



Holy Family Roman Catholic Separate School Division #140

2014-15 Annual Report

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Letter of Transmittal



Honourable Don Morgan Q.C.

Minister of Education

Dear Minister Morgan:

The Board of Education of Holy Family Roman Catholic Separate School Division #140 is pleased to provide you and the residents of the school division with the 2014-15 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2014 to August 31, 2015.

I am proud of the accomplishments of our staff and students. It is Holy Family's mission to prepare our students to be successful as we align to local and provincial requirements.

Respectfully submitted

A handwritten signature in blue ink that reads "Bruno Tuchscherer". The signature is fluid and cursive.

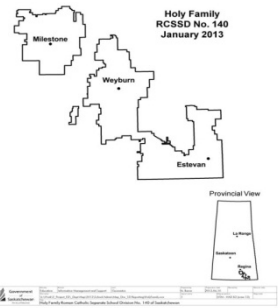
Bruno Tuchscherer

Chairperson

Introduction

This annual report presents an overview of the Holy Family School Division’s goals, activities and results for the fiscal year September 1, 2014 to August 31, 2015. It provides a snapshot of Holy Family School Division, its governance structures, students, staff, programs and facilities and other components as outlined in the table of contents. In addition to detailing the school division’s goals, activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its strategic plan. The report provides a financial overview and financial statements that have been audited by an independent auditor following Canadian generally accepted auditing standards.





School Division Profile

About Us

Holy Family RCSSD is an urban/rural elementary school division with five schools located in four communities. The Division is located in southeastern Saskatchewan. It spans a geographic area from Estevan in the south, Wilcox in the north, Radville in the west, and Weyburn in the center. The map on the right shows the geographic location of Holy Family RCSSD.

The Division is divided into six subdivisions and two urban centers for purposes of board representation. For a more detailed map of Holy Family RCSSD showing the six subdivisions, our cities and the other major towns and highways, go to our website www.holyfamilyrcssd.ca.

Much of Holy Family RCSSD is rural, punctuated by a few large towns and two cities: Weyburn, where the school division head office is located, and Estevan, in the southeast area of the Division.

The economy of the Holy Family area is mixed. Oil, agriculture and manufacturing are key areas of work.

Division Philosophical Foundation

Mission Statement

To prepare our students to be successful in the economies of the 21st century guided by Catholic values and principles

Vision Statement

To provide relevant, global, high quality Early Learning – Grade 12 Catholic education to children in our community

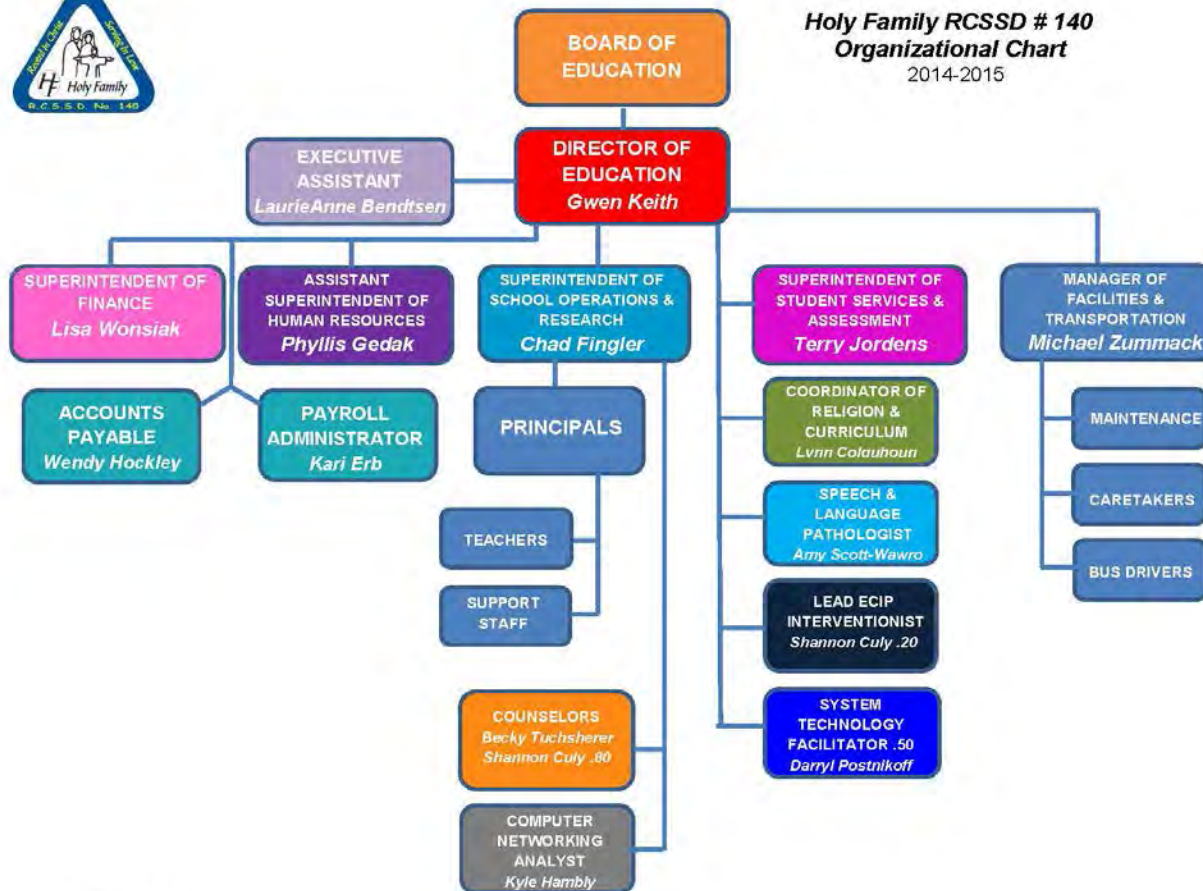
Guiding Principles

1. We value the uniqueness of all God's children.
2. We value permeation of Catholic faith in our curriculum.
3. We value family, parish and community engagement.
4. We value research based decision making.
5. We value a safe, caring, respectful learning environment.
6. We value individual academic excellence.
7. We value and celebrate the success of our students and staff.
8. We live our faith by modelling Christ's teachings.

Division Organizational Chart



Holy Family RCSSD # 140
Organizational Chart
 2014-2015



August 1, 2015

School List

School	Grades	Location
Sacred Heart / Sacré Coeur School	Pre K - 8	Estevan
St. Augustine School	K – 8	Wilcox
St. Mary's School	Pre K – 8	Estevan
St. Michael School	Pre K – 9	Weyburn
St. Olivier School	K – 8	Radville

Program Overview

Holy Family RCSSD #140 operates five schools in four communities serving approximately 1325 students enrolled in Prekindergarten through Grade 9:

Programming in each of the five schools includes a focus on Saskatchewan curriculum as well as the locally determined options of Religion and French. Permeation of the teachings of the Catholic faith occurs in all subject areas and all learning opportunities. Holy Family also offers Christian Ethics instruction at three of the area high schools through a partnership with Southeast Cornerstone SD. Through rigorous timetabling and the hiring of qualified staff members, Holy Family is able to demonstrate clearly its vision to provide relevant, global, high quality Early Learning – grade 9 Catholic education to children in our community.

Full service education means that not only academic development is considered, but also the development of the whole child. Programming includes:

- French immersion
- EAL programming
- Speech and Language Therapy
- School-based Counselling
- Nutrition programming
- Differentiated Instruction
- Early Learning Facilitation
- Technology-Enhanced Learning
- First Nation, Inuit and Métis Learning

Programming highlights for 2014-15 included:

French Immersion – Instruction in the French Immersion classrooms is at Sacred Heart/Sacré Coeur School in Estevan with an improved focus on achievement of outcomes and reporting processes. Kindergarten – Grade 2 teachers continue to work with the renewed curriculum with its integration of outcomes. The report card was regenerated with French language statements. Resources purchased for the school are presented in both English and French.

English as an Additional Language (EAL) Programming – One of the responsibilities of our Student Services & Assessment Coordinator included English as an Additional Language programming. Along with annual EAL English language assessments, Holy Family was successful in a grant from the Ministry of Education for a project titled: Vulnerable English Language Learners. The project focused on assessment and data gathering to assist with programming planning for English Language Learners who are not gaining language at a normal pace. All Learning Facilitators were trained through this project to identify and assist vulnerable English Language Learners.

Speech and Language Therapy – A Speech and Language Pathologist (SLP) assisted students with achievement of outcomes and growth in speech and language. Our therapist is included as members of the Response to Intervention (RTI) team in each of the schools. This allows for more direct input into supporting small group Tier II and individual Tier III students as well as introduction of Tier I strategies which benefits all students enrolled in each classroom.

School-based Counselling – Two counsellors serve the five schools working both within the classroom for social programming and on a pull-out basis to meet individual student needs. An increased focus on bully-proofing our schools and our community saw counsellors focus on defining bullying, providing support for those who experience bullying situations as well as finding opportunity for more global education opportunities. An alignment with the values of the Catholic faith aids in developing strategies within the schools.

Differentiated Instruction – Student needs referred to in the RTI process were reviewed with a direct application to classroom instruction. Teachers were constantly revisiting planned learning opportunities to determine if the instructional piece met the needs of every learner. From 2009 – 2013 Holy Family focused professional development on curriculum mapping and unwrapping, differentiated instruction, as well as assessment. For 2013-15 Holy Family focused on continued refinement of the 2009-13 professional development targets.

Early Learning Facilitation – Through the employment of Early Learning Facilitators, programs for early entrants in communities where Prekindergarten does not exist were offered. Facilitators have also been able to impact positively the community connections in all attendance areas by conducting home visits or partnering with agencies for early childhood development opportunities.

Technology-Enhanced Learning – A full-time teacher acted as a technology facilitator supporting the five schools throughout the division to enhance the technological learning for students. Through the introduction of web-based applications, the facilitator has helped teachers and students improve communication, develop deeper understanding of content and present engaging learning experiences.

First Nation, Inuit and Métis Education – Holy Family continues to support Saskatchewan Ministry of Education Treaty Education Outcomes and infusing learning with First Nations and Métis ways of knowing. This, the second year of funding through the First Nations and Métis Education Achievement Fund, Holy Family has been able to support division use of a math website to support numeracy practice for our students as well as implement a reading intervention resource. FNM education is the responsibility of our Student Services & Assessment Coordinator who spent time in professional development and resource gathering via an online course at the University of British Columbia. Through this course, Holy Family's dedicated web space for FNM has many resources, classroom plans, and teaching ideas to foster diversity in our schools. Holy Family purchased a book series, *The Circle of Life*, for our Cultural Kits that are hosted by our school libraries that focuses on FNM peoples.

Strategic Direction and Reporting

Introduction of the Education Sector Strategic Plan

Saskatchewan's PreK-12 education sector has undergone a significant shift in strategic planning. Throughout 2013-14, provincial school divisions and the Ministry of Education collaboratively developed an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP aligns the work of all school divisions and the Ministry of Education. The plan was developed using a new planning methodology that integrated priority identification; strategic planning; performance measurement, reporting and review; and, course correction to achieve outcomes. The ESSP identified two one-year, short term priority areas, and five two-to-five year priority areas. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students. Holy Family RCSSD #140 School Division's Board of Education approved the strategic plan in 2014, along with the Government of Saskatchewan.

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

Enduring Strategies

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

The Enduring Strategies include:

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

2014-15 One Year Priorities

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

2014-15 ESSP Actions for the One Year Priority

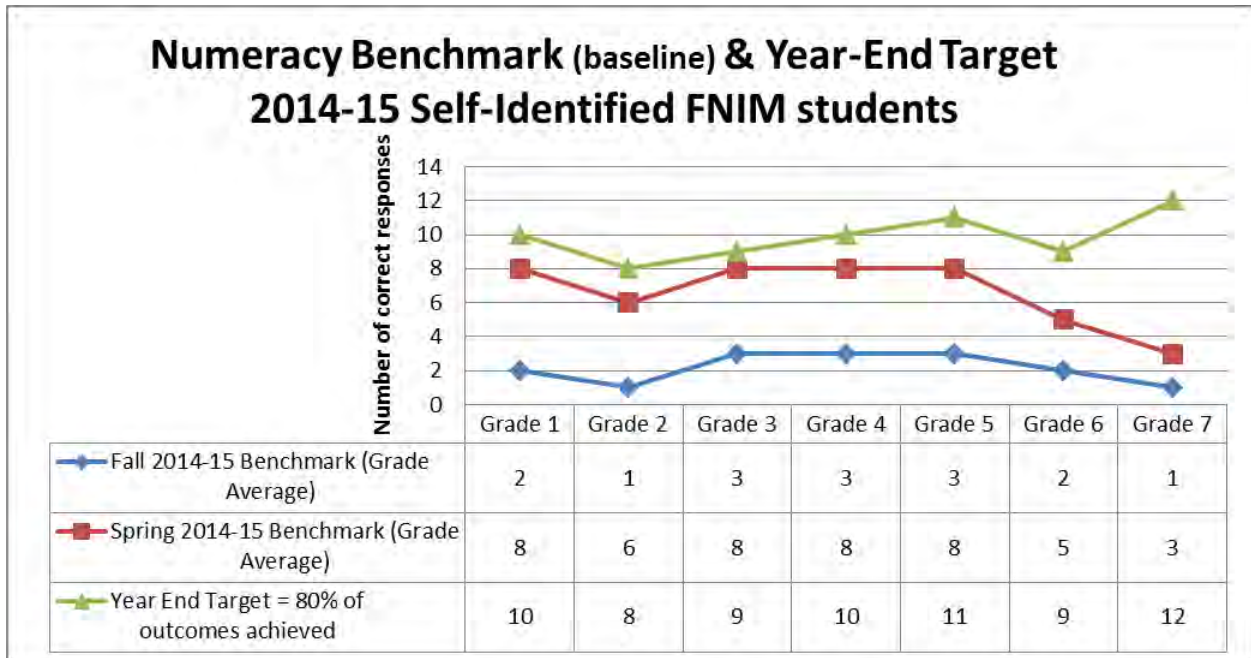
Actions within this priority area include the establishment of an action research model to inform teachers' professional development in culturally responsive pedagogy, the development of a centralized assessment management and delivery system to measure, track and report student growth, and the development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

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

To support this one year priority area, Holy Family presented a professional development session at the Holy Family Teacher's Convention that looked at culturally responsive schools, and culturally responsive teaching. This information is now hosted on an inter-division website for access by all teachers. In addition, Holy Family has implemented the practice of data walls and wall walks in where student data is measured, tracked, and reported on. All schools and classrooms are reviewed in academic as well as readiness and engagement targets.

