



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

## **2021-22 Annual Report**

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## School Division Contact Information



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

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

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- An electronic copy of this report is available at:  
[2021-2022 Annual Report to the Ministry of Education](#)

## Letter of Transmittal



Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

The Board of Education of St. Paul's Roman Catholic Separate School Division #20 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of St. Paul's Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in blue ink that reads "Diane Boyko".

Diane Boyko, Chair  
St. Paul's RCSSD #20 Board of Education

## Introduction

St. Paul's Roman Catholic School Separate School Division #20 is more commonly known as Greater Saskatoon Catholic Schools (GSCS). This report highlights our achievements, progress and results for the school year from September 1, 2021, and ending August 31, 2022.

The mission statement of Greater Saskatoon Catholic Schools is as follows: *We are a welcoming community, where we nurture faith, encourage excellence in learning and inspire students to serve others, making the world a better place.* The following pages will detail how GSCS carries out this mission and the priorities and goals of our Board of Education, which are: *celebrating and promoting our Catholic identity, improving student learning and achievement, building relationships and partnerships, and promoting stewardship.*

Entering the third school year affected by the COVID-19 pandemic, there was a mix of excitement and apprehension due to the availability of vaccines for youth 12 to 18 years of age. The GSCS online Cyber School continued offering full online elementary learning. Approximately 500 elementary school students enrolled in full time online studies in the 2021-22 school year, a decrease from peak enrolments in the 2020-21 school year of 1,300 to 1,500 students.

Provincial Public Health Orders and school division restrictions remained, although to a lesser degree, and some extra-curricular activities resumed.

As COVID-19 pandemic related Public Health Orders ended, division resources dedicated to pandemic-related communication with staff and families dropped significantly. With the removal of those tools to monitor infection levels and assess risk, combined with the highly contagious Omicron variant becoming the dominant strain, student and staff absences increased in the spring of 2022. Staff resources from the central office were temporarily redirected to schools to maintain student learning.

As the Omicron-driven wave subsided and outdoor activities resumed, the school year ended with fewer COVID-related restrictions.

Greater Saskatoon Catholic Schools staff are commended for their efforts and professionalism in fostering intellectual, physical, emotional, psychological, and spiritual growth and development in students through evolving pandemic conditions. GSCS acknowledges the privilege of being entrusted by parents to educate their children, especially during the COVID-19 pandemic.

Disruptions to in-class learning due to the COVID-19 pandemic resulted in a significant level of disengagement from students. As a school division, efforts and initiatives that began last year to re-engage with students and families continued into the 2021-22 school year. This report provides further details about the actions undertaken.

Greater Saskatoon Catholic Schools is fortunate to have community partnerships. Parents, parishes, Indigenous groups like Saskatoon Tribal Council and the Central Urban Métis Federation Inc. (CUMFI), and many community-based groups and organizations bring a vibrancy to GSCS schools that could not be created without them. In June 2022, a long-standing educational alliance with CUMFI was renewed to form the nākatēyimitowin educational partnership (northern Michif for the development of caring relationships).

Strong relationships and partnerships—and 40 years of experience in Ukrainian language programming—proved to be beneficial in February 2022 after the Russian invasion of Ukraine forced millions of Ukrainians to flee their country. Saskatoon, and Bishop Filevich Ukrainian Bilingual School, became home to dozens of new students and families. Familial ties, and a strong connection to language and culture, offered a “soft landing” for families fleeing trauma and tragedy.

School divisions, and people around the globe, faced another challenge this year—inflation. The rapid rate of cost increases that we have not seen in decades pushed spending over budget in areas such as fuel, utilities, and insurance. More detail can be found in the financial statements later in this document.

In this annual report, there are opportunities to read about Greater Saskatoon Catholic Schools’ governance and administrative structure and learn about schools and facilities, with appendices that include payee lists and audited financial statements.

# Governance

## The Board of Education

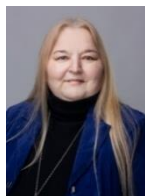
Greater Saskatoon Catholic Schools is governed by a 10-member elected Board of Education. *The Education Act, 1995* gives the Board of Education authority to govern the school division. The Board of Education follows a policy governance approach and is integral in setting priority and direction for the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

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

The current board was elected on November 13, 2020 and will serve a four-year term. With the passing of Trustee Jim Carriere, the board received approval from the Ministry of Education for the Saskatoon seat to remain vacant until the next general election provided no other changes occur.

Board of Education members at August 31, 2021 are:

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



D. Berscheid



R.Boechler



D.Boyko



H. Byblow



D. Case



B. Elliott



T. Jelinski



W. Stus



S. Zakreski-Werbicki



Trustee Jim Carriere passed away in April 2022. He served on the Greater Saskatoon Catholic Schools’ Board of Education for 25 years. He will be missed as a dedicated member of the Catholic community and advocate for Catholic education.

## **Catholic School Community Councils**

Greater Saskatoon Catholic Schools values the role our Catholic School Community Councils (CSCC) play in each school. CSCCs operated in 48 out of our 50 schools this past school year. Two schools, École Saskatoon French School and Oskāyak High School, are associated schools and operate with a parent board, not a CSCC. All CSCCs were comprised of both elected and appointed members from the community. The actual number of members varied from one CSCC to another. Last year, no high schools had appointed student representatives on CSCCs.

The 2021-22 school year presented unique challenges for CSCCs due to the COVID-19 pandemic and public health orders. Throughout the year, meetings and interactions were both virtual and face-to-face depending on the restrictions at that time and the preference of the members of the Catholic School Community Council. CSCC members identified it was a challenging year as there were many times throughout the year they were not able to be in the school which limited the ways they could be involved.

The division continued to support principals and CSCC members in continually promoting and engaging in conversations with families to find solutions to encourage and support new membership as recruitment and retention has been a challenge for some of our CSCCs. In order to accommodate family schedules, schools have worked collaboratively with their CSCCs to plan meetings on a consistent schedule and to share information in multiple ways to ensure everyone is informed. The division also provided CSCCs with resources to utilize when planning activities and workshops for professional development.

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

- Levelled reading books.
- Books for library and classroom.
- Funds to help cover the cost of busing for field trips.
- Technology.
- Equipment and games for indoor and outdoor recess.
- Treaty medal flags and Métis sashes for classrooms.
- Welcome bag for all kindergarten families.

This past year, each school continued to work collaboratively with their CSCCs to explore different ways to promote family engagement and community participation. Various means were explored to communicate with families (i.e., Edsby, monthly newsletter, Facebook pages, regular group email communication). Communication was difficult due to COVID-19 pandemic-related restrictions, but some of the activities carried out were the following:



- Virtual bingos.
- Family picnics and barbecues.
- Literacy nights.
- Easter breakfast.
- School supply drive for Ukrainian families who have been displaced due to the war in Ukraine.

GSCS continues to recognize and acknowledge the importance of providing training and ongoing professional development with CSCCs during the 2021-22 school year. The division provided all CSCC members and principals our Handbook for Principals, Catholic School Community Councils, and a Quick Reference Guide to support and guide their work.

This past year, trustees attended, virtually or in person, at least one CSCC meeting at each school throughout the year which allowed them the opportunity to have dialogue at the community level. We also organized two pre-recorded presentations for CSCCs that align with our division's work and commitment to responding to the Truth and Reconciliation Commission's Calls to Action. CSCCs were also invited to participate in two different virtual presentations:

- Presentation on finances and the tools that we have in place to support CSCC in managing their funds.
- Presentation on the different technology tools that CSCC have available to them and how they could use these tools to support their work.

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

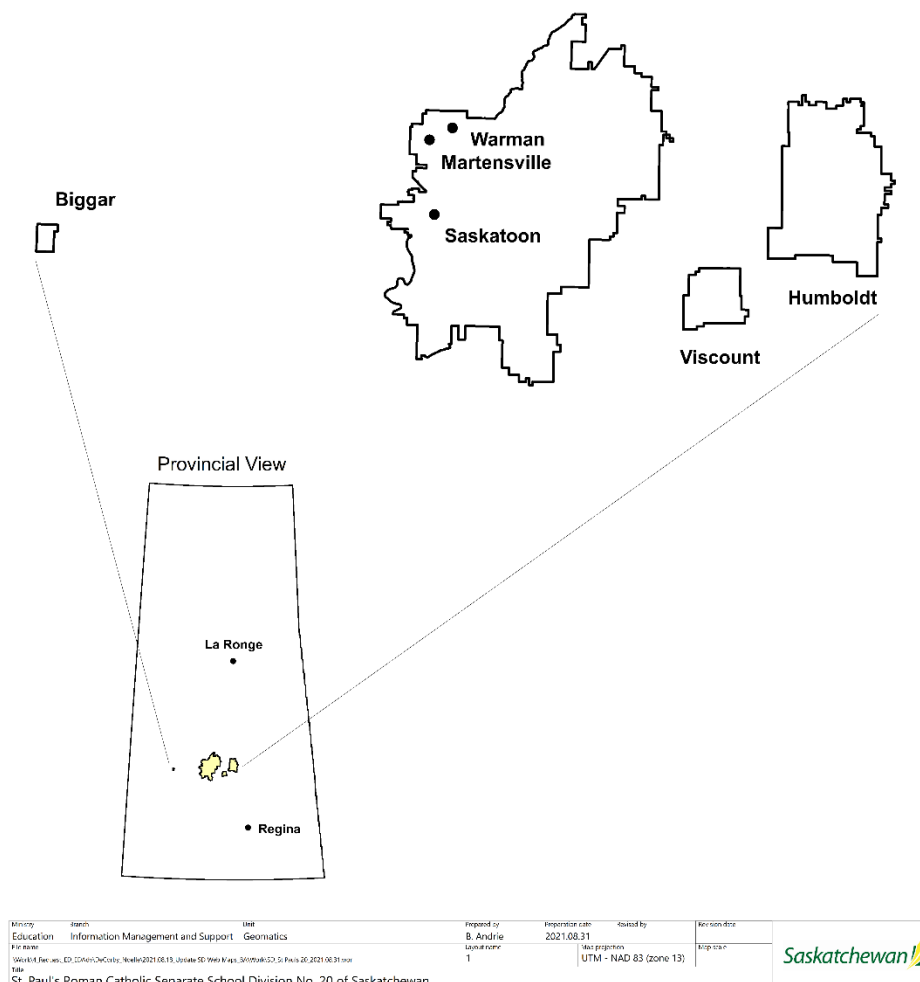
## School Division Profile

### School Division in Context

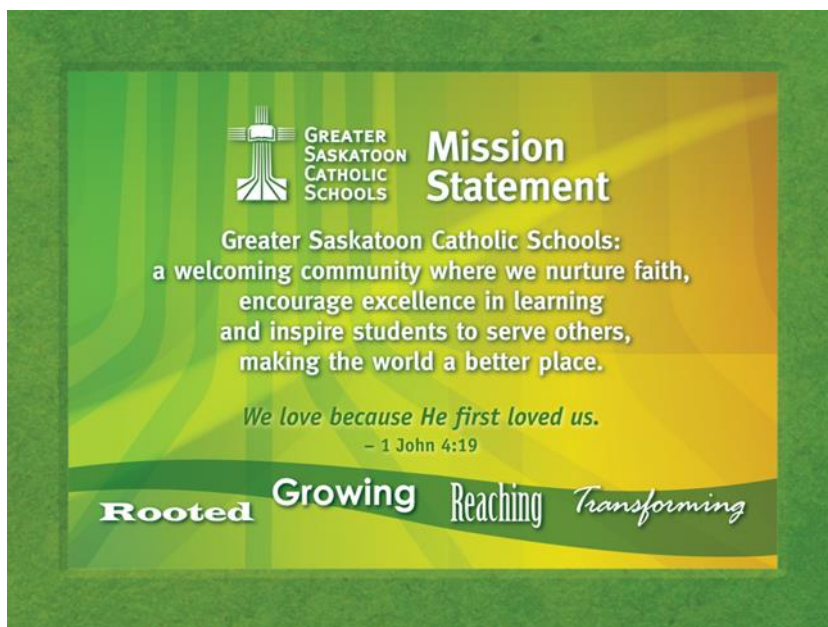
Situated on Treaty 6 territory and traditional homeland of the Métis, Greater Saskatoon Catholic Schools is Saskatchewan's largest Catholic school division. Over 19,500 students attend our 50 schools—43 elementary and seven high schools. We proudly provide Catholic education from Prekindergarten through Grade 12 in Saskatoon and surrounding area, Biggar, Humboldt, Martensville and Warman.

In 2006, we joined with Catholic school divisions in Biggar (subdivision 3), Humboldt (subdivision 2), and Viscount and areas southeast of Saskatoon (subdivision 1). Newly formed Catholic School divisions in Martensville and Warman amalgamated with Greater Saskatoon Catholic Schools in 2010 and 2014 respectively, as part of subdivision 1.

### St. Paul's RCSSD No. 20 August 2021



## Division Philosophical Foundation



### **ROOTED IN FAITH**

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

### **Growing in Knowledge**

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

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

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

## Community Partnerships

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

Schools and communities are enriched when they work together. GSCS has worked hard to expand and deepen community partnerships and has affirmed that commitment within the goals of the board. GSCS serves within the boundaries of the Roman Catholic Diocese of Saskatoon and the Ukrainian Catholic Eparchy of Saskatoon. GSCS works closely with their parishes, in the delivery of Catholic education, including St. Thomas More College and Our Lady of Guadalupe Parish (the Roman Catholic Indigenous parish in Saskatoon).

Greater Saskatoon Catholic Schools has had partnerships with Saskatoon Tribal Council (STC) and Central Urban Métis Federation Inc. (CUMFI), since 2007.

- A partnership between the STC, GSCS and the Indian Teacher Education Program at the University of Saskatchewan supported the development of wāhkōtōwin, an innovative Indigenous teacher education model actualized in three schools within GSCS. This model is designed to decolonize teacher education, foster student learning and engagement, develop Nehiyaw teacher identity and support reconciliation.
- The partnership with CUMFI (*CUMFI and GSCS Educational Alliance*) was renewed in 2016 with a focus on Métis education and language development at St. Michael Community School. CUMFI and GSCS agreed to focus on developing a co-governance model to enhance the sustainability of future initiatives.

In June of 2020, a partnership was struck with the Métis Nation of Saskatchewan aimed at supporting Early Learning initiatives and Michif language learning. Other Métis cultural initiatives were created through partnership with Dumont Technical Institute, Gabriel Dumont College, and the Saskatchewan Urban Teacher Program (SUNTEP). Gabriel Dumont Institute has collaborated with GSCS for the past 17 years on the Summer Gardening Program for various schools in the division.

In addition to collaborating with urban First Nations organization such as the Federation of Sovereign Indigenous Nations (FSIN), Saskatchewan Indian Cultural Centre (SICC) and the Saskatchewan Indian Institute of Technology (SIIT), Greater Saskatoon Catholic Schools collaborates with Saskatoon Tribal Council to explore co-governance aimed at ensuring the partnership between the board and STC Chiefs is sustainable and positioned for the growth of Saskatchewan's Indigenous population.

GSCS has expanded its partnerships with the University of Saskatchewan and St. Thomas More College, collaborating to support on-campus learning initiatives for students from St. Frances Cree Bilingual School, to create innovative Indigenous faith development initiatives, and to strengthen students' interest in science and technology. This work also resulted in new partnership prospects with the Canadian Light Source.

The Saskatoon business community actively supports GSCS schools. Many schools have individual, formal partnerships with local businesses. Additionally, GSCS works in collaboration with local business improvement districts, including the Broadway Improvement District and the Riversdale Business Improvement District. GSCS values its partnerships with the Saskatoon business community and appreciates all the time, expertise, and resources they provide the education sector. Greater Saskatoon Catholic Schools has also partnered, for several years, with long-term care facilities near and surrounding our neighborhood schools.

Other examples of ongoing business community involvement and support include the following:

- Summer Youth Internship Program offered through Saskatoon Industry Education Council (SIEC). For the past two decades, SIEC has bridged the gap between youth and employers, providing experiential learning and career development opportunities.
- A partnership with the Knights of Columbus produces a student-built house each year.
- Nutrien generously funds a substantial part of the division's school-based nutrition programming and supports volunteer collaborations between the schools and their employees.
- School-based food programs are also supported by CHEP Good Food Inc.
- The Greater Saskatoon Catholic Schools Foundation, which fosters many business partnerships, supports a variety of activities for students, particularly in the faith dimension.
- GSCS works closely with the Saskatoon Trades and Skills Centre supporting youth and adults to access training for employment in high demand jobs.

