>
Loss on Disposal of Tangible Capital Assets	-	-	25,975
Total Other Expense	815,949	840,956	781,447
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TOTAL EXPENSES FOR THE YEAR	157,439,236	167,260,112	159,793,701
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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, 2013

	Land	Land Improvements	Buildings	Buildings Short term	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Equipment	Computer Software	Assets Under Construction	2013	2012
<i>Tangible Capital Assets - at Cost:</i>											
Opening Balance as of September 1, 2012	9,578,065	1,111,514	128,492,888	28,695,027	293,997	4,352,317	7,037,784	771,637	20,711,758	201,044,987	185,166,348
Additions/Purchases	-	-	419,180	108,886	-	357,720	1,790,675	172,626	12,870,292	15,719,379	18,569,405
Disposals	-	-	-	-	-	(746,812)	(1,719,718)	(611,046)	-	(3,077,576)	(2,690,766)
Transfers to (from)	-	-	16,422,639	1,018,653	-	264,852	133,520	-	(17,839,664)	-	-
Closing Balance as of August 31, 2013	9,578,065	1,111,514	145,334,707	29,822,566	293,997	4,228,077	7,242,261	333,217	15,742,386	213,686,790	201,044,987
<i>Tangible Capital Assets - Amortization:</i>											
Opening Balance as of September 1, 2012	-	441,963	56,425,089	20,294,964	281,613	2,270,784	4,466,262	719,573	-	84,900,248	82,116,280
Amortization for the Year	-	52,436	2,825,069	846,466	12,384	424,019	1,449,076	67,062	-	5,676,512	5,448,759
Disposals	-	-	-	-	-	(746,812)	(1,719,718)	(611,046)	-	(3,077,576)	(2,664,791)
Closing Balance as of August 31, 2013	-	494,399	59,250,158	21,141,430	293,997	1,947,991	4,195,620	175,589	-	87,499,184	84,900,248
Net Book Value:											
Opening Balance as of September 1, 2012	9,578,065	669,551	72,067,799	8,400,063	12,384	2,081,533	2,571,522	52,064	20,711,758	116,144,739	103,050,068
Closing Balance as of August 31, 2013	9,578,065	617,115	86,084,549	8,681,136	-	2,280,086	3,046,641	157,628	15,742,386	126,187,606	116,144,739
Change in Net Book Value	-	(52,436)	14,016,750	281,073	(12,384)	198,553	475,119	105,564	(4,969,372)	10,042,867	13,094,671
Disposals:											
Historical Cost	-	-	-	-	-	746,812	1,719,718	611,046	-	3,077,576	2,690,766
Accumulated Amortization	-	-	-	-	-	746,812	1,719,718	611,046	-	3,077,576	2,664,791
Net Cost	-	-	-	-	-	-	-	-	-	-	25,975
Loss on Disposal	-	-	-	-	-	-	-	-	-	-	(25,975)

St. Paul's Roman Catholic Separate School Division No. 20
Schedule D: Consolidated Non-Cash Items Included in Surplus
for the year ended August 31, 2013

	2013	2012
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Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	5,676,512	5,448,759
Net Loss on Disposal of Tangible Capital Assets	-	25,975
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Total Non-Cash Items Included in Surplus	5,676,512	5,474,734
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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, 2013

	2013	2012
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Net Change in Non-Cash Operating Activities:		
Increase in Accounts Receivable	(5,854,079)	(6,617,831)
Decrease In Accounts Payable and Accrued Liabilities	(2,577,807)	(5,076,557)
(Decrease) Increase in Liability for Employee Future Benefits	(25,400)	302,700
Decrease in Deferred Revenue	(1,721,554)	(2,781,042)
(Increase) Decrease in Prepaid Expenses	(50,869)	18,588
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Total Net Change in Non-Cash Operating Activities	(10,229,709)	(14,154,142)
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St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

1. AUTHORITY AND PURPOSE

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

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Adoption of New Public Sector Accounting (PSA) Standards

In 2013, the School Division adopted the new PSA standards PS1201 Financial Statement Presentation, PS2601 Foreign Currency Translation, PS3041 Portfolio Investments, PS3410 Government Transfers and PS3450 Financial Instruments.

Detailed information on the impact of the adoption of these new PSA standards is provided in Note 16 Accounting Changes.

b) Reporting Entity and Consolidation

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

Partnerships:

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

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

The School Division has a share in one partnership.

- Humboldt Collegiate Institute – 60.4% (2011/12 – 60.5%)

St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

c) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

d) Measurement Uncertainty and the Use of Estimates

The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

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

- The liability for future employee benefits of \$4,171,400 (2012 - \$4,196,800) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$44,351,498 (2012 - \$42,881,872) because final tax assessments may differ from initial estimates.
- Useful lives of tangible capital assets and related amortization for buildings, vehicles and equipment because these assets may become obsolete prior to the end of their estimated useful lives.
- Prior year's tangible capital asset historical costs and related amortization for buildings, vehicles and equipment because these assets may become obsolete prior to the end of their estimated useful lives.

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

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

e) 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 a financial instrument. The financial assets and financial liabilities portray these rights and obligations in financial statements. Financial instruments of the School Division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long term debt and associated derivatives.

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

i. Fair Value

Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market and derivatives. Any associated transaction costs are

St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

expensed upon initial recognition. Unrealized changes in fair value are recognized in the Consolidated Statement of Remeasurement Gains and Losses until they are realized, at which time they are transferred to the Consolidated Statement of Operations.

Fair value is determined by:

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

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

When a decline in fair value is determined to be other than temporary, the amount of the loss is removed from any accumulated reameasurement gains and reported in the statement of operations.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Monetary assets and liabilities, and non-monetary items included in the fair value measurement category denominated in foreign currencies, are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses until they are realized, at which time they are transferred to the statement of operations.

ii) Cost or Amortized Cost

All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Impairment losses such as write-downs or write-offs are reported in the statement of operations. Gains and losses on financial instruments measured at cost or amortized cost are recognized in the consolidated statement of operations in the period the gain or loss occurs.

f) Financial Assets

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

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

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

St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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

Portfolio Investments consist of guaranteed investment certificates and are carried at cost. Where there has been a permanent impairment in value of a portfolio investment, the investment is written down to reflect the loss in value.