In the Holy Family First Nations and Metis Education Plan (FNMEP) for 2014-15, a target of having 80% of FN students reaching grade level in math was set. This numeracy goal was aligned with the ESSP priority area of having all students at grade level in reading, writing, and math. To support this target and our FNMEP, Holy Family focused instruction and classroom supports into mathematics. Ministry grant money was used to fund a division level license for IXL math, which is a web-based math site that is organized by grade level and directly links to Saskatchewan curriculum. IXL math was accessible to all Holy Family students Grades 1-9 at school and at home. IXL math also engages parents with emails on student progress. Holy Family also purchased and completed professional development with teachers and Learning Facilitators on Do The Math. Do The Math is a math intervention program that uses manipulative to target areas of need for students. Do The Math is available to all Holy Family students. Holy Family also implemented the use of a division-wide math numeracy benchmark, which was completed by Grade 1- 9 students twice in 2014-15. This benchmark allowed teachers, administrators, and central office staff to take a close look at numeracy data across the division and use the data to guide classroom instruction.

Measures



(Note: There are no self-identified FNIM students in Grades 8 or 9)

Source: Holy Family RCSSD #140. Data tracking of FN students with numeracy benchmark tool. Graph tracks improvement in correct answers for FN students on the benchmark from fall to spring.

One area we set as a priority within our action plan was to see significant growth in correct answers for FNM students in all grades, according to the Holy Family numeracy benchmark. We were pleased to see that that priority was reached, and all FNM students in all grades experienced growth in their math numeracy skills. We recognize that we have work to do with FNM students to reach the targets for numeracy, and we will continue with a focus on numeracy in the future. Division practice is to continue with the numeracy benchmark at all grade levels and use the data to support and change classroom instruction. Additional, support will continue with FNM students in their numeracy growth with quality classroom instruction, as well as access to other resources, and engagement with math.

Holy Family RCSSD #140 collected math data division-wide twice in 2014-15. The data collected from Holy Family Numeracy Benchmark Assessment could be drilled down and looked at by grade, classroom, and identification. The data below indicates tracking using the Holy Family Numeracy Benchmark Assessment for self-identified First Nations & Metis students for 2014-15. The data displays growth for FNM students in numeracy outcomes

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

2014-15 ESSP Actions for the One Year Priority

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

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

Holy Family continues its practice of collecting and reporting on reading data for Grades 1-9 English and Grades 1-8 French students in our system. For the fourth year, Holy Family has used AIMSweb by Pearson as a collection tool for reading data for our English students. We use GB+ levelled reading for our French students.

Students in Grades 1-9 are benchmarked on fluency and comprehension three times a year (October, February, and June). Learning Facilitators and classroom teachers are involved in the reading benchmarking. Approximately 95% of Holy Family students take part in the reading benchmarks. Data is collected online and reports are accessible all levels: division as a whole, per grade, per classroom and also per student. Being that Holy Family has been using the same reading benchmark tool for four years, we can now track student data through years of schooling. Administrators, Learning Facilitators, and teachers work together to look at data. In particular teachers look at an Instructional report of their classroom reading data which indicates which students are on target and which need extra support. This report is also used to determine the level of intervention or targeted teaching needed to increase student fluency and comprehension. Division reading data is displayed on our division data wall and wall walks are a regular occurrence. Schools also have data walls in which grade level reading data is on display for critical conversations and tracking.

2014-15 Two to Five Year Priorities

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

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

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

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

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

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

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

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

To support the June 2020 goal to have 80% of students at grade level or above in reading, writing, and math Holy Family has spent time and resources on improving the instructional practices of our teachers by providing professional development opportunities within the division and at other conferences and workshops. Holy Family has implemented division based common reading and math assessments that are completed by students in Grades 1-9. Data from these assessments is used at classroom, school, and division levels.

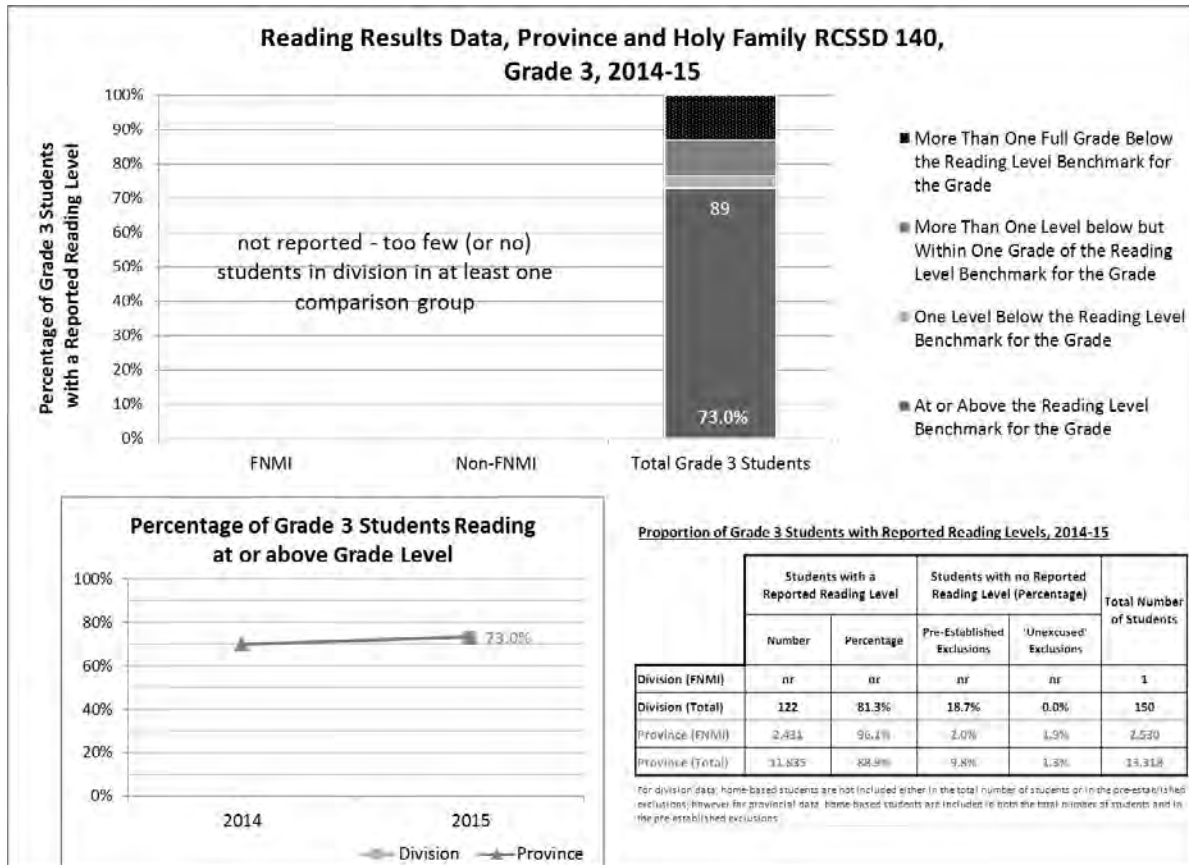
For effective practice in reading assessments and proper use of the data generated by the three yearly reading benchmarks, Holy Family has taken steps to make our Learning Facilitators, school level masters in the process. Continued professional development, workshops, constant and open communication, and central office support have been key factors in keeping Learning Facilitators driving reading assessments and data feedback. Additionally, Holy Family has created a division literacy team and implemented strategies described in the sector reading strategy document Saskatchewan *Reads*. Holy Family staff went through implementation of the Saskatchewan Reads document and incorporated strategies outlined in the document into current reading practices at the school and classroom level. Holy Family hosted a professional development day for Grades 1, 2, and 3 teachers to focus on Saskatchewan Reads and early literacy skills. Holy Family has an inter-division website that contains all information related to Saskatchewan Reads, where teachers can access resources and share ideas.

In absence of a provincial math assessment tool, Holy Family is using an adapted version of the Saskatchewan Common Math assessments. This assessment is administered to students in Grades 1-9, three times yearly. Teachers are the driving force behind this assessment as they conduct the assessment, correct it, and collect and submit the data to central office. Along with this math assessment we also collect outcome marks from Holy Family reports cards. With these two sources of information, we can determine if our students are achieving at grade level.

In addition to administering and collecting data with the Holy Family Numeracy Benchmark, we supported math instruction and learning in our classrooms with a number of other tools. Holy Family held a division-wide license for IXL math. IXL math is a website which directly correlates to Saskatchewan curricular outcomes, in which students can practice math skills at school and at home. Holy Family also used Do The

Math for Tier1, Tier2, and Tier 3 math instruction. Do The Math is a manipulative-based math intervention program, in which instruction is targeted at areas of student need. Furthermore, math data was discussed by school administration and placed on the Holy Family Data Wall, so that conversations could take place about how to look at the data and what strategies to implement to support the math goal.

Measures



Note:

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

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

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

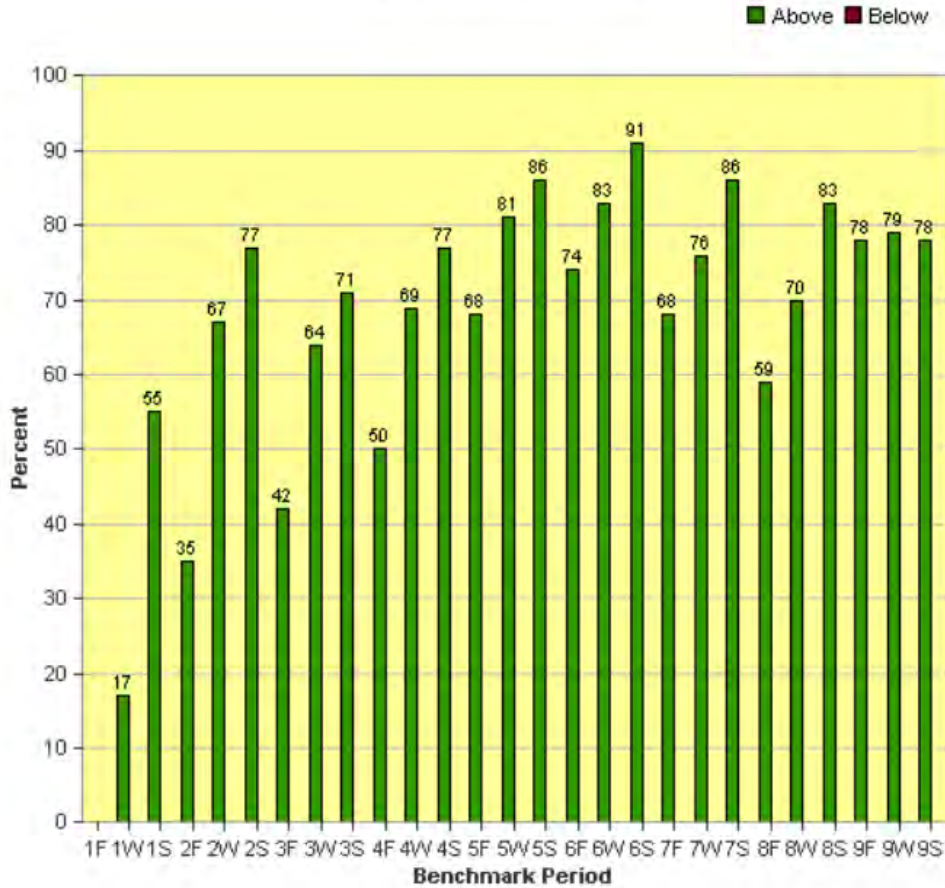
Source: Ministry of Education, Student Data System (Data run on Nov 5, 2015).

Overall in our division, 73% of Grade 3 students are reading at or above the Reading Level Benchmark. The percentage of students on level below the Reading Level Benchmark is about 2%. Holy Family reading results do not get disaggregated as our FN student population is too few, therefore our final percentage includes all students who eligible. Holy Family has a large English Language Learner population, which is a contributing factor to the 18.7% of students that have pre-established exclusions. Holy Family uses reading benchmarks with approximately 98% of all our students in Grades 1-9. The only students who are excluded from reading assessments are those who physically or cognitively cannot read at any level. We are confident in our practice using yearly benchmarks for reading, and acknowledge room to grow to reach the 80% at grade level provincial and division reading target. Literacy is a main academic target and focus for Holy Family and we continue to work on practices in assessment and instruction to support our student's in their reading.