Greater Saskatoon Catholic Schools has a long-standing partnership with the Meewasin Valley Authority supporting access to educational opportunities in the Meewasin Valley. The partnership offers seasonal programming focused on land-based and cultural learning opportunities for students and teachers at sites such as the Northeast Swale, Beaver Creek Conservation Area, and the Cameco Meewasin Skating Rink. This partnership has also led to the development of award-winning K-12 resources to help educators to achieve curricular outcomes in an outdoor environment.

Over the past six years, GSCS has partnered with the United Way of Saskatoon and Area to provide the Summer Success Program. This program has been a successful step forward in supporting the most vulnerable children for school and life success. Children have maintained, or even grown, in their assessed reading levels through participation in the summer literacy program, maximizing their learning and confidence, not only in literacy, but in all subject areas. READSaskatoon also supports elementary student reading outcomes through the provision of tutors through the Spark Program. Other child service agency partnerships include partnerships with Big Brothers Big Sisters of Saskatoon and Boys and Girls Clubs of Saskatoon.

Additionally, GSCS partners with many local service providers to support integrated services. Greater Saskatoon Catholic Schools works closely, for example, with the other school divisions in our area along with the Saskatoon Health Region to support programming for students and families. Since 2013-14, GSCS has been a part of an Integrated Shared Services Project with the Saskatoon Tribal Council (STC) to provide Speech and Language Pathology Services to STC

schools and, more recently, the Pathways Student Support Program. Pathways to Education supports our students in accessing free tutoring support, hosted at St. Maria Goretti School. GSCS high schools share resources to support students in successfully graduating from Grade 12. This year we celebrated the first cohort's graduation. Greater Saskatoon Catholic Schools has a great deal to learn from our partners, and we trust that our partners also benefit from our contributions.

Health and student support partnerships are also a significant part of the ways Greater Saskatoon Catholic Schools supports students. Saskatoon Early Years Partnership supports children in their development from ages 0 to 6. The Saskatoon Family Resource Centre is also a by-product of the Saskatoon Early Years Partnership. GSCS is appreciative of the supplementary supports received through partnerships. The division is fortunate to host agencies in several of GSCS schools such as the Saskatchewan Lung Association (asthma screening), Sask Sport (Dream Brokers Program), Canadian Tire Jumpstart Program (after school programming and activity grants), the College of Nursing (nursing student placements), Saskatchewan Polytechnic (Recreation Therapy students), Mental Health Services and Public Health Services (Saskatchewan Health Authority), the Department of Pediatrics (school-based pediatricians), the Saskatchewan Association of Optometrists (school-based optometry clinic), and private practice child psychology services.

GSCS works closely with other agencies to strengthen supports for new Canadians (Saskatoon Open Door Society, Settlement and Support Workers in Schools, Immigration Partnership Saskatoon) and for those with mental health and addictions (social services, health services and restorative action programming-RAP Saskatoon). Greater Saskatoon Catholic Schools is fortunate to have many services available to work together to provide a stronger, more efficient array of supports.

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

## Provincial Education Plan - Interim Plan Priorities 2021-22

### Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

### Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

### Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

### Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework (required wording in this section)

Education sector partners in Saskatchewan continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level. *Inspiring Success* guides and informs planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.
4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.



## School Division Programs and Strategic Activity

Greater Saskatoon Catholic Schools (GSCS) has continuously evolved its programming to respond to the changing needs of the community it is privileged to serve. In preparation of the 2021-22 school year, plans were in place to continue to respond to the conditions of the global pandemic. GSCS continued to consult and participate in current research, reflect on learned experience, and engage community voice. This balanced approach to system learning, combined with strategic planning, has helped ensure programming that is responsive to community needs and effective in supporting and improving student learning outcomes throughout the pandemic.

In 2021-22, many of GSCS students returned to face-to-face learning while some families chose online learning or homebased learning. Provincial core curricula, broad areas of learning and cross-curricular competencies are central to the planning and programming for all students in Greater Saskatoon Catholic Schools in both online and face-to-face learning environments. Faith is permeated and First Nations, Métis and Inuit content, perspectives and ways of knowing are integrated within classroom instruction. GSCS recognizes that all students can learn and develop their God-given talents as they strive to reach their full potential spiritually, academically, physically, and emotionally. The GSCS Student Learning Model (illustration on the next page) ensures that all students have consistent and systematic access to the learning supports they require in order to achieve the academic progress they are capable of attaining. This model provided school staff with a consistent framework that was responsive to the needs of students who experienced pandemic-related disruptions in learning.

Within Greater Saskatoon Catholic Schools, a common language of quality core instruction has been developed. *Our Classroom Commitment* defines key aspects of curriculum, environment, instruction and assessment that GSCS strives for within each learning environment. Culturally responsive and relational pedagogy is connected to criteria and indicators within quality core instruction supporting cultural competency. Blended and distance learning guidelines are used to support student outcomes when learning from home. The guidelines provide indicators of effective teaching and learning within distance and blended learning environments, supporting the actualization of a quality learning experience for all students.

Teacher professional learning opportunities continued to be provided virtually and in-person depending on the access to and availability of substitute teachers. Teacher resources and virtual professional learning opportunities continued to be created throughout the year and have been placed within an online teacher resource hub supporting quality core instruction.

# Student Learning Model



## Quality Core Classroom Instruction

**Instruction received by all students**  
This will meet the learning needs of most students

### Environment

- Engaged learners
- Positive relationships

### Curriculum

- Knowledge of outcomes
- Organized planning

### Assessment

- Effective use of assessment for, as, and of learning
- Feedback is used by students and teachers to improve learning and teaching

### Instruction:

- Determined by curriculum outcomes
- Research-based instructional strategies

## Plus

Additional instruction in the classroom

## Focused Instruction and Intervention

Additional instruction and intervention for students identified through progress monitoring in Plus

## Specialized Instruction and Intervention

Additional instruction and intervention for students identified through progress monitoring in Focused

## Intensive Needs

We believe that all students can learn and develop their God-given talents as they strive to reach their full potential spiritually, academically, physically, socially and emotionally. • The Student Learning Model ensures that all students within Greater Saskatoon Catholic Schools have consistent and systematic access to the learning supports they require in order to achieve the academic progress they are capable of attaining.

Schools continued to engage in strategic planning aligned to board goals. School teams annually collaborate to review student data and develop Learning Improvement Plans that support student achievement. School staff reflect on quality core instructional strategies and actualize the selected strategies while monitoring the impact on student outcomes. This action research cycle is embedded within professional learning communities using short cycles of improvement called Sprints. Teacher professional learning within a job-embedded framework supports an ongoing student-centred development model.

Schools focused on student and staff mental health and wellness in the transition back to in-person learning. School teams recognized the importance of embedding social emotional learning in a variety of curricular areas throughout their day. The division, collated and created a repository of all resources within GSCS and the community to support teachers focus on wellness and social emotional learning. We collaborated with partners to provide speakers and activities for students in elementary and high school to participate in. Professional development opportunities were provided for school teams to deepen their understanding of social emotional learning (i.e. Mental Health First Aid Training, Kids Have Stress Too!, Anxiety Canada).

GSCS families were provided with a monthly Family Wellness Activities Newsletter which focused on wellness activities to engage in at

FAITH | ENVIRONMENT | CURRICULUM | ASSESSMENT | INSTRUCTION

OUR Classroom Commitment

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

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

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

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

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

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

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

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

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

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

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



GREATER SASKATOON CATHOLIC SCHOOLS

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home or in the community. It also included links to articles and sites if families were interested in learning more about a specific topic in the area of wellness. Three podcasts were also created with community partners for families to learn more about digital citizenship and how to support their children.

The distinct approach to education in GSCS is reflected in the supports and services provided which have been responsive in adapting to pandemic conditions and are aligned with the goals of *Inspiring Success* to support improved outcomes for First Nations and Métis students.

Examples of such supports and services include:

- Student faith development activities such as retreats and social justice activities;
- Citizenship education;
- Religious education programming at all grade levels;
- Advanced Placement and Extended Learning Opportunities for gifted learners;
- Wrap-Around Literacy Support for Grade 1-3 students in ten schools focused on reading outcomes for FNMI students
- Math coaching support for Grades 3-5 students in two schools focused on outcomes for FNMI students
- wāhkōtōwin Indigenous Teacher Education Model in three schools
- Inclusive supports in all schools for learners with intensive needs;
- Social Pediatrics Program;
- Supports for New Canadians;
- English as an Additional Language programming;
- French Immersion program at ten elementary schools and four high schools;
- Core French at eight elementary schools and one high school;
- Cree Bilingual program at St. Frances Cree Bilingual School – Kindergarten-Grade 9;
- Cree Bilingual program at E.D. Feehan Catholic High School – Grade 10, 11, and 12;
- Core Cree program at St. Mary’s Wellness and Education Centre;
- Ukrainian Bilingual program at Bishop Filevich Ukrainian Bilingual School and Bethlehem Catholic High School;
- Prekindergarten program at 11 schools;
- EcoJustice program;
- Elementary and High school band programming;
- Cyber School online learning for Kindergarten-Grade 12;
- Fine Arts programming at Georges Vanier Catholic Fine Arts School – Kindergarten-Grade 8;
- Métis education programming at St. Michael School - Kindergarten-Grade 8; Core Michif programming at St. Michael Community School - Kindergarten-Grade 3;
- Health and Science Academy at Bishop James Mahoney High School;
- Pathways to Education with Saskatoon Tribal Council and Saskatoon Public Schools;
- miyo mâcihowin program at E.D. Feehan Catholic High School;
- Oskapewis Cultural Literacy Program;
- Aboriginal Student Achievement Coordinator Programming;
- Student Attendance Initiative Team.

**School division actions taken during the 2021-22 school year in support of the Reading priority:**

In alignment with board goals as well as the Provincial Education Plan - Interim Reading Priority, the following goal was developed in the area of reading:

- 80% of students will be at or above expected reading levels in Grade 1, 2 and 3.

During the 2021-22 school year, the following actions were taken in order to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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

- Grades 1-3 students were assessed using the Benchmark Reading Assessment System in November, March, and June.
- Grades 4-8 students were assessed using the Benchmark Reading Assessment System in November and June.
- Full year wrap-around job-embedded literacy support was provided in four schools to support small group differentiated reading instruction focused on supporting outcomes for First Nations, Métis and Inuit students in Grades 1-3.
- Blocked, nine-week wrap-around job-embedded literacy support was expanded to six additional schools to support small group differentiated reading instruction focused on supporting outcomes for First Nations, Métis and Inuit students in Grades 1-3.
- Professional learning was provided for teachers new to Grades 1-3 and Grades 4-8 based on Quality Core Instruction in literacy using Saskatchewan Reads and embedded Culturally Responsive and Relational Pedagogy.
- Word study and phonics resources and professional learning was expanded to include all Kindergarten to Grade 2 teachers.
- Additional support was allocated for Levelled Literacy Intervention in schools that demonstrated additional resource was needed outside of the Learning Assistance Teacher allocation to support outcomes for First Nations, Métis and Inuit students.
- Professional learning was provided to interventionists new to the Levelled Literacy Intervention resource.

**Note:** Some professional learning sessions were not provided face-to-face due to COVID-19 restrictions and subsequent substitute teacher shortages. In these cases, teacher learning opportunities were provided in virtual format, and some were recorded allowing teachers to access at any time.

### **School division actions taken during the 2021-22 school year in support of the Learning Response priority:**

During the 2021-22 school year, the following actions were taken to address students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

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

#### Cross-curricular learning, writing and mathematics:

- Supports and resources were provided to support cross-curricular planning and learning.
- Professional learning was provided on the common provincial writing rubrics, continuum and instructional strategies connected to curricular outcomes.
- Grades 1-8 teachers engaged in optional professional learning on common provincial writing rubrics, continuum and instructional strategies connected to curricular outcomes.
- Professional learning was provided for new teachers in literacy and mathematics.
- Professional learning was provided to Kindergarten-Grade 9 teachers new to their grade level in mathematics.
- Professional learning was provided to teachers new to teaching combined grade math.
- All teachers new to Grades 2, 5 and 8 teachers received professional learning on the mathematics number strand provincial rubric, instructional strategies, assessment and resources connected to curricular outcomes.
- Blocked, 4–6-week job-embedded support in Mathematics was provided to 12 schools focused on high impact strategies in mathematics.
- Grades 1-9 teachers were provided the option to attend professional learning on Quality Core Instruction in mathematics and the common mathematics number strand rubric.
- Teacher resources were provided to support student achievement in numeracy.
- Math coaches supported mathematics outcomes within two schools focused on improved outcomes for First Nations, Métis and Inuit students.
- Professional learning was provided to all teaching staff as well as job embedded support, in the area of educational technology in order to facilitate integration of technology in improving student outcomes. The focus was on digital learning management systems, assessment and communication platform usage, as well as digital tools that support student learning.



### First Nations, Métis and Inuit Outcomes and Graduation Rates:

- Following Their Voices Cohorts were active at E.D. Feehan Catholic High School, Bishop Murray High School, and Oskāyak High School. Teachers continued to build capacity to improve student engagement and culturally responsive pedagogy, with a focus on improving outcomes for Indigenous students.
- Aboriginal Student Achievement Coordinators continued to serve First Nation, Métis and Inuit (FNMI) students in schools based on FNMI population. Coordinators each had a group of self-identified students to support with their academic goals and to both advocate for, and to empower self-advocacy.
- Land-based professional learning was provided to teachers as part of the Culturally Responsive and Relational Pedagogy Cohort as well as to all early learning educators.
- All schools utilized the job-embedded supports provided by the FNMI Education Learning Community (FNMIELC).
- 11 schools had treaty medal installations and required FNMI job-embedded supports.
- The FNMIELC collaborated with teachers in Grades 10-12 to co-create a Treaty education teacher hub.
- The FNMIELC completed three visits (planning, co-teaching, and reflection) with at least two teachers per school focussed on treaty education.
- 138 GSCS staff completed the *4 Seasons of Reconciliation* course.
- The FNMIELC established partnerships with the Canadian Light Source, askenootow STEM Enterprise Inc., and Code.org in five classrooms at St. Frances Cree Bilingual School (Bateman) and co-created Indigenous STEAM (Science, Technology, Engineering, Art and Mathematics) student resources.
- Professional learning on Métis education was provided to five of schools.
- Five teacher leaders from Grades 6-9 and one high school teacher infused one or more strands of Indigenous STEAM into their classroom practice.
- The FNMIELC collaborated with 25 teachers to engage in land-based learning.
- The FNMIELC collaborated with learning services, administrators and teachers to create a decolonizing learning and assessment rubric.
- Six teachers and one principal piloted aspects of the decolonizing and assessment framework.
- The FNMIELC created a school division resource hub centering on anti-racist education.
- Anti-racism professional development opportunities were provided to 11 elementary schools and three high schools.
- Three anti-racism sessions were created for leadership to use with school staff.
- The FNMIELC collaborated with three schools to develop cultural arts resources for Grades K-9 to support reconciliation and cultural revitalization.
- The FNMIELC collaborated with all Cree bilingual teachers to develop and implement student resources.
- The FNMIELC developed the Michif Bilingual Grade 2 curriculum and the Core Michif Year 4 curricula to support the preservation, revitalization and strengthening of Michif language and culture.
- St. Frances Cree Bilingual School offered language programming to students from Grades K-9.

### Early Learning:

- Early Learning educators focussed on developing early and emergent literacy skills as well as enhancing family and community engagement.
- Early Learning classrooms provided staggered starts to support and ensure both a smooth transition as well as to enhance family engagement.
- Schools hosted family engagement days, safe home visits and/or virtual parent visits.
- Full time Kindergarten programming was offered in ten targeted schools.
- Early Learning Intensive Support program offered programming for over 28 children within a Prekindergarten setting.
- Early Learning educators worked closely with KidsFirst, Saskatoon Tribal Council, Central Urban Métis Federation Inc., and Opening Doors Society to re-engage families.
- Families with children 0-5 were supported in accessing programming at the Saskatoon Family Resource Centre.
- The Early Learning Team worked collaboratively with the Ministry of Education, Saskatchewan Professional Development Unit and educators throughout the province to create culturally responsive and affirming treaty kits and invitations.
- Early Learning educators participated in professional development in the areas of self-regulation, land-based learning, documentation using Edsby and Responsive Teaching and Assessment.
- Job-embedded support was provided to new early learning educators.

**Note:** Some professional learning sessions were not provided face-to-face due to COVID-19 restrictions and subsequent substitute teacher shortages. In these cases, teacher learning opportunities were provided in virtual format, and some were recorded allowing teachers to access at any time.