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

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

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

h) 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. Amounts are payable within one year.

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

St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

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 represent 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 prorated on service and management's best estimate of expected discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. An actuary extrapolates these valuations when a valuation is not done in the current fiscal year.

Recognition of employee future benefits obligations commenced on September 1, 2008. The School Division recorded the full value of the obligation related to these benefits for employees' past service at this time.

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

i) Employee Pension Plans

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

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

j) Revenue Recognition

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

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

i) Government Transfers (Grants):

Grants from governments are considered to be government transfers. In accordance with the new PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the

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2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

transferor give rise to an obligation that meets the definition of a liability. Eligibility criteria are criteria that the School Division has to meet in order to receive the transfer. Stipulations describe how the School Division must use the transfer or the actions it must perform in order to keep the transfer.

Government transfers with eligibility criteria but without stipulations are recognized as revenue when the transfer is authorized and all eligibility criteria have been met.

Government transfers with or without eligibility criteria but with stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the stipulations give rise to a liability. Restricted transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulations, revenue is recognized in the statement of operations as the stipulation liabilities are settled.

ii) Property taxation:

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

iii) Fees and Services

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

iv) Interest Income

Interest is recognized on an accrual basis when it is earned.

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in

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2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

3. ACCOUNTS RECEIVABLE

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

	2013			2012		
	Total	Valuation	Net of	Total	Valuation	Net of
	Receivable	Allowance	Allowance	Receivable	Allowance	Allowance
Taxes Receivable	\$ 4,228,272	\$ -	\$ 4,228,272	\$ 4,018,118	\$ -	\$ 4,018,118
Provincial Grants Receivable	13,075,219	-	13,075,219	7,362,648	-	7,362,648
Other Receivables	1,556,216	-	1,556,216	1,624,862	-	1,624,862
Total Accounts Receivable	\$ 18,859,707	\$ -	\$ 18,859,707	\$ 13,005,628	\$ -	\$ 13,005,628

4. PORTFOLIO INVESTMENTS

Portfolio Investments are comprised of the following:

	2013	2012
Portfolio investments in the cost and amortized cost category:	<u>Cost</u>	<u>Cost</u>
NatCan GIC, interest of 3.21% payable January 6, due January 6, 2016	\$ 11,600	\$ 11,600
National Bank of Canada GIC, interest of 2.75%, payable October 16, due October 16, 2016	10,000	10,000
BMO Advisors Advantage GIC, interest of 4.25% payable January 23, due January 23, 2014	34,500	34,500
Total portfolio investments reported at cost and amortized cost	56,100	56,100
Total portfolio investments	\$ 56,100	\$ 56,100

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2013	2012
Accrued Salaries and Benefits	\$ 1,656,965	\$ 1,959,865
Supplier Payments	8,529,476	4,326,912
Other	12,714	1,325,356
Total Accounts Payable and Accrued Liabilities	\$ 10,199,155	\$ 7,612,133

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6. LONG TERM DEBT AND ASSOCIATED DERIVATIVES

Details of long term debt are as follows:

		2013	2012
Capital Loans:	Royal Bank Bankers' Acceptance Loan - offering rate plus spread of 0.35% (2012 - 0.5%), ten year loan revolving quarterly at progressively smaller amounts until October 2016 (offering rate at August 31, 2013 was 1.275%).	3,772,000	4,823,000
	Derivatives consist of long-term financial instrument created by interest rate swap agreement - 4.6%, terminates October 2016. The mark-to-market value of the interest rate swap as of August 31, 2013 and 2012 was a liability of \$200,968 and \$342,614 respectively.	200,968	(notional amount equal to the above)
	Royal Bank 4.25% twenty year fixed rate loan, payable in blended monthly instalments of \$77,106 until December 2031.	11,804,404	12,184,570
		15,777,372	17,007,570
Capital Leases	Five year capital lease for Konica Minolta multifunction printing devices, variable monthly cost per copy payment based on usage, bearing interest at 5.25%, expiring September 30, 2013.	12,468	157,917
	Five year capital lease for Konica Minolta multifunction printing devices, variable monthly cost per copy payment based on usage, bearing interest at 7.55%, expiring June 30, 2018.	258,165	-
		270,633	157,917
Total Long Term Debt and Associated Derivatives		\$ 16,048,005	\$ 17,165,487

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Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

6. LONG TERM DEBT AND ASSOCIATED DERIVATIVES (Cont'd)

Principal repayments over the next 5 years are estimated as follows:			
	Capital Loans	Capital Leases	Total
2014	1,519,770	58,468	1,578,238
2015	1,552,256	49,593	1,601,849
2016	1,624,856	53,467	1,678,323
2017	960,305	57,644	1,017,949
2018	513,640	51,461	565,101
Thereafter	9,405,577		9,405,577
Total	\$ 15,576,404	\$ 270,633	\$ 15,847,037

Principal and interest payments on long-term debt are as follows:				
	Capital Loans	Capital Leases	2013	2012
Principal	\$ 1,431,166	\$ 152,785	\$ 1,583,951	\$ 1,432,460
Interest	679,007	8,140	687,147	608,615
Total	\$ 2,110,173	\$ 160,925	\$ 2,271,098	\$ 2,041,075

7. EMPLOYEE FUTURE BENEFITS

The Division provides certain post-employment and compensated absence benefits to its employees. These benefits include accumulating non-vested sick leave, severance, and vacation banks. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for service and is included in Employee Future Benefits in the Consolidated Statement of Financial Position.