FILTER:
Demographics: Not filtering on demographics
Display: Current Year
Category: All Categories
Target Sets: SK Ministry Target

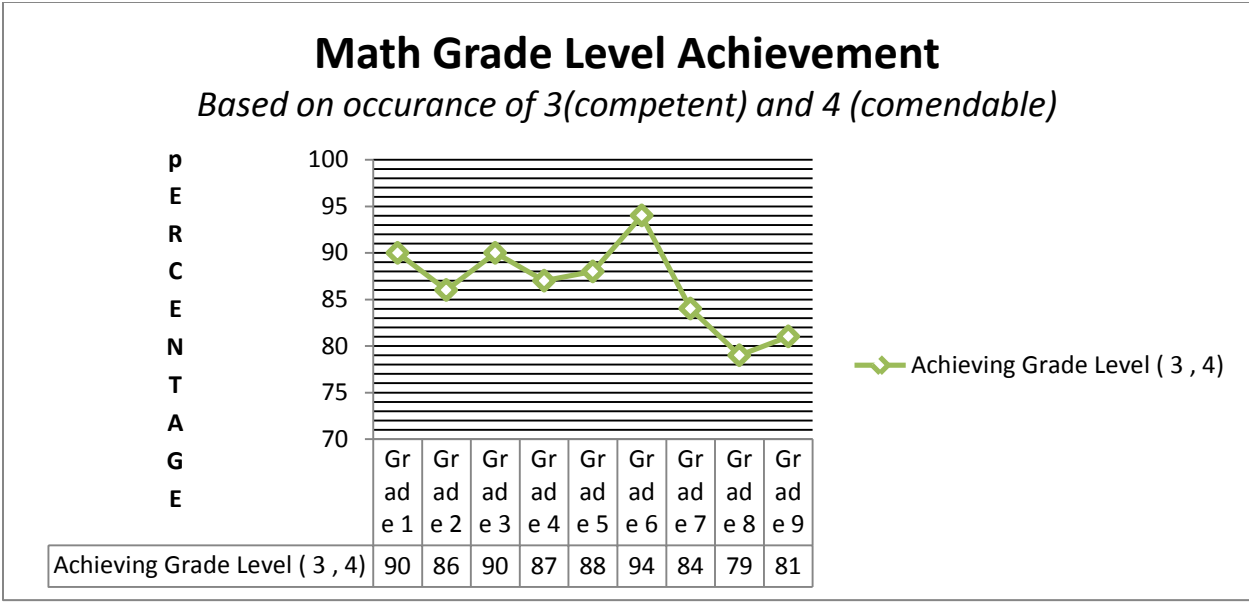
Percent of Students Above Target

Holy Family RCSSD#140
 2014-2015 School Year
 Reading - Curriculum Based Measurement



Source: Holy Family RCSSD #140.

Holy Family division reading goal mirrors the provincial goal of 80% at or above reading level according to provincial standards. In 2014-15 Holy Family reached 78% of Grade 1-9 students reading at or above grade level. This graph displays the percentage of students who reached set reading targets in our three yearly reading benchmarks in the fall, winter, and spring. The division was pleased to see growth between benchmark periods in most grades. This graph is a representation of about 98% of our student population, including English Language Learners and students who would be considered high needs. This data is available at a school, classroom, and student level and is used by school data teams, and classroom teachers to guide instruction and practice.



Source: Holy Family RCSSD #140.

Holy Family numeracy goal was set to 80% of Grade 1-9 students will be achieving grade level in numeracy according to Saskatchewan curricular outcomes. In 2014-15 the division reached 87% of Grade 1-9 students were at grade level in numeracy according to Saskatchewan curricular outcomes. 2014-15 was the first year in which a division-wide numeracy assessment took place and division-wide numeracy data was tracked. We were very pleased to see that 87% of our Grade 1-9 students were achieving grade level in math. Areas of need, such as a lower percentage in Grade 8 were acknowledged and time was spent with school administration in discussions around reasons for this and the creation of a support plan. The graph represents about 98% of our student body as all students who are able took part in the Holy Family Numeracy benchmark. We were able to assess the majority of our students using this tool, as it contains as little text as possible, therefore making the assessment accessible to most students regardless of reading level or language ability.

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

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

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

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

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

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

Holy Family RCSSD #140 is a pre-kindergarten to grade 9 school division with a low FNM self-declared population of 2%. Although Holy Family RCSSD #140 does not have high school students and does have a low FNM population, our school division still strategically supported this priority by ensuring Treaty Education happened throughout the school division. This was achieved through the use of the Office of the Treaty Commissioner Treaty Kits and Holy Family RCSSD #140 Culture Kits that were developed by Holy Family RCSSD #140. FNM&I ways of knowing was integrated into teachers' planning documents and instruction which aligned with the Saskatchewan curricular outcomes and the Treaty Education Outcomes and Indicators document. Holy Family RCSSD #140's other ESSP priorities also support our diverse student population as noted below in graduation, transition and grade 9 to 10 credits.

Measures

Holy Family RCSSD #140 is a pre-kindergarten to grade 9 school division with a very low FNM self-declared population. Due to not having high school students and a very low FNM population our school division does not have measures to report in this priority. Having said this, Holy Family RCSSD #14's other ESSP priorities support our diverse student population as noted below in graduation, transition and grade 9 to 10 credits.

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

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

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

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

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

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

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

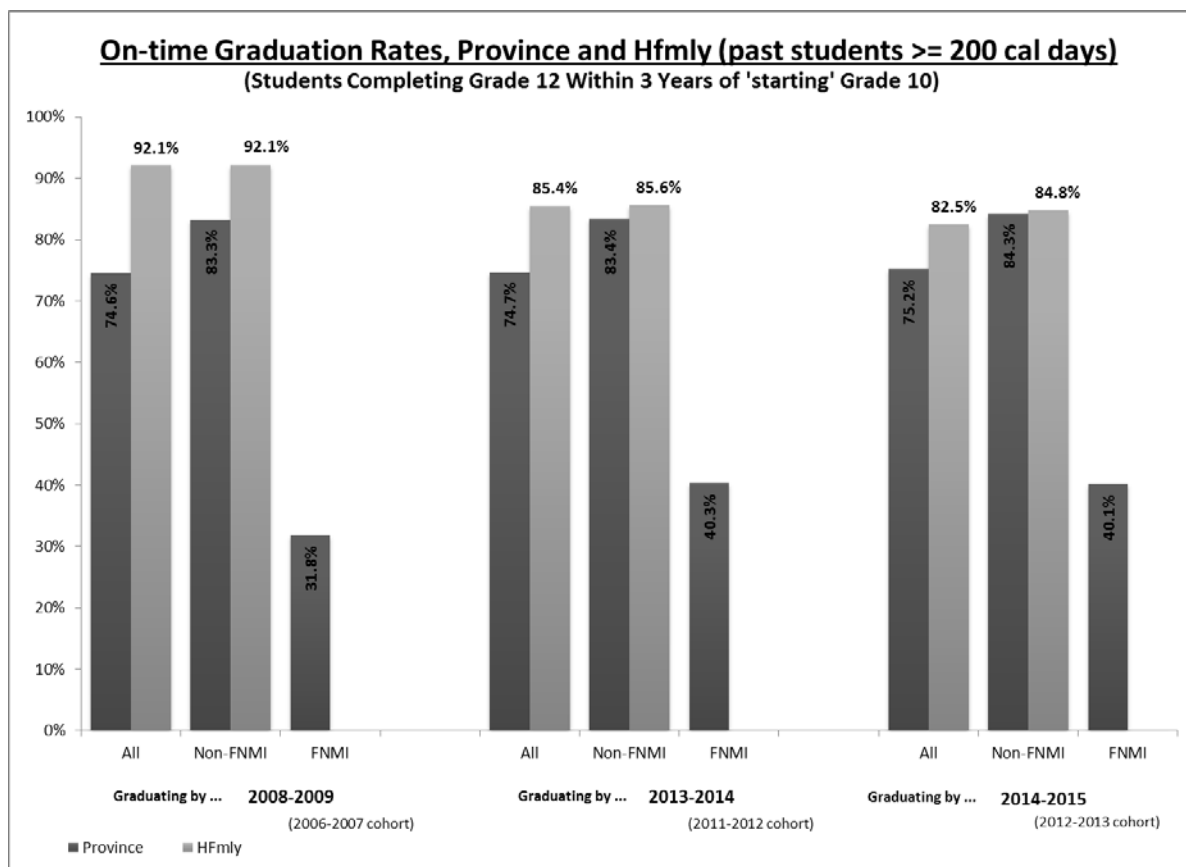
Three and Five -Year Graduation Rates – Holy Family RCSSD #140 has grades from pre-kindergarten to grade 9; since we do not have high schools in Holy Family RCSSD #140, we do not have specific goals or actions in this area pertaining to graduation rates. Holy

Family does, however, have actions pertaining to transition of students from our senior grades into high school and tracks our students success through graduation rates.

Transitions to High School Plan – In Holy Family RCSSD #140, 97.8% of grade nine students from 2013-14 earned eight or more credits the following year. There is a multi-faceted plan in place for Holy Family RCSSD #140 students to transition into high school. High School guidance counselors, in-school administration, and teaching staff support Holy Family RCSSD #140 students in transitioning by:

- Met with students in mid-winter to discuss course options and the registration process
- Students and families were then able to tour the high school they will be attending either during a scheduled day or evening. During this tour students were able to meet their homeroom teachers, gain confidence in navigating through the often larger high school building, and hear presentations from high school students regarding advice and opportunities that were available to Holy Family RCSSD #140 students once they entered high school
- Some of the high schools also had an orientation morning at the end of summer, just before school started, which allowed the Holy Family RCSSD #140 students and families who were transitioning to visit the high school, tour the high school with their timetable in hand to find classes before the school year began, meet their homeroom teachers again, and gain a level of confidence before beginning the school year with all the high school students. This orientation concluded with free lunch for all students and families that attended the orientation morning.
- Holy Family RCSSD #140 teachers met with high school teachers in May to discuss each individual student who transitioned into high school; this meeting took place between student services teachers from Holy Family RCSSD #140 and the high school. Students' academic, behavioral, attendance and social strengths and needs were discussed during these meetings in an effort to ensure appropriate programming for students.

Measures



Note:

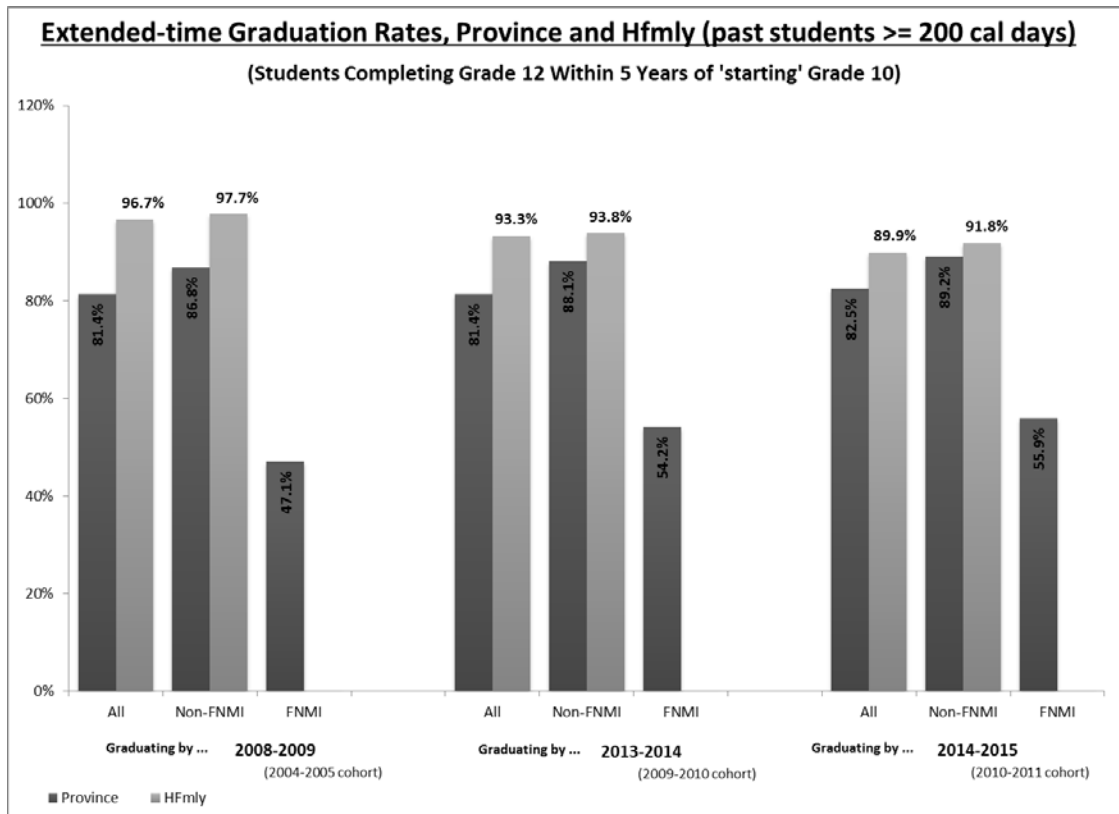
On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10.

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

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

Source: Ministry of Education, 2015

Three-Year Graduation Rates – In June 2015, 82.5% of former Holy Family RCSSD students (who have attended at least 200 calendar days at any point in their academic career in Holy Family RCSSD or attended any part of all of their graduating year from Holy Family RCSSD) graduated within three years of entering Grade 10, as did 84.8% of non-First Nations, Métis & Inuit/Inuk (FNMI) students. The graduation rate for all former Holy Family RCSSD students was above the provincial average rate for both three-year and five-year graduation rates.