**School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:**

During the 2021-22 school year, the following actions were taken in order to address the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

- A framework was created for school teams to identify all the resources, strategies, and community partnerships available to support student wellness. This framework was shared with school teams in March.
- A Grade 6-8 resource was created that focuses on social emotional learning with connections to curricular outcomes.
- Social emotional learning literature kits were developed for Kindergarten to Grade 5 students for each elementary school.
- Through a partnership between Saskatoon Industry Education Council (SIEC), Saskatoon Public School Division, Prairie Spirit School Division, and Saskatoon Tribal Council, two teachers took on the role of Mental Health Literacy Coordinators and developed social emotional learning resources and learning opportunities for school teams.
  - Speaker series presentations were facilitated including Devin Buffalo, Keely Shaw, and Andre Bear.
  - Professional development opportunities for school teams were provided using The Brain Story and The Brain Architecture Kit resources.
- Three podcasts were developed with GSCS community partners for parents/guardians on digital citizenship.
- Mental Health First Aid Training was provided to 69 staff members including administrators, counselors, and classroom teachers.
- Professional learning was provided to teachers on the importance of land-based education and strategies on how to actualize it in each school community.
- Families were provided with a monthly Family Wellness Activities Newsletter including activities they could engage in at home or in the community.

**School division actions taken during the 2021-22 school year in support of the school division local priority: Religious Education**

During the 2021-22 school year, the following actions were taken to strengthen the Catholic dimension of GSCS, as the faith journey of each individual was supported.

- *Understanding Your Faith* - Development of the locally developed program, offered first to new teachers (to meet Essential Faith Learning requirements).
- Grade 7 religious education program was implemented and resource support for the renewed program was provided.
- Byzantine Resource Development continued to support the Ukrainian bilingual program. Grades 5-8 programs were completed.
- Encouraged and enabled school staff to take on the responsibility of carrying out faith development activities.
- Provided opportunities for Faith Formation Facilitators (FFF) and Chaplains to share ideas and best practice.
- Purchased the license to Formed.org and Catholic Update for all staff as resources and faith development tools
- GSCS staff were made aware of funds available from the diocesan Education of the Laity Fund to attend faith related conferences, retreats, etc.
- GSCS staff were made aware of the division support for accessing courses available to meet the requirements in religious education for our new staff.
- *Faith Mentorship Program*: provided principals with resources to present to staff to inform them about the program and to encourage participation.
- Worked closely with the Diocese and Eparchy in sharing resources and supporting the faith development of students, staff, and families.
- Worked with the *Together in Faith and Action Committee (TFAC)* on the following (TFAC Coordinated):
  - Papal Visit Material Development
  - Small Christian Communities Supports
  - Indigenous Expressions of Faith
  - GSCS Prayer Book/Resource Hub
- Planned for Pastoral Care of LGBTQ+ students
- Partnered with the Diocese to support Faith Facilitators and Chaplains
- Staff Retreat Programs were provided for all staff.

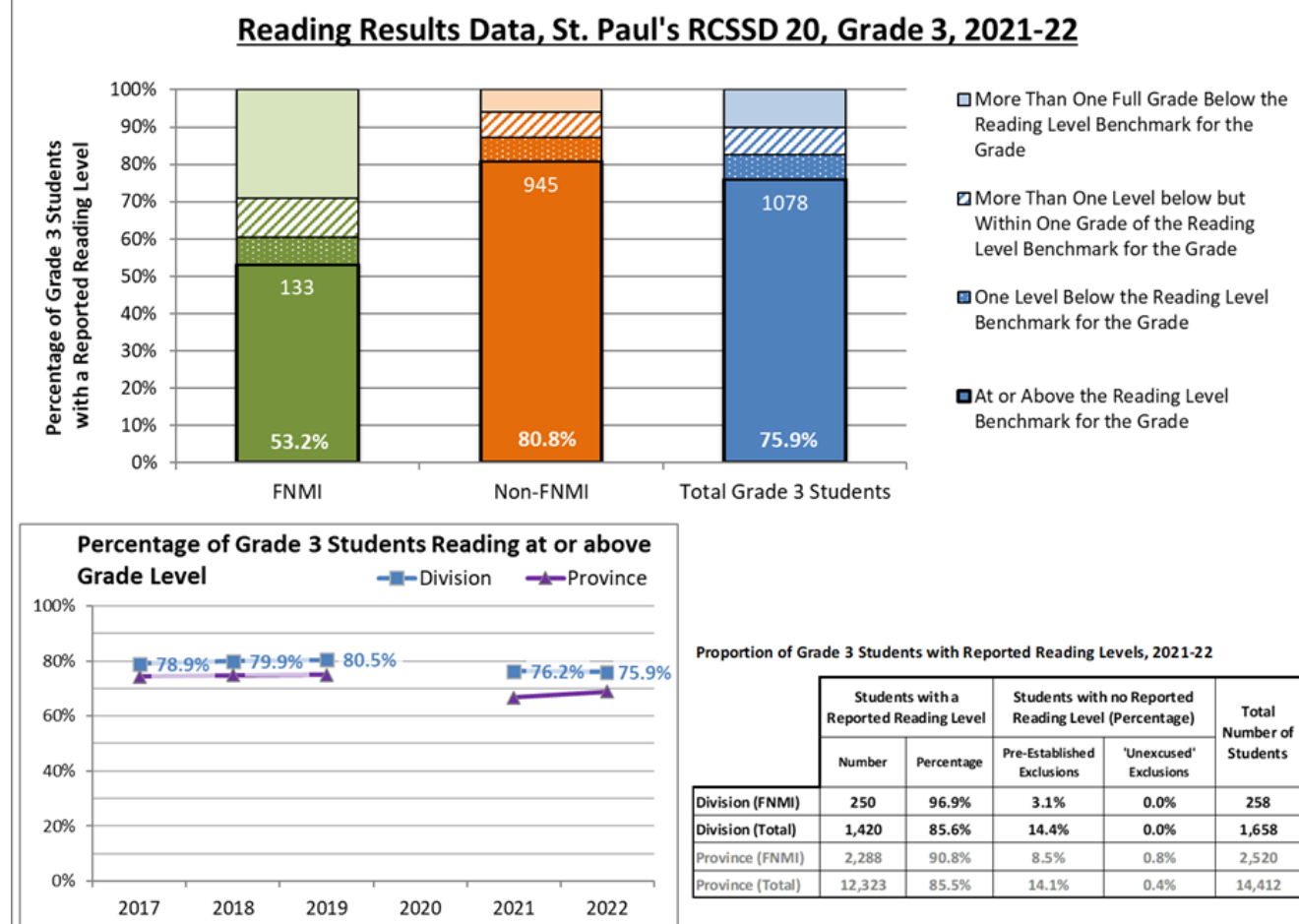
## Measures of Progress for the Provincial Education Plan Interim Priorities

### Proportion of Grade 3 Students Reading At or Above Grade Level

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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



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

reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2022

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

Greater Saskatoon Catholic Schools' Grade 3 reading outcomes have remained above the provincial results for all students and FNMI students since 2013-14. Division outcomes for all Grade 3 students have decreased 0.3 percentage points in 2021-22 compared to 2020-21.

In 2021-22, the FNMI sub-population for Grade 3 students shows that 53.2% of students were reading at or above grade level, representing a 7.2 percentage point decrease from 2020-21 (53.2 compared to 60.4%). The Grade 3 cohort increased from 195 FNMI students in Grade 2 with a reported reading level in 2020-21 to 250 FNMI students with a report reading level in Grade 3 in 2021-22.

GSCS continued to provide additional reading supports within and outside the classroom in four schools. This model supports reading outcomes for FNMI students in Grades 1-3. With interim provincial funding during the 2021-22 school year, GSCS was able to expand this model of wrap around literacy support to an additional six schools. This model was implemented in a blocked format where schools received intensive support for 9-10 weeks.

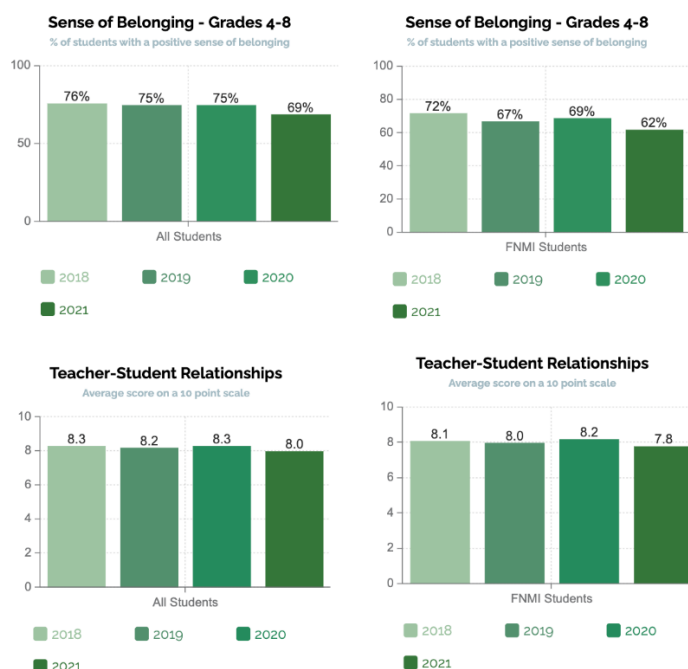
Continuing to attend to pandemic-related disruptions in learning will be the focus in the following school year to close gaps in reading achievement. The data continues to outline the need for targeted support and resources for schools with high FNMI student populations.

## Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

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

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



OurSCHOOL data provided through The Learning Bar

### Analysis of Results – Mental Health and Well-Being Measure

Greater Saskatoon Catholic School's Grade 4-8 positive sense of well-being has remained consistent except for the 2021-22 school year. Division data shows a 6.0 percentage point decrease for 2021-22 compared to the previous two years. Over the last four years, the FNMI sub-population for Grade 4-8 students shows a slight decrease compared to the overall division data. In 2021-22, there was a similar decrease in the FNMI sub-population year-over-year.

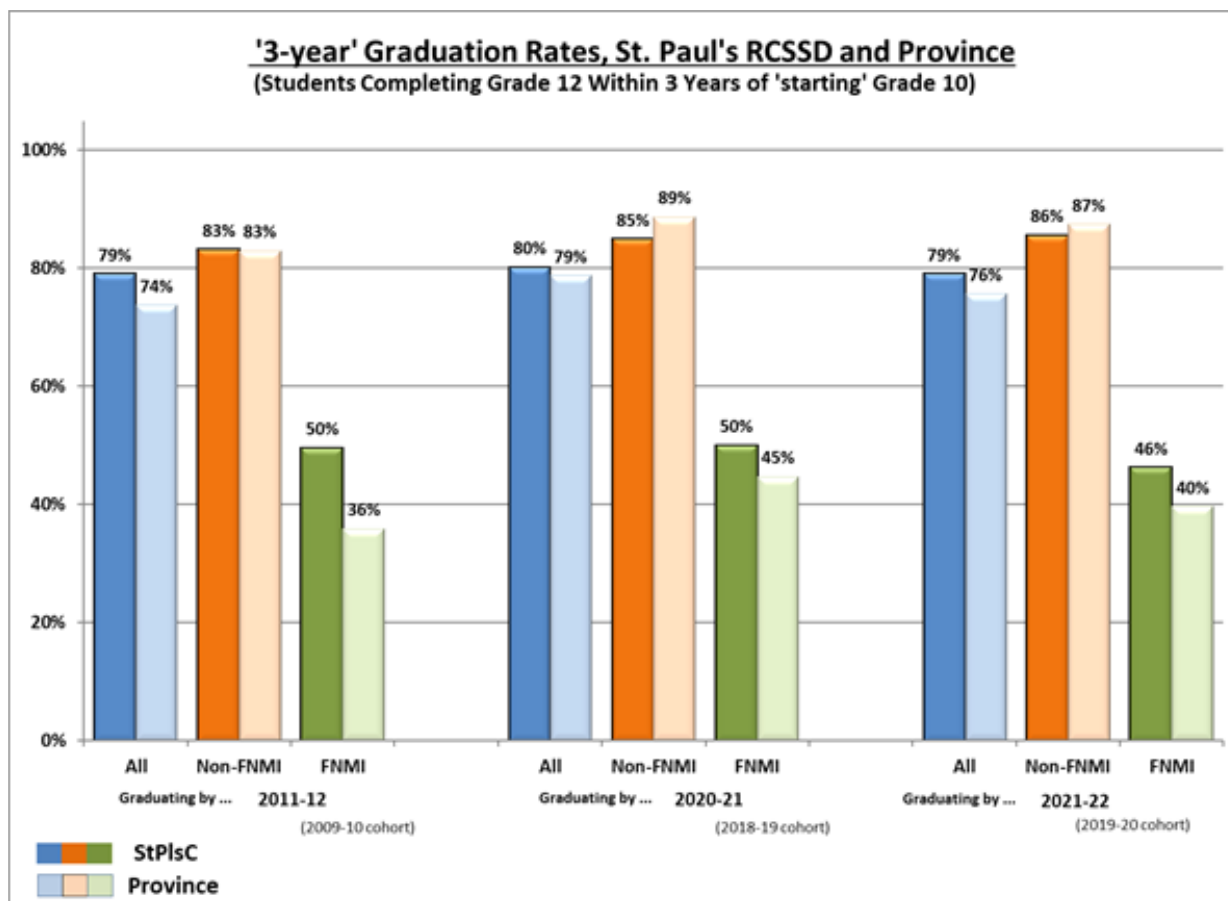
Greater Saskatoon Catholic School's Grade 4-8 who identify as having a strong relationship with a teacher has been consistent over the last four years and very similar to the FNMI sub-population. In 2021-22, there was a slight decrease of 0.3 on a 10-point scale. The consistent data over the last four years is an indication of the division's focus and work on implementing culturally responsive pedagogy strategies into classrooms.

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

### Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

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

For 2021-22, the on-time graduation rate for Greater Saskatoon Catholic Schools (79%) is 3.0 percentage points above the provincial average overall (76%). For FNMI students in 2021-22, GSCS is at 6.0 percentage points above the provincial results with GSCS at 46% and the province at 40%. GSCS is 1.0 percentage point below the provincial average for non-FNMI students with GSCS being at 86% and the province at 87%.

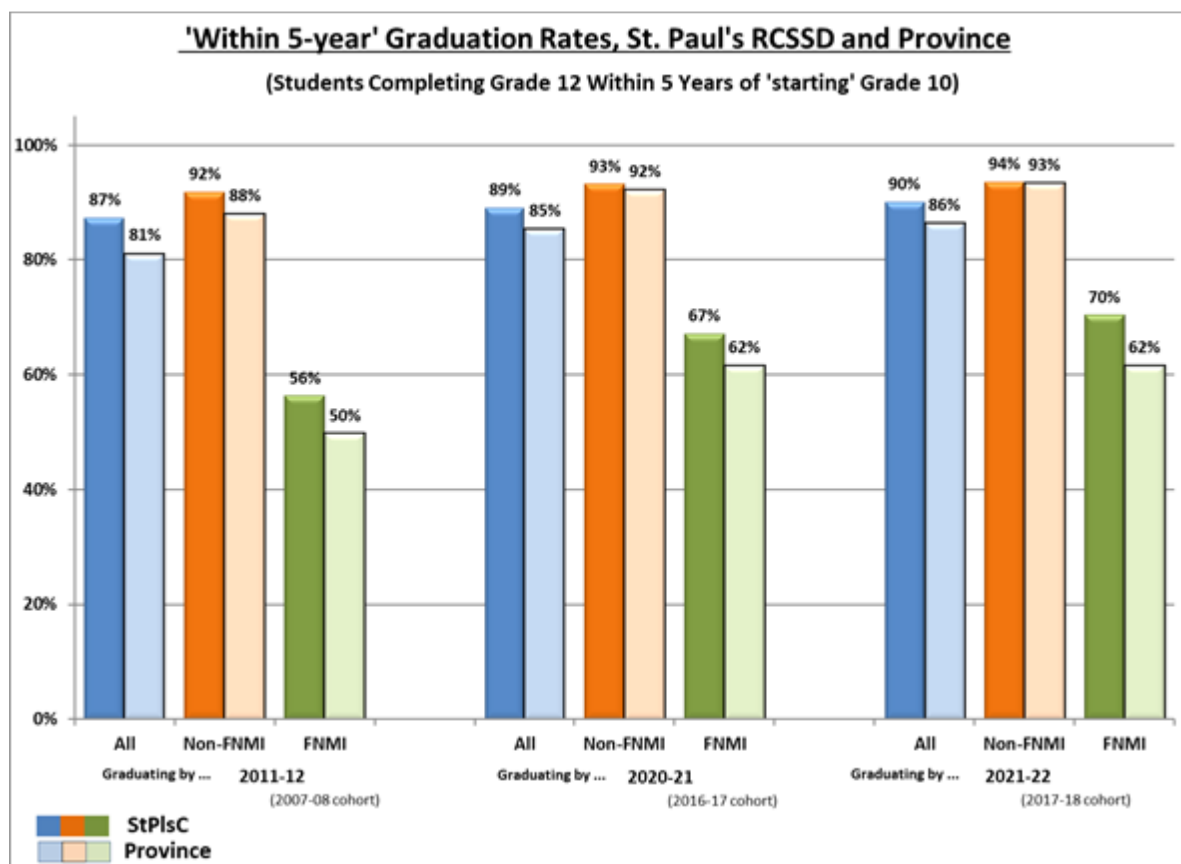
The graduation rate in GSCS decreased by 1.0 percentage point compared to the previous year. At 79%, the rate is 6.0 percentage points below the goal of 85% for overall. FNMI on-time graduation rate continues to be lower than is acceptable and there was a 4.0 percentage point decrease for this cohort over the previous year's cohort (46% down from 50%).