	2013	2012
Actuarial valuation (or extrapolation) date	31-Aug-13	31-Aug-12
Long-term assumptions used:		
Salary escalation rate (percentage)	3.25%	3.25%
Discount rate (percentage)	3.50%	2.70%
Inflation rate (percentage)	2.25%	2.25%
Expected average remaining service life (years)	14	14

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

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Consolidated Notes to the Financial Statements
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7. EMPLOYEE FUTURE BENEFITS (Cont'd)

Liability for Employee Future Benefits	2013	2012
Accrued Benefit Obligation - beginning of year	\$ 3,707,500	\$ 4,162,800
Current period benefit cost	303,600	320,700
Interest cost	102,900	149,200
Benefit payments	(402,400)	(190,200)
Actuarial gains / losses	(277,400)	(735,000)
Accrued Benefit Obligation - end of year	3,434,200	3,707,500
Unamortized Net Actuarial Gains / Losses	737,200	489,300
Liability for Employee Future Benefits	\$ 4,171,400	\$ 4,196,800

Employee Future Benefits Expense	2013	2012
Current service cost	\$ 303,600	\$ 320,700
Amortization of net actuarial gain / loss	(29,500)	23,000
Benefit cost	274,100	343,700
Interest cost on unfunded employee future benefits obligation	102,900	149,200
Total Employee Future Benefits Expense	\$ 377,000	\$ 492,900

8. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2012	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2013
Capital projects:				
Capital Grants from Others	47,056	20,000	(9,579)	57,477
Total capital projects deferred revenue	47,056	20,000	(9,579)	57,477
Other deferred revenue:				
School Fees	2,352	-	(2,352)	-
International Student Program Tuition	691,461	853,473	(691,461)	853,473
Facility Rentals	-	11,240	-	11,240
Property Tax Income	4,593,957	2,691,082	(4,593,957)	2,691,082
Total other deferred revenue	5,287,770	3,555,795	(5,287,770)	3,555,795
Total Deferred Revenue	\$ 5,334,826	\$ 3,575,795	\$ (5,297,349)	\$ 3,613,272

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9. COMPLEMENTARY SERVICES

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2013	2012
Revenue:			
Operating Grants	\$ 1,595,611	\$ 1,595,611	\$ 1,430,000
Total Revenue	1,595,611	1,595,611	1,430,000
Expenses:			
Salaries & Benefits	1,379,411	1,379,411	991,521
Instructional Aids	1,691	1,691	217
Supplies and Services	1,818	1,818	6,105
Travel	194	194	1,016
Professional Development (Non-Salary Costs)	1,656	1,656	1,203
Student Related Expenses	27,752	27,752	20,089
Contacted Transportation & Allowances	493,588	493,588	250,291
Amortization of Tangible Capital Assets	1,165	1,165	2,412
Total Expenses	1,907,275	1,907,275	1,272,854
(Deficiency) Excess of Revenue over Expenses	\$ (311,664)	\$ (311,664)	\$ 157,146

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

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, and accumulated net remeasurement gains and losses.

Accumulated surplus is comprised of the following two amounts:

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

Certain amounts of the accumulated surplus from operations, as approved by the Board of Education, have been designated for specific future purposes such as school generated funds,

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10. ACCUMULATED SURPLUS (Cont'd)

scholarships and future capital asset expenditures. These internally restricted amounts are included in the accumulated surplus from operations presented in the Consolidated Statement of Financial Position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus from operations are as follows:

	August 31 2012	Additions during the year	Reductions during the year	August 31 2013
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 116,144,739	\$ 10,042,867	\$ -	\$ 126,187,606
Less: Debt owing on Tangible Capital Assets	17,165,487	-	1,318,450	15,847,037
	98,979,252	10,042,867	(1,318,450)	110,340,569
PMR maintenance project allocations	-	1,150,654	-	1,150,654
Internally Restricted Surplus:				
Capital Projects:				
Designated for tangible capital asset expenditures	-	18,761,068	-	18,761,068
Other:				
Federal Tuition and Project Funding	6,578	174	-	6,752
School generated funds	1,028,767	139,068	-	1,167,835
Scholarship funds	204,952	5,512	-	210,464
Saskatoon French School	817,022	81,701	-	898,723
Oskāyak High School	1,151,185	186,676	-	1,337,861
	3,208,504	19,174,199	-	22,382,703
Deficit	(396,905)	-	11,399,685	(11,796,590)
Total Accumulated Surplus from Operations	\$ 101,790,851	\$ 30,367,720	\$ 10,081,235	\$ 122,077,336

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

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

- i) Designated for tangible capital asset expenditures are capital grants received or receivable from the Ministry of Education that have not yet been spent on the designated project.
- ii) Federal Tuition and Project Funding is the capital portion of tuition charged to on-reserve students.

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10. ACCUMULATED SURPLUS (Cont'd)

- iii) School generated funds are the excess of revenue over expenses from funds collected from school activities at the school level.
- iv) Scholarship funds consist of monies donated from third parties that is used to pay scholarships to students based on defined criteria and internally allocated funds set aside as a professional development fund for senior administration.
- v) The Saskatoon French School and Oskāyak High School allocations are revenues in excess of expenses resulting from the operations of the respective schools. Both schools are administered by the School Division and work with a council elected by the school community as outlined in the tripartite agreement for each school.

11. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2013 Budget	2013 Actual	2012 Actual
Governance	\$ 232,775	\$ 527,957	\$ -	\$ -	\$ 807,270	\$ 760,732	\$ 724,700
Administration	1,219,090	403,824	-	79,710	1,669,748	1,702,624	1,583,711
Instruction	114,910,869	7,194,903	-	1,679,823	122,649,512	123,785,595	122,735,361
Plant	7,203,868	17,788,009	-	3,915,814	19,628,162	28,907,691	23,830,336
Transportation	14,303	5,692,780	-	-	6,307,142	5,707,083	5,308,880
Tuition and Related Fees	-	49,980	-	-	-	49,980	4,402
School Generated Funds	-	3,598,176	-	-	3,987,829	3,598,176	3,552,010
Complementary Services	1,379,411	526,699	-	1,165	1,573,624	1,907,275	1,272,854
Other - Interest	-	13,972	826,984	-	815,949	840,956	781,447
TOTAL	\$ 124,960,316	\$ 35,796,300	\$ 826,984	\$ 5,676,512	\$ 157,439,236	\$ 167,260,112	\$ 159,793,701

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) or Saskatchewan Teachers' Superannuation Plan (STSP):

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The School Division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these consolidated financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement

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12. PENSION PLANS (Cont'd)

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:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,203	35	1,238	1,206
Member contribution rate (percentage of salary)	7.80% - 10%	6.05% - 7.85%	6.05% - 10.0%	6.05% - 10.0%
Member contributions for the year	\$ 6,865,332	\$ 204,027	\$ 7,069,359	\$ 7,294,648

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and / or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these consolidated financial statements. In accordance with PSAB requirements, the plan is accounted for as a defined contribution plan whereby the School Division's contributions are expensed when due.