Note:

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

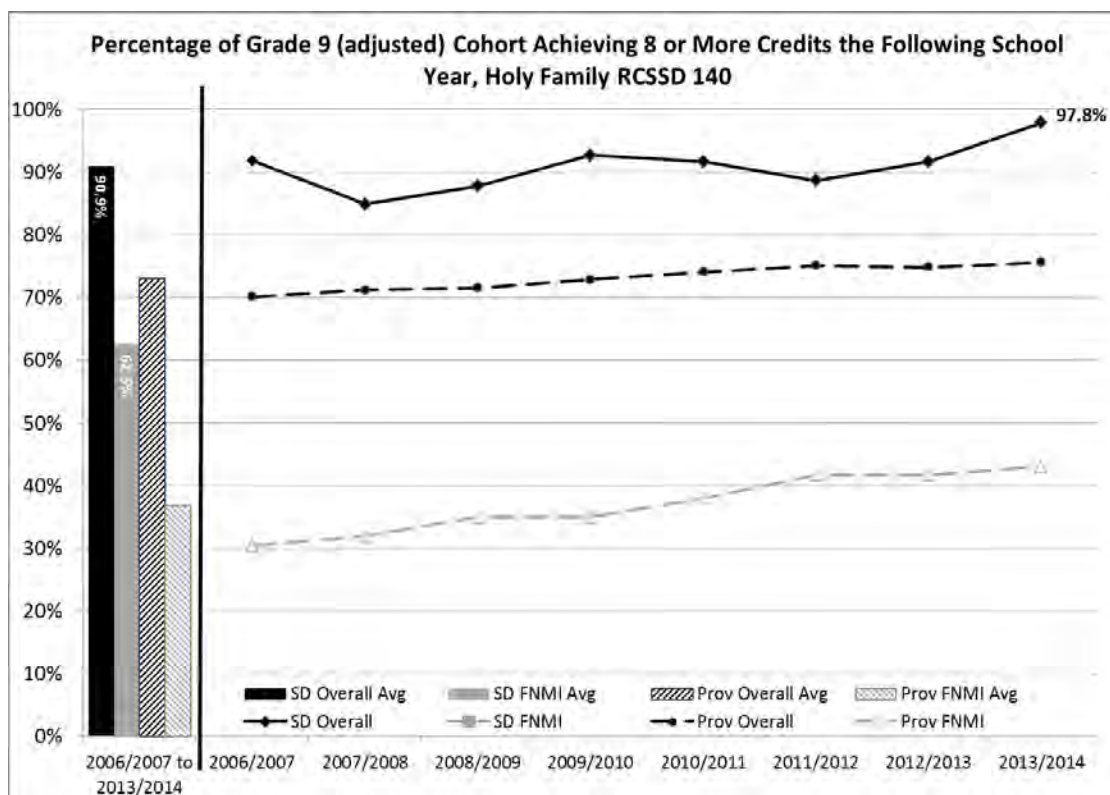
Results for populations of 10 or fewer have not been reported to avoid identifying individuals or very small groups of students.

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Source: Ministry of Education, 2015

Five-Year Graduation Rates – Some students need more time to complete all the courses necessary to graduate, and so they continue in school longer than three years after beginning grade 10. The graduation rate can increase when these extra years of schooling are considered. By June 2015, 89.9% of former Holy Family RCSSD students (who have attended at least 200 calendar days at any point in their academic career in Holy Family RCSSD or attended any part of all of their graduating year from Holy Family RCSSD) and 91.8% of non-FNMI students who had entered Grade 10 five years previously had graduated.

The graduation rate for all former Holy Family RCSSD students was above the provincial average rate for both three-year and five-year graduation rates.



Notes:

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

Percentages are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students.

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

Source: Ministry of Education, 2015

Transition from Grade 9 to 10 - This can be a difficult transition for students who have not reached all curricular outcomes from each subject area in the elementary grades. Overall, 63.8% of students enrolled in Grade 10 for the first time in 2014-15 achieved 8 or more credits; of those students who are FNMI, only 31.8% had achieved 8 or more credits. Holy Family RCSSD #140 results in 2014-15 were 90.9% of all students and 62.8% of FNMI students received 8 or more credits which is significantly higher than the

provincial a results of 64% for all students, and 32% for FNMI students. These results are in alignment with the Extended-time Graduation Rates for our overall school division and slightly higher for our FNMI students as their graduation rate drops slightly to 55%. These results are approximately 5% higher than the On-time Graduation Rates for our overall school division and approximately 22% higher for our FNMI students as their on-time graduation rate drops to 40%. We are satisfied with these results within our school division. The actions we have identified throughout our ESSP appear to be preparing Holy Family RCSSD #140 students well for the beginning of their high school careers.

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

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

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

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

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

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

During the 2014/15 school year, Holy Family RCSSD #140 School Division participated in two LEAN projects that focused on purchase and payment efficiencies as well as budget management and tracking of professional development.

The purchase and payment efficiencies involved using electronic file transfers to reduce: payment times by weeks, postage, and handoffs by having one way to submit all information through scanning and emailing directly to our accounts payable. Clear handbooks on procedures and roles were also created. As of March 31, 2015 there was a cumulative savings of \$1500 and an estimated productivity gain of 10.0 full time equivalent employee days.

Holy Family RCSSD #140 School Division's second LEAN project focused on budget management and tracking of professional development. This project focused on the strategic use of professional development by increasing stakeholder ownership while reducing non-value added activities. We standardized processes and practices for processing professional development in an effort to be more efficient while creating improved stakeholder satisfaction. As of March 31, 2015 there was an estimated savings of 10.0 days due to a decrease in paperwork and handoffs of the paperwork.

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

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

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

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

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

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

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

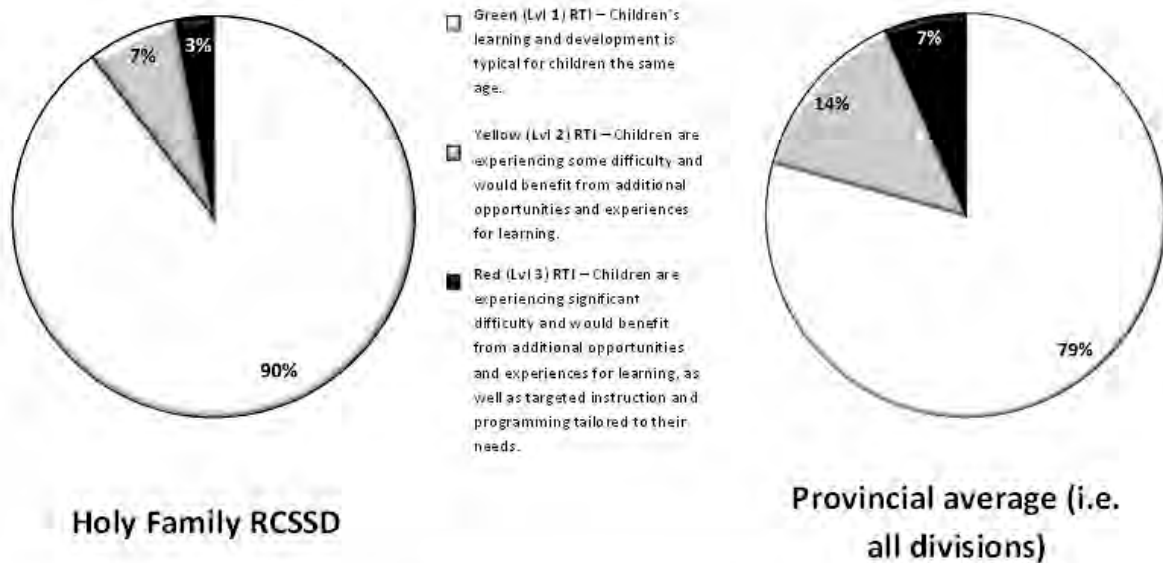
- Holy Family RCSSD #140 supports the priority area with the use of the following practices in our schools and Kindergarten classrooms:
 - Use of the EYE-TA for assessment for the past 4 years. Holy Family adopted this assessment tool as soon as it was offered to school divisions. The continued use of the tool as well as little teacher turn-over in our K classes has provided consistency.
 - Continued training. All Holy Family K teachers were trained in person for the EYE-TA. Initial in-person training with yearly webinar training is how we keep our teachers fully prepared for EYE assessing.
 - Support. We support all our K teachers with substitute days to administer and conduct data entry for the EYE. Each K teacher gets a certain amount of days (dependent on class size) of substitute teacher time. Subs are called in so that K teachers can conduct observations and complete data entry for the EYE-TA. This support has proven to be key for our readiness target. Teachers feel supported and the assessment and data we find is valued.
 - Wall Walks. Readiness is a target on our Holy Family Division Data Wall. At monthly Administration Meetings, readiness is discussed as data digs: strategies and supports or data drops: reports from our assessment tools.

- Communication. EYE reports are a tool used by K teachers in student portfolios and student – led conferences. Reports are reviewed with parents and conversation happens around how readiness can be supported at home. Information for family support was created by our division Student Services team and is hosted on our website for parents to access.

Measures

Holy Family School Division’s early learning data displayed on the Ready to Learn: Early Years Evaluation (TA), tiered instruction (RTI) Categories (%) at Kindergarten exit show the following results:

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



* Totals may not equal 100 because of rounding.

Note:

- The EYE-TA is a readiness screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive, Tiered Instruction (RTI) level. Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the

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

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

Source: Ministry of Education, Early Years Branch, 2015

90% of Holy Family Kindergarten students scored as Tier 1 showing their learning and development is typical for children the same age. Holy Family school division is pleased to reach the provincial target again in 2014-15. 7% of Holy Family Kindergarten students scored at Tier 2 showing that they are experiencing some difficulty and would benefit from additional opportunities and experiences for learning. Holy Family has completed professional development with Kindergarten teachers and supported Kindergarten classrooms with central office services such as Speech and Language Pathologists to help address these needs. Only 3% of Holy Family Kindergarten students scored as Tier 3 showing they are experiencing significant difficulty and would benefit from additional opportunities and experiences for learning as well as targeted instruction. To support Kindergarten Tier 3 students Holy Family uses Learning Facilitators to address needs and use small group or individual targeted instruction to support these students. Compared to provincial results, Holy Family School Division shows results that are above the provincial range in all three tiers.

Source: Ministry of Education, 2015

2014-15 School Division Local Goals and Actions for Two to Five Year Priority Area:

HOPE is the belief that all Holy Family students can learn and that our school staff with support from our parents, parish, Central Office and Board, can and will turn that belief into positive reality!

This plan at a glance defined our system direction and the positive path forward for Holy Family.

In addition to the long term priorities determined by the education sector and outlined in the ESSP, Holy Family RCSSD #140 required all schools to provide aligned data in the following area:

- **Maintain a high profile of Catholic distinctiveness with a focus on supporting students to demonstrate Catholic values in their lives.**
 - Students in Holy Family RCSSD #140 were provided opportunities to deepen their gospel values and understanding of scripture by regularly attending and leading gospel assemblies for their schools.

- Students attended mass in a variety of formats: school based masses that took place during the school day, community based masses that students lead during weekend or evening masses, and sacramental based masses where students celebrated receiving their sacraments.
- Stewardship and social justice was a focus in Holy Family RCSSD #140 as well. Students participated in activities and events demonstrating gifts and talents as well as working for charitable causes. Some of these events included: We Day, Terry Fox Day, Relay for Life, Drive Away Hunger, Development and Peace, and other local initiatives such as Telemiracle, Communithon, and United Way.
- Holy Family RCSSD #140 is currently going through a renewal of Religion programming which included the implementation of a new resource: Growing in Faith Growing in Christ. This implementation began in grade 1 and will continue to move up through the grades annually until grades 1-8 have been renewed.

“Unless we can support those capable of warming hearts, of walking with people in the night, of dialoguing with their hopes and disappointments, of mending their brokenness, what hope can we have for our present and future journey?” Pope Francis

The School Division in the Community

Holy Family RCSSD #140 spans across the southeast portion of the province with attendance areas in and surrounding Wilcox, Radville, Weyburn and Estevan. This large geographical area with both urban and rural centers is rich in faith and in community involvement. Holy Family RCSSD #140 is blessed to have a successful working relationship with our Catholic partners in each community and many public agencies and groups.

Community and Parent Involvement

In each school, an actively engaged School Community Council (SCC) contributes to the life of the school. Students are the center of attention and the benefactors of the focus of this group. SCCs work together with school administration to achieve the improvement goals established each year. Goals range including items from the Education Sector Strategic Plan, improvements to facilities and grounds as well as targeting the culture and climate of schools.

Parents of students in the prekindergarten programs visit the school regularly as they drop off and pick up their children. Regular drop offs provide the opportunity for staff of the programs to connect in conversation, to share parenting information and to inform families of the opportunities available to them both in the school and in the community.

Each of the schools has engagement evenings throughout the year that parents are invited to attend. Themes or topics might include First Nations and Métis Education, Advancements in Technology, Catholic Faith Development or Parenting Presentations.

Three-way conferences follow each of the Term I and Term II reporting periods. On these occasions, parents are invited to attend a meeting in their child's homeroom that the student directs and leads in showcasing his or her achievements to date. Conferences are programmed to highlight the student's accomplishments, set goals for the upcoming term and discuss any other information the family or teacher identifies as requiring attention. Students also review targeted parts of their learning portfolios with their parents at this time.