GSCS schools are working to be culturally responsive and relational and continue to have a cohort of teachers assessing their practice and improving to support the FNMI students. GSCS presently has three schools in the Following Their Voices program and continues to partner with Saskatoon Tribal Council and Saskatoon Public Schools on the Pathways to Education program. Many of the FNMI students in grades 8, 9, 10, 11, and 12 are participating at this time. GSCS has also continued to develop the miyo mâcihowin program at E.D. Feehan Catholic High School with a focus on culture, language, wellness, and academics with a cohort of FNMI students and the Cree Bilingual program to Grade 12 continues with a goal of greater engagement and a recognition of the positive impact language and culture can have on outcomes for students. GSCS has cohorts of grade 9, 10, 11, and 12 students engaged in the miyo mâcihowin program at E.D. Feehan Catholic High School. In June 2022, GSCS celebrated the first graduates of this program.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022



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

Greater Saskatoon Catholic Schools had an extended graduation rate of 90% for the 2021-22 school year. The FNMI rate for the division was 70% and the rate for GSCS non-FNMI students was at 94%. Extended graduation rates for FNMI students continues to be a concern, there has been improvement over a 10-year period. For 2021-22, GSCS is 4.0 percentage points above the provincial rate for all students with GSCS being at 90% and the province overall at 86%. GSCS is 8.0 percentage points above the provincial rate for FNMI students at 70% and the province at 62%, and 1.0 percentage points above for non-FNMI students with GSCS at 94% and the province at 93%.

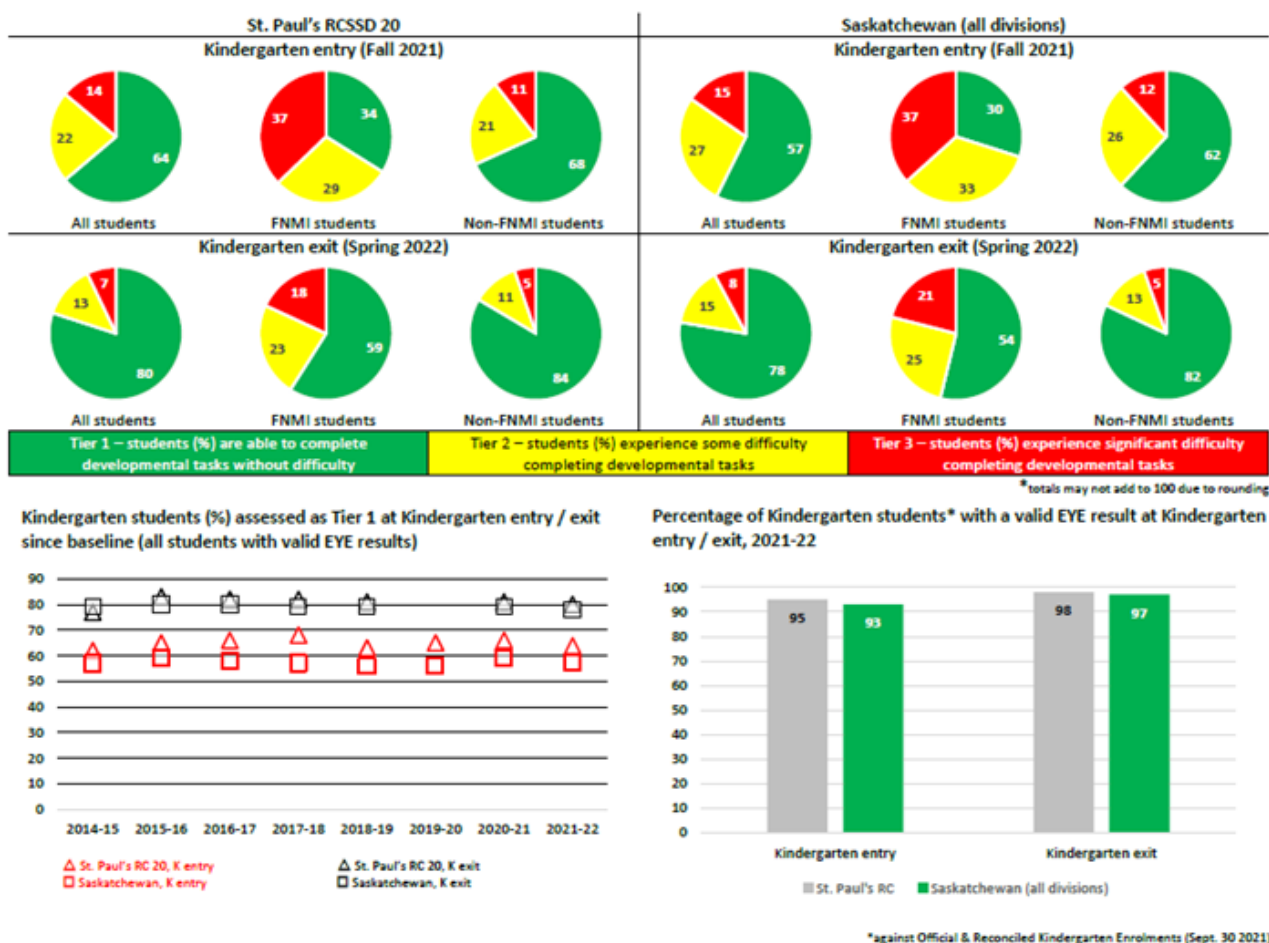
One of the factors contributing to graduation rates for Greater Saskatoon Catholic Schools is the significant number of EAL students enrolled at the high school level (over 500 in 2021-22). Many of these students are arriving in Canada at the high school age, presenting them with significant challenges as they work to attain the English language as well as high school credits. GSCS is proud of the work of the staff to support the diversity present in the classrooms as they adapt to meet the needs of all learners. As well, many GSCS students require greater academic support and learning assistance and require an additional term or two to graduate successfully. The results of having a 5-year graduation rate at 90% in 2021-22 reflects the efforts of students, families, and staff. This is the highest 5-year graduation rate in GSCS since the data was first tracked in 1997 when the 5-year graduation rate for GSCS was at 80%.

## Ongoing Measures of Progress

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

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

Early Years Evaluation
<p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the students most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until a student experiences failure before providing a response.</p> <p>Kindergarten EYE is a statistically significant leading indicator of a student’s likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.</p> <p>The charts on the following page display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).</p> <p>As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.</p>



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

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

Source: Ministry of Education, Early Years Branch, 2022

## Analysis of Results – Early Years Evaluation

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

- Families reported fragmented and inconsistent responses and services for children 0-5 and their families.
- Family access to community resources during the pandemic was limited - both for speech and medical supports.
- Housing and food insecurity increased during the pandemic, thus impacting some young children's overall wellness.
- There was increased requests to support the capacity of families due to the needs of changing family structures, circumstances and the legacy of residential schools.
- GSCS observed increases in the diversity and intensity of student need, both number and proportion: low levels of children's self-regulation and language development, children with physical and intellectual disabilities, families with mental health challenges and additional language learners
- Although teacher professional development was provided, it was often limited due to public health orders, substitute teacher shortages or staff/student illness.
- 65% of GSCS Early Learning Educators do not have post-secondary Early Learning education.
- The need to educate school-based administrators on the principles of Early Learning continues to be an area of need.
- The social inequalities highlighted during the pandemic may have had greater impact on children's overall health and school readiness.

During the 2021-22 school year, Greater Saskatoon Catholic Schools provided full time Kindergarten to children in ten targeted schools and half-time programming in the remaining 33 elementary schools. Division wide, 1,453 students were assessed in the spring of 2022 using the Early Years Evaluation. (This was 156 more students than 2020-21 but still 108 less than the pre-pandemic 2019-20 school year).

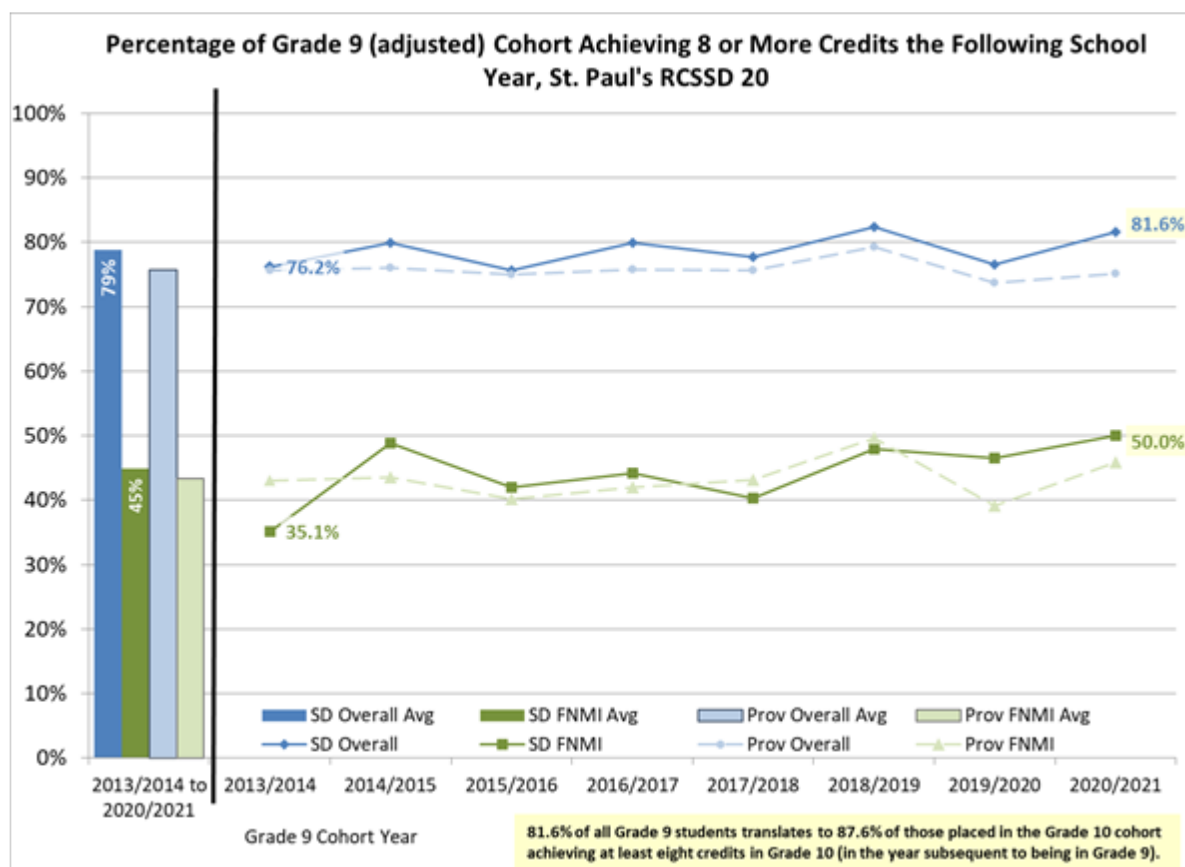
- Using the measures of that tool, of the 1,453 students, 36% entered Kindergarten without the skills ready for school (scoring in either Tier 2 or 3 in the fall assessment). While only 20% exited without the skills required for learning in the primary years (scoring in either Tier 2 or 3). Therefore, according to the EYE assessment 80.1% of GSCS Kindergarten students exited with the skills needed for learning in the primary years. A difference of 16.2% from entrance to exit.
- Of the 183 self-declared First Nations and Métis students, 66.2% entered without the skills ready for school (scoring in either Tier 2 or 3 in the fall assessment using the EYE-TA standards). Of the 210 Self-declared First Nations and Métis students who exited Kindergarten, 41% exited without the skills required for learning in the primary years. 59% of FNMI students left Kindergarten with the skills needed for learning in the primary years. A difference of 25% from entrance to exit.
- The trend continues to demonstrate a discrepancy between self-declared FNMI and non-identified FNMI students' readiness when entering Kindergarten. For the 2021-22 school year, the discrepancy was 34% upon entry and a 24.5% discrepancy upon exit.
- In comparison to the provincial data in past years, the trend indicates that Greater Saskatoon Catholic Schools' non-declared Kindergarten students do slightly better than the provincial results for that group of

children. For the first time in the last few years, results for self-declared First Nations and Métis children in Kindergarten in GSCS are slightly higher than the provincial results for that group of children. As part of GSCS responsive planning to continue to address both pandemic gaps as well as the discrepancy in targeted Kindergarten programs, GSCS has provided professional development in culturally responsive pedagogy and emerging literacy strategies. Also, full-time targeted Kindergarten programming has been implemented in ten South West Sector schools. These schools have high First Nations and Métis enrolment. GSCS has renewed its commitment to engaging and inviting families to be collaborators and partners in their children's learning.

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

### **Analysis of Results – Grade 9 to 10 Transition**

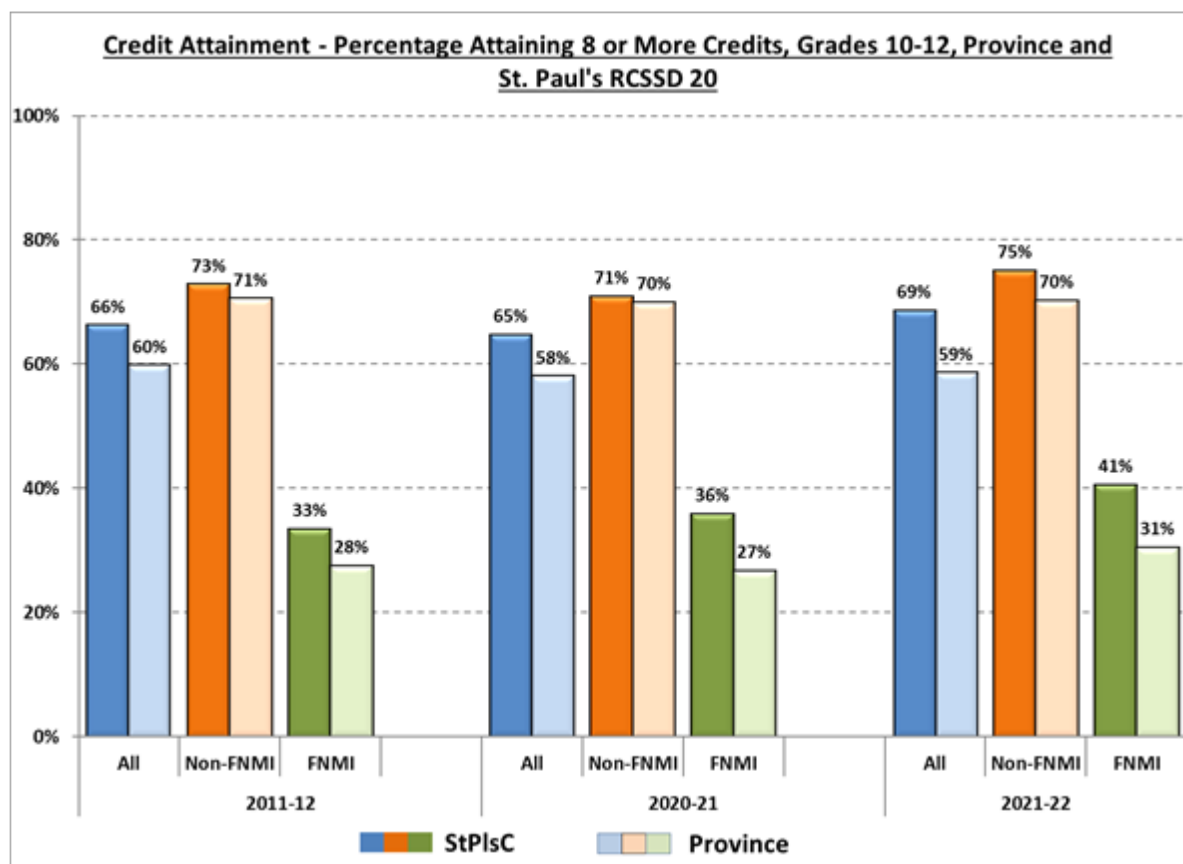
In 2021-22, Greater Saskatoon Catholic Schools saw an overall rate of 98.3% of students making the transition from Grade 9 to Grade 10. The FNMI rate of transition was 93.9% for the school division. These results align closely with the provincial results in both categories for students transitioning into Grade 10. These transition rates give us great hope for the success of our students and an increase in graduation rates in GSCS.