Details of the MEPP are as follows:

	2013	2012
Number of active School Division members	749	800
Member contribution rate (percentage of salary)	8.15%	7.40%
School Division contribution rate (percentage of salary)	8.15%	7.40%
Member contributions for the year	\$ 1,987,128	\$ 1,908,286
School Division contributions for the year	\$ 1,987,128	\$ 1,908,286
Actuarial valuation date (extrapolated)	31-Dec-12	31-Dec-11
Plan Assets (in thousands)	\$ 1,578,536	\$ 1,395,109
Plan Liabilities (in thousands)	\$ 1,420,319	\$ 1,627,865
Plan Surplus (Deficit) (in thousands)	\$ 158,217	\$ (232,756)

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13. BUDGET FIGURES

The budget figures included in these consolidated financial statements are made up of:

- The School Division budget that was approved by the Board of Education on June 25, 2012 and the Minister of Education on August 10, 2012.
- The School Division's proportionate share of HCI's budget that was approved by the Board of Education on June 11, 2012.

Details of the consolidated budget figures are as follows:

	St. Paul Budget	HCI Budget	Total Consolidated Budget
REVENUE			
Property Taxation	44,978,095	-	44,978,095
Grants	116,461,639	1,824,155	118,285,794
Tuition and Related Fees	1,037,004	-	1,037,004
School Generated Funds	4,014,120	111,574	4,125,694
Complementary Services	1,578,171	-	1,578,171
Other	1,419,791	1,812	1,421,603
TOTAL REVENUE	169,488,820	1,937,541	171,426,361
EXPENDITURES			
Governance	800,276	6,994	807,270
Administration	1,669,748	-	1,669,748
Instruction	121,102,142	1,547,370	122,649,512
Plant	19,395,157	233,005	19,628,162
Transportation	6,302,102	5,040	6,307,142
School Generated Funds	3,884,276	103,553	3,987,829
Complementary Services	1,573,624	-	1,573,624
Other	815,949	-	815,949
TOTAL EXPENDITURES	155,543,274	1,895,962	157,439,236
SURPLUS FOR THE YEAR	13,945,546	41,579	13,987,125

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14. PARTNERSHIP

The School Division operates Humboldt Collegiate Institute 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, 2013. These amounts represent 100% of the partnership's financial position and activities.

	2013	2012
Financial Assets	\$ 74,689	\$ 17,952
Tangible Capital Assets	17,387,086	17,844,104
Total Assets	\$ 17,461,775	\$ 17,862,056
Accumulated Surplus	74,689	17,952
Total Accumulated Surplus	\$ 17,536,464	\$ 17,880,008
Revenue	\$ 3,228,133	\$ 1,693,997
Expenses	(3,153,444)	(1,676,045)
Total Operating Surplus	\$ 74,689	\$ 17,952

The above amounts have been proportionately consolidated in the School Division's consolidated financial statements at the School Division's partnership share of 60.4% (2012 – 60.5%). After adjusting accounting policies to be consistent with those of the school division and eliminating transactions between the partnership and the School Division, the following amounts have been included in the School Division's consolidated financial statements:

	2013	2012
Financial Assets	\$ 45,112	\$ 10,861
Tangible Capital Assets	\$ 12,017,571	\$ 12,332,432
Revenue	\$ 1,949,942	\$ 1,024,868
Expenses	\$ (1,904,830)	\$ (1,014,007)

15. RELATED PARTIES

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

Related Party Transactions

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange

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15. RELATED PARTIES (Cont'd)

amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	2013	2012
Revenues:		
Ministry of Education	\$ 135,518,330	\$ 114,433,467
Saskatchewan Government Insurance	503,702	475,000
Ministry of Advanced Education	71,224	19,592
	\$ 136,093,256	\$ 114,928,059
Expenses:		
Saskatchewan Arts Board	-	270
Saskatchewan Transportation Company	1,226	3,322
Saskatchewan Power Corporation	936,222	874,400
Saskatchewan Telecommunications Holding Corporation	544,851	487,714
SaskEnergy Incorporated	1,651,097	1,341,541
Workers' Compensation Board (Saskatchewan)	317,267	293,470
	\$ 3,450,663	\$ 3,000,717
Accounts Receivable:		
Ministry of Education	\$ 13,075,219	\$ 7,362,648
	\$ 13,075,219	\$ 7,362,648
Prepaid Expenses:		
Workers' Compensation Board (Saskatchewan)	\$ 112,097	\$ 100,952
	\$ 112,097	\$ 100,952
Provincial Grant Overpayment:		
Ministry of Education	\$ -	\$ 309,857
	\$ -	\$ 309,857
Accounts Payable and Accrued Liabilities:		
Horizon School Division No. 205	\$ -	\$ 1,302,619
Saskatchewan Power Corporation	66,456	73,639
Saskatchewan Telecommunications Holding Corporation	28,995	39,278
SaskEnergy Incorporated	-	19,037
	\$ 95,451	\$ 1,434,573

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

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

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

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15. ACCOUNTING CHANGES

The School Division adopted the following new/revised Public Sector Accounting (PSA) Standards in 2013:

PS1201 Financial Statement Presentation

The School Division adopted the new PS1201 Financial Statement Presentation standard in 2013. PS1201 establishes general reporting principles and standards for the disclosure of information in financial statements, and introduces a new Statement of Remeasurement Gains and Losses which reports unrealized gains and losses associated with foreign exchange and changes in value for financial instruments recorded at fair value, and accounts for amounts reclassified to the statement of operations upon derecognition or settlement. This standard is applicable to the fiscal year in which the new PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. These standards are adopted on a prospective basis, without restatement of prior period comparative amounts and accordingly, no 2012 comparatives have been provided in the new Statement of Remeasurement Gains and Losses. Implementation of PS1201, PS2601 and PS3450 required the School Division to remeasure its financial instruments at September 1, 2012 and to recognize the accumulated remeasurement gains and losses in the opening balance in the Statement of Remeasurement Gains and Losses. The School Division recognized an unrealized loss on a derivative instrument in the current year and recorded this loss in the Statement of Remeasurement Losses.