Celebrations take place in the form of mass, weekly gospel assemblies, concerts, meals, etc. These are well attended by the parents of our children and other members of the community.

Community Partnerships

Holy Family RCSSD #140 School Division and individual schools within the division have established a range of formal and informal community partnerships to promote student learning and ensure that students' school experience is positive and successful.

Holy Family RCSSD #140 partnered with South East Cornerstones Public School Division #209 (SECPSD) to provide high school instruction in the area of religious studies. We also partnered so that SECPSD was able to provide all Holy Family RCSSD #140 rural students with busing service into Radville, Weyburn and Estevan. We partnered to reduce system calendars from multiple calendars down to two calendars so that the busing partnership could continue as well strategically placed professional development time. The two school divisions worked collaboratively on the South East Violent Threat Risk Assessment Protocol; this resulted in a community protocol being created as well as a shared system professional development day for employees of both school divisions and community agencies to participate in Level Two Threat Risk Assessment Training. The two school divisions continued to offer extra-curricular opportunities in the way of league play and tournaments to reduce travel time and expenses while providing rich extra-curricular experiences for students in Holy Family RCSSD #140 and SECPSD.

Partnerships exist with each of the community parishes. Holy Family RCSSD #140 partnered with our parishes so that students were able to attend Youth Group activities. In Weyburn the school and parish are tightly aligned with regards to the National Evangelization Team (NET). The NET team is in Weyburn for a second year in an effort to provide youth with the skills necessary to become leaders in our Catholic communities. Students and staff continue to participate in ministries within masses in each community. All Holy Family RCSSD #140 Schools are very active in social justice and stewardship projects within and beyond our local communities.

Holy Family has partnerships within the community in general. Holy Family RCSSD #140 is part of the Regional Intersectoral Council (RIC) which is an interagency structure that focuses on community planning and service integration to promote the well-being of individuals, families and communities. Holy Family RCSSD #140 is a member of the South East Regional Mobilization Committee. This interagency group acts as the steering committee for the regional HUB committee that meets weekly in an effort to proactively meet the diverse needs on individuals that need agency or multi-agency interventions. Holy Family RCSSD #140 actively works with the South East Newcomer Services to help new families transition into their communities; one main focus of the partnership was to provide English language lessons to students and families. Holy Family RCSSD #140 continues to partner with Sun Country Kids Club to provide before and after school child care to children.

Strategic partnerships exist with provincial organizations and Holy Family RCSSD #140. We are part of the Saskatchewan Catholic School Boards Association (SCSBA); this partnership allows for Catholic Leaders within the province to serve Catholic education collaboratively on issues and opportunities provincially, nationally and internationally. Holy Family RCSSD #140 remains a member of the League of Educational Administrators, Directors and Superintendents of Saskatchewan (LEADS). LEADS, working through its members and with education and human service organizations, provided leadership to facilitate enhanced outcomes in the academic, personal, social, and spiritual development of all children and youth in Saskatchewan. Holy Family RCSSD #140 is a member of the Saskatchewan School Board Association (SSBA) as well. The SSBA provides leadership, coordination and services to member boards of education to support student achievement.

Governance

The Board of Education

The Board of Education provides governance for Holy Family RCSSD #140 as a whole and School Community Councils provide advice to individual schools.

Holy Family School Division is governed by a ten-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

The School Division is organized into six subdivisions for purpose of elections, but once elected the members of the Board of Education represent all students in the Division and are committed to providing the very best education possible for each and every student.

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

Subdivision 1	Kristin Bourassa
Subdivision 2	Teresa Vandesype
Subdivision 3	Robert Cossette
Subdivision 4	Rocky Sidloski
Subdivision 5	Greg Metz
Subdivision 6	Kate MacLean
City of Weyburn (Members at Large)	Bruno Tuchscherer (Chairperson), Jerome Sidloski
City of Estevan (Members at Large)	Karen Melle (Vice-Chairperson), Bev Hickie

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

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the five schools in Holy Family School Division.

The Education Regulations, 1986 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Holy Family RCSSD #140 plans an annual SCC Form where all SCCs are invited to gather to collaborate about learning plans, receive information on current and provincial initiatives, as well as gain a deeper understanding of system tools and strategies that have been implemented to improve student learning.

The Regulations also require School Community Councils to work with school staff to develop an annual school Learning Improvement Plan and to recommend that plan to the Board of Education.

School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school’s staff, and other agencies involved in the learning and development of students. SCCs in Holy Family RCSSD #140 are all funded equally.

- The advice the SCCs give to the Board of Education encompasses policies, programs, and educational service delivery.
- The advice the SCCs give to the school staff relates to the school’s programs.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

All five of the SCCs in Holy Family School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another.

Demographics

Students

In 2014-15, 1265 students were enrolled with Holy Family School Division on September 30th, 2014. This is 86 students more than the previous year.

For 2014-15 and for the previous years, the population of Kindergarten to Grade 9 students has been increasing. The increase has been largely due to increased student populations in two schools while the other three schools have remained approximately status quo. We are optimistic that increasing enrolments will continue as new registrations remain high overall and classes with lower numbers are graduating into high school.

Grade	School Year		
	2012-13	2013-14	2014-15
Kindergarten	126	135	159
1	126	138	142
2	128	142	148
3	106	133	145
4	125	108	136
5	124	125	118
6	115	123	132
7	88	96	106
8	99	88	100
9	24	44	32
Total	1061	1132	1218

PreK	41	47	47
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Note: The table above identifies the actual number of students enrolled in each grade as of September 30th of each year.

Source: Ministry of Education, 2015

Subpopulation Enrolments	Grades	School Year		
		2012-13	2013-14	2014-15
French Immersion	K to 3	71	77	78
	4 to 6	32	30	31
	7 to 9	12	18	18
	10 to 12	0	0	0
	Total	115	125	127
English as an Additional Language	1 to 3	32	50	65
	4 to 6	24	33	46
	7 to 9	14	16	27
	10 to 12	–	–	–
	Total	70	99	138

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

Source: Ministry of Education, 2015

Staff

Staff Profile –The table below provides an overview of all Division staff. An organizational chart showing the reporting structure is provided on page 4.

Job Category	FTEs
Classroom teachers	69.94
Principals, vice-principals	4.85
Other educational staff – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	38.7992
Administrative and financial staff – e.g., clerks, accountants, IT people, administrative assistants	4.857
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors	8.6
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors	7
Senior management team – e.g. chief financial officer, director of education, superintendents	4
Total Full-Time Equivalent (FTE) Staff	138.0462

- Notes:
- The number of employees listed above represents full-time equivalents (FTEs). The actual number of employees is greater because some people work part-time or seasonally.
 - Some individuals are counted in more than one category. For example a caretaker may also be counted as a bus driver.
 - Information for all staff is at August 31, 2015.

Senior Management Team

The Director of Education/CEO, Gwen Keith, reports directly to the Board of Education. A policy governance model outlines the key roles of the Director of Education.

- The Superintendent of School Operations and Research, Chad Fingler, is responsible for the activities related to the daily operations of the schools in Holy Family RCSSD #140.
- The Superintendent of Student Services and Assessment, Terry Jordens, is responsible for the activities related to student services and assessment data in Holy Family RCSSD #140.
- The Superintendent of Finance/CFO, Lisa Wonsiak, is responsible for activities related to the business side of the organization as indicated in the Education Act.
- The Assistant Superintendent of Capital Operations, Michael Zummack, is responsible for transportation and school facilities. His portfolio encompasses the maintenance and renovation of existing facilities and planning for future facility needs as well as managing transportation. He reports directly to the Director.
- The Assistant Superintendent of Finance, Phyllis Gedak, is responsible for accounting and financial services and reports directly to the Director.

Facilities Transportation and Infrastructure Projects

Facilities

Holy Family Roman Catholic Separate School Division's facilities include:

- Five schools in four communities. See appendix C for a list of schools. The average age of the schools is 33 years old. The oldest building is 62 years old and the newest building is a 4 year old renovation.
- The school division head office is located in Weyburn. It was renovated to suit current needs in 2013-2014. All central office staff are housed in this building including senior management, central office finance, plant operations and management, and other educational staff who are itinerant.

Infrastructure Projects

Content for Infrastructure Projects			
School	Project	Details	2014-15 Cost
Sacred Heart / Sacré Coeur	Technology	Wireless upgrade	\$5610
Sacred Heart / Sacré Coeur	Portable	Installation of Portable	\$525 864
Sacred Heart / Sacré Coeur	Flooring	Replace carpet with new flooring	\$4403
Sacred Heart / Sacré Coeur	Bathroom Renovation	Renovation of existing gym bathrooms to allow hallway access	\$269 476
St. Mary's School	Plumbing	Replaced hot water heater	\$5450
St. Mary's School	Lighting	Replacement of failing lights	\$1572
St. Mary's School	Roof	Replace damaged ceiling tiles from leaking roof	4000
St. Mary's School	Flooring	Replace flooring in student boot room	\$2654
St. Olivier School	Lighting	Replace parking lot lights	\$10 040
St. Olivier School	Heating System	Upgrade to a building automation heating system	\$25 480

St. Michael School	Classroom renovation	Retro fit IA lab to classroom	\$9402
St. Michael School	Painting	Updating school mural re: school amalgamation	\$3600
St. Michael School	Portable	Installation of portable classroom	\$490 241
St. Michael School	Soundproofing	Soundproofing gym and stage area	\$23 056
St. Michael School	Stairs	Construction of portable stairs for stage access	\$250
St. Augustine School	Doors	Replacement of steel frame exterior doors	\$6957
Central Division Office	Central Division Office relocation	Renovating and relocation of the central division office to Dominic Place	\$58 091
Total			\$1 446 147

* Part of the cost of this project was paid during the 2013-14 budget year.

** This project will be completed in 2015-16 and part of the cost will be incurred during 2015-16.

Student Transportation

Holy Family currently operates their own fleet of buses for regular student transportation and utilizes some shared services with South East Cornerstone School Division.

Transportation Statistics	
Number of Students Transported Daily	790
In-town Students Transported	613
Number of Transportation Routes	8
Number of Buses	9
Kilometers Travelled Daily	403
Average Age of Buses	9 years
Capacity Utilized on Buses	144%
Average One-way Ride	21 minutes
Longest One-way Ride	90 minutes
Cost per Student per Year	\$371
Cost per Kilometer Travelled	\$2.16

*Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflect transportation of Holy Family RCSSC #140 School Division's students.

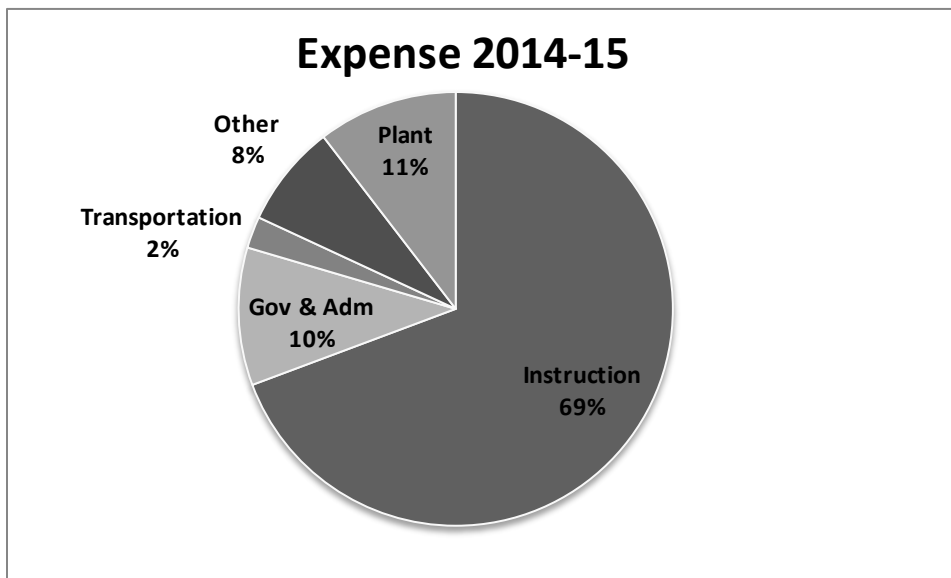
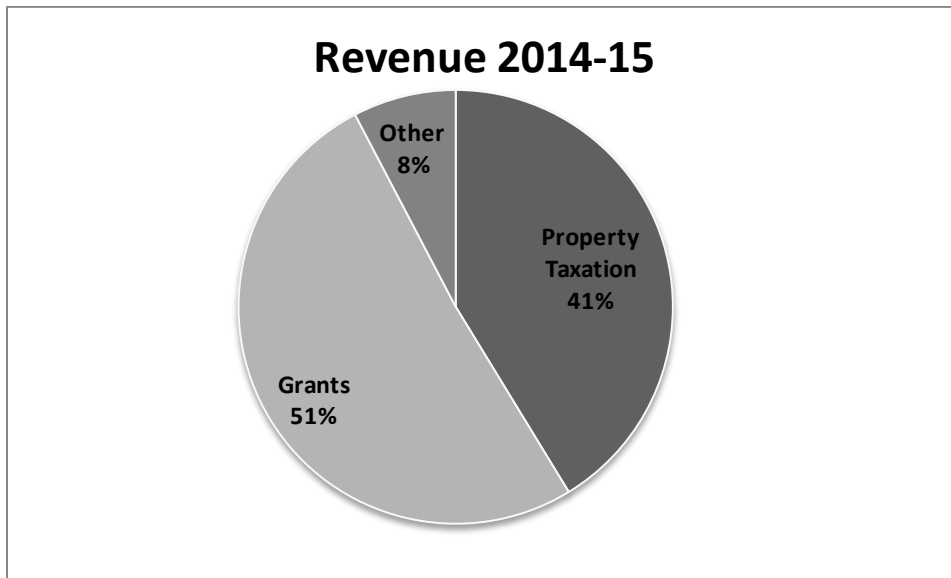
Note – The Capacity Utilized on Buses appears high, but that is due to Holy Family buses making multiple runs using the same bus. The Cost per Student per Year has decreased from \$404 last year, due to an increase in the utilized capacity of the buses. Our Cost per Kilometer Travelled has decreased from \$2.98 last year, but that is due to not having a bus in Wilcox for 6 months; currently the bus in Wilcox is back on route so Cost per Student per Year is expected to increase again.