In looking at the data regarding students attaining 8 or more credits in Grade 10, the overall result was 81.6% and for the FNMI students the rate was at 50.0%. These results are above the 8-year averages for the school division (79% overall and 45% for FNMI students). While both results are also above the results for the province in 2021-22, this is an area that continues to need monitoring and responsive programming to see improved progress. The large newcomer population in GSCS and the diversity in the schools is a contributing factor to the results with the need to support students in gaining English proficiency in order to access credits in high school.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2022



### **Analysis of Results – Credit Attainment**

In 2021-22, Greater Saskatoon Catholic Schools saw an overall rate of 69% of students attaining 8 or more credits in Grades 10-12 and for the FNMI students the rate was at 41%. The non-FNMI rate was at 75% for GSCS. All results are above the results for the province in 2021-22 with the overall rate being 10.0 percentage points above the provincial average and 10.0 percentage points above the provincial average for FNMI students. The non-FNMI rate is 5.0 percentage points above the provincial average. With students requiring 24 credits, it is important to note that this measure is affected by the fact that some students who have been successful in attaining up to 20 credits in Grades 10 and 11 and require fewer than 8 credits in Grade 12 year to successfully graduate.

## Demographics

### Students

Greater Saskatoon Catholic Schools has maintained enrolments of over 19,500 students for a second year, despite significant declines in enrolments in Prekindergarten and Kindergarten. As shown in the table below, since 2017-18, Prekindergarten to Grade 12 enrolment has increased by just over 1,600 students (8%). Demographic indicators that are embedded in the enrolment data include:

- the larger cohorts are in Grades 1-7, which supports the indication of continued growth;
- the population of new Canadians was lower this past year due to pandemic travel restrictions; however, GSCS supported over 2,100 students meeting the language requirements for English as an Additional Language (EAL) targeted supports;
- the population of self-identified First Nations and Métis students in the division is at 16.1%;
- 3,381 students participated in French immersion programming;
- 163 students (K-12) participated in Ukrainian bilingual programming;
- 495 students participated in the Grades K-9 Cree bilingual program and 11 students in the Grade 10-12 program;
- 1,230 students were identified as having intense learning needs;
- 295 students were served in Prekindergarten programs.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Kindergarten</b>	1,425	1,578	1,619	1,442	1,481
<b>1</b>	1,449	1,552	1,648	1,606	1,479
<b>2</b>	1,418	1,488	1,589	1,609	1,621
<b>3</b>	1,509	1,482	1,525	1,593	1,612
<b>4</b>	1,439	1,601	1,508	1,499	1,592
<b>5</b>	1,417	1,472	1,626	1,489	1,481
<b>6</b>	1,384	1,490	1,486	1,588	1,514
<b>7</b>	1,287	1,417	1,500	1,463	1,563
<b>8</b>	1,209	1,314	1,432	1,474	1,482
<b>9</b>	1,241	1,139	1,276	1,328	1,329
<b>10</b>	1,206	1,369	1,307	1,319	1,352
<b>11</b>	1,136	1,197	1,292	1,215	1,276
<b>12</b>	1,498	1,567	1,581	1,651	1,566
<b>Total</b>	<b>17,618</b>	<b>18,666</b>	<b>19,389</b>	<b>19,276</b>	<b>19,348</b>
<b>PreK</b>	<b>395</b>	<b>393</b>	<b>395</b>	<b>252</b>	<b>295</b>

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	1,026	998	967	808	820
	4 to 6	770	854	846	824	760
	7 to 9	624	683	771	724	776
	10 to 12	686	705	733	743	758
	<b>Total</b>	<b>3,106</b>	<b>3,240</b>	<b>3,317</b>	<b>3,099</b>	<b>3,114</b>
English as an Additional Language	1 to 3	523	618	675	704	657
	4 to 6	566	590	575	563	631
	7 to 9	434	433	450	426	405
	10 to 12	494	554	513	486	427
	<b>Total</b>	<b>2,017</b>	<b>2,195</b>	<b>2,213</b>	<b>2,179</b>	<b>2,120</b>
French Immersion	K to 3	1,356	1,418	1,468	1,426	1,328
	4 to 6	742	816	885	887	895
	7 to 9	527	585	588	664	688
	10 to 12	347	377	390	440	470
	<b>Total</b>	<b>2,972</b>	<b>3,196</b>	<b>3,331</b>	<b>3,417</b>	<b>3,381</b>
Cree/Dene Immersion	K to 3	272	261	258	204	242
	4 to 6	117	140	147	153	157
	7 to 9	42	50	90	87	96
	10 to 12	-	-	-	14	11
	<b>Total</b>	<b>431</b>	<b>451</b>	<b>495</b>	<b>458</b>	<b>506</b>
Ukrainian Immersion	K to 3	76	65	75	68	70
	4 to 6	62	62	54	53	48
	7 to 9	54	48	41	32	37
	10 to 12	10	16	10	<10	<10
	<b>Total</b>	<b>202</b>	<b>191</b>	<b>180</b>	<b>160</b>	<b>163</b>

Notes:

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

Source: Ministry of Education, 2021

## Staff

Greater Saskatoon Catholic Schools employs over 2,130 people in the Greater Saskatoon area. These very dedicated staff members provide the wide array of services that GSCS offers. The staff component of the division budget represents approximately 73% of the overall expenditures. The vast majority of staff provide services in the classroom while the remaining support the learning program through their work in facilities, administration, etc. GSCS strives to serve the breadth of educational needs that are present in each school; therefore, support services may be itinerant. Greater Saskatoon Catholic Schools' staff is to be commended for their dedication in fulfilling their role in educating students.

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	1093.5
<b>Principals, vice-principals</b>	106.8
<b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees</b>	567.2
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	55.3
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	151.0
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	0.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	9.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>1982.7</b>

Notes:

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

Source: Greater Saskatoon Catholic Schools' Human Resources, 2022

## Senior Management Team

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

- Terri Fradette – Elementary School Network; Curriculum, Instruction, Assessment
- Gordon Martell – Elementary School Network; FNMI Education
- François Rivard – Elementary School Network; Division Demographics; Second Language Education
- Tammy Shircliff – Elementary School Network; Intensive Needs
- Jenise Vangool – Elementary School Network; Early Years Education
- Scott Gay – High School Network; Religious Education Services, English as an Additional Language

The superintendents of education work with school-based administrators in their networks and with the curriculum consultants located at the board office.

Superintendent of Education François Rivard is also responsible for school facility planning and Information/Education Technology. A portion of his portfolio encompasses the maintenance and renovation of existing facilities and planning for future facility needs.

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

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



G. Chatlain



K. Kowal



T. Fradette



S. Gay



J. Lloyd



G. Martell



F. Rivard



T. Shircliff



J. Vangool

## Infrastructure and Transportation

School	Grades	Location
Bethlehem Catholic High School	9-12	Saskatoon
Bishop Filevich Ukrainian Bilingual School	K-8	Saskatoon
Bishop James Mahoney High School	9-12	Saskatoon
Bishop Klein School	K-8	Saskatoon
Bishop Murray High School	9-12	Saskatoon
Bishop Pocock School	K-8	Saskatoon
Bishop Roborecki School	K-8	Saskatoon
E.D. Feehan Catholic High School	9-12	Saskatoon
École Cardinal Léger School	K-8	Saskatoon
École Holy Mary Catholic School	K-8	Martensville
École Saskatoon French School	K-8	Saskatoon
École Sr. O'Brien School	K-8	Saskatoon
École St. Gerard School	K-8	Saskatoon
École St. Matthew School	K-8	Saskatoon
École St. Mother Teresa School	K-8	Saskatoon
École St. Paul School	K-8	Saskatoon
École St. Peter School	K-8	Saskatoon
Father Robinson School	K-8	Saskatoon
Father Vachon School	K-8	Saskatoon
Georges Vanier Catholic Fine Arts School	K-8	Saskatoon
Holy Cross High School	9-12	Saskatoon
Holy Family Catholic School	K-8	Saskatoon
Holy Trinity Catholic School	K-8	Warman
Oskāyak High School	9-12	Saskatoon
Pope John Paul II School	K-8	Saskatoon
St. Angela School	K-8	Saskatoon
St. Anne School	K-8	Saskatoon
St. Augustine School	K-8	Humboldt
St. Augustine School	K-8	Saskatoon
St. Bernard School	K-8	Saskatoon
St. Dominic School	K-8	Humboldt
St. Dominic School	K-8	Saskatoon
St. Edward School	K-8	Saskatoon
St. Frances Cree Bilingual School-McPherson	K-5	Saskatoon
St. Frances Cree Bilingual School-Bateman	6-9	Saskatoon
St. Gabriel School	K-9	Biggar
St. George School	K-8	Saskatoon
St. John School	K-8	Saskatoon
St. Joseph High School	9-12	Saskatoon

School	Grades	Location
St. Kateri Tekakwitha Catholic School	K-8	Saskatoon
St. Lorenzo Ruiz Catholic School	K-8	Saskatoon
St. Luke School	K-8	Saskatoon
St. Marguerite School	K-8	Saskatoon
St. Maria Goretti School	K-8	Saskatoon
St. Mark School	K-8	Saskatoon
St. Mary's Wellness and Education Centre	K-8	Saskatoon
St. Michael School	K-8	Saskatoon
St. Nicholas Catholic School	K-8	Saskatoon
St. Philip School	K-8	Saskatoon
St. Thérèse of Lisieux Catholic School	K-8	Saskatoon
St. Volodymyr School	K-8	Saskatoon

## Infrastructure Projects

Greater Saskatoon Catholic Schools' facilities include:

- 51 schools in five communities.
- The average age of these school facilities is 48 years.
- The oldest school, Oskāyak High School is over 92 years old; the newest schools (Saskatchewan Joint Use School Bundle) are five years old.
- The Greater Saskatoon Catholic Schools' central office is located at 420 22<sup>nd</sup> Street East in Saskatoon. The building, constructed in 1958, was purchased by the division in 1976.
- The Service Centre is located at 1402 Fletcher Road in Saskatoon. It houses the Facility Services staff, Technology Services staff and Library Services/Resource Centre staff. Facility planning and maintenance, carpentry, painting, welding and other associated facility services for division schools take place at this location.

Enrolment for GSCS has increased by 1,475 students in the past five years despite significant declines in enrolments at the Prekindergarten and Kindergarten levels for the past two years. As a result of this tremendous growth, the utilization rates within GSCS facilities continued to be very high. Future enrolment projections indicate this increased demand for Catholic education will continue. Relocatable classrooms were added to St. Kateri Tekakwitha Catholic School, St. Lorenzo Ruiz Catholic School, and St. Thérèse of Lisieux Catholic School to accommodate growing enrolments.

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

Greater Saskatoon Catholic Schools prioritized LED lighting retrofits in a number of facilities. In 2021-22, lighting conversions were completed in facilities. This work provides a return on investment that ranges from 1-3 years while improving the quality of lighting in learning environments and reducing greenhouse gas emissions. LED lighting requires a lower level of maintenance than fluorescent lighting which allows maintenance staff to redirect focus to other meaningful work.

Ongoing maintenance and upkeep are an important part of GSCS facilities work. Minor repairs, painting, cleaning, etc. are regularly scheduled renewal processes in the division. Greater Saskatoon Catholic Schools takes pride in its facilities, as does each school community, and together they provide an inviting atmosphere where students are welcomed and encouraged to reach their full potential.

<b>Infrastructure Projects</b>			
<b>School</b>	<b>Project</b>	<b>Details</b>	<b>2021-22 Cost</b>
St. Maria Goretti School	Mechanical Upgrades	Replacement of 12 Relocatable Classroom HVAC	372,692
St. Gabriel School	Mechanical Upgrades	Boiler Replacement	201,000
St. Philip School	Mechanical Upgrades	Replacement of 4 Furnaces	124,581
St. Michael School	Mechanical Upgrades	Replacement of 2 Furnaces	91,751
St. Paul School	Mechanical Upgrades	Replacement of 2 Furnaces	68,881
Father Robinson School	Roof Replacement and Envelope Upgrade	Replacement of Metal Roof and Exterior Masonry	2,105,963
Pope John Paul II School	Roof Replacement and Envelope Upgrade	Replacement of Roof and Cedar Shakes	1,425,146
Various Relocatable Classrooms	Roof Replacement	EPDM Roof replacements	1,377,000
Ecole St. Gerard School	Building Envelope Upgrade	Window Replacement	152,000
Bishop James Mahoney High School	Electrical Upgrade	MCC Replacement	81,000
Various Schools	LED Lighting Conversion	LED lighting retrofits completed in 7 facilities.	376,067
<b>Total</b>			<b>\$6,314,081</b>



## Transportation

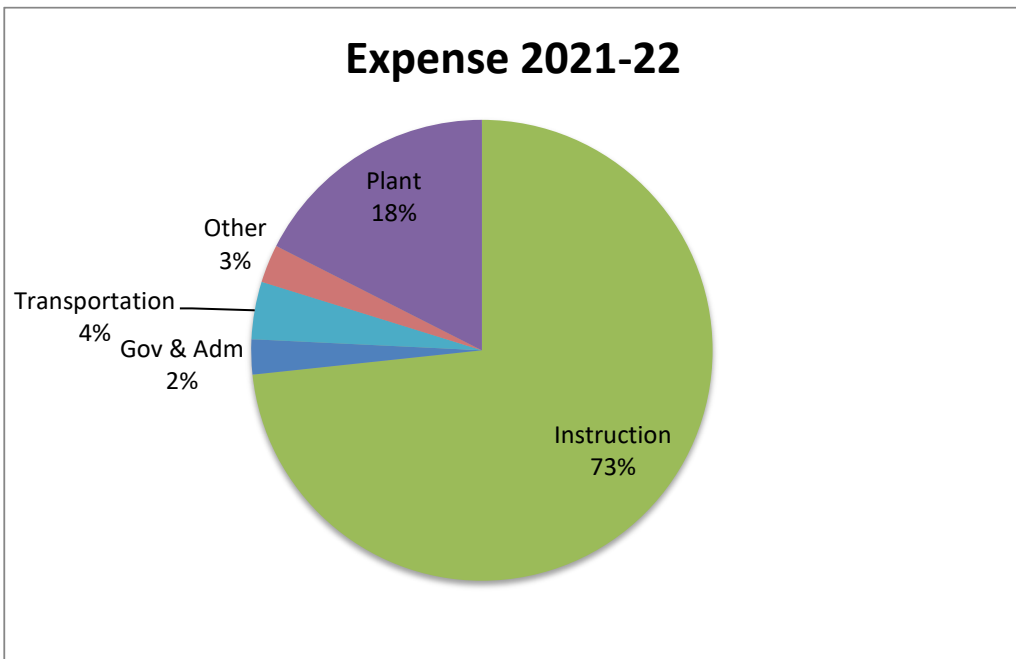
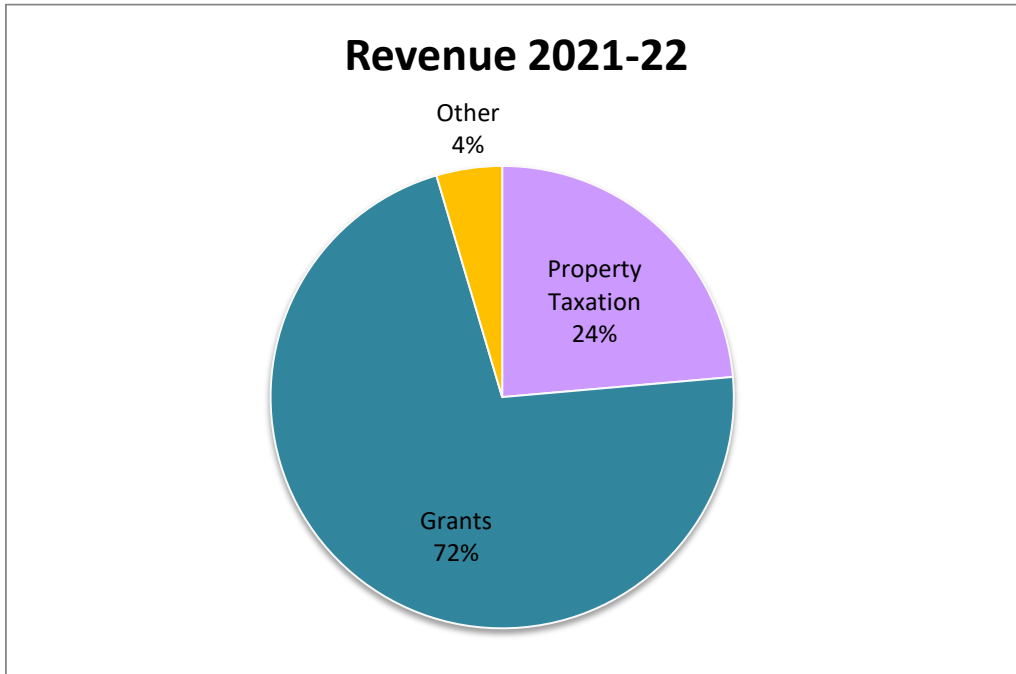
Greater Saskatoon Catholic Schools transports 4,842 students on 146 routes within the cities of Saskatoon, Warman, and Martensville. In addition to the regular routes, the school division contracts taxi companies to provide transportation for 95 students with intensive needs or students in remote areas of the city who access specialized programming. Students who attend a GSCS school within the town of Biggar and the cities of Humboldt, Warman, and Martensville, are jointly transported with the public school division in each of the respective areas.