PS2601 Foreign Currency Translation

The School Division adopted the revised PS2601 Foreign Currency Translation standard in 2013. This revised standard establishes standards on how to account for and report transactions that are denominated in a foreign currency, and replaces the previous PS2600 Foreign Currency Translation. The revised PS2601 standard must be implemented in the same fiscal year as the new PS3450 Financial Instruments standard is adopted, and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the School Division immediately preceding its adoption of the revised standard.

The adoption of the revised PS2601 standard has not resulted in any changes to the measurement and recognition of foreign currency transactions or balances by the School Division.

PS3041 Portfolio Investments

The School Division adopted the new PS3041 Portfolio Investments standard in 2013. The new PS3041 This new standard establishes standards on how to account for and report portfolio investment, and replaces the previous PS3030 Temporary Investments and PS3040 Portfolio Investments standards and is applicable to the fiscal year in which the PS2601 Foreign Currency Translation and PS3450 Financial Instruments standards are adopted. The PS3041 standard refers to PS3450 for recognition and measurement of investments and is adopted on a prospective basis, without restatement of prior period comparative amounts. Accordingly, the 2012 comparative amounts were not restated and have been presented in these financial statements in accordance with the accounting policies applied by the School Division immediately preceding its adoption of the revised standard.

Previously, the School Division classified investments as either Short-Term Investments or Long-Term Investments, depending on the purpose and maturity of the investment. Short-Term Investments were recorded at the lower of cost or market; Long-Term Investments were carried

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Consolidated Notes to the Financial Statements
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16. ACCOUNTING CHANGES (Cont'd)

at amortized cost, with write-downs to reflect any permanent impairment in value. The adoption of the new PS3041 standard has not resulted in any changes to the measurement and recognition of portfolio investments by the School Division.

PS3450 Financial Instruments

The School Division adopted the new PS3450 Financial Instruments standard in 2013. This new standard provides guidance for the recognition, measurement and disclosure of financial instruments. The new PS3450 Financial Instruments standard is adopted on a prospective basis, without restatement of prior period comparative amounts. In accordance with the transition provisions provided in PS3450:

- (a) the recognition, derecognition and measurement policies for financial instruments followed by the School Division in financial statements for periods prior to the 2013 are not reversed and, therefore, the financial statements of prior periods, including 2012 comparative amounts, have not been restated.
- (b) at the beginning of the 2012-13 fiscal year, the School Division:
 - (i) recognized all financial assets and financial liabilities on its Consolidated Statement of Financial Position and classified items in accordance with PS3450 standards;
 - (ii) applied the criteria in PS3450 in identifying those financial assets and financial liabilities to be measured at fair value; and
 - (iii) remeasured assets and liabilities as appropriate, and recognized the adjustment to September 1, 2012 amounts as an adjustment to the accumulated remeasurement gains and losses at the beginning of the 2012-13 fiscal year.
- (c) no adjustments to carrying values were made to retroactively expense transaction costs applicable to items in the fair value category.
- (d) the School Division established an accounting policy for the identification of embedded derivatives in contracts entered into by it. The School Division's policy, and its application, recognizes as separate assets and liabilities those embedded derivatives required to be reported in accordance with provisions of PS3450 on either a retroactive or prospective basis. The School Division has prospectively adopted the new PS3450 standard.

In the current year, the School Division has recorded a \$200,968 derivate consisting of a long term financial instrument created by an interest rate swap agreement. This amount is disclosed in Note 6 of the Consolidated Financial Statements. The adoption of the new standard also added additional disclosures which include the School Division's risk management practices.

PS3410 Government Transfers

The School Division adopted the revised PS3410 Government Transfers standard in 2013. This revised standard establishes standards on how to account for and report government transfers (grants), with the most significant impact to the School Division pertaining to the criteria for recognition of revenue for the government transfers it receives. The revised standard allows for either prospective or retroactive implementation. The School Division has elected to apply the requirements of the revised standard on a prospective basis. Accordingly, the adoption of this revised standard did not have an impact on the School Division's comparative figures but did require additional disclosures in the notes.

Previously, government transfers (grants) that restricted how those resources were to be used were deferred and recognized in revenue as the related expenses or expenditures were incurred. The adoption of the new PS3410 required that the School Division assess government transfers (grants) received to determine if they meet the requirement for deferral as a liability, in accordance with the new standard.

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16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Construction contracts and commitments

In spring 2011, Phase 1 of a major renovation project commenced at E.D. Feehan Catholic High School, and is expected to wrap up in the fall of 2013. The project is approximately 95% complete at year-end. The cost of the renovation will be shared with the Ministry of Education. The value of the contract is \$5.4 million.

On June 28, 2012, Quorex Construction Services Ltd. was awarded the tender for construction management services for the major renovation and addition at Holy Cross High School. The Ministry of Education has approved a total of \$24.2 million towards the project, with \$8.2 million of that to be funded by the School Division. The project commenced in April 2013 and is scheduled to be completed in December 2014.

In September 2012, EllisDon Corporation commenced construction of the new Holy Family Catholic Elementary School in the Willowgrove area of Saskatoon. The joint project between the City of Saskatoon and Saskatoon Public School Division No. 13 will also house a jointly owned fifty space daycare and community space as well as a public elementary school owned by Saskatoon Public School Division No. 13. The cost of the project is to be shared with the Ministry of Education and the other two partners. The total value of the contract is \$31.7 million and the School Division's share is \$15.2 million. The estimated date of completion is September 2014.

On February 27, 2013 the Board of Education awarded Clark Builders the contract for the major renovation and addition to Georges Vanier Catholic Elementary School. The cost of the project is to be shared with the Ministry of Education. The total value of the contract is \$10.4 million and the School Division's share is \$3.6 million. The estimated date of completion is April 2015.

On April 8, 2013 the Board of Education awarded Gabriel Construction Ltd. the contract for the major renovation and addition to École St. Matthew Catholic Elementary School. The cost of the project is to be shared with the Ministry of Education. The total value of the contract is \$11.3 million and the School Division's share is \$4.0 million. The estimated date of completion is August 2015.