Financial Overview

Summary of Revenue and Expenses

In 2014-15, the Holy Family School Division's largest expense was Instruction. Instruction includes salaries and benefits for teachers and other staff who work with students, resource materials and classroom supplies. The second largest expense was plant operations.

The school division receives the large majority of its revenue from a combination of government grants and the collection of education property taxes.



Budget to Actual Revenue, Expenses and Variances

	2015	2015	2014	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	5,714,720	5,890,438	5,766,662	175,718	3%	
Grants	6,437,156	7,283,734	6,968,430	846,578	13%	1
School Generated Funds	350,000	316,563	382,748	(33,437)	-10%	2
Complementary Services	283,662	311,441	297,806	27,779	10%	3
External Services	53,027	18,693	31,153	(34,334)	-65%	4
Other	17,500	447,834	42,923	430,334	2459%	5
Total Revenues	12,856,065	14,268,703	13,489,722	1,412,638	11%	
EXPENSES						
Governance	195,397	160,559	172,697	(34,838)	-18%	6
Administration	1,012,370	1,116,452	978,140	104,082	10%	7
Instruction	8,863,066	8,621,460	8,077,656	(241,606)	-3%	
Plant	1,412,415	1,296,449	1,283,628	(115,966)	-8%	8
Transportation	326,170	293,351	292,687	(32,819)	-10%	9
Tuition and Related Fees	66,000	58,000	60,078	(8,000)	-12%	10
School Generated Funds	350,000	302,732	332,432	(47,268)	-14%	11
Complementary Services	251,858	266,720	253,885	14,862	6%	12
External Services	73,275	75,360	70,459	2,085	3%	
Other Expenses	80,000	249,679	94,794	169,679	212%	13
Total Expenses	12,630,551	12,440,762	11,616,456	(189,789)	-2%	
Surplus (Deficit) for the Year	225,514	1,827,941	1,873,266			

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

Note	Explanation
1	Over budget due to receiving capital grants for two portables, one at St. Michael School and one at Sacred Heart school.
2	Under budget due to estimating funds generated at the school level, school activities were lower than estimate.
3	Over budget due to receiving grants for First Nations and Metis Education, Early Childhood Intervention Program, English as a Second Language and French as a Second Language.
4	Under budget due to not receiving additional funding for Child Family Services as planned in the budget.
5	Over budget due to receiving proceeds from the sale of school property and investment interest.
6	Under budget due to incurring less expenditures than planned for professional development and public relations.
7	Over budget due to incurring expenditures for retro pay, severance pay, central office relocation and two lean events.
8	Under budget due to incurring less expenditures than planned for salaries, heating and asset amortization.
9	Under budget due to incurring less expenditures than planned for bus repairs and asset amortization.
10	Under budget due to incurring less expenditures than planned for student enrollment at Athol Murray College of Notre Dame.
11	Under budget due to estimating funds generated at the school level, school activities were lower than estimate.
12	Over budget due to incurring expenditures for First Nations and Metis Education, English as a Second Language and French as a Second Language.
13	Over budget due to incurring a loss on the disposal of school property.

Appendices

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel	**Professional Development	Total
Bourassa, Kristin	\$2,680	Nil	\$1,000	\$3,680
Cossette, Robert	\$3,940	\$218	\$671	\$4,829
Hickie, Bev	\$3,940	\$504	\$2,129	\$6,573
Maclean, Kate	\$1,750	\$151	Nil	\$1,901
Melle, Karen	\$3,690	\$290	\$1,993	\$5,973
Metz, Greg	\$1,920	\$516	\$614	\$3,050
Sidloski, Jerome	\$3,430	\$68	\$1,740	\$5,238
Sidloski, Rocky	\$3,000	Nil	\$2,530	\$5,530
Tuchscherer, Bruno*	\$5,470	\$332	\$5,153	\$10,955
Van De Sype, Teresa	\$3,090	\$303	\$3,238	\$6,631

* Board Chair

** Professional Development includes remuneration and travel for education, training and conferences

Personal Services

Listed are individuals who received payments for salaries, wages, honorariums, etc., which total \$50,000 or more.

Payee list is available from Holy Family RCSSD upon request.

Transfers

Listed are transfers to recipients who received a total of \$50,000 or more.

Name	Amount
Athol Murray College of Notre Dame	\$60,000

Supplier Payments

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

Name	Amount
Ablecare Services Inc.	\$56,181
Castle Rock Contracting Ltd.	126,646
CCR Construction Ltd.	50,586
CU Credit Union MasterCard	131,263
Modus Structures Inc.	387,375
Pattison MGM	73,101
Pearson Canada Inc.	70,670
SaskPower	153,807
Toshiba Business Solutions	51,714
Warner Bus Industries	102,236
Western Canada IC Bus Inc.	98,970

Other Expenditures

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

Name	Amount
Municipal Employees Pension	\$336,587
Receiver General for Canada	2,555,914
Saskatchewan School Boards Association	131,819
Saskatchewan Teachers' Federation	766,863

Appendix B – Management Report and Audited Financial Statement's

Audited Financial Statements

Of the Holy Family Roman Catholic Separate School Division No. 140

School Division No. 1406000

For the Period Ending: August 31, 2015



Chief Financial Officer



Auditor

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

Management's Responsibility for Financial Reporting

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

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

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

The external auditors, Cogent Chartered Professional Accountants LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the 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.



Board Chair



CEO/Director of Education



CFO/Superintendent of Finance

Weyburn, SK
November 18, 2015

Cogent

CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

INDEPENDENT AUDITOR'S REPORT

To the Members of the Holy Family Roman Catholic Separate School Division #140:

We have audited the accompanying financial statements of the Holy Family Roman Catholic Separate School Division #140, which comprise the statement of financial position as at August 31, 2015 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Holy Family Roman Catholic Separate School Division #140 as at August 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Weyburn, SK
November 18, 2015

Cogent Chartered Professional Accountants LLP
Chartered Professional Accountants

Holy Family Roman Catholic Separate School Division No. 140
Statement of Financial Position
as at August 31, 2015

	2015	2014
Financial Assets		
Cash and Cash Equivalents	3,094,990	2,423,948
Accounts Receivable (Note 8)	2,687,484	2,032,114
Portfolio Investments (Note 4)	5,196	92,622
Total Financial Assets	5,787,670	4,548,684
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	221,605	149,573
Long-Term Debt (Note 10)	2,038,122	2,238,232
Liability for Employee Future Benefits (Note 6)	239,300	219,600
Deferred Revenue (Note 11)	335,084	327,470
Total Liabilities	2,834,111	2,934,875
Net Financial Assets	2,953,559	1,613,809
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	11,990,602	11,488,390
Prepaid Expenses	106,674	120,695
Total Non-Financial Assets	12,097,276	11,609,085
Total Accumulated Surplus (Note 14)	15,050,835	13,222,894


Contractual Obligations and Commitments (Note 17)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Holy Family Roman Catholic Separate School Division No. 140
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 15)		
REVENUES			
Property Taxation	5,714,720	5,890,438	5,766,662
Grants	6,437,156	7,283,734	6,968,430
School Generated Funds	350,000	316,563	382,748
Complementary Services (Note 12)	283,662	311,441	297,806
External Services (Note 13)	53,027	18,693	31,153
Other	17,500	447,834	42,923
Total Revenues (Schedule A)	12,856,065	14,268,703	13,489,722
EXPENSES			
Governance	195,397	160,559	172,697
Administration	1,012,370	1,116,452	978,140
Instruction	8,863,066	8,621,460	8,077,656
Plant	1,412,415	1,296,449	1,283,628
Transportation	326,170	293,351	292,687
Tuition and Related Fees	66,000	58,000	60,078
School Generated Funds	350,000	302,732	332,432
Complementary Services (Note 12)	251,858	266,720	253,885
External Services (Note 13)	73,275	75,360	70,459
Other Expenses	80,000	249,679	94,794
Total Expenses (Schedule B)	12,630,551	12,440,762	11,616,456
Operating Surplus for the Year	225,514	1,827,941	1,873,266
Accumulated Surplus from Operations, Beginning of Year	13,222,894	13,222,894	11,349,628
Accumulated Surplus from Operations, End of Year	13,448,408	15,050,835	13,222,894

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

Holy Family Roman Catholic Separate School Division No. 140
Statement of Changes in Net Financial Assets
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
	(Note 15)		
Net Financial Assets, Beginning of Year	1,613,809	1,613,809	33,611
Changes During the Year:			
Operating Surplus for the Year	225,514	1,827,941	1,873,266
Acquisition of Tangible Capital Assets (Schedule C)	(507,500)	(1,179,551)	(744,390)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	87,316	800
Net Loss on Disposal of Capital Assets (Schedule C)	-	153,597	317
Amortization of Tangible Capital Assets (Schedule C)	489,433	436,426	436,997
Net Change in Other Non-Financial Assets	-	14,021	13,208
Change in Net Financial Assets	207,447	1,339,750	1,580,198
Net Financial Assets, End of Year	1,821,256	2,953,559	1,613,809

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

Holy Family Roman Catholic Separate School Division No. 140
Statement of Cash Flows
for the year ended August 31, 2015

	2015	2014
OPERATING ACTIVITIES		
Operating Surplus for the Year	1,827,941	1,873,266
Add Non-Cash Items Included in Surplus (Schedule D)	590,023	437,314
Net Change in Non-Cash Operating Activities (Schedule E)	(542,003)	463,048
Cash Provided by Operating Activities	1,875,961	2,773,628
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,179,551)	(744,390)
Proceeds on Disposal of Tangible Capital Assets	87,316	800
Cash Used by Capital Activities	(1,092,235)	(743,590)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(124)	-
Proceeds on Disposal of Portfolio Investments	87,550	290
Cash Provided by Investing Activities	87,426	290
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(200,110)	(217,836)
Cash Used by Financing Activities	(200,110)	(217,836)
INCREASE IN CASH AND CASH EQUIVALENTS	671,042	1,812,492
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,423,948	611,456
CASH AND CASH EQUIVALENTS, END OF YEAR	3,094,990	2,423,948

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

Holy Family Roman Catholic Separate School Division No. 140
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Property Taxation Revenue			
Tax Levy Revenue:			
Property Tax Levy Revenue	5,714,720	5,839,857	5,699,906
Total Property Tax Revenue	5,714,720	5,839,857	5,699,906
Grants in Lieu of Taxes:			
Provincial Government	-	100,219	101,913
Total Grants in Lieu of Taxes	-	100,219	101,913
Additions to Levy:			
Penalties	-	30,847	47,638
Total Additions to Levy	-	30,847	47,638
Deletions from Levy:			
Cancellations	-	(80,485)	(82,795)
Total Deletions from Levy	-	(80,485)	(82,795)
Total Property Taxation Revenue	5,714,720	5,890,438	5,766,662
Grants:			
Operating Grants			
Ministry of Education Grants:			
Operating Grant	6,318,865	6,333,035	6,772,637
Other Ministry Grants	-	-	3,715
Total Ministry Grants	6,318,865	6,333,035	6,776,352
Other Provincial Grants	-	15,881	7,318
Total Operating Grants	6,318,865	6,348,916	6,783,670
Capital Grants			
Ministry of Education Capital Grants	118,291	934,818	184,760
Total Capital Grants	118,291	934,818	184,760
Total Grants	6,437,156	7,283,734	6,968,430

Holy Family Roman Catholic Separate School Division No. 140
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
School Generated Funds Revenue			
Curricular:			
Student Fees	-	6,624	17,157
Total Curricular Fees	-	6,624	17,157
Non-Curricular Fees:			
Commercial Sales - Non-GST	-	48,201	47,014
Fundraising	-	104,437	92,458
Grants and Partnerships	-	1,317	2,152
Students Fees	-	7,400	12,489
Other	350,000	148,584	211,478
Total Non-Curricular Fees	350,000	309,939	365,591
Total School Generated Funds Revenue	350,000	316,563	382,748
Complementary Services			
Operating Grants:			
Ministry of Education Grants:			
Operating Grant	198,738	198,744	198,162
Other Ministry Grants	84,924	112,562	97,256
Total Operating Grants	283,662	311,306	295,418
Fees and Other Revenue			
Other Revenue	-	135	2,388
Total Fees and Other Revenue	-	135	2,388
Total Complementary Services Revenue	283,662	311,441	297,806