### Student Transportation 2021-22

Transportation Statistics	
Students transported	4,842
In-town students transported (included in above)	4,611
Transportation routes	146
Number of buses	N/A
Kilometres travelled daily	4,261.5 KMs (Round Trip)
Average age of bus	10.2 years
Capacity utilized on buses	71.6%
Average one-way ride time	21 minutes
Longest one-way ride time	87 minutes (Rural Route)
Number of school trips per year	2,508
Kilometres per year travelled on school trips	N/A
Cost per student per year	\$1,866
Cost per kilometre travelled	\$11.65

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	50,738,609	48,880,807	48,492,004	(1,857,802)	-4%	
Grants	152,021,517	148,688,326	160,910,381	(3,333,191)	-2%	
Tuition and Related Fees	1,778,752	2,151,094	1,957,808	372,342	21%	1
School Generated Funds	4,595,308	2,858,586	1,494,745	(1,736,722)	-38%	2
Complementary Services	2,227,090	2,309,517	2,244,601	82,427	4%	
External Services	-	120,000	150,000	120,000	100%	3
Other	1,573,295	2,050,276	2,499,322	476,981	30%	4
<b>Total Revenues</b>	<b>212,934,571</b>	<b>207,058,606</b>	<b>217,748,861</b>	<b>(5,875,965)</b>	<b>-3%</b>	
<b>EXPENSES</b>						
Governance	689,417	624,350	766,773	(65,067)	-9%	5
Administration	5,014,938	4,858,941	4,809,909	(155,997)	-3%	
Instruction	164,547,065	164,060,984	161,575,592	(486,081)	0%	
Plant	32,567,664	39,206,803	35,174,428	6,639,139	20%	6
Transportation	8,700,533	9,035,227	8,653,277	334,694	4%	
Tuition and Related Fees	158,864	137,873	112,671	(20,991)	-13%	7
School Generated Funds	4,595,308	2,472,807	1,433,576	(2,122,501)	-46%	8
Complementary Services	2,183,558	1,704,178	1,377,905	(479,380)	-22%	9
External Services	-	120,000	152,642	120,000	100%	10
Other Expenses	1,408,217	1,555,637	1,425,784	147,420	10%	11
<b>Total Expenses</b>	<b>219,865,564</b>	<b>223,776,800</b>	<b>215,482,557</b>	<b>3,911,236</b>	<b>2%</b>	
<b>(Deficit) Surplus for the Year</b>	<b>(6,930,993)</b>	<b>(16,718,194)</b>	<b>2,266,304</b>			

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

Note	Explanation
1	International Student Program revenue was over budget by \$245,000 and online learning tuition revenue was over budget by \$127,000.
2	Under budget as school activities such as fundraising events and field trips had not returned to pre-pandemic levels.
3	The grant for the Invitational Shared Services Initiative with the Saskatoon Tribal Council was confirmed after budget was approved.
4	The budget overage can be attributed to sales and rentals being over budget by \$208,000 due to higher than anticipated cafeteria sales. In addition, reimbursement revenue was over budget by \$103,000, primarily due to insurance proceeds. The balance of \$221,000 over budget is made up of interest revenue and vendor rebates.
5	Under budget due to board members not yet resuming out of town professional development since the pandemic.
6	Over budget primarily due to \$5.3 million in preventative maintenance and renewal funded by reserves. Other budget overages include \$287,000 in caretaking supplies, \$277,000 in building related insurance, and \$373,000 in professionally contracted services allocated and funded by the Ministry of Education.
7	Under budget as the division funded fewer tuition students than expected.
8	Under budget as school activities such as fundraising events and field trips had not returned to pre-pandemic levels.
9	Pre-kindergarten program enrolment was under projection therefore teaching and non-teaching staff were redeployed to support kindergarten students.
10	The grant for the Invitational Shared Services Initiative with the Saskatoon Tribal Council was confirmed after budget was approved.
11	Under budget for interest expenses as the line of credit was not used during the year. Loss on disposal of Sion Elementary School of \$172,500 was not budgeted.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Debbie Berscheid	26,355	-	-	-	-	514	26,869
Ron Boechler <sup>2</sup>	30,442	-	-	305	-	861	31,608
Diane Boyko <sup>1</sup>	35,580	-	-	2,165	790	756	39,291
Hudson Byblow	26,355	-	-	127	-	536	27,018
Jim Carriere†	18,247	-	-	-	-	238	18,485
Dana Case	29,438	-	-	-	-	536	29,974
Bonita Elliott	26,355	1,027	-	623	-	536	28,541
Tim Jelinski	26,355	-	-	457	-	486	27,298
Wayne Stus	26,669	-	-	127	-	536	27,332
Sharon Zakreski-Werbicki	27,255	-	-	279	-	536	28,070

<sup>1</sup>Chair

<sup>2</sup>Vice-Chair

†Trustee remuneration: September 1, 2021 to April 14, 2022

### Personal Services

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

### Transfers

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

Name	Amount
Horizon School Division #205	100,901
Saskatoon Public Schools	165,134
Saskatoon Tribal Council Inc.	133,692

Name	Amount
Saskatchewan Indian Institute of Technology	92,900

## Supplier Payments

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

Name	Amount
Amazon.com, Inc	579,478
Aon Canada Inc	920,869
Associated Speech	108,950
BL Solutions Inc	452,394
Carmont Construction Ltd.	880,067
Catholic Family Services	79,631
Century Roofing	1,059,240
Charter Mechanical Ltd	429,459
Charter Telecom Inc	784,651
Cisco Systems Capital	179,736
City of Saskatoon	2,683,322
Colliers Project Leaders Inc	118,910
Concept Interactive Inc.	92,456
Concept3 Business Interiors	891,245
CoreFour Inc.	95,238
Costco Wholesale	97,177
Dell Canada Inc.	117,537
Edwards Edwards McEwen Architects	494,011
Eecol Electric	155,876
Federated Co-Operatives Ltd.	77,509
FirstCanada ULC	6,464,754
Flynn Canada Ltd.	880,176
Griffiths Construction	81,218
Haid Roofing Ltd.	613,510
Hertz Northern Bus	1,609,003
Horizon Computer Solutions	86,130
Hudy Electrical Solutions	393,936
Imperial Dade Canada	130,995
Infinity Driving School	86,964
Inland Audio Visual Ltd.	112,869
Intrado Canada Inc	82,584
Kindrachuk Agrey	1,537,818
Klassen Driving School Ltd.	735,755
Konica Minolta Canada	609,170

Name	Amount
LEAP Professional Driving School	172,019
Lifetouch Canada Inc.	85,402
Long & McQuade	75,754
Loraas Disposal	84,448
Nelson Education Ltd	97,998
Nichols Interiors Ltd	175,454
PC Express	88,786
Peak Mechanical Ltd	260,661
Pearson Canada Inc.	266,937
Powerland Computers	623,550
Prairie Graphics Inc.	200,096
Professional Psychologists Counsellors	77,526
Quorex Construction	2,681,729
Ranch Ehrlo Society	100,730
Real Canadian Superstore	150,986
Riide Holdings Inc.	338,446
Saskatchewan Power Corporation	1,385,298
Saskatchewan School Boards Association	2,479,629
SaskEnergy	1,201,504
SaskTel	178,157
Scholastic Canada Ltd	106,935
Silverado Demolition Inc.	340,937
SRNet Inc.	149,940
Supreme Office Products Ltd	626,010
Swish Maintenance Limited	194,033
Sysco Calgary Ltd.	619,734
TC Media Livres Inc.	84,596
The Canada Homestay	298,583
TM Designs Inc	93,305
Veritiv Canada Inc.	376,764
Wal-Mart	86,740

## Other Expenditures

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

Name	Amount
C.U.P.E. 2268	332,003
C.U.P.E. 3730	137,044
Municipal Employees Pension Plan	5,581,147
Saskatchewan Professional Teachers Regulatory Board	138,717
Saskatchewan Teachers Federation	13,871,555

Name	Amount
Saskatchewan Workers' Compensation Board	327,654
Saskatoon Teachers Association	134,860
Teachers Superannuation Commission	229,266
Receiver General of Canada	43,354,969

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

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## Consolidated Audited Financial Statements

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

School Division No. 4160000

For the Period Ending: August 31, 2022



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Chief Financial Officer



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Auditor

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

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

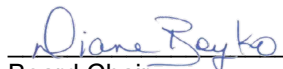
The school division's management is responsible for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of consolidated financial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

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

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

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

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

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 28, 2022

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

### Opinion

We have audited the consolidated financial statements of St. Paul's Roman Catholic Separate School Division No. 20 (the "School Division"), which comprise the consolidated statement of financial position as at August 31, 2022, and the consolidated statements of operations and accumulated surplus from operations, changes in net financial assets (debt), cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the School Division as at August 31, 2022, and the results of its consolidated operations, its consolidated changes in net financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

### Emphasis of Matter - Asset Retirement Obligation

During the year, the School Division elected to early adopt the new Public Sector Accounting standard for asset retirement obligations (PS 3280) via modified retrospective application. The adoption of this standard has resulted in a restatement of comparative figures as outlined in Note 2(j).

### Other Information

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

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

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

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

## Independent Auditor's Report *(Continued from previous page)*

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### **Responsibilities of Management and the Trustees of the Board of Education for the Consolidated Financial Statements**

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

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

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

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

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

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

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

## Independent Auditor's Report *(Continued from previous page)*

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

Saskatoon, Saskatchewan

November 28, 2022

*MNP LLP*

Chartered Professional Accountants

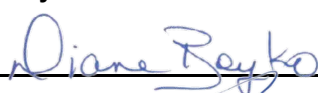
**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Financial Position**  
**as at August 31, 2022**

	2022	2021
	\$	\$
<b>Financial Assets</b>		(Restated - Note 2(j))
Cash and Cash Equivalents	31,338,435	41,667,556
Accounts Receivable (Note 3)	4,268,176	6,268,902
<b>Total Financial Assets</b>	<b>35,606,611</b>	<b>47,936,458</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 4)	11,730,252	10,350,502
Long-Term Debt (Note 5)	26,207,943	28,286,820
Liability for Employee Future Benefits (Note 6)	6,326,800	6,174,600
Deferred Revenue (Note 7)	4,227,758	2,948,093
<b>Total Liabilities</b>	<b>48,492,753</b>	<b>47,760,015</b>
<b>Net (Debt) Financial Assets</b>	<b>(12,886,142)</b>	<b>176,443</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	270,799,944	274,559,056
Prepaid Expenses	636,553	533,050
<b>Total Non-Financial Assets</b>	<b>271,436,497</b>	<b>275,092,106</b>
<b>Accumulated Surplus (Note 10)</b>	<b>258,550,355</b>	<b>275,268,549</b>

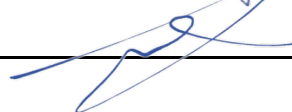
Contractual Obligations (Note 15)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**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, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Restated - Note 2(j))
<b>REVENUES</b>			
Property Taxes and Other Related	50,738,609	48,880,807	48,492,004
Grants	152,021,517	148,688,326	160,910,381
Tuition and Related Fees	1,778,752	2,151,094	1,957,808
School Generated Funds	4,595,308	2,858,586	1,494,745
Complementary Services (Note 8)	2,227,090	2,309,517	2,244,601
External Services (Note 9)	-	120,000	150,000
Other	1,573,295	2,050,276	2,499,322
<b>Total Revenues (Schedule A)</b>	<b>212,934,571</b>	<b>207,058,606</b>	<b>217,748,861</b>
<b>EXPENSES</b>			
Governance	689,417	624,350	766,773
Administration	5,014,938	4,858,941	4,809,909
Instruction	164,547,066	164,060,984	161,575,592
Plant Operation & Maintenance	32,567,662	39,206,803	35,174,428
Student Transportation	8,700,533	9,035,227	8,653,277
Tuition and Related Fees	158,864	137,873	112,671
School Generated Funds	4,595,308	2,472,807	1,433,576
Complementary Services (Note 8)	2,183,558	1,704,178	1,377,905
External Services (Note 9)	-	120,000	152,642
Other	1,408,217	1,555,637	1,425,784
<b>Total Expenses (Schedule B)</b>	<b>219,865,563</b>	<b>223,776,800</b>	<b>215,482,557</b>
<b>Operating (Deficit) Surplus for the Year</b>	<b>(6,930,992)</b>	<b>(16,718,194)</b>	<b>2,266,304</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>275,268,549</b>	<b>275,268,549</b>	<b>273,002,245</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>268,337,557</b>	<b>258,550,355</b>	<b>275,268,549</b>

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Consolidated Statement of Changes in Net (Debt) Financial Assets**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Restated - Note 2(j))
<b>Net Financial Assets (Debt), Beginning of Year</b>	<b>176,443</b>	<b>176,443</b>	<b>(5,746,926)</b>
<b>Changes During the Year</b>			
Operating (Deficit) Surplus for the Year	(6,930,992)	(16,718,194)	2,266,304
Acquisition of Tangible Capital Assets (Schedule C)	(6,114,500)	(6,893,360)	(7,036,349)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	1,534,221
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	172,572	(1,346,357)
Amortization of Tangible Capital Assets (Schedule C)	10,093,177	10,479,900	10,592,394
Net Change in Other Non-Financial Assets	-	(103,503)	(86,844)
<b>Change in Net (Debt) Financial Assets</b>	<b>(2,952,315)</b>	<b>(13,062,585)</b>	<b>5,923,369</b>
<b>Net (Debt) Financial Assets, End of Year</b>	<b>(2,775,872)</b>	<b>(12,886,142)</b>	<b>176,443</b>

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

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

## Consolidated Statement of Cash Flows for the year ended August 31, 2022

	2022	2021
	\$	\$
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2(j))
Operating (Deficit) Surplus for the Year	(16,718,194)	2,266,304
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	7,566,760	6,461,109
Net Change in Non-Cash Operating Activities (Schedule E)	5,240,553	4,529,998
<b>Cash (Used) Provided by Operating Activities</b>	<b>(3,910,881)</b>	<b>13,257,411</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets*	(4,339,363)	(4,490,570)
Proceeds on Disposal of Tangible Capital Assets	-	1,534,221
<b>Cash Used by Capital Activities</b>	<b>(4,339,363)</b>	<b>(2,956,349)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from Issuance of Long-Term Debt	-	243,636
Repayment of Long-Term Debt	(2,078,877)	(1,994,618)
<b>Cash Used by Financing Activities</b>	<b>(2,078,877)</b>	<b>(1,750,982)</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(10,329,121)</b>	<b>8,550,080</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>41,667,556</b>	<b>33,117,476</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>31,338,435</b>	<b>41,667,556</b>

\* This amount does not include In-Kind grants for Joint-Use Schools Project of \$3,085,712 (2021 - \$2,784,928) and \$531,715 (2021 - \$239,149) decrease in accounts payables and accrued liabilities related to the acquisition of tangible capital assets.