Operating contracts and commitments

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

On May 11, 2013 the School Division signed a new five year capital lease with Konica Minolta Business Solutions (Canada) Ltd. As of year-end, 60 of 212 machines had been delivered and were in use. The lease is paid through a monthly cost per copy charged. The annual guaranteed minimum number of copies is 21.5 million. The current copier lease expires in September 2013.

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17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (Cont'd)

	Operating Leases		Capital Leases	
	Instructional Space	Total Operating	Multifunction copiers	Total Capital
Future minimum lease payments:				
2014	\$ 46,200	\$ 46,200	58,468	\$ 58,468
2015	46,200	46,200	49,593	49,593
2016	46,200	46,200	53,467	53,467
2017	-	-	57,644	57,644
2018	-	-	51,461	51,461
	\$ 138,600	\$ 138,600	\$ 270,633	\$ 270,633
Interest costs	-	-	54,100	54,100
Total Lease Obligations	\$ 138,600	\$ 138,600	\$ 324,733	\$ 324,733

18. COMPARATIVE INFORMATION

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

Revenues of \$4,933,426 were reclassified out of External Services. \$4,583,776 was reclassified to Grants and \$349,650 was reclassified to Other.

Expenses of \$5,383,741 were reclassified out of External Services. \$4,435,420 was reclassified to Instruction, \$545,454 was reclassified to Plant and \$402,867 was reclassified to Transportation.

Revenues of \$1,162,501 were reclassified out of Complementary Services. \$1,153,471 was reclassified to Grants and \$9,030 was reclassified to Other.

Expenses of \$2,344,467 were reclassified from Complementary Services to Instruction. Transportation expense of \$250,291 was reclassified to Complementary Services from Transportation.

19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include close monitoring of overdue accounts. The School Division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

St. Paul's Roman Catholic Separate School Division #20
Consolidated Notes to the Financial Statements
for the year ended August 31, 2013

19. RISK MANAGEMENT (Cont'd)

The aging of accounts receivable at August 31, 2013 and August 31, 2012 was:

	August 31, 2013		August 31, 2012	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	\$ 12,498,131	\$ -	\$ 7,425,878	\$ -
30-60 days	166,545	-	283,280	-
60-90 days	576,015	-	397,206	-
Over 90 days	1,390,744	-	881,146	-
Total	\$ 14,631,435	\$ -	\$ 8,987,510	\$ -
Net		\$ 14,631,435		\$ 8,987,510

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, 2013			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	8,378,422	1,820,733	-	-
Long term debt (including interest)	1,196,480	1,106,850	6,888,359	12,337,047
Total	\$ 9,574,902	\$ 2,927,583	\$ 6,888,359	\$ 12,337,047

iii) Market Risk

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

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents, bank indebtedness, and long-term debt. The School Division also has an authorized bank line of credit of \$20 million with interest payable monthly at a rate of prime minus 0.7%, which was approved by the Ministry of Education on January 21, 2013. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2013.

The School Division minimizes these risks by:

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

St. Paul's Roman Catholic Separate School Division #20
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19. RISK MANAGEMENT (Cont'd)

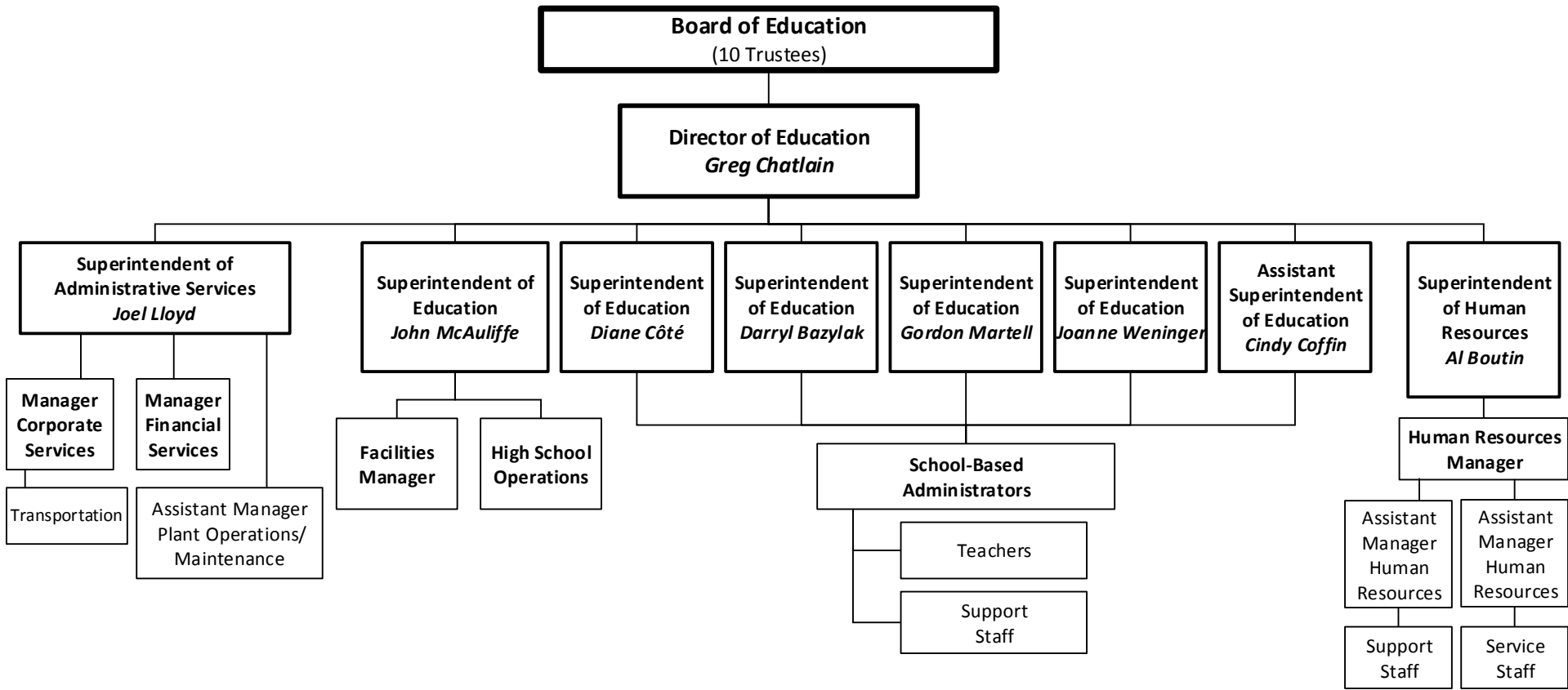
Foreign Currency Risk:

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The School Division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, this risk is minimal as the School Division does not make a significant amount of purchases denominated on a foreign currency. As at August 31, 2013 the School Division had accounts payable of \$1,237 denominated in U.S. dollars and converted to Canadian dollars at \$1 USD to \$1.05 CAD (2012 - \$0).

Appendix B: Organizational Chart



St. Paul’s Roman Catholic School Division #20 – August 31, 2013



Appendix C: School List

There are 45 schools located in 4 communities in Greater Saskatoon Catholic Schools, including two associated schools (*):

Schools	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 Leger School	K-8	Saskatoon
Father Robinson School	K-8	Saskatoon
Father Vachon School	K-8	Saskatoon
Georges Vanier Catholic School	K-8	Saskatoon
Holy Cross High School	9-12	Saskatoon
Mother Teresa School	K-8	Saskatoon
Oskāyak High School*	9-12	Saskatoon
Pope John Paul II School	K-8	Saskatoon
St. Alphonse School	K-8	Viscount
St. Angela School	K-8	Saskatoon
St. Anne School	K-8	Saskatoon
St. Augustine School	K-8	Humboldt
St. Augustine School	K-8	Saskatoon
St. Bernard School	K-8	Saskatoon
St. Dominic School	K-8	Humboldt
St. Dominic School	K-8	Saskatoon
St. Edward School	K-8	Saskatoon
St. Frances School	K-8	Saskatoon
St. Gabriel School	K-8	Biggar
St. George School	K-8	Saskatoon
École St. Gerard School	K-8	Saskatoon
St. Maria Goretti Community School	K-8	Saskatoon
St. John School	K-8	Saskatoon
St. Joseph High School	9-12	Saskatoon
St. Luke School	K-8	Saskatoon
St. Marguerite School	K-8	Saskatoon
St. Mark School	K-8	Saskatoon
St. Mary's Wellness and Education Centre	K-8	Saskatoon

École St. Matthew School - Arlington	K-4	Saskatoon
École St. Matthew School - Bateman	5-8	Saskatoon
St. Michael Community School	K-8	Saskatoon
École St. Paul School	K-8	Saskatoon
St. Peter School	K-8	Saskatoon
St. Philip School	K-8	Saskatoon
St. Volodymyr School	K-8	Saskatoon
Saskatoon French School*	K-8	Saskatoon
École Sr. O'Brien School	K-8	Saskatoon

Appendix D: Payee List – 2012-2013

Greater Saskatoon Catholic Schools Payee Disclosure List for the Fiscal Year September 1, 2012 to August 31, 2013

As part of government's commitment to accountability and transparency, the Ministry of Education and Saskatchewan school divisions disclose payments that total \$50,000 or greater made to individuals, businesses and other organizations during the fiscal year. These payments include salaries, contracts, transfers, purchases of goods and services, and other expenditures.

Board of Education Remuneration

Board Remuneration					
Name	Remuneration	Expenses	Travel	Professional Development ***	Total
Debbie Berscheid	\$ 22,000.00	\$ 323.30	\$ 2,337.13	\$ 1,205.09	\$ 25,865.52
Ron Boechler	\$ 22,000.00	\$ 73.30	\$ 0.00	\$ 0.00	\$ 22,073.30
Diane Boyko*	\$ 27,000.00	\$ 1,148.08	\$ 336.97	\$ 6,197.18	\$ 34,682.23
Jim Carriere	\$ 22,000.00	\$ 773.30	\$ 0.00	\$ 2,998.89	\$25,772.19
Jennifer Carruthers**	\$ 3,666.67	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,666.67
Tom Fortosky	\$ 22,000.00	\$ 73.30	\$ 0.00	\$ 700.69	\$ 22,773.99
Todd Hawkins**	\$ 16,500.00	\$ 423.30	\$ 1,565.16	\$ 1,257.83	\$ 19,746.29
Lisa Lambert	\$ 22,000.00	\$ 1,400.34	\$ 0.00	\$ 3,297.25	\$ 26,697.59
Alice Risling	\$ 22,000.00	\$ 916.13	\$ 0.00	\$ 4,809.99	\$ 27,726.12
Wayne Stus	\$ 22,000.00	\$ 438.30	\$ 0.00	\$ 4,014.03	\$ 26,452.33
Fred Wesolowski	\$ 22,000.00	\$ 1,017.63	\$ 0.00	\$ 1,735.97	\$ 24,753.60
Total	\$ 223,166.67	\$ 6,586.98	\$ 4,239.26	\$ 26,216.92	\$ 260,209.83

* Board Chair

** T. Hawkins assumed position October 2012 after elections (J. Carruthers-resignation)

*** Professional development includes education, training and conferences.

Personal Services

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

Transfers

Listed by program, are transfers to recipients

who received a total of \$50,000 or more.

Horizon School Division #205	\$ 1,363,324.00
Saskatoon Public School	
Division #13	160,558.54

Supplier Payments

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

and services.

Al Anderson's Source for Sport	\$ 50,239.38
AODBT	1,225,881.68
Apple Canada Inc.	100,974.18
Bank of Montreal	69,812.58
Black & McDonald Ltmited	55,046.37
BMO Mastercard	200,350.33
Catholic Family Services	57,697.50
CDW Canada Inc.	57,699.12
Century Roofing	609,725.57
CHEP Good Food Inc.	65,679.59
City of Saskatoon	2,280,475.10
Clark Builders	1,809,189.36
Comfort Cabs. Ltd.	232,827.01
Dell Canada Inc.	305,800.98
Deloitte & Touche	53,318.10
Edwards Edwards McEwen	1,751,865.80
Eikon Contracting	964,676.70
EllisDon	4,919,481.42
Epic Information Solutions	71,858.44
FirstCanada ULC	5,693,377.97
Flynn Canada Ltd.	214,966.99
Gabriel Construction	809,266.00
Geanel Restaurant Supplies Ltd	55,955.48
GlobalScholar, Inc.	55,867.90
Grand & Toy Ltd.	390,455.32
Griffiths Construction	79,063.32
Interwest Mechanical Ltd.	386,171.27
Jostens Canada Ltd.	87,401.87
Kemsol Products Ltd.	147,570.20
Kim Constructors. Ltd.	1,970,014.28
Klassen Driving School Ltd.	461,131.00
Konica Minolta Business	475,836.47
Manulife Financial Group	2,123,420.92
Maplewood Computing Ltd.	154,455.00
Marsh Canada Limited	504,527.77
Maxie's Bus Lines Inc.	51,650.00
McKercher Mckercher &	85,506.27
Metafore Technologies Inc.	52,167.88
Nelson Education Ltd	174,962.42
Nichols Interiors Ltd	101,371.87
Olympian Sports	139,363.53
Open Door Technology Inc.	68,040.23
PCL Construction Management	409,248.11

Pearson Canada Inc. T46254	58,976.59
Powerland Computers	92,160.20
Prairie Controls Ltd	258,388.54
Precise Parklink (West) Ltd.	67,851.00
Precision Asphalt	82,347.08
Prince Albert Northern Bus	80,482.50
Professional Audio Visual Ltd.	79,528.73
Professional Psychologists	63,988.75
Quorex Construction	3,912,945.14
Rilling Bus Ltd.	67,027.46
Saskatchewan Catholic School	123,964.00
Saskatchewan Power Corporation	915,652.36
Saskatchewan Workers'	317,267.40
Saskatoon Prairieland Park	196,394.17
Saskatoon Radio Cabs Ltd	129,152.48
Saskenergy	1,640,825.73
Sasktel Cmr	555,134.58
Scholastic Book Fairs Canada	61,193.93
Sharp's Audio Visual	178,618.47
Shaughnessy Electric	217,603.73
Silverado Demolition Inc.	249,900.00
Skyline Athletics Inc	63,150.69
SS Blairmore Del	137,749.12
SSSAD	67,977.90
Supreme Office Products Ltd	126,791.32
Sysco Regina #6125	185,951.69
T Dyck Systems	66,000.00
Tech Mechanical Services Ltd.	166,366.29
Trade West Equipment Ltd.	159,144.93
Travel Masters Saskatoon	226,376.00
Uniglobe	127,319.20
Unisource Canada Inc	203,473.13
United Cabs Limited	129,979.20
VCM Construction Ltd.	1,258,794.27
Weightman, Don	88,701.33
Wozniak & Sons Enterprises Ltd	119,574.32

Other Expenditures

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

GSC Schools Foundation	\$ 61,621.77
C.U.P.E. 2268	216,549.53
C.U.P.E. 3730	88,592.17

Municipal Employees Pension	3,982,112.07
Receiver General For Canada	32,773,135.16
Saskatchewan Teachers' Federation	9,187,496.35
Saskatoon Teachers' Association	125,540.61
Teachers Superannuation	194,066.82

Commission	
Teachers Superannuation Fund	211,349.37

Appendix E: Infrastructure Projects – 2012-2013

<i>School</i>	<i>Project</i>	<i>Details</i>	2012-2013 Cost
E. D. Feehan Catholic High School**	–Completion of Major Renovation –Commence Roof Replacement	<ul style="list-style-type: none"> • Renovation of main level classrooms in the south classroom block • Minor demolition – admin area • Construction of new administrative area – amalgamation of student services with administrative services 	\$1,798,911
Georges Vanier Catholic School*	–Commence major renovation and new construction	<ul style="list-style-type: none"> • Minor demolition – NE sector storage room • Grade site • Foundation complete for west side new construction • Block wall construction – New gymnasium and Resource Centre • Steel erection begun 	\$2,404,547
Holy Cross High School*	–Commence major renovation and new construction	<ul style="list-style-type: none"> • Demolition – office area plus rooms 1191 and 1192 • Complete mechanical rough-in – south wing of the school • Renovate and turn over south side classrooms in the two 1960's wing • Renovate and turn over new admin area • Minor demolition and renovation – art room • Install new windows in all south wing classrooms • Begin steel erection – new Industrial Arts lab and South wing connecting classrooms 	\$6,094,855
Holy Family School*	–Commenced construction of new school	<ul style="list-style-type: none"> • Site preparation • Grade beams complete • Block wall construction – gymnasium and elevator shaft complete • Steel erection begun 	\$6,159,936
Oskāyak High School*	–Complete conversion of Industrial Arts Lab to new childcare facility	<ul style="list-style-type: none"> • Dismantle existing IA lab • Install windows, doors, washrooms, millwork to create a childcare space • Renovate former childcare centre to create a classroom space • Renovate former computer laboratory to create a classroom space 	\$478,598
St. Anne	–Create a childcare	<ul style="list-style-type: none"> • Minor demolition and conversion of three 	\$329,743

School	centre	classrooms into childcare centre and computer laboratory • Windows, millwork, washrooms, sinks, direct access to fenced outdoor space all constructed in childcare centre. • Existing science room converted to kindergarten room – washroom constructed, millwork reinstalled.	
St. Augustine School	–Roof	• Roof replacement – section H	\$74,305
St. John School	–Roof	• Roof replacement – section A & B	\$313,857
St. Joseph High School**	–Boilers replacement	• Dismantle and remove existing boilers • Begun installation of two new boilers • Begun installation of integrated hot water storage tank	\$224,343
École St. Matthew School*	–Prepare site for major renovation and new construction	• Minor demolition – SW sector hallway • Grade site • Piles and grade beam complete - prepared for hollow core slab	\$1,505,542
École Sr. O'Brien School	–Roof	• Roof replacement – section C	\$168,108
Total			\$19,552,745

* Part of the cost of this project was paid during the 2011-2012 budget year.

** This project will be completed in 2013-2014 and part of the cost will be incurred during 2013-2014.