Holy Family Roman Catholic Separate School Division No. 140
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
External Services			
Operating Grants:			
Ministry of Education Grants:			
Other Provincial Grants	25,132	11,943	11,795
Total Operating Grants	25,132	11,943	11,795
Fees and Other Revenue			
Tuition and Related Fees	27,895	6,750	6,750
Other Revenue	-	-	12,608
Total Fees and Other Revenue	27,895	6,750	19,358
Total External Services Revenue	53,027	18,693	31,153
Other Revenue			
Miscellaneous Revenue	15,000	392,331	4,399
Sales & Rentals	2,500	5,178	16,363
Investments	-	46,625	22,161
Gain on Disposal of Capital Assets	-	3,700	-
Total Other Revenue	17,500	447,834	42,923
TOTAL REVENUE FOR THE YEAR	12,856,065	14,268,703	13,489,722

Holy Family Roman Catholic Separate School Division No. 140
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Governance Expense			
Board Members Expense	44,600	38,217	40,736
Professional Development- Board Members	58,800	39,130	52,516
Advisory Committees	-	-	279
Elections	1,000	-	-
Other Governance Expenses	90,997	83,212	79,166
Total Governance Expense	195,397	160,559	172,697
Administration Expense			
Salaries	698,025	799,923	585,045
Benefits	70,095	78,481	75,500
Supplies & Services	76,050	102,429	219,998
Non-Capital Furniture & Equipment	11,000	6,693	8,372
Building Operating Expenses	65,100	64,873	54,702
Communications	42,500	13,271	14,434
Travel	22,000	14,998	9,147
Professional Development	25,000	25,637	8,681
Amortization of Tangible Capital Assets	2,600	10,147	2,261
Total Administration Expense	1,012,370	1,116,452	978,140
Instruction Expense			
Instructional (Teacher Contract) Salaries	6,267,909	6,215,371	5,867,986
Instructional (Teacher Contract) Benefits	313,777	343,111	312,847
Program Support (Non-Teacher Contract) Salaries	1,192,560	1,128,178	1,034,980
Program Support (Non-Teacher Contract) Benefits	185,415	218,490	203,918
Instructional Aids	304,840	267,830	226,227
Supplies & Services	169,800	157,040	136,986
Non-Capital Furniture & Equipment	74,540	86,556	83,755
Communications	39,000	31,224	40,663
Travel	82,700	31,658	22,070
Professional Development	134,175	64,823	53,807
Student Related Expense	28,100	31,877	30,782
Amortization of Tangible Capital Assets	70,250	45,302	63,635
Total Instruction Expense	8,863,066	8,621,460	8,077,656

Holy Family Roman Catholic Separate School Division No. 140
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Plant Operation & Maintenance Expense			
Salaries	498,700	450,570	433,631
Benefits	91,420	80,187	81,112
Supplies & Services	7,000	13,860	30,656
Non-Capital Furniture & Equipment	7,100	6,687	7,881
Building Operating Expenses	439,600	404,583	378,354
Communications	3,700	2,536	4,021
Travel	6,000	12,168	13,925
Professional Development	4,500	1,116	807
Amortization of Tangible Capital Assets	354,395	324,742	333,241
Total Plant Operation & Maintenance Expense	1,412,415	1,296,449	1,283,628
Student Transportation Expense			
Salaries	128,500	122,644	98,422
Benefits	20,870	25,328	21,101
Supplies & Services	50,200	44,936	44,372
Non-Capital Furniture & Equipment	60,000	46,967	62,552
Building Operating Expenses	-	55	1,144
Communications	2,500	2,108	2,568
Travel	250	-	242
Contracted Transportation	12,000	15,594	33,800
Amortization of Tangible Capital Assets	51,850	35,719	28,486
Total Student Transportation Expense	326,170	293,351	292,687
Tuition and Related Fees Expense			
Tuition Fees	66,000	58,000	60,078
Total Tuition and Related Fees Expense	66,000	58,000	60,078
School Generated Funds Expense			
Supplies & Services	15,000	7,515	11,966
Cost of Sales	75,000	83,421	72,345
School Fund Expenses	251,329	192,168	240,371
Amortization of Tangible Capital Assets	8,671	19,628	7,750
Total School Generated Funds Expense	350,000	302,732	332,432

Holy Family Roman Catholic Separate School Division No. 140
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	139,225	134,002	126,625
Program Support (Non-Teacher Contract) Salaries & Benefits	92,766	88,992	83,939
Plant Operation & Maintenance Salaries & Benefits	-	-	213
Instructional Aids	-	35,047	32,800
Supplies & Services	13,500	4,971	4,454
Non-Capital Furniture & Equipment	500	696	381
Building Operating Expenses	-	-	109
Communications	-	-	17
Travel	3,000	2,123	2,183
Professional Development (Non-Salary Costs)	1,200	-	785
Student Related Expenses	-	-	197
Contracted Transportation & Allowances	-	-	558
Amortization of Tangible Capital Assets	1,667	889	1,624
Total Complementary Services Expense	251,858	266,720	253,885
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	68,675	72,933	68,158
Instructional Aids	-	300	213
Supplies & Services	2,250	822	207
Communications	350	516	243
Travel	1,000	381	435
Professional Development (Non-Salary Costs)	1,000	408	1,046
Student Related Expenses	-	-	157
Total External Services Expense	73,275	75,360	70,459

Holy Family Roman Catholic Separate School Division No. 140
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2015

	2015 Budget	2015 Actual	2014 Actual
Other Expense			
Interest and Bank Charges:			
Current Interest and Bank Charges	3,000	2,507	1,848
Interest on Other Capital Loans and Long-Term Debt			
School Facilities	77,000	89,875	92,629
Total Interest and Bank Charges	80,000	92,382	94,477
Loss on Disposal of Tangible Capital Assets	-	157,297	317
Total Other Expense	80,000	249,679	94,794
TOTAL EXPENSES FOR THE YEAR	12,630,551	12,440,762	11,616,456

Holy Family Roman Catholic Separate School Division No. 140
Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2015

	Land	Buildings		School Buses		Other Vehicles	Furniture and Equipment	Computer Hardware and Assets		2014
		Buildings	Short-Term	Buses	Equipment			Audio Visual Equipment	Under Construction	
Tangible Capital Assets - at Cost:										
Opening Balance as of September 1	17,641	14,230,776	900,215	588,310	58,953	275,911	365,438	-	16,437,244	15,699,562
Additions/Purchases	-	-	81,739	194,987	26,029	87,114	68,486	721,196	1,179,551	744,390
Disposals	(930)	(1,213,651)	-	(91,091)	(18,530)	(4,699)	-	-	(1,328,901)	(6,711)
Closing Balance as of August 31	16,711	13,017,125	981,954	692,206	66,452	358,326	433,924	721,196	16,287,894	16,437,241
Tangible Capital Assets - Amortization:										
Opening Balance as of September 1	6,805	3,954,716	75,857	471,472	43,492	115,584	280,928	-	4,948,854	4,517,448
Amortization of the Period	836	260,342	51,218	35,719	13,290	31,125	43,896	-	436,426	436,997
Disposals	(512)	(975,612)	-	(88,635)	(18,530)	(4,699)	-	-	(1,087,988)	(5,594)
Closing Balance as of August 31	7,129	3,239,446	127,075	418,556	38,252	142,010	324,824	N/A	4,297,292	4,948,851
Net Book Value:										
Opening Balance as of September 1	10,836	10,276,060	824,358	116,838	15,461	160,327	84,510	-	11,488,390	11,182,114
Closing Balance as of August 31	9,582	9,777,679	854,879	273,650	28,200	216,316	109,100	721,196	11,990,602	11,488,390
Change in Net Book Value	(1,254)	(498,381)	30,521	156,812	12,739	55,989	24,590	721,196	502,212	306,276
Disposals:										
Historical Cost	930	1,213,651	-	91,091	18,530	4,699	-	-	1,328,901	6,711
Accumulated Amortization	512	975,612	-	88,635	18,530	4,699	-	-	1,087,988	5,594
Net Cost	418	238,039	-	2,456	-	-	-	-	240,913	1,117
Price of Sale	-	81,416	-	2,200	3,700	-	-	-	87,316	800
Gain (Loss) on Disposal	(418)	(156,623)	-	(256)	3,700	-	-	-	(153,597)	(317)
Net Book Value (NBV) of Assets Pledged as Security for Debt	-	-	-	49,109	-	-	-	-	49,109	56,124

Holy Family Roman Catholic Separate School Division No. 140
Schedule D: Non-Cash Items Included in Surplus
for the year ended August 31, 2015

	2015	2014
Non-Cash Items Included in Surplus:		
Amortization of Tangible Capital Assets (Schedule C)	436,426	436,997
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	153,597	317
Total Non-Cash Items Included in Surplus	590,023	437,314

Holy Family Roman Catholic Separate School Division No. 140
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2015

	2015	2014
Net Change in Non-Cash Operating Activities:		
(Increase) Decrease in Accounts Receivable	(655,370)	204,132
Increase in Accounts Payable and Accrued Liabilities	72,032	107,502
Increase in Liability for Employee Future Benefits	19,700	18,000
Increase in Deferred Revenue	7,614	120,206
Decrease in Prepaid Expenses	14,021	13,208
Total Net Change in Non-Cash Operating Activities	(542,003)	463,048

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

General note

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 Holy Family Roman Catholic Separate School Division No. 140” and operates as “the Holy Family Roman Catholic Separate School Division No. 140”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees.

The school division is funded mainly by grants from the Government of Saskatchewan and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government and agreed to by the board of education, although separate school divisions continue to have a legislative right to set their own mill rates. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Reporting Entity

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$239,300 (2014 - \$219,600) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$5,890,438 (2014 - \$5,766,662) because final tax assessments may differ from initial estimates,
- useful lives of capital assets and related amortization of \$436,426 (2014 - \$436,997) because the actual useful lives of these assets may differ from their estimated economic lives.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and long-term debt.

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 statement of operations and accumulated surplus from operations.

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

e) Financial Assets

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

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances. Provincial grants receivable represent operating, capital, and other grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

Portfolio Investments consist of equity shares in co-operative associations. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

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

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

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

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 (leasehold improvements, portables, storage sheds outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio visual equipment	5 years

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, photo copier leases, software licenses, Workers' Compensation premiums and tuition fees.

g) Liabilities

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

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

Long-Term Debt is comprised of capital loans with initial maturities of more than one year and are incurred for the purpose of financing capital expenses in accordance with the provisions of *The Education Act, 1995*.

Liability for Employee Future Benefits represent post-employment and compensated absence benefits that accrue to the school division's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method 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.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue from Non-government Sources represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

h) Employee Pension Plans

Employees of the school division participate in the following 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). The school division's obligation for this plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.
- ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSAB, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

ii) Property Taxation

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

iii) Fees and Services

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

iv) Interest Income

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

v) Other (Non-Government Transfer) Contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the school division if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

j) Statement of Remeasurement Gains and Losses

The school division has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

3. SHORT-TERM BORROWINGS

Bank indebtedness consists of a demand operating line of credit with a maximum borrowing limit of \$3,000,000 that bears interest at the Royal Bank's prime rate minus 0.6% per annum. This line of credit is authorized by a borrowing resolution by the board of education and is secured by property taxes and ministry grants. This line of credit was approved by the Minister of Education on December 10, 2010. As at August 31, 2015 there was no balance outstanding on this credit facility (August 31, 2014 - \$NIL).

4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2015	2014
Portfolio investments in the cost and amortized cost category:	Cost	Cost
Co-operative Corporations, shares	\$ 5,196	\$ 5,122
Term deposits	-	87,500
Total portfolio investments reported at cost and amortized cost	\$ 5,196	\$ 92,622

5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2015 Actual	2014 Actual
Governance	\$ 49,275	\$ 111,284	\$ -	\$ -	\$ 160,559	\$ 172,697
Administration	878,404	227,901	-	10,147	1,116,452	978,140
Instruction	7,905,150	671,008	-	45,302	8,621,460	8,077,656
Plant	530,757	440,950	-	324,742	1,296,449	1,283,628
Transportation	147,972	109,660	-	35,719	293,351	292,687
Tuition and Related Fees	-	58,000	-	-	58,000	60,078
School Generated Funds	-	283,104	-	19,628	302,732	332,432
Complementary Services	222,994	42,837	-	889	266,720	253,885
External Services	72,933	2,427	-	-	75,360	70,459
Other	-	157,297	92,382	-	249,679	94,794
TOTAL	\$ 9,807,485	\$ 2,104,468	\$ 92,382	\$ 436,427	\$ 12,440,762	\$ 11,616,456

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

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, vested sick leave and retirement gratuity. 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 statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and estimated the Liability for Employee Future Benefits as at August 31, 2015.

Details of the employee future benefits are as follows:

	2015	2014
Actuarial valuation (extrapolation) date	Aug. 31, 2015	(Aug. 31, 2014)
Long-term assumptions used:		
Discount rate at end of period	2.50%	2.80%
Inflation and productivity rate (excluding merit and promotion)	3.20%	3.25%
Expected average remaining service life (years)	16	16

Liability for Employee Future Benefits	2015	2014
Accrued Benefit Obligation - beginning of year	\$ 202,300	\$ 165,800
Current period service cost	16,500	14,500
Interest cost	6,100	6,300
Benefit payments	(2,900)	(600)
Actuarial losses	32,000	16,300
Plan amendments	1,200	-
Accrued Benefit Obligation - end of year	255,200	202,300
Unamortized Net Actuarial Gains / Losses	(15,900)	17,300
Liability for Employee Future Benefits	\$ 239,300	\$ 219,600

Employee Future Benefits Expense	2015	2014
Current period service cost	\$ 16,500	\$ 14,500
Amortization of net actuarial (gain)	(1,200)	(2,200)
Plan amendments	1,200	-
Benefit cost	16,500	12,300
Interest cost	6,100	6,300
Total Employee Future Benefits Expense	\$ 22,600	\$ 18,600

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

7. 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):

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

The STRP is funded by contributions from participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP is limited to collecting and remitting contributions of the employees at rates determined by the plan. Accordingly, these financial statements do not include any expense for employer contributions to this plan. Net pension assets or liabilities for this plan are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation.