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



**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

**1. AUTHORITY AND PURPOSE**

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

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

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

**b) Reporting Entity and Consolidation**

The school division reporting entity is comprised of all the organizations which are controlled by the school division and the school division's share of partnerships.

**Partnerships**

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

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

These consolidated financial statements contain the following partnership:

- Humboldt Collegiate Institute – 55.3% (2021 – 58.4%)

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

Canadian public sector accounting standards require management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the year.

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

- The liability for future employee benefits of \$6,326,800 (2021 - \$6,174,600) because actual experience may differ significantly from actuarial estimations.
- Property taxation revenue of \$48,880,807 (2021 - \$48,492,004) because final tax assessments may differ from initial estimates.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

- Useful lives of tangible capital assets and related accumulated amortization \$148,752,542 (2021 - \$142,267,402) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligation of \$2,510,768 (2021 - \$2,510,768) because actual expense may differ significantly from valuation estimates.

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

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

**d) Financial Instruments**

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

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

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

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

**e) Financial Assets**

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

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

**Accounts Receivable** includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. Provincial grants receivable represent capital and

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

**f) Non-Financial Assets**

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

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

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

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

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

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 3-51 years.

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

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

**g) Liabilities**

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

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

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

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

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

**h) Employee Pension Plans**

**Multi-Employer Defined Benefit Plans**

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

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

**i) Revenue Recognition**

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

The school division's sources of revenues include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

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

**ii) Property Taxation**

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2021 and 2022 taxation years, the school division does have a bylaw in place.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

**j) Accounting Changes**

- i) Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligations (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's consolidated financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$273,607,870	\$951,186	\$274,559,056
Accounts Payable and Accrued Liabilities	7,839,734	2,510,768	10,350,502
Amortization of Tangible Capital Assets	10,556,441	35,953	10,592,394
Accumulated Surplus	276,828,131	(1,559,582)	275,268,549

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

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

	2022		2021	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 1,401,912	\$ 1,401,912	\$ 3,371,767	\$ 3,371,767
Provincial Grants Receivable	1,392,453	1,392,453	1,975,526	1,975,526
Other Receivables	1,473,811	1,473,811	921,609	921,609
<b>Total Accounts Receivable</b>	<b>\$ 4,268,176</b>	<b>\$ 4,268,176</b>	<b>\$ 6,268,902</b>	<b>\$ 6,268,902</b>

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2022	2021 (Restated - Note 2(j))
Accrued Salaries and Benefits	\$ 3,722,277	\$ 3,655,080
Supplier Payments	5,497,207	4,184,654
Liability for Asset Retirement Obligation	2,510,768	2,510,768
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 11,730,252</b>	<b>\$ 10,350,502</b>

The school division recognized an estimated liability for asset retirement obligation of \$2,510,768 (2021 - \$2,510,768) for the removal and disposal of asbestos. The nature of the liability is related to construction materials included in school division facilities. The assumptions used in estimating the liability include estimating the square footage of asbestos contained in contaminated buildings and the estimated cost per square foot of remediation.

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**5. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2022	2021
Capital Loans:	BMO 5.01% twenty year fixed rate loan, payable in blended monthly instalments of \$179,973 until December 2033.	\$ 18,646,453	\$ 19,839,324
	Royal Bank 4.25% twenty year fixed rate loan, payable in blended monthly instalments of \$77,107 until December 2031.	7,118,556	7,727,194
		<b>25,765,009</b>	<b>27,566,518</b>
Other Long-Term Debt:			
Capital Lease:	Five year capital lease for Konica Minolta multifunction printing devices, variable monthly cost per copy payment based on usage, bearing interest at 0.42%, expiring June 30, 2024.	361,722	557,878
Purchase Agreement:	Three year non-interest bearing master purchase instalment agreement with Cisco Systems Capital Canada Co. for Meraki Enterprise software, payable in annual instalments of \$81,212 until April 2023.	81,212	162,424
		<b>442,934</b>	<b>720,302</b>
<b>Total Long-Term Debt</b>		<b>\$ 26,207,943</b>	<b>\$ 28,286,820</b>



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

Future repayments over the next 5 years are estimated as follows:				
	Capital Loans	Capital Leases	Other Long-Term Debt	Total
2023	\$ 3,084,956	\$ 198,082	\$ 81,212	\$ 3,364,250
2024	3,084,956	165,069	-	3,250,025
2025	3,084,956	-	-	3,084,956
2026	3,084,956	-	-	3,084,956
2027	3,084,956	-	-	3,084,956
Thereafter	17,687,497	-	-	17,687,497
Total	33,112,277	363,151	81,212	33,556,640
Less: Interest and executory cost	7,347,268	1,429	-	7,348,697
Total future principal repayments	\$ 25,765,009	\$ 361,722	\$ 81,212	\$ 26,207,943

Principal and interest payments on long-term debt are as follows:					
	Capital Loans	Capital Leases	Other Long-Term Debt	2022	2021
Principal	\$ 1,801,509	\$ 196,156	\$ 81,212	\$ 2,078,877	\$ 1,994,618
Interest	1,283,447	1,926	-	1,285,373	1,369,632
Total	\$ 3,084,956	\$ 198,082	\$ 81,212	\$ 3,364,250	\$ 3,364,250

**6. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the Consolidated Statement of Financial Position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
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**6. EMPLOYEE FUTURE BENEFITS (Cont'd)**

Liability for Employee Future Benefits	2022	2021
Accrued Benefit Obligation - beginning of year	\$ 5,343,800	\$ 6,242,300
Current period service cost	549,200	547,200
Interest cost	111,500	101,500
Benefit payments	(465,400)	(399,500)
Actuarial gains	(816,700)	(1,147,700)
Accrued Benefit Obligation - end of year	4,722,400	5,343,800
Unamortized net actuarial gains	1,604,400	830,800
Liability for Employee Future Benefits	\$ 6,326,800	\$ 6,174,600

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 549,200	\$ 547,200
Amortization of net actuarial (gains) losses	(43,100)	33,400
Benefit cost	506,100	580,600
Interest cost	111,500	101,500
Total Employee Future Benefits Expense	\$ 617,600	\$ 682,100

**7. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2022
<b>Capital projects</b>				
Other Non-Government deferred capital transfers	\$ 37,500	\$ 20,000	\$ (7,500)	\$ 50,000
<b>Total capital projects deferred revenue</b>	<b>37,500</b>	<b>20,000</b>	<b>(7,500)</b>	<b>50,000</b>
<b>Non-capital deferred revenue</b>				
International Student Program tuition	1,363,677	1,601,322	(1,363,677)	1,601,322
Holy Family Community Space	963,300	-	(50,700)	912,600
Nutrien grant	-	127,400	-	127,400
Cafeteria meal cards	-	207	-	207
Facility rentals	7,930	10,692	(7,930)	10,692
Education property tax income	575,686	1,525,537	(575,686)	1,525,537
<b>Total non-capital deferred revenue</b>	<b>2,910,593</b>	<b>3,265,158</b>	<b>(1,997,993)</b>	<b>4,177,758</b>
<b>Total Deferred Revenue</b>	<b>\$ 2,948,093</b>	<b>\$ 3,285,158</b>	<b>\$ (2,005,493)</b>	<b>\$ 4,227,758</b>

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

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	2022	2021
<b>Revenues:</b>			
Operating Grants	\$2,309,517	\$2,309,517	\$ 2,244,601
<b>Total Revenue</b>	<b>2,309,517</b>	<b>2,309,517</b>	<b>2,244,601</b>
<b>Expenses:</b>			
Salaries & Benefits	1,665,501	1,665,501	1,335,372
Instructional Aids	7,511	7,511	8,343
Non-Capital Furniture & Equipment	5,901	5,901	7,160
Travel	857	857	-
Professional Development (Non-Salary Costs)	388	388	-
Student Related Expenses	8,118	8,118	9,516
Contracted Transportation & Allowances	15,902	15,902	17,514
<b>Total Expenses</b>	<b>1,704,178</b>	<b>1,704,178</b>	<b>1,377,905</b>
<b>Excess of Revenue over Expenses</b>	<b>\$ 605,339</b>	<b>\$ 605,339</b>	<b>\$ 866,696</b>

**9. EXTERNAL SERVICES**

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

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

Summary of External Services Revenues and Expenses, by Program	Invitational Shared Services Initiative	2022	2021
<b>Revenues:</b>			
Operating Grants	\$ 120,000	\$ 120,000	\$ 150,000
<b>Total Revenues</b>	<b>120,000</b>	<b>120,000</b>	<b>150,000</b>
<b>Expenses:</b>			
Supplies and Services	120,000	120,000	152,642
<b>Total Expenses</b>	<b>120,000</b>	<b>120,000</b>	<b>152,642</b>
<b>Deficiency of Revenues over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,642)</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
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**10. ACCUMULATED SURPLUS**

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

Certain amounts of the accumulated surplus, as approved by the Board of Education, have been designated for specific future purposes and are included in the accumulated surplus presented in the consolidated statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31 2021 (Restated - Note 2(j))	Additions during the year	Reductions during the year	August 31 2022
<b>Invested in Tangible Capital Assets</b>				
Net Book Value of Tangible Capital Assets	\$ 274,559,056	\$ 6,893,360	\$ 10,652,472	\$ 270,799,944
Less: Liability for Asset Retirement Obligation	(2,510,768)	-	-	(2,510,768)
Less: Debt owing on Tangible Capital Assets	(28,286,820)	-	2,078,877	(26,207,943)
	<b>243,761,468</b>	<b>6,893,360</b>	<b>12,731,349</b>	<b>242,081,233</b>
<b>Designated Assets (Schedule F)</b>	<b>27,582,267</b>	<b>4,858,429</b>	<b>16,062,442</b>	<b>16,378,254</b>
<b>Unrestricted Surplus</b>	<b>3,924,814</b>	<b>-</b>	<b>3,833,946</b>	<b>90,868</b>
<b>Total Accumulated Surplus</b>	<b>\$ 275,268,549</b>	<b>\$ 11,751,789</b>	<b>\$ 32,627,737</b>	<b>\$ 258,550,355</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual (Restated - Note 2(j))
Governance	\$ 279,613	\$ 344,737	\$ -	\$ -	\$ 624,350	\$ 766,773
Administration	4,373,507	479,191	-	6,243	4,858,941	4,809,909
Instruction	150,803,024	11,525,309	-	1,732,651	164,060,984	161,575,592
Plant Operations & Maintenance	10,358,339	20,107,458	-	8,741,006	39,206,803	35,174,428
Student Transportation	1,543	9,033,684	-	-	9,035,227	8,653,277
Tuition and Related Fees	-	137,873	-	-	137,873	112,671
School Generated Funds	-	2,472,807	-	-	2,472,807	1,433,576
Complementary Services	1,665,501	38,677	-	-	1,704,178	1,377,905
External Services	-	120,000	-	-	120,000	152,642
Other	-	211,433	1,344,204	-	1,555,637	1,425,784
<b>TOTAL</b>	<b>\$ 167,481,527</b>	<b>\$ 44,471,169</b>	<b>\$ 1,344,204</b>	<b>\$ 10,479,900</b>	<b>\$ 223,776,800</b>	<b>\$ 215,482,557</b>

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**12. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

Information on the multi-employer pension plans to which the school division contributes is as follows:

**i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)**

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans.

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

Details of the contributions to these plans for the school division's employees are as follows:

	2022			2021
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	1,301	1	1,302	1,322
Member contribution rate (percentage of salary)	9.50% - 11.70%	6.05% - 7.85%	6.05% - 11.70%	6.05% - 11.70%
Member contributions for the year	\$ 11,183,591	\$ 4,330	\$ 11,187,921	\$ 11,198,335

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

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

	2022	2021
Number of active School Division members	724	715
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 2,782,289	\$ 2,698,517
School Division contributions for the year	\$ 2,783,020	\$ 2,698,517
Actuarial extrapolation date	31-Dec-21	31-Dec-20
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

**13. BUDGET FIGURES**

Budget figures included in the consolidated financial statements were approved by the Board of Education on June 28, 2021 and the Minister of Education on August 27, 2021.

**14. PARTNERSHIP**

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

The following is a schedule of relevant financial information as stated within the financial statements for the partnership for the year ended August 31, 2022. These amounts represent 100% of the partnership's financial position and activities.

	2022	2021
Capital Assets	\$ 13,888,441	\$ 13,799,289
<b>Total Assets</b>	<b>13,888,441</b>	<b>13,799,289</b>
Accumulated Surplus	13,888,441	13,799,289
<b>Total Liabilities and Accumulated Surplus</b>	<b>13,888,441</b>	<b>13,799,289</b>
Revenue	4,460,491	3,814,046
Expenses	(4,338,295)	(3,702,112)
<b>Total Operating Surplus</b>	<b>122,196</b>	<b>111,934</b>
Less: Allocated to Horizon School Division No. 205	(48,525)	(46,565)
Less: Allocated to St. Paul's Roman Catholic Separate School Division No. 20	(73,671)	(65,369)
<b>Total Accumulated Surplus</b>	<b>\$ -</b>	<b>\$ -</b>

The above amounts have been proportionately consolidated in the school division's consolidated financial statements at the school division's partnership share of 55.3% (2021 – 58.4%). 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:

**St. Paul's Roman Catholic Separate School Division No. 20**  
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**for the year ended August 31, 2022**

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

	2022	2021
Capital Assets	\$ 9,500,914	\$ 9,504,478
Revenue	\$ 2,473,579	\$ 2,227,487
Expenses	\$ (2,399,908)	\$ (2,162,118)

The school division's allocation of the accumulated balance of net operating surplus including school generated funds arising from the operations of HCI has been included in designated assets as disclosed in Schedule F – Consolidated Detail of Designated Assets.

**15. CONTRACTUAL OBLIGATIONS**

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

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

	<b>Transportation Services</b>
2023	\$ 7,528,444
2024	1,043,348
2025	1,074,648
2026	1,106,887
2027	1,140,094
Thereafter	2,383,823

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

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

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

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

**15. CONTRACTUAL OBLIGATIONS (Cont'd)**

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Instructional Space	Total Operating
Future minimum lease payments:		
2023	\$ 46,200	\$ 46,200
2024	46,200	46,200
2025	46,200	46,200
<b>Total Lease Obligations</b>	<b>\$ 138,600</b>	<b>\$ 138,600</b>

**16. RISK MANAGEMENT**

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

**i) Credit Risk**

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

The aging of provincial grants and other accounts receivable as at August 31, 2022, was:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 1,392,453	\$ 1,392,453	\$ -	\$ -	\$ -
Other Receivables	1,067,402	802,764	(1,930)	16,512	250,056
<b>Net Receivables</b>	<b>\$ 2,459,855</b>	<b>\$ 2,195,217</b>	<b>\$ (1,930)</b>	<b>\$ 16,512</b>	<b>\$ 250,056</b>

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



**St. Paul's Roman Catholic Separate School Division No. 20**  
**Notes to the Consolidated Financial Statements**  
**for the year ended August 31, 2022**

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

**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, 2022				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 11,730,252	\$ 9,219,784	\$ -	\$ 18,804	\$ 2,491,664
Long-term debt	26,207,943	1,043,003	1,124,215	8,685,017	15,355,708
<b>Total</b>	<b>\$ 37,938,195</b>	<b>\$ 10,262,787</b>	<b>\$ 1,124,215</b>	<b>\$ 8,703,821</b>	<b>\$ 17,847,372</b>

**iii) Market Risk**

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

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to cash and cash equivalents and long-term debt. The school division also has an authorized bank line of credit of \$15,000,000 (2021 - \$15,000,000) with interest payable monthly at a rate of prime minus 1.00% per annum, which was approved by the Ministry of Education on June 19, 2015. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022 (2021 - \$0).

The school division minimizes these risks by:

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

**17. COVID-19 PANDEMIC**

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 13)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	49,533,174	48,817,115	47,998,025
Revenue from Supplemental Levies	348,103	209,195	99,788
<b>Total Property Tax Revenue</b>	<b>49,881,277</b>	<b>49,026,310</b>	<b>48,097,813</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	232,523	226,605	255,100
Provincial Government	977,431	820,378	841,527
Other	537,164	232,461	292,783
<b>Total Grants in Lieu of Taxes</b>	<b>1,747,118</b>	<b>1,279,444</b>	<b>1,389,410</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	16,930	14,444	15,387
<b>Total Other Tax Revenues</b>	<b>16,930</b>	<b>14,444</b>	<b>15,387</b>
<b>Additions to Levy</b>			
Penalties	17,342	23,976	11,601
Other	268,398	(1,669)	42,212
<b>Total Additions to Levy</b>	<b>285,740</b>	<b>22,307</b>	<b>53,813</b>
<b>Deletions from Levy</b>			
Cancellations	(79,402)	(13,999)	22,103
Other Deletions	(1,113,054)	(1,447,699)	(1,086,522)
<b>Total Deletions from Levy</b>	<b>(1,192,456)</b>	<b>(1,461,698)</b>	<b>(1,064,419)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>50,738,609</b>	<b>48,880,807</b>	<b>48,492,004</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	139,356,552	136,527,153	135,095,500
Other Ministry Grants	5,910,295	7,115,490	7,842,487
<b>Total Ministry Grants</b>	<b>145,266,847</b>	<b>143,642,643</b>	<b>142,937,987</b>
Other Provincial Grants	648,655	1,045,821	11,983,173
Federal Grants	-	108,950	6,200
Grants from Others	306,015	330,000	399,893
<b>Total Operating Grants</b>	<b>146,221,517</b>	<b>145,127,414</b>	<b>155,327,253</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	5,800,000	3,502,712	5,524,928
Other Capital Grants	-	58,200	58,200
<b>Total Capital Grants</b>	<b>5,800,000</b>	<b>3,560,912</b>	<b>5,583,128</b>
<b>Total Grants</b>	<b>152,021,517</b>	<b>148,688,326</b>	<b>160,910,381</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 13)		
<b>Operating Fees</b>			
Tuition Fees			
School Boards	40,000	98,886	150,700
Federal Government and First Nations	51,195	51,610	-
Individuals and Other	1,687,557	2,000,598	1,807,108
<b>Total Tuition Fees</b>	<b>1,778,752</b>	<b>2,151,094</b>	<b>1,957,808</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>1,778,752</b>	<b>2,151,094</b>	<b>1,957,808</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	2,722	651	356
<b>Total Curricular Fees</b>	<b>2,722</b>	<b>651</b>	<b>356</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	59,097	49,488	39,041
Fundraising	1,132,652	581,047	191,828
Grants and Partnerships	769,437	360,260	184,475
Students Fees	2,601,336	1,750,509	796,190
Other	30,064	116,631	282,855
<b>Total Non-Curricular Fees</b>	<b>4,592,586</b>	<b>2,857,935</b>	<b>1,494,389</b>
<b>Total School Generated Funds Revenue</b>	<b>4,595,308</b>	<b>2,858,586</b>	<b>1,494,745</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	1,877,090	1,889,517	1,824,601
Other Ministry Grants	350,000	420,000	420,000
<b>Total Operating Grants</b>	<b>2,227,090</b>	<b>2,309,517</b>	<b>2,244,601</b>
<b>Total Complementary Services Revenue</b>	<b>2,227,090</b>	<b>2,309,517</b>	<b>2,244,601</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	-	120,000	150,000
<b>Total Operating Grants</b>	<b>-</b>	<b>120,000</b>	<b>150,000</b>
<b>Total External Services Revenue</b>	<b>-</b>	<b>120,000</b>	<b>150,000</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule A: Consolidated Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Revenue</b>	(Note 13)		
Miscellaneous Revenue*	580,887	831,738	706,282
Sales & Rentals	692,408	900,711	233,800
Investments	300,000	317,827	212,883
Gain on Disposal of Capital Assets	-	-	1,346,357
<b>Total Other Revenue</b>	<b>1,573,295</b>	<b>2,050,276</b>	<b>2,499,322</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>212,934,571</b>	<b>207,058,606</b>	<b>217,748,861</b>

**Miscellaneous Revenue\***

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
Fees	15,000	20,400	13,825
Reimbursements	460,387	577,192	554,311
Vendor Rebates	105,500	225,147	132,097
Other	-	8,999	6,049
	<b>580,887</b>	<b>831,738</b>	<b>706,282</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance Expense</b>	(Note 13)		
Board Members Expense	300,281	279,613	284,185
Professional Development - Board Members	60,000	4,873	(2,117)
Grants to School Community Councils	48,000	36,721	36,010
Elections	-	-	134,892
Other Governance Expenses	281,136	303,143	313,803
<b>Total Governance Expense</b>	<b>689,417</b>	<b>624,350</b>	<b>766,773</b>
<b>Administration Expense</b>			
Salaries	3,863,502	3,852,926	3,817,583
Benefits	536,460	520,581	503,965
Supplies & Services	197,018	136,788	144,278
Non-Capital Furniture & Equipment	13,656	762	569
Building Operating Expenses	257,930	232,911	238,595
Communications	90,000	88,903	81,134
Travel	35,000	9,745	1,127
Professional Development	15,000	10,082	2,877
Amortization of Tangible Capital Assets	6,372	6,243	19,781
<b>Total Administration Expense</b>	<b>5,014,938</b>	<b>4,858,941</b>	<b>4,809,909</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	114,506,521	113,812,049	112,642,846
Instructional (Teacher Contract) Benefits	6,099,340	6,378,821	6,106,879
Program Support (Non-Teacher Contract) Salaries	25,432,318	25,450,804	24,109,077
Program Support (Non-Teacher Contract) Benefits	5,543,254	5,161,350	5,058,311
Instructional Aids	4,951,827	4,561,376	5,773,735
Supplies & Services	2,598,189	3,455,039	3,063,695
Non-Capital Furniture & Equipment	916,348	949,095	891,835
Communications	378,199	461,808	430,168
Travel	282,190	174,683	96,992
Professional Development	808,060	471,435	295,083
Student Related Expense	1,598,222	1,451,873	1,206,856
Amortization of Tangible Capital Assets	1,432,598	1,732,651	1,900,115
<b>Total Instruction Expense</b>	<b>164,547,066</b>	<b>164,060,984</b>	<b>161,575,592</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 13)		
Salaries	8,514,108	8,549,998	8,437,041
Benefits	1,761,569	1,808,341	1,715,248
Supplies & Services	7,583	413,535	77,690
Non-Capital Furniture & Equipment	124,035	207,994	729,342
Building Operating Expenses	13,390,227	19,333,241	15,432,899
Communications	283	-	564
Travel	109,150	150,470	109,146
Professional Development	6,500	2,218	-
Amortization of Tangible Capital Assets	8,654,207	8,705,053	8,636,545
Amortization of Tangible Capital Assets ARO	-	35,953	35,953
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>32,567,662</b>	<b>39,206,803</b>	<b>35,174,428</b>
<b>Student Transportation Expense</b>			
Salaries & Benefits	1,790	1,543	1,652
Supplies & Services	-	127	-
Contracted Transportation	8,698,743	9,033,557	8,651,625
<b>Total Student Transportation Expense</b>	<b>8,700,533</b>	<b>9,035,227</b>	<b>8,653,277</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	123,864	102,190	112,671
Other Fees	35,000	35,683	-
<b>Total Tuition and Related Fees Expense</b>	<b>158,864</b>	<b>137,873</b>	<b>112,671</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	1,888	408	84
Cost of Sales	47,695	50,863	45,617
School Fund Expenses	4,545,725	2,421,536	1,387,875
<b>Total School Generated Funds Expense</b>	<b>4,595,308</b>	<b>2,472,807</b>	<b>1,433,576</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule B: Consolidated Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	1,316,490	1,133,388	807,262
Program Support (Non-Teacher Contract) Salaries & Benefits	818,968	532,113	528,110
Instructional Aids	10,000	7,511	8,343
Non-Capital Furniture & Equipment	5,000	5,901	7,160
Travel	-	857	-
Professional Development (Non-Salary Costs)	1,500	388	-
Student Related Expenses	11,600	8,118	9,516
Contracted Transportation & Allowances	20,000	15,902	17,514
<b>Total Complementary Services Expense</b>	<b>2,183,558</b>	<b>1,704,178</b>	<b>1,377,905</b>
<b>External Service Expense</b>			
Supplies & Services	-	120,000	152,642
<b>Total External Services Expense</b>	<b>-</b>	<b>120,000</b>	<b>152,642</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	125,000	97,692	56,152
Interest on Capital Loans	1,281,291	1,283,447	1,366,900
Interest on Other Long-Term Debt	1,926	1,926	2,732
<b>Total Interest and Bank Charges</b>	<b>1,408,217</b>	<b>1,383,065</b>	<b>1,425,784</b>
Loss on Disposal of Tangible Capital Assets	-	172,572	-
<b>Total Other Expense</b>	<b>1,408,217</b>	<b>1,555,637</b>	<b>1,425,784</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>219,865,563</b>	<b>223,776,800</b>	<b>215,482,557</b>

**St. Paul's Roman Catholic Separate School Division No. 20**
**Schedule C - Consolidated Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2022**

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	Assets Under Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												(Restated - Note 2(j))
Opening Balance as of September 1	11,178,901	1,993,602	329,763,407	48,775,991	2,510,768	764,558	11,841,884	7,729,727	535,516	1,732,104	<b>416,826,458</b>	<b>412,245,126</b>
Additions/Purchases	-	91,493	-	292,584	-	-	300,894	818,885	184,162	5,205,342	<b>6,893,360</b>	<b>7,036,349</b>
Disposals	-	-	(1,336,745)	-	-	-	(918,219)	(1,885,720)	(26,648)	-	<b>(4,167,332)</b>	<b>(2,455,017)</b>
Transfers to (from)	-	-	-	4,465,044	-	-	-	-	-	(4,465,044)	-	-
<b>Closing Balance as of August 31</b>	<b>11,178,901</b>	<b>2,085,095</b>	<b>328,426,662</b>	<b>53,533,619</b>	<b>2,510,768</b>	<b>764,558</b>	<b>11,224,559</b>	<b>6,662,892</b>	<b>693,030</b>	<b>2,472,402</b>	<b>419,552,486</b>	<b>416,826,458</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	1,066,806	97,571,107	30,041,075	1,559,582	586,517	5,811,164	5,419,813	211,338	-	<b>142,267,402</b>	<b>133,942,161</b>
Amortization of the Period	-	87,759	6,280,431	1,435,620	35,953	59,633	1,112,743	1,329,155	138,606	-	<b>10,479,900</b>	<b>10,592,394</b>
Disposals	-	-	(1,164,173)	-	-	-	(918,219)	(1,885,720)	(26,648)	-	<b>(3,994,760)</b>	<b>(2,267,153)</b>
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,154,565</b>	<b>102,687,365</b>	<b>31,476,695</b>	<b>1,595,535</b>	<b>646,150</b>	<b>6,005,688</b>	<b>4,863,248</b>	<b>323,296</b>	<b>N/A</b>	<b>148,752,542</b>	<b>142,267,402</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	11,178,901	926,796	232,192,300	18,734,916	951,186	178,041	6,030,720	2,309,914	324,178	1,732,104	<b>274,559,056</b>	<b>278,302,965</b>
Closing Balance as of August 31	11,178,901	930,530	225,739,297	22,056,924	915,233	118,408	5,218,871	1,799,644	369,734	2,472,402	<b>270,799,944</b>	<b>274,559,056</b>
<b>Change in Net Book Value</b>	<b>-</b>	<b>3,734</b>	<b>(6,453,003)</b>	<b>3,322,008</b>	<b>(35,953)</b>	<b>(59,633)</b>	<b>(811,849)</b>	<b>(510,270)</b>	<b>45,556</b>	<b>740,298</b>	<b>(3,759,112)</b>	<b>(3,743,909)</b>
<b>Disposals</b>												
Historical Cost	-	-	1,336,745	-	-	-	918,219	1,885,720	26,648	-	<b>4,167,332</b>	<b>2,455,017</b>
Accumulated Amortization	-	-	1,164,173	-	-	-	918,219	1,885,720	26,648	-	<b>3,994,760</b>	<b>2,267,153</b>
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>172,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,572</b>	<b>187,864</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	<b>1,534,221</b>
<b>(Loss) Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>(172,572)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(172,572)</b>	<b>1,346,357</b>

Closing costs of leased tangible capital assets of \$980,123 (2021 - \$980,123) in Computer Hardware and Audio Visual Equipment are included within the above amounts. Accumulated amortization of \$784,099 (2021 - \$588,074) has been recorded on these assets.

An asset retirement obligation for the removal and disposal of asbestos (Note 4) is related to buildings with a net book value of \$18,549,594 (2021 - \$19,443,787).



**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule D: Consolidated Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	10,479,900	10,592,394
In-Kind Ministry of Education Capital Grants for Joint-Use Schools		
Project included in Surplus / Deficit	(3,085,712)	(2,784,928)
Net Loss (Gain) on Disposal of Tangible Capital Assets (Schedule C)	172,572	(1,346,357)
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>7,566,760</b>	<b>6,461,109</b>

**St. Paul's Roman Catholic Separate School Division No. 20**  
**Schedule E: Consolidated Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	2,000,726	5,077,973
Increase (Decrease) in Accounts Payable and Accrued Liabilities*	1,911,465	(811,021)
Increase in Liability for Employee Future Benefits	152,200	282,600
Increase in Deferred Revenue	1,279,665	67,290
Increase in Prepaid Expenses	(103,503)	(86,844)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>5,240,553</b>	<b>4,529,998</b>

\* This amount does not include the \$531,715 (2021 - \$239,149) decrease in accounts payable and accrued liabilities related to the acquisition of tangible capital assets.

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

## Schedule F: Consolidated Detail of Designated Assets

for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 10)
<b>External Sources</b>				
<b>Jointly Administered Funds</b>				
School generated funds	1,512,733	371,096	-	1,883,829
Humboldt Collegiate Institute	416,889	111,017	-	527,906
Oskāyak High School	2,819,607	109,039	-	2,928,646
Saskatoon French School	572,368	-	65,305	507,063
<b>Total Jointly Administered Funds</b>	<b>5,321,597</b>	<b>591,152</b>	<b>65,305</b>	<b>5,847,444</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	1,300,042		1,180,674	119,368
PMR maintenance project allocations	8,142,500	4,202,695	7,538,058	4,807,137
Education Emergency Pandemic Support program allocation	4,600,000		4,600,000	-
<b>Total Ministry of Education</b>	<b>14,042,542</b>	<b>4,202,695</b>	<b>13,318,732</b>	<b>4,926,505</b>
<b>Total</b>	<b>19,364,139</b>	<b>4,793,847</b>	<b>13,384,037</b>	<b>10,773,949</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Board elections	37,500	-	-	37,500
<b>Total Board governance</b>	<b>37,500</b>	<b>-</b>	<b>-</b>	<b>37,500</b>
<b>Curriculum and student learning</b>				
Coordinator carryover	1,034,090	-	1,034,090	-
Curricular renewal and implementation	1,420,000	-	400,000	1,020,000
School decentralized budget carryover	259,995	61,310	259,995	61,310
<b>Total curriculum and student learning</b>	<b>2,714,085</b>	<b>61,310</b>	<b>1,694,085</b>	<b>1,081,310</b>
<b>Facilities</b>				
Facility renewal and construction	2,598,982	-	260,000	2,338,982
Holy Family maintenance fund	304,200	-	-	304,200
Modular classroom moves and new construction	1,039,307	-	236,000	803,307
Snow removal	75,000	-	75,000	-
<b>Total facilities</b>	<b>4,017,489</b>	<b>-</b>	<b>571,000</b>	<b>3,446,489</b>
<b>Furniture and equipment</b>				
JUSP unfixed furniture and equipment and minor works	102,081	-	-	102,081
School furniture replacement	575,500	-	279,283	296,217
<b>Total furniture and equipment</b>	<b>677,581</b>	<b>-</b>	<b>279,283</b>	<b>398,298</b>
<b>Other</b>				
Scholarship funds	173,436	3,272	-	176,708
Teacher salary accrual	598,037	-	134,037	464,000
<b>Total Other</b>	<b>771,473</b>	<b>3,272</b>	<b>134,037</b>	<b>640,708</b>
<b>Total</b>	<b>8,218,128</b>	<b>64,582</b>	<b>2,678,405</b>	<b>5,604,305</b>
<b>Total Designated Assets</b>	<b>27,582,267</b>	<b>4,858,429</b>	<b>16,062,442</b>	<b>16,378,254</b>