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

	2015		2014
	STRP	TOTAL	TOTAL
Number of active School Division members	89	89	85
Member contribution rate (percentage of salary)	9.1% / 11.3%	9.1% / 11.3%	7.80%
Member contributions for the year	\$ 575,679	\$ 575,679	\$ 479,871

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.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

7. PENSION PLANS (continued)

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 financial statements. In accordance with PSAB requirements, the plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

Details of the MEPP are as follows:

	<u>2015</u>	<u>2014</u>
Number of active School Division members	73	67
Member contribution rate (percentage of salary)	8.15%	8.15%
School Division contribution rate (percentage of salary)	8.15%	8.15%
Member contributions for the year	\$ 166,316	\$ 159,397
School Division contributions for the year	\$ 166,316	\$ 159,397
Actuarial (extrapolation) valuation date	<u>(Dec-31-2014)</u>	<u>Dec-31-2013</u>
Plan Assets (in thousands)	\$ 2,006,587	\$ 1,685,167
Plan Liabilities (in thousands)	\$ 1,672,585	\$ 1,498,853
Plan Surplus (in thousands)	\$ 334,002	\$ 186,314

8. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

Details of accounts receivable balances and allowances are as follows:

	<u>2015</u>			<u>2014</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,824,775	\$ -	\$ 1,824,775	\$ 1,618,271	\$ -	\$ 1,618,271
Provincial Grants Receivable	800,000	-	800,000	336,987	-	336,987
Other Receivables	62,709	-	62,709	76,856	-	76,856
Total Accounts Receivable	\$ 2,687,484	\$ -	\$ 2,687,484	\$ 2,032,114	\$ -	\$ 2,032,114

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2015	2014
Accrued Salaries and Benefits	\$ 92,404	\$ 115,138
Accrued Interest on Capital Loans	5,916	-
Supplier Payments	123,285	34,435
Total Accounts Payable and Accrued Liabilities	\$ 221,605	\$ 149,573

10. LONG-TERM DEBT

Details of long-term debt are as follows:

	2015	2014
Capital Loans:		
Canadian Imperial Bank of Commerce (CIBC) loan bearing interest of 5.22% per annum, repayable in monthly blended payments of \$2,640. The loan was unsecured and paid in full in 2015.	\$ -	\$ 5,245
Weyburn Credit Union loan bearing interest of 4.84% per annum, repayable in monthly blended payments of \$10,108. The loan is secured by a specific security agreement covering property taxes and ministry grant. The loan matures on May 1, 2017.	209,937	318,211
Weyburn Credit Union loan bearing interest of 2.54% per annum, repayable in monthly blended payments of \$1,495. The loan is secured by a specific security agreement covering a motor vehicle. The loan matures on July 1, 2016.	17,568	34,851
Toronto Dominion (TD) loan bearing interest of 3.77% per annum, repayable in monthly blended payments of \$11,630. The loan is unsecured and matures on June 1, 2033.	1,810,617	1,879,925
Total Long-Term Debt	\$ 2,038,122	\$ 2,238,232

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

	Capital Loans	Total
2016	\$ 203,943	\$ 203,943
2017	171,859	171,859
2018	78,221	78,221
2019	81,215	81,215
2020	83,737	83,737
Thereafter	1,419,147	1,419,147
Total	\$ 2,038,122	\$ 2,038,122

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

10. LONG-TERM DEBT (continued)

Principal and interest payments on the long-term debt are as follows:				
	Capital Loans		2015	2014
Principal	\$	200,110	\$ 200,110	\$ 217,836
Interest		89,875	89,875	94,795
Total	\$	289,985	\$ 289,985	\$ 312,631

11. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2014	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2015
Capital projects:				
Proceeds from sale of school buildings	\$ -	\$ 642,954	\$ 361,000	\$ 281,954
Total capital projects deferred revenue	-	642,954	361,000	281,954
Other deferred revenue:				
Property Tax	326,470	53,130	326,470	53,130
Quota Club, Estevan	1,000	-	1,000	-
Total other deferred revenue	327,470	53,130	327,470	53,130
Total Deferred Revenue	\$ 327,470	\$ 696,084	\$ 688,470	\$ 335,084

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

12. 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 in 2015 and 2014:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Childhood Intervention Program	FNME	English as a Second Language	French as a Second Language	2015	2014
Revenues:							
Operating Grants	\$ 198,744	\$ 81,629	\$ 10,000	\$ 12,988	\$ 7,945	\$ 311,306	\$ 295,418
Capital Grants	-	-	-	-	-	-	2,388
Fees and Other Revenues	135	-	-	-	-	135	-
Total Revenues	198,879	81,629	10,000	12,988	7,945	311,441	297,806
Expenses:							
Salaries & Benefits	204,757	18,237	-	-	-	222,994	210,779
Instructional Aids	4,844	793	6,611	14,610	8,189	35,047	32,798
Supplies and Services	4,566	405	-	-	-	4,971	4,454
Non-Capital Equipment	696	-	-	-	-	696	381
Building Operating Expenses	-	-	-	-	-	-	109
Communications	-	-	-	-	-	-	17
Travel	579	1,544	-	-	-	2,123	2,183
Professional Development (Non-Salary Costs)	-	-	-	-	-	-	785
Student Related Expenses	-	-	-	-	-	-	197
Contracted Transportation & Allowances	-	-	-	-	-	-	558
Amortization of Tangible Capital Assets	889	-	-	-	-	889	1,624
Total Expenses	216,331	20,979	6,611	14,610	8,189	266,720	253,885
Excess (Deficiency) of Revenues over Expenses	\$ (17,452)	\$ 60,650	\$ 3,389	\$ (1,622)	\$ (244)	\$ 44,721	\$ 43,921

The purpose and nature of each Complementary Services program is as follows:

Pre-K Program – is an early childhood education program supporting three and four year old children held at St. Michael, St. Mary's and Sacred Heart Schools. It is a partnership between the Government of Saskatchewan, boards of education and communities.

Early Childhood Intervention Program – is a province-wide network of community-based supports for families of children who experience development delays. Children are often delayed in reaching developmental milestones or are born with a condition or diagnosis that makes it more difficult for them to develop at rates that are typical for a specific age group.

First Nations, Métis Education (FNME) – is a priority for the government and school division investing resources into specialized programs and initiatives for students who are First Nations or Métis.

English as a Second Language and French as a Second Language – is a priority for the government and school division investing resources into specialized programs and initiatives for students whose first language is different than the English or French Immersion schools they are attending.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

13. 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 in 2015 and 2014:

Summary of External Services Revenues and Expenses, by Program	Child Family Services	2015	2014
Revenues:			
Operating Grants	\$ 11,943	\$ 11,943	\$ 11,795
Fees and Other Revenues	6,750	6,750	19,358
Total Revenues	18,693	18,693	31,153
Expenses:			
Salaries & Benefits	72,933	72,933	68,158
Instructional Aids	300	300	213
Supplies and Services	822	822	208
Communications	516	516	242
Travel	381	381	435
Professional Development	408	408	1,046
Student Related Expenses	-	-	157
Total Expenses	75,360	75,360	70,459
(Deficiency) of Revenues over Expenses	\$ (56,667)	\$ (56,667)	\$ (39,306)

The purpose and nature of each External Services program is as follows:

Child and Family Services – in connection with the Ministry of Social Services and Sun Country Health to provide school based family counselling and support services for students and their families that will increase opportunities for students to experience success and achieve learning in school.

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

14. 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 capital projects, plant operations and instructional carryovers. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

	August 31 2014	Additions during the year	Reductions during the year	August 31 2015
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 11,488,390	\$ 743,125	\$ 240,913	\$ 11,990,602
Less: Debt owing on Tangible Capital Assets	(2,238,232)	-	(200,110)	(2,038,122)
	9,250,158	743,125	40,803	9,952,480
PMR maintenance project allocations (1)	118,291	134,818	116,013	137,096
Internally Restricted Surplus:				
Capital projects: (2)				
Designated for Tangible Capital Asset expenditures - Grants (2a)	-	800,000	585,661	214,339
Designated for Tangible Capital Asset expenditures - Capital sale (2b)	-	432,050	135,535	296,515
Designated for Tangible Capital Asset expenditures - Board motion (2c)	15,837	37,000	15,837	37,000
	15,837	1,269,050	737,033	547,854
Other: (3)				
School Generated Funds	139,268	130,768	138,568	131,468
School Budget Carryovers	22,566	(14,941)	22,566	(14,941)
Radville Amalgamation Agreement	123,405	2,082	-	125,487
Estevan Amalgamation Agreement	53,925	475	-	54,400
Professional Development	4,456	1,704	4,456	1,704
Plant Contracted Services	6,510	3,630	6,510	3,630
Ministry Grants	46,222	112,562	50,388	108,396
	396,352	236,280	222,488	410,144
Unrestricted Surplus	3,442,256	561,005	-	4,003,261
Total Accumulated Surplus	\$ 13,222,894	\$ 2,944,278	\$ 1,116,337	\$ 15,050,835

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

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

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

14. ACCUMULATED SURPLUS (continued)

- (2) Capital Projects represent the following:
- a. Transfers received from the Ministry of Education as funding support for capital projects for the school division on a capital project submission basis. Unspent funds at the end of the fiscal year are designated for the completion of the project in the subsequent year.
 - b. Sale of school buildings designated for Ministry of Education and Board approved capital projects. Unspent funds at the end of the fiscal year are designated for the completion of the project in the subsequent year.
 - c. Board approved capital project designated for capital in the subsequent year
- (3) Other represents allocated funds that are unspent at the end of the fiscal year and are designated for future expenditures.

15. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 22, 2014 and the Minister of Education on August 12, 2014.

16. RELATED PARTIES

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

Related Party Transactions

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

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NOTES TO THE FINANCIAL STATEMENTS
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16. RELATED PARTIES (continued)

	2015	2014
Revenues:		
Ministry of Education	\$ 7,591,102	\$ 7,294,380
SGL, Saskatchewan Government Insurance	15,881	7,318
Ministry of Social Services	11,943	11,795
Sun Country Health	6,750	6,750
	\$7,625,676	\$ 7,320,243
Expenses:		
Lloydminster Catholic	\$ -	\$ 130
Radville Laurier Regional Park	-	1,033
Sask Government Services	-	56,532
Sask Energy	43,072	43,589
Sask Power	149,015	147,018
Sasktel, Sasktel Mobility	39,507	17,505
SGL, Saskatchewan Government Insurance	7,210	2,687
South East Cornerstone School	14,869	9,301
Saskatchewan Workers Compensation Board	19,976	23,572
	\$ 273,649	\$ 301,367
Accounts Receivable:		
Ministry of Education, operating grants	\$ -	\$ 91,264
Ministry of Education, capital grants	800,000	245,723
SGL, Saskatchewan Government Insurance	196	-
	\$ 800,196	\$ 336,987
Prepaid Expenses:		
Saskatchewan Workers Compensation Board	\$ 7,786	\$ 4,299
	\$ 7,786	\$ 4,299

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

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

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

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
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17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the school division are as follows:

- Division office lease of \$1,492,300 over 10 years.
- Copier lease agreement of \$76,404 over 3 years.

Operating lease obligations of the school division are as follows:

	Operating Leases		
	Office Rental	Copier Leases	Total Operating
Future minimum lease payments:			
2016	\$ 142,008	\$ 25,468	\$ 167,476
2017	143,448	\$ 25,468	168,916
2018	144,946	\$ 25,468	170,414
2019	146,503	-	146,503
2020	148,123	-	148,123
Thereafter	767,272	-	767,272
Total Lease Obligations	\$ 1,492,300	\$ 76,404	\$ 1,568,704

18. COMPARATIVE INFORMATION

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

HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2015

19. RISK MANAGEMENT

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

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 short term accounts receivable due on demand of invoicing or contract.

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 an impairment in collectability.

The aging of grants and other accounts receivable at August 31, 2015 was:

August 31, 2015					
		Total	Current	60-90 days	Over 90 days
Grants Receivable	\$	800,000	\$ 800,000	\$ -	\$ -
Other Receivables		16,042	13,419	1,524	1,099
Net Receivables	\$	816,042	\$ 813,419	\$ 1,524	\$ 1,099

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 a line of credit, budget practices and forecasts.

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NOTES TO THE FINANCIAL STATEMENTS
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19. RISK MANAGEMENT (continued)

The following table sets out the contractual maturities of the school division's financial liabilities:

	August 31, 2015			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 221,605	\$ -	\$ -	\$ -
Long-term debt (<i>includes interest</i>)	139,398	139,234	656,644	1,790,948
Total	\$ 361,003	\$ 139,234	\$ 656,644	\$ 1,790,948

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 its authorized bank line of credit of \$3,000,000 with interest payable monthly at a rate of prime minus 0.6%. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no outstanding balance on this credit facility at August 31, 2015.

The school division minimizes these risks by:

- The school division minimizes these risks by holding cash in an account at a Canadian bank, denominated in Canadian currency
- investing term deposits for short terms at fixed interest rates
- investing in Co-operative Corporations
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt