



**Holy Family Roman Catholic Separate School  
Division #140  
2016-17 Annual Report**

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## School Division Contact Information

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Rooted in Christ, Serving in Love



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## Letter of Transmittal

Honourable Bronwyn Eyre  
Minister of Education

Dear Minister Eyre:

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 2016-17 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2016 to August 31, 2017.

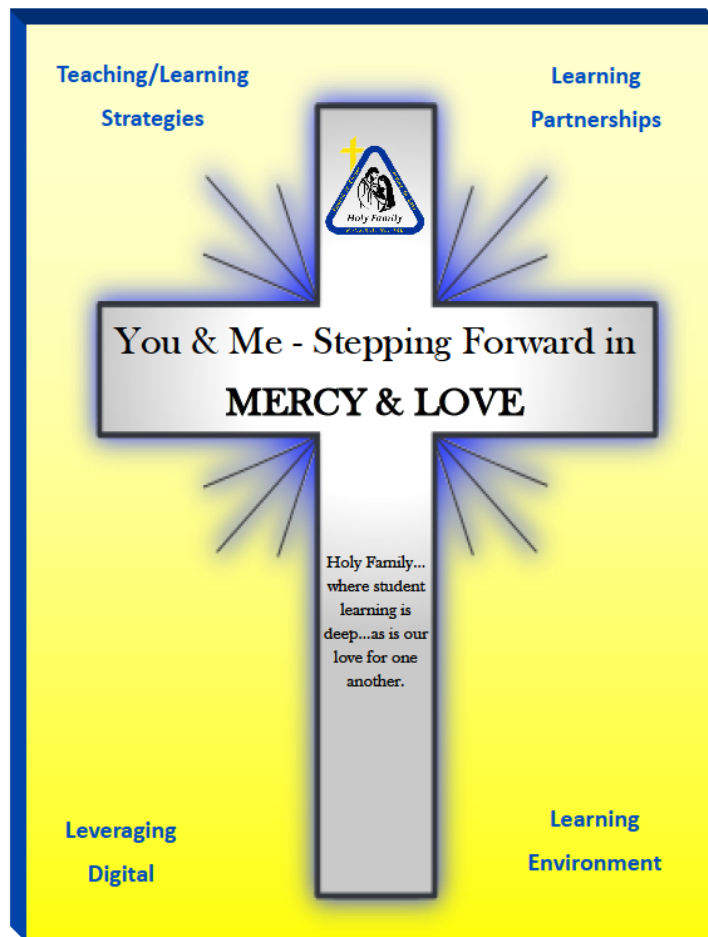
Respectfully submitted,



Bruno Tuchscherer  
Chairperson

## Introduction

This annual report presents an overview of the Holy Family RCSSD's goals, activities and results for the fiscal year September 1, 2016 to August 31, 2017. It provides a snapshot of Holy Family RCSSD, its governance structure, students, staff, programs and facilities and other components as outlined in the table of contents. This report outlines how the division deploys the Education Sector Strategic Plan in relation to its strategic plan. It provides a provincial overview and financial statements that have been audited by an independent auditor following Canadian Generally Accepted Auditing Standards.



# School Division Profile

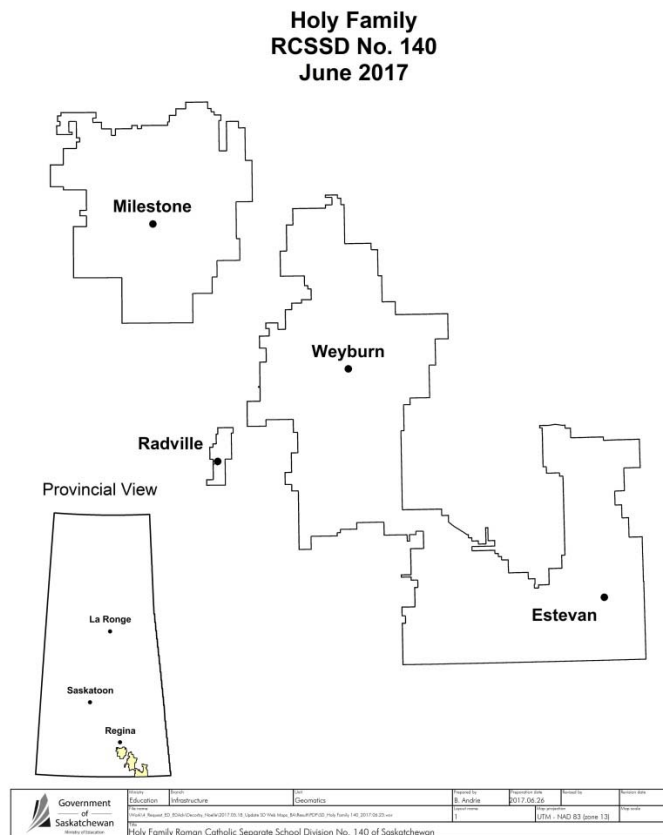
## About Us

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 below shows the geographic location of Holy Family RCSSD.

Holy Family RCSSD is divided into six subdivisions and two urban centers for purposes of board representation. For a more detailed map showing the six subdivisions, our cities and the other major towns and highways, go to our website [www.holyfamilyrcssd.ca](http://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 RCSSD 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 21<sup>st</sup> 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.

### **Program Overview**

Holy Family RCSSD operates five schools in four communities serving 1330 students enrolled in Prekindergarten through Grade 9 in 2016-17.

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 RCSSD also offers Christian Ethics instruction at three of the area high schools through a partnership with Southeast Cornerstone SD. 21st Century Deep Learning for students is also a main priority for Holy Family ensuring students are prepared through their learning to succeed in today's global markets. Through rigorous timetabling and the hiring of qualified staff members, Holy Family RCSSD 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
- English as an Additional Language (EAL) program
- Student Diversity
- Speech and Language Therapy

- School-based Counselling
- Twenty-first Century Deep Learning
- Early Learning Facilitation
- First Nation, Inuit and Métis Learning

Programming highlights for 2016-17 included:

**French Immersion** – Instruction at grade levels Kindergarten through 8 is offered at Sacred Heart/Sacré Coeur School in Estevan. Students enrolled in the French Immersion classes are instructed in all provincial curricula as well as Religion, HIV/Aids and Family Life programming. Student progress reports provided to parents are outcome-based with achievement rated on a four-point scale. Resources purchased for the school are presented in both English and French.

**English as an Additional Language (EAL) Programming** – The Superintendent of Student Services & Assessment is responsible for the EAL programming, resources, and English Language assessment. Holy Family RCSSD has an EAL student population of approximately 15% of the total student population with the majority of them hailing from Philippines. Holy Family RCSSD has been the recipient of government grants in past years to support EAL projects and our growing EAL student population. These EAL projects, such as instructional strategies and resources, are still ongoing and active in our schools.

Annually, as required, we assess the English language ability of all our EAL students. After the assessment, students are given a rubric score according to the Common Framework of Reference (CFR) language ability levels. These CFR levels are submitted in September to the Ministry of Education. The CFR level of each EAL student is also used as part of the academic data profile and shared with classroom teachers in order to gain a better understanding of their students' English language ability and plan student programming accordingly. Holy Family RCSSD classroom teachers have the duty of building English Language skills along with delivery of the curricula for EAL Learners.

In order to support schools and classroom teachers, connections and resources are provided. Holy Family RCSSD along with Southeast Cornerstone SD and Southeast Newcomer Services has secured two Settlement Workers in Schools (SWIS) positions through the Federal government. SWIS workers are present in all Holy Family schools to support EAL students and their families settle into their new communities. Holy Family staff has access to an internal website of resources to support culturally responsive teaching practices and welcoming, multi-cultural schools and classrooms.

**Speech and Language Therapy** – A Speech and Language Pathologist (SLP) plays the role of assessor and consultant to our Holy Family RCSSD schools. The SLP manages therapies for students through use of SLP Aides in all five schools. Our SLP is a member of the Response to Intervention (RTI) team in each of the schools. This allows for direct input into supporting small group Tier 2 and individual Tier 3 students as well as introduction of Tier I strategies which benefits all students enrolled in each classroom. In 2016-17 our SLP continued implementing

strategies based on recent training in a therapy to help with regulation for students with Autism Spectrum Disorder. We have seen much success in this intensive therapy, which allows these students to be in the inclusive classroom setting. Our SLP also was part of a group that implemented an Early Years Support plan, which included some screening of Kindergarten students for speech sound issues. From this screening our SLP was able to work with classroom teachers to implement Tier 1 strategies into the classroom to allow benefits to all students.

**School-based Counselling** – Three 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 self-regulation in our schools and our community in 2016-17 saw counselors focus on helping staff and students better understand what self-regulation strategies are needed for students to do their best learning. The prevention of bullying, providing support for those who experience bullying situations and finding opportunity for more global education opportunities continued to be a focus as well. An alignment with the values of the Catholic faith aids in developing strategies within the schools.

**Student Diversity** - Holy Family RCSSD honours and respects all students, and has done work in 2016-17 in the creation of Operational Procedures developed to give process to respecting human diversity. Procedures, guidelines, and resources were set in place to create inclusive and safe learning environments for Indigenous Peoples, English Language Learners, and those who have sexual and/or gender diverseness. To generate procedures Holy Family RCSSD used guiding documents from the Saskatchewan Catholic School Boards Association, the Saskatchewan Human Rights Code, and others. Procedures and resources were also developed in the area of Assistive Technology and Adaptive Equipment. To meet unique student needs and allow every student to access education to their full potential sometimes special technology or equipment is needed. The new procedures set out by the school division allow faster and more direct services to our schools and students.

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

Holy Family RCSSD employs an Early Childhood Intervention Program (ECIP) interventionist. Their mandate is to work with families and children from birth to school age. Part of their role is to impact community connections in a positive way via home visits and partnering families with other agencies for support. Holy Family RCSSD also runs three Prekindergarten programs in our schools. These classrooms target vulnerable students and offer a play-based approach to learning and growing with a focus on parent engagement. Holy Family RCSSD accepts early entrants in locations where a Prekindergarten program is not offered. Once an early entrant is registered into the school, the RTI team meets to discuss needs and develops a support plan. Early entrants have access to all student services support in our schools.

**21st Century Deep Learning**– Holy Family RCSSD’s deep learning team continued to partner with IBM and C21 and created a strategic plan for implementing deep learning. Holy Family RCSSD’s strategic plan for deep learning also continues to partner with Fullan’s New Pedagogies for Deep Learning. Through these partnerships, Holy Family RCSSD infuses 21<sup>st</sup> century learning skills using Fullan’s Deep Learning Pedagogies into existing curricula and educational programming. Teachers in 2016-17 followed initial planning protocols integrating deep learning into lesson plans.

While still focusing on the student achievement of curricular outcomes, teachers facilitate learning experiences by leveraging digital platforms, introducing new pedagogical practices, revisiting physical environments and forming partnerships to allow the students more independence as well as development of the 6 C’s: critical thinking, creativity, communication, collaboration, citizenship and character.

**First Nation, Inuit and Métis Education** – Holy Family RCSSD continued to provide academic, cultural, and spiritual support and engagement for our First Nations and Métis students in 2016-17. Resources and efforts were put into the areas of Truth and Reconciliation, Residential Schools, First Nations culture, Métis culture, and provincial involvement.

Within Truth and Reconciliation work was done with our Board, Central office, Administrators and with students to deepen understanding of the truth of residential schools and review the Calls to Action set out by the Truth and Reconciliation Commission. All Holy Family schools implemented Orange Day on September 30<sup>th</sup>, recognizing the day with activities and student involvement.

Holy Family also focused on building relationships and community and were happy to welcome both a Métis storyteller and a First Nations Traditional Knowledge Keeper to our family. These two individuals worked with our Board, Central Office, Administrators, teachers, and students. In order to build and keep good relationships, Holy Family implemented an acknowledgment of Treaty land and First Nations and Métis elders that is read at the beginning of all gatherings. Holy Family continues to be a recipient of the First Nations Métis Education Achievement Fund as delivered by the Ministry of Education. This grant allows Holy Family to further support the academic achievement of our First Nations and Métis students in literacy and math.

Holy Family schools work to be inclusive and culturally responsive environments. In 2016-17 Métis sashes were purchased for all schools to display along with information about the importance of the sash. Our goal is to have each student see a reflection of themselves in their learning environment and we will continue work towards this through First Nations and Métis cultural kits which are in all school libraries. Holy Family teachers also have access to resources for their classroom via an in-house website. The Superintendent of Student Services & Assessment is responsible for First Nations and Métis education at Holy Family. With a self-reported First Nations and Métis student population of approximately 1%, Holy Family is dedicated to moving forward in our communities in truth and reconciliation and strengthening of good relationships.

# Governance

## The Board of Education

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

Holy Family RCSSD is governed by a nine-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”.

Holy Family RCSSD is organized into five 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 26, 2016 and will serve a four-year term. Board of Education members are:

- Subdivision 2 .....Teresa Vandesype
- Subdivision 3 .....Robert Cossette
- Subdivision 4 .....Rocky Sidloski
- Subdivision 5 .....Kathleen Yanko
- Subdivision 6 .....Kathleen 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**

In each school, an actively engaged School Community Council (SCC) contributes to the life of the school. SCCs work together with school administration to achieve the improvement goals established each year. School level goals are included and aligned with the Education Sector Strategic Plan. Plans in 2016-17 included improvements to facilities and grounds as well as targeting the culture and climate of schools.

Holy Family RCSSD has operational School Community Councils (SCC) in each of its five elementary schools. In addition to having the required members for each of the SCCs, one school has student representation. Given Holy Family RCSSD's small aboriginal population, and that there are no students living on-reserve attending division schools, there is no First Nation representation on the SCCs.

Holy Family RCSSD provides an SCC Forum annually. The Forum depends on significant leadership by the SCC presidents. SCCs are aware of school improvement plans and their activities help embrace school goals. In 2016-17 SCCs were provided a \$3500 budget to cover the annual SCC Forum and a grant to each SCC to cover operational costs.

## **School Division in the Community**

Holy Family RCSSD 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 is blessed to have a successful working relationship with our Catholic partners in each community and many public agencies and groups.

## **Community Involvement**

In 2016-17, parents of students in the Prekindergarten programs visited the school regularly as they dropped off and picked up their children. Regular drop offs provided 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.

Schools had engagement evenings throughout the year that parents were invited to attend. Themes or topics normally include First Nations and Métis Education, Advancements in Technology, Anti-bullying Presentations, Catholic Faith Development, Self-regulation Presentations, or Parenting Presentations.

Three-way conferences followed each of the Term I and Term II reporting periods. On these occasions, parents were invited to attend a meeting in their child's homeroom that the student

directed and showcased his or her achievements to date. Conferences were programmed to highlight the student's accomplishments, set goals for the upcoming term and discuss any other information the family or teacher identified as requiring attention. Students also reviewed targeted parts of their learning portfolios with their parents at this time.

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

Students and staff participate annually in a number of community events such as Terry Fox Walk or Food Bank drives and often visit local nursing/care homes to provide entertainment for residents.

## **Community Partnerships**

Holy Family RCSSD 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 experiences are positive and successful.

In 2016-17 Holy Family RCSSD 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 rural students with busing service into Radville, Weyburn and Estevan. We partnered to maintain two system calendars so that the busing partnership could continue as well as strategically placed professional development time. The two school divisions worked collaboratively on the South East Violent Threat Risk Assessment Protocol in the past and continue to support one another with training and action plans involving threat risk assessments. 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 and SECPSD. System Chief Executive Officers (CEOs) meet monthly as per contract requirements.

Partnerships exist with each of the community parishes. Holy Family RCSSD partnered with our parishes so that students were able to attend Youth Group activities. Students and staff continued to participate in ministries within masses in each community. All Holy Family RCSSD schools were very active in social justice and stewardship projects within and beyond our local communities.

Holy Family RCSSD was a member of the South East Regional Mobilization Committee. This interagency group acted as the steering committee for the regional HUB committee that met weekly in an effort to proactively meet the diverse needs on individuals that need agency or multi-agency interventions. Holy Family RCSSD actively worked with the South East Newcomer

Services to help new families transition into their communities. Holy Family RCSSD continued 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. In 2016-17 we were part of the Saskatchewan Catholic School Boards Association (SCSBA); this partnership allowed for Catholic leaders within the province to serve Catholic education collaboratively on issues and opportunities provincially and nationally. Holy Family RCSSD is 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, provide leadership to facilitate enhanced outcomes in the development of all students in Saskatchewan. Holy Family RCSSD was a member of the Saskatchewan School Board Association (SSBA) as well. The SSBA provided leadership, coordination and services to member boards of education to support student achievement.

## **Strategic Direction and Reporting**

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

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

2016-17 was the third year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

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

**Reading, Writing, Math at Grade Level and Unified Student Information System Business Case**

**OUTCOME:**

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

**PRIORITY:**

**Develop a business case to explore the feasibility of a provincial Unified Student Information System.**

<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>	<p>Holy Family RCSSD’s academic targets align directly with the Education Sector Strategic Plan (ESSP). Holy Family school goals also align with the division and ESSP academic targets.</p> <ul style="list-style-type: none"> <li>● 80% of Grade 1 - 9 students will be at grade level in reading and math according to provincial/curricular standards.</li> <li>● Saskatchewan provincial writing rubrics were used in a pilot phase in Holy Family schools in 2016-17; we will participate in provincial data collection for writing in June 2018.</li> <li>● Holy Family uses a local math assessment and report card data to determine students who are at grade level in math. When the provincial math rubrics are available to schools we anticipate doing a pilot phase in 2017-18 and official data collection in June 2019.</li> </ul>
<p><b>School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Unified Student Information System Business Case priority</b></p>	<p>1. Successful actions that supported target achievement in reading:</p> <ul style="list-style-type: none"> <li>● continuous on-going assessment at the classroom level with researched and trusted tools</li> <li>● data walls / tracking within classrooms to ensure data driven decisions</li> <li>● targeted literacy growth for emergent readers with programs that focus on specific factors in early language</li> <li>● focus on struggling readers through use of intervention programs</li> <li>● continued professional development for teachers and implementation of learnings</li> <li>● engagement of students (school reading clubs, reading buddies, Student Oratory and Share Fair, school-wide reading challenges, student purchase books for their school libraries) and families (newsletters, school events, classroom events, family projects)</li> <li>● community connections with local literacy groups and local libraries</li> <li>● teacher support through co-teaching, Learning Facilitators working in classrooms, Professional Learning Communities</li> <li>● Response to Intervention school team meetings</li> <li>● high-quality resources in our classrooms</li> <li>● focus on support for English Language</li> <li>● Continued review of the <i>Saskatchewan Reads</i> document and website for both French and English teachers. Holy Family had two principals and one coordinator as part of the provincial team for <i>Saskatchewan Reads</i> for Administrators. Our Director of Education is one of the outcome owners of</li> </ul>

Reading, Writing and Math.

2. Successful actions that supported target achievement in writing:

- Saskatchewan Provincial Writing Rubric: professional development, teacher group work, and practice
- student engagement: Youth Author's Club, "I Can" student achievement statements
- development of a local writing staircase: the building of writing skill that outlines what students need to know and demonstrate at each step
- early intervention: focus on building writing skill through oral narratives

3. Successful actions that supported target achievement in math:

- Holy Family Math Benchmarking
- Targeted support for struggling math students with Key Math: diagnostic assessment
- student engagement through web-based programs (Mathletics, IXL)
- data tracking within classrooms
- development of a local math continuum that outlines what math skills a student should have before they are done that year of study
- School wide math engagement
- Focus on math literacy
- Holy Family RCSSD teacher is part of the ESSP provincial working group that is developing the provincial math rubrics

4. Actions that supported the development of USIS:

Holy Family RCSSD fulfilled all requests of the USIS Priority team by:

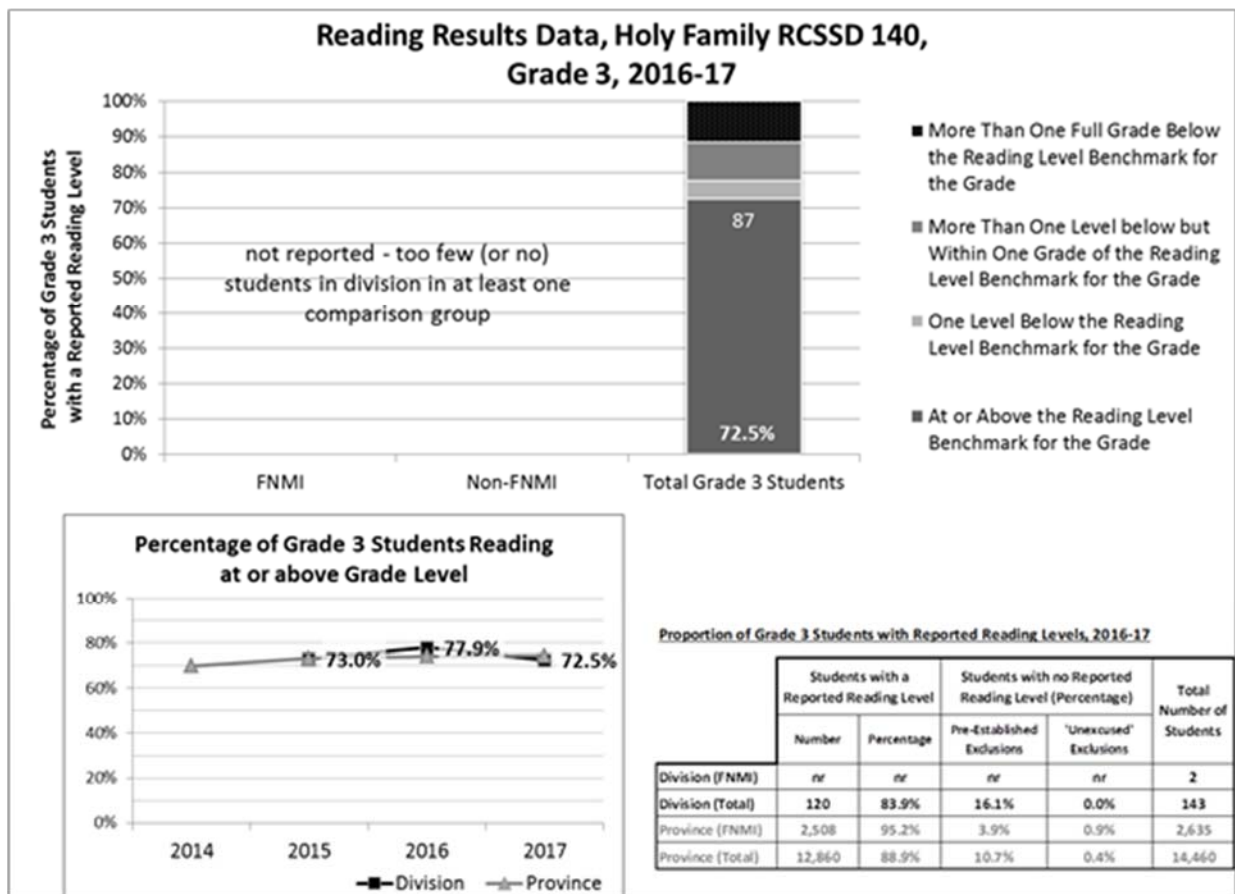
- Participation in the initial needs assessment and virtual interviews
- Submitting an application for division personnel to be on the USIS priority team, submitting a comprehensive list of needs and wants in a SIS and prioritizing within, participation in USIS Business Case webinars
- providing updates to the Holy Family Board of Education and Central office

## Measures for Reading, Writing and Math at Grade Level

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

Grade 3 reading levels are considered a leading indicator of future student performance.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Notes: 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 as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

## Analysis of results

Holy Family RCSSD is proud of our Grade 3 readers. Holy Family has four years of provincial reading data collection at this point and 2016-17 is the first year we have seen a dip in our Grade 3 reading rates using provincially developed benchmarks. As with all of the student population, Holy Family RCSSD Grade 3 readers come with their own unique needs and challenges and we are working hard to find the right path and supports for all students. Many plans for improvement have been set in place in our division office and in our schools.

In 2016-17, 72.5% of Holy Family RCSSD Grade 3 students were reading at Grade level according to the provincially developed benchmarks. Holy Family RCSSD Grade 3 readers are slightly below the provincial average of 74.4%; a provincial average that has remained consistent for the past two years. Looking more closely at the results, it is important to note that Holy Family RCSSD Grade 3 students include both students in English mainstream as well as French Immersion students.

### Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

**OUTCOME:**

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

**PRIORITY:**

**In partnership with First Nations and Métis stakeholders, implement the Following Their Voices Initiative**

**School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

Holy Family RCSSD is a prekindergarten to grade 9 school division with a low population (approximately 1% of total) of self-declared First Nations and Métis students (*18 self-declared Aboriginal students in 2016-17*). Holy Family RCSSD has been a recipient of the First Nations Métis Education Achievement Fund (FNMEAF) for the past 4 years. The focus of Holy Family's 2016-17 FNMEAF plan was Literacy: Reading Fluency and Writing. Our 2016-17 FNMEAF goal stated: By the end of June 2017, 80% of Grade 1-9 students overall will be reading at grade level expectations for reading fluency.

**School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and**

Holy Family RCSSD used the following strategies and provided the following resources to support literacy growth for our First Nation and Métis students:

1. Data sources:
  - Reading benchmarking three times yearly, provincial reading data collection, informal classroom data tracking – running records.
2. Data to guide instruction:
  - school data walls focused on literacy, division data wall where

**Graduation Rates outcome and the Following Their Voices priority**

administration had to highlight specific student data, Superintendent visit schools after each data drop to discuss specifics, Response to Intervention (RTI) teams review data and make decisions about interventions.

3. Professional Development:

- *Saskatchewan Reads* and *Saskatchewan Reads for Administrators*, PWIM (Picture Word Inductive Model – teaching strategy) 4 days of workshops, NPDL: New Pedagogies for Deeper Learning partnership with a focus on 21C skills and inquiry, C21: Shifting Minds partnership, learning disabilities workshop for Learning Facilitators

4. Community support:

- Community volunteers for oral reading and other literacy events, enhancement of accountability - data walls, data teams, reading results shared with each teacher, parents and students, partnerships with local literacy groups – public libraries, pre-schools, and local Literacy groups

5. Quality resources:

- reading interventions targeting struggling readers: - multisensory learning, early literacy tool kit, classroom Tier 1 support

**Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices**

Holy Family RCSSD is a Prekindergarten to grade 9 school division with a very small self-declared First Nations and Métis (FNM) student population. As Holy Family RCSSD also does not have high school students, our school division does not have measures to report in this priority. Holy Family RCSSD's other ESSP priorities support our diverse student population as evident below in the graduation rates and transition from grades 9 to 10 measures.

Despite the fact that Holy Family RCSSD does not have high school students nor a high percentage of FNM students in our area, our school division strategically supported this priority by ensuring Treaty Education happened in all classrooms by using Saskatchewan curricular outcomes and the Treaty Education Outcomes and Indicators document. As well actions were taken in the areas of Truth & Reconciliation, Residential Schools, First Nations culture, Métis culture, and provincial involvement.

## Graduation Rates

### Outcome:

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

### Priority:

Identify and implement high impact strategies for supporting student engagement, retention, and graduation.

### School Division goals aligned with the Graduation Rates outcome and priority

Holy Family RCSSD has grades from Prekindergarten to Grade 9; since we do not have high schools in Holy Family RCSSD, we do not have specific goals or actions in this area pertaining to graduation rates. Holy Family RCSSD does, however, support the transition of students from our senior grades into high school and tracks our students' success through graduation rates.

### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Graduation Rates outcome

#### Transitions to High School Plan –

There is a multi-faceted plan in place for Holy Family RCSSD students to transition into high school. High School guidance counselors, in-school administration, and teaching staff support Holy Family RCSSD students in transitioning by:

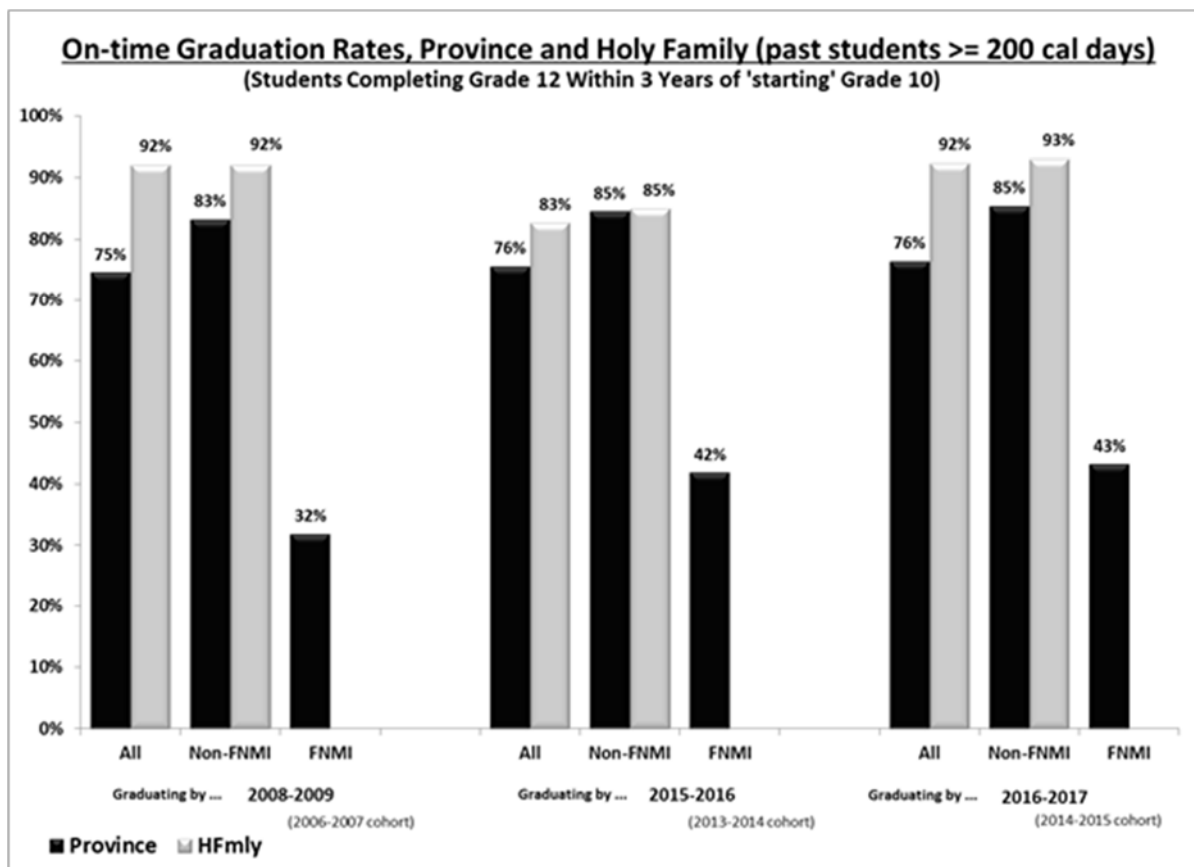
- Met with students in mid-winter to discuss course options and the registration process
- Students and families were then able to tour the high school they would be attending either during a scheduled day or evening. During this tour students were able to meet their homeroom teachers, gain confidence in navigating through the often larger high school building, and hear presentations from high school students regarding advice and opportunities that are available to Holy Family RCSSD students once they enter 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 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 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 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 for Graduation Rates

### Grade 12 Graduation Rate: On-Time

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

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



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

Source: Ministry of Education, 2017

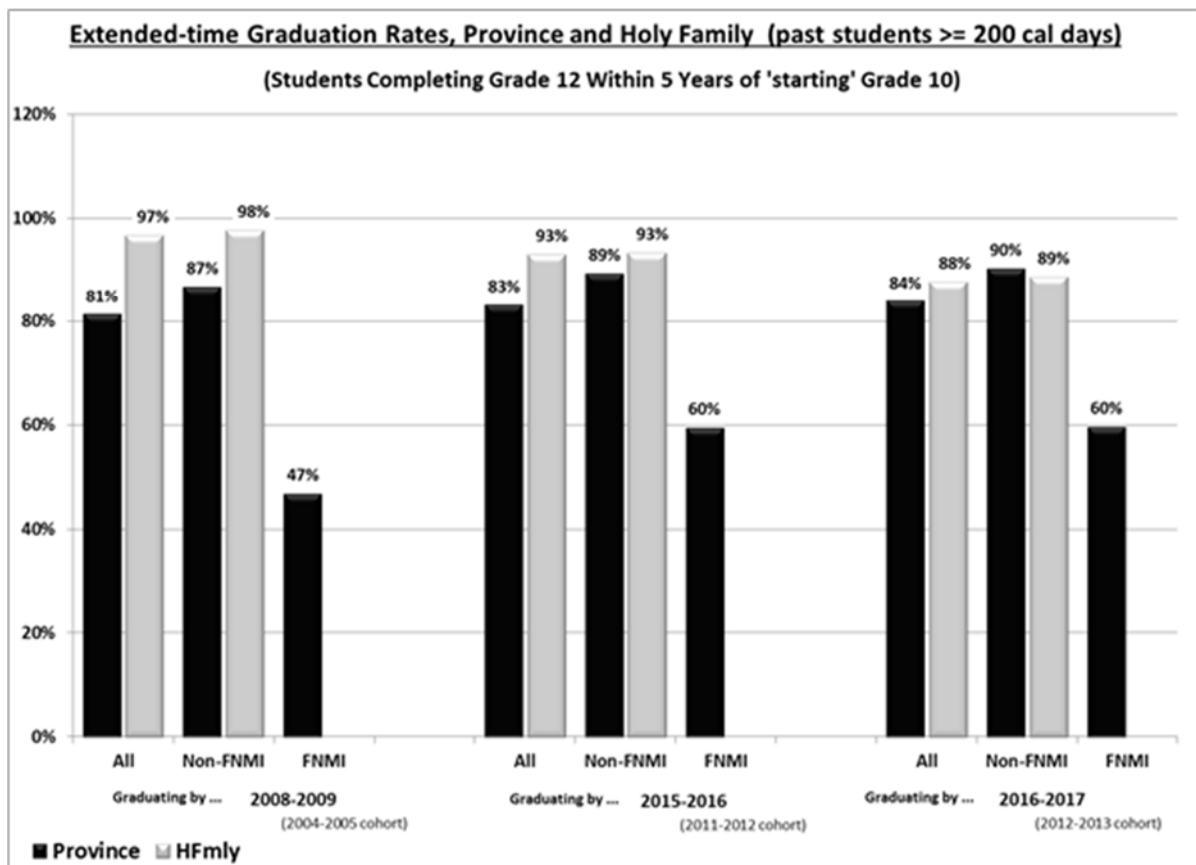
## Analysis of results

**On-time Graduation Rates** – In June 2017, 92% 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 Holy Family RCSSD’s school’s senior year) graduated within three years of entering Grade 10, as did 93% of non-First Nations, Métis & Inuit/Inuk (FNMI) students. These results are slightly higher than last year’s results. Holy Family RCSSD is 16% higher than the provincial average for all students and 8% higher than the provincial average for non-FNMI students. Holy Family RCSSD is above the 2020 provincial target of 85% of students graduating high school within 3 years of their starting date.

### Grade 12 Graduation Rate: Extended-Time

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

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



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

Source: Ministry of Education, 2017

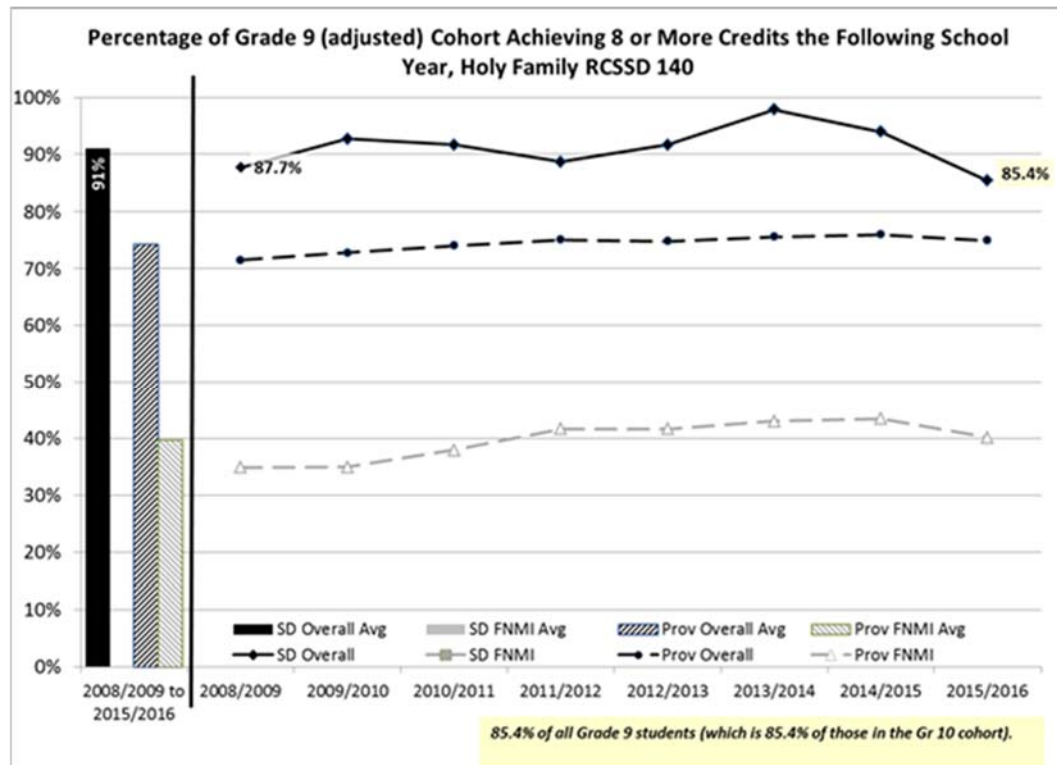
### Analysis of results

**Extended-time Graduation Rates** – In June 2017 88% 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 Holy Family RCSSD's school's senior year) and 89% of non-FNMI students who had entered Grade 10 five years previously had graduated. This is a 5% decrease from last year for all students and a 4% decrease for non-FNMI students. Holy Family RCSSD's results are 4% higher than the provincial for all students and 1% lower than the provincial average for non-FNMI students.

### Grade 9 to 10 Transition

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

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



Notes: 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 as FNM or I, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2017

### Analysis of results

**Transitions to High School Plan** – Holy Family RCSSD results in 2016-17 were 85.4% of all Grade 9 students (from 2015-16) received 8 or more credits in the following year which is significantly higher than the provincial results of 74.9% for all students. From 2008/2009 to 2015/2016 on average 91% of Holy Family RCSSD grade nine students have earned eight or more credits the following school year. This is approximately 18% higher than the provincial average. Due to Holy Family RCSSD’s low First Nation and Metis population there is no data available in this area to report on.

These results are in alignment with the extended-time Graduation Rates for our overall school division. These results are approximately 7% lower than the on-time Graduation Rates for our overall school division. We are satisfied with these results within our school division. The actions we have identified throughout our ESSP and described above appear to be preparing Holy Family RCSSD students well for the beginning of their high school careers.

## Sector Wide Efficiencies

### Outcome:

By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.

### School division goals aligned with the Sector Wide Efficiencies outcome

Holy Family RCSSD is committed to finding efficiencies and increasing value add in order to be responsive to the challenges of student needs.

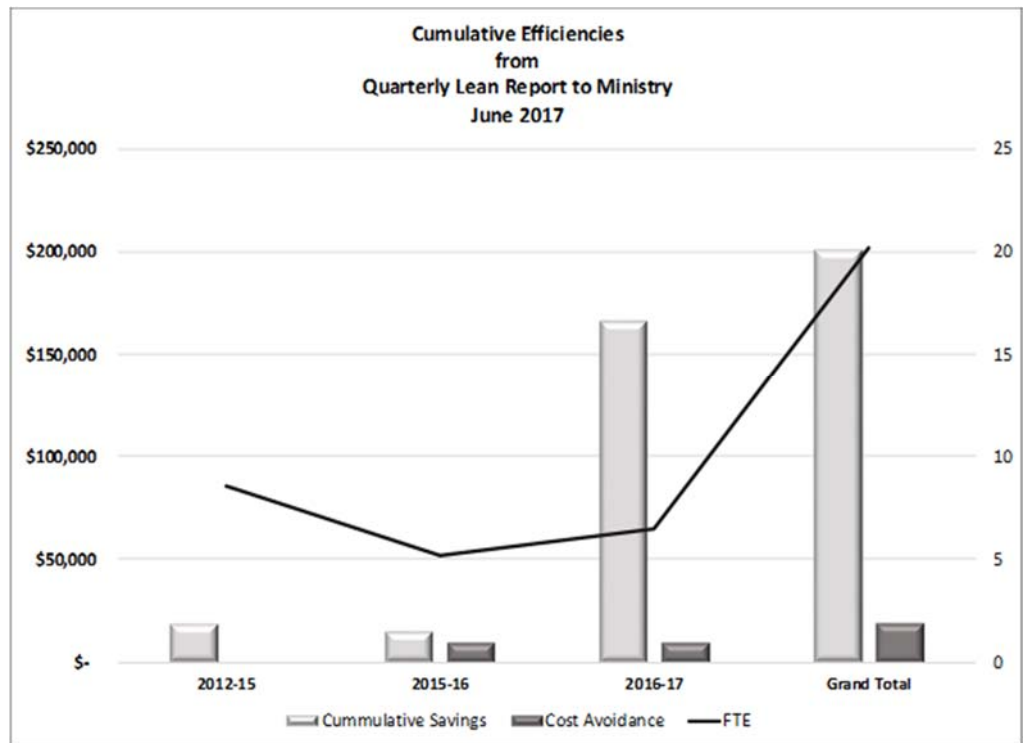
### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Sector Wide Efficiencies outcome

Holy Family RCSSD achieved efficiencies during 2016-17 in cumulative savings of \$166,510, cost avoidance of \$9,600 and productivity gains of 6.46 FTE.

**Cumulative savings:** Better use of software for work towards paperless environment, purchase of a second division vehicle to save on travel costs, reduction in administrative FTE.

**Cost avoidance:** Negotiated better contracts with photocopier supplier, eliminated need for rental of archive storage.

**Productivity gains:** Better use of software for work towards process automation saving on multiple handoffs and verification of data. Better use of procedures to reduce handoffs and improve timeliness of authorizations.



## Early Years

### Outcome:

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

### School division goals aligned with the Early Years outcome

Supporting and aligning to the ESSP Early Years outcome, Holy Family RCSSD set a goal to have 90% of Kindergarten students will be ready to learn according to the Early Years Evaluation by June 2017.  
All Holy Family schools aligned their school-level goals to this 90% target.

### School division actions taken during the 2016-17 school year to achieve the targets and outcomes of the Early Years outcome

#### *Successful actions that supported target achievement:*

- Parent Engagement: Kindergarten Parent Nights, Kindergarten Parent Packages sent home in June before students started school, constant communication with families and sharing of EYE and other data, use of SeeSaw app as a digital portfolio for parents to access.
- Community Connections: Relationship with local ECIP and preschool/playschool programs. Increase community and parent awareness of 'readiness' skills before children register in schools.
- Enrollment of Early Entrants: Accepted students with intensive needs in our schools that do not have a Prekindergarten program. This allowed us to work with families, set up therapies and home programs to help students before school-age.
- School participation in IMPACT (Intriguing Minds: Parents and Children Together) events which target vulnerable children and provide resources and information.
- Continued screeners and assessment: continued use of the Early Years Assessment - teachers have a high level of competency and trust in this tool. The resources and teaching tools developed by our Ministry of Education and the developers of EYE continue to grow and be sustained. Implementation of the Ages & Stages Questionnaire in our Pre K classrooms, which informs teachers of developmental challenges in students.
- Intensive Needs Supports: Focused on having supports, resources, and plans in place for Tier 3 needs in Prekindergarten and K classrooms. Individualized programs based on unique student needs.
- Play-Based Environments: Focus on student centered learning; play based learning environments, dramatic play centers and flexible classroom environments. Holy Family Prekindergarten teachers follow a Reggio Emilia approach to learning. ECERS (Early Childhood Environment Rating Scale) reviews were completed in two of our Pre K classrooms by an outside assessor.
- Teaching Strategies: Implementation of teaching strategies that focus on specific early literacy building- Picture Word Inductive Model (PWIM) focuses on vocabulary building and Promoting Awareness of Speech Sounds (PASS) which integrates play-based learning and early sound production. Fine motor

skill development was also a focus in classrooms.

- Self-Regulation: involvement of school counsellors in classrooms for movement groups to target self-regulation. Implementation of the Zones of Regulation program in which young students learn how to get themselves into the “green” zone for optimal learning.
- Celebrate Student Success: recognition of student achievement at school gospel assemblies.

## Measures for Early Years

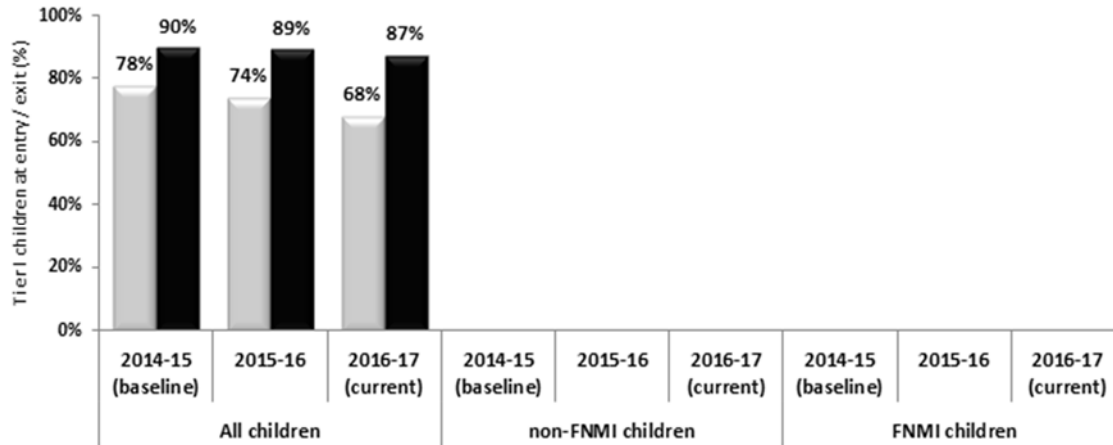
### Early Years Evaluation

The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. 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 after children have experienced failure before responding.

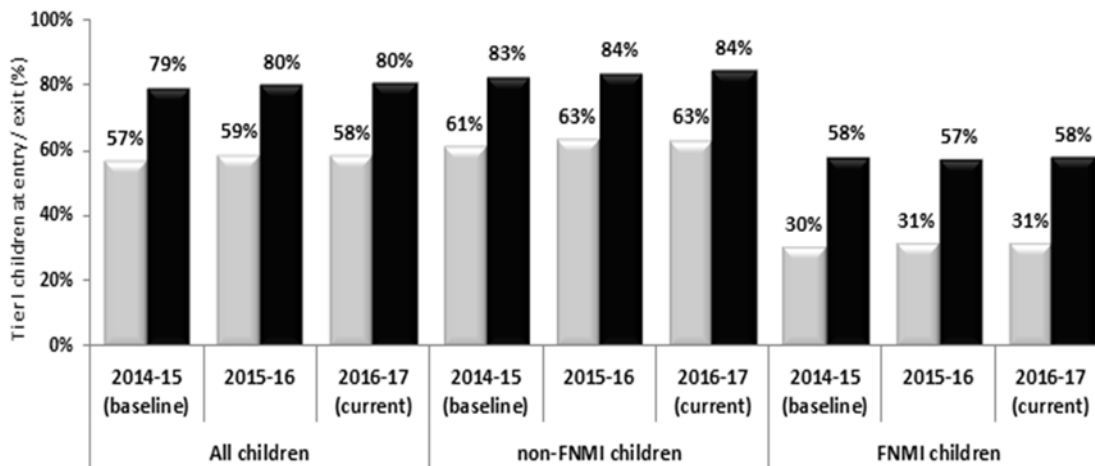
The following displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the two years following, as well as the provincial results for each category.

**Ready to Learn: Children screened at Tier I (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry and exit, 2014-15 (baseline), 2015-16, and 2016-17 (current)**

**Holy Family RCSSD**



**Saskatchewan (all divisions)**



[1] Results for self-declared First Nations, Métis and Inuit (FNMI) children and non-declared children (non-FNMI) are not shown for Holy Family RCSSD – too few (or no) children in at least one comparison group.

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their

supports and responses. Children assigned Tier I RTIs are able to complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

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

Source: Ministry of Education, Early Years Branch, 2017

### **Analysis of results**

Holy Family RCSSD remains consistently above the provincial average in our EYE RTI scores and we are proud of our students, teachers, and administrators for this. For the 2016-17 school year Holy Family RCSSD Kindergarten EYE exit results show that 87% of our students are ready to learn; the provincial average is 80%. Holy Family RCSSD works hard to adhere to best practice in our Kindergarten classrooms through quality resources, professional development and supports for our teachers, and access to the services that students need. Like others around the province Holy Family RCSSD schools have continued influx of English Language Learners and students with intensive needs. We will continue to work with families and our communities to see that every student sees success, beginning in Kindergarten.

**School Division Local Priority Area**

**Outcome: Students demonstrate Catholic values in their lives.**

<p><b>School division goals aligned with local priority area</b></p>	<p>The essence of the accomplishment of Holy Family RCSSD is successful student outcomes demonstrating Catholic values. This means the “application” of Catholic values not just the “knowledge” of them. This demonstration should permeate our students’ lives beyond the school walls.</p>
<p><b>School division actions taken during the 2016-17 school year to support local priority area</b></p>	<ol style="list-style-type: none"> <li>1. Students participated in social justice and mission issues at a community and global level.</li> <li>2. Students demonstrated behaviors consistent with the stewardship values of the Catholic Church.</li> <li>3. Students knew about and participated in the sacraments, gospel and liturgical seasons.</li> <li>4. Students had opportunities to attend and participate in Mass.</li> <li>5. Students demonstrated the ability to develop respectful and compassionate relationships with others.</li> <li>6. Students demonstrated Catholic attitudes and behaviors consistent with personal health and well-being.</li> </ol>

**Local Measures for students demonstrating Catholic values in the lives Priority**

1. Holy Family RCSSD students participated in approximately 150 social justice and mission issues at a community and global level across the division.
2. 95% of students in Holy Family RCSSD are achieving a 3 or a 4 (top mark being 4) on key student outcomes in stewardship and responsibility for learning thus providing evidence that student behaviors are consistent with the stewardship values of the Catholic Church.
3. Over 100% eligible in grade 2 (number is over 100% because students in other grades enrolled) of Holy Family RCSSD students in Estevan and 96.6% of eligible students in Weyburn participated in the sacraments available at the grade 2 level. Students in each school also participated in weekly Gospel assemblies approximately 39 times per school throughout the 2016-17 school year.
4. Students in each school attend and participate in mass at least once a month throughout the school year.
5. Christian Citizenship, as measured on Holy Family RCSSD’s report cards, indicates that 87% of students achieved a grade of 3 or 4 (4 being the highest grade) on the progress report. Christian citizenship includes the following: demonstrated by showing respect for self and others: being compassionate, respecting diversity, and displaying a positive personal well-being.
6. 88% of students achieved a score of 3 or 4 (4 being the highest grade) on the progress report in Catholic attitudes and behaviors consistent with personal health and well-being.

### **Analysis of results**

Catholicity continues to be permeated on a daily basis in Holy Family RCSSD as is evident in this priority. Holy Family RCSSD is proud that students are not only witnesses to the Catholic Faith, but are also active participants in many cases such as gospel assemblies, social justice and mission work, masses, daily behaviour and learning. Holy Family RCSSD continues to recognize that not all students in our division are of the Catholic faith, but we are committed to ensuring all students are part of an inclusive learning environment. We will continue to not only be witness to the Catholic faith, but to also be active participants so that students and staff can live their faith in Holy Family RCSSD on a daily basis.

## Demographics

In 2016-17 Holy Family RCSSD was able to respond to continued increases in enrolment with increased staffing at the school level while reducing the level of central office administration staff.

### Students

In 2016-17, 1281 full time equivalent students were enrolled K-9 in Holy Family RCSSD on September 30<sup>th</sup>, 2016. This is 20 students more than in June 2015. Our Prekindergarten enrollment continues to remain constant at 48 students each year. For 2016-17 and for the previous years, the population of students has been increasing. The increase has largely been due to increased student populations in several schools while a couple other schools have remained approximately status quo or dipped slightly. We anticipate that enrolments will begin to level out or slightly dip overall; new registrations remain strong but we have more students transitioning earlier into a 7-12 high school which is not operated by Holy Family RCSSD as we do not have high schools in our school division.

#### Students – Holy Family RCSSD

Grade			
	2014-15	2015-16	2016-17
Kindergarten	159	157	160
1	142	161	156
2	148	144	166
3	145	149	142
4	136	144	146
5	118	134	141
6	132	120	135
7	106	109	99
8	100	101	104
9	32	42	32
10	-	-	-
11	-	-	-
12	-	-	-
<b>Total</b>	<b>1,218</b>	<b>1,261</b>	<b>1,281</b>
<b>PreK</b>	<b>47</b>	<b>47</b>	<b>49</b>

Note: The table above identifies the actual number of students enrolled in each grade as of September 30<sup>th</sup> each year.

Source: Ministry of Education, 2016

Subpopulation Enrolments	Grades			
		2014-15	2015-16	2016-17
Self-Identified FNMI				
	<b>Total K-9</b>	<b>13</b>	<b>14</b>	<b>13</b>
French Immersion	<b>K to 3</b>	78	76	76
	<b>4 to 6</b>	31	44	45
	<b>7 to 9</b>	18	15	17
	<b>Total</b>	<b>127</b>	<b>135</b>	<b>138</b>
English as an Additional Language	<b>1 to 3</b>	65	71	69
	<b>4 to 6</b>	46	47	65
	<b>7 to 9</b>	27	34	21
	<b>Total</b>	<b>138</b>	<b>152</b>	<b>155</b>

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

Source: Ministry of Education, 2016

## Staff

Job Category	FTEs
Classroom teachers	64.4
Principals, vice-principals	4.8
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists	38.1
Administrative and financial staff – e.g., Chief Financial Officers, accountants, Information Technology people, supervisors, managers, administrative assistants, clerks	15.7
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, managers	8.3
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, managers	7.4
League of Educational Administrators, Directors and Superintents (LEADS) – e.g., director of education, superintendents	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>141.5</b>

### Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

## 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, transportation, facilities and technology.
- The Superintendent of Student Services and Assessment, Terry Jordens, is responsible for the activities related to student services, English as an additional language, and assessment data in Holy Family RCSSD.
- The Chief Financial Officer/Human Resource Manager, Lisa Wonsiak, is responsible for activities related to the business side of the organization as indicated in the Education Act as well as human resources.

## School Division Infrastructure and Transportation

### 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 – 6	Radville

### Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2016-17 Cost
St. Olivier	Lighting	Replace Emergency Lighting Inside	\$13,000
St. Olivier	Heating Unit	Replace rooftop unit	\$11,000
St. Olivier	Storage	Custom make classroom storage units	\$3000
St. Augustine	Flag pole	Replace flag pole	\$5000
St. Augustine	Office renovation	Renovate main office, secretary area, teacher work room and gym storage area	\$18,000
St. Michael	Playground drainage	Trench, slope, weeping tile and rock so large ponds of water no longer collects on playground	\$15,000
St. Michael	Parking lot	resurface parking lot so staff with cars can access	\$10,000
St. Michael	Fountain	Install fountain in hallway near small gym/multi-purpose room	\$3000
Sacred Heart/Sacré Coeur	Stage doors	Replace stage doors that were off track and broken	\$25,000
Sacred Heart/Sacré Coeur	Lighting	Upgrade lighting in junior end of school to energy efficient bulbs	\$20,000
Sacred Heart/Sacré	Asphalt pad	Resurface asphalt pad that was broken and uneven causing play and walking	\$20,000

Coeur		hazard	
Sacred Heart/Sacré Coeur	Student Services Offices	Library renovated to incorporate 2 more student services offices and renovate current student service office	\$35,000
St. Mary's	Flooring	Replace flooring in boys' bathroom	\$8000
St. Mary's	Roof replace	Replace leaking roof on school	\$530,000
<b>Total</b>			<b>\$716,000</b>

## Transportation

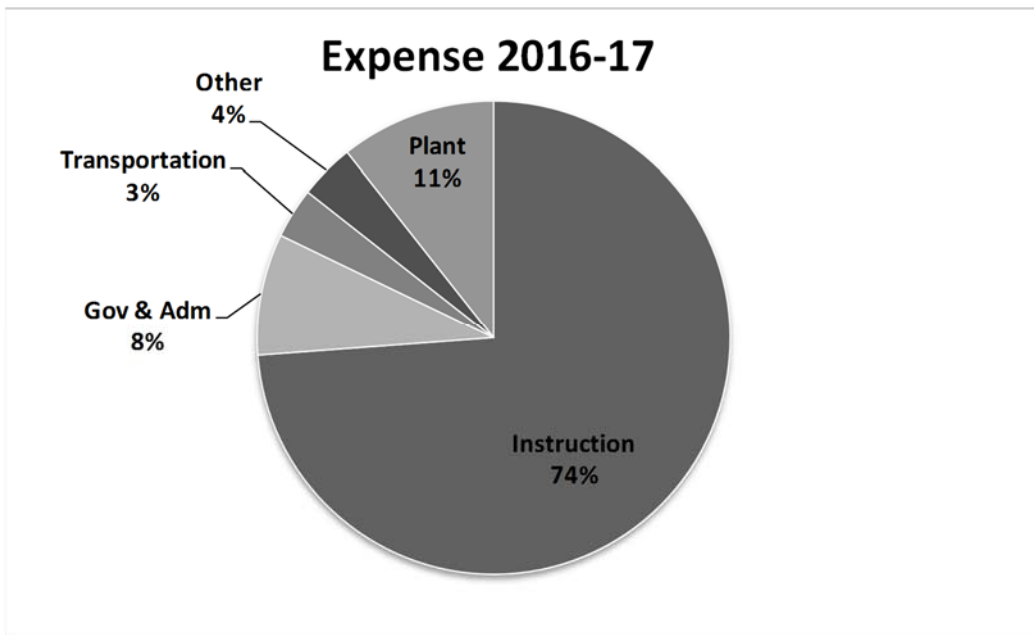
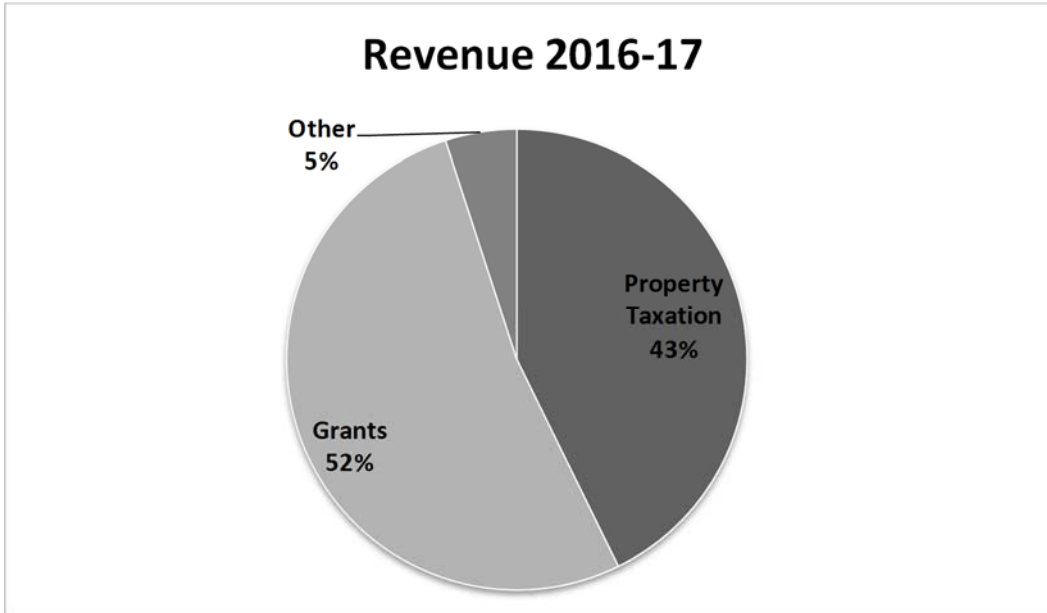
Holy Family RCSSD currently operates their own fleet of buses for regular student transportation and utilizes some shared services with South East Cornerstone School Division. Holy Family RCSSD also contracts two routes from a service provider.

<b>Transportation Statistics</b>	
Number of Students Transported Daily	680
In-town Students Transported	666
Number of Transportation Routes	12
Number of Buses	9
Kilometers Travelled Daily	518
Average Age of Buses	10.67 years
Capacity Utilized on Buses	116%
Average One-way Ride	20 minutes
Longest One-way Ride	60 minutes
Cost per Student per Year	\$645
Cost per Kilometer Travelled	\$4.60

\*Statistics are for daily transportation of students to and from school. Extra-curricular trips are not included. This data reflect transportation of Holy Family RCSSD students.

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2017	2017	2016	Budget to Actual Variance	Budget to Actual %	Note
	Budget	Actual	Actual	Over / (Under)	Variance	
<b>REVENUES</b>						
Property Taxation	6,139,493	6,085,243	5,946,574	(54,250)	-1%	
Grants	6,941,030	7,139,997	6,766,597	198,967	3%	
School Generated Funds	350,000	373,035	364,797	23,035	7%	1
Complementary Services	251,770	296,745	316,503	44,975	18%	2
External Services	3,490	4,816	10,630	1,326	38%	3
Other	27,000	340,884	123,323	313,884	1163%	4
<b>Total Revenues</b>	<b>13,712,783</b>	<b>14,240,720</b>	<b>13,528,424</b>	<b>527,937</b>	<b>4%</b>	
<b>EXPENSES</b>						
Governance	212,002	182,382	144,012	(29,620)	-14%	5
Administration	969,818	909,773	1,042,849	(60,045)	-6%	6
Instruction	9,778,691	9,285,160	9,196,219	(493,531)	-5%	7
Plant	1,633,883	1,393,181	1,430,756	(240,702)	-15%	8
Transportation	470,817	450,930	400,908	(19,887)	-4%	
Tuition and Related Fees	50,000	55,000	60,000	5,000	10%	9
School Generated Funds	350,000	371,086	308,463	21,086	6%	10
Complementary Services	310,174	341,201	380,115	31,027	10%	11
External Services	76,174	39,877	44,376	(36,297)	-48%	12
Other Expenses	70,100	66,850	82,636	(3,250)	-5%	
<b>Total Expenses</b>	<b>13,921,659</b>	<b>13,095,440</b>	<b>13,090,334</b>	<b>(826,219)</b>	<b>-6%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(208,876)</b>	<b>1,145,280</b>	<b>438,090</b>			

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

Note	Explanation
1	Over budget due to estimating funds generated at the school level, school activities were higher than estimated.
2	Over budget due to receiving grants for First Nations and Metis Education, English as a Second Language and Early Childhood Intervention Program.
3	Over budget due to receiving grants for Child Family Services.
4	Over budget due to recognition of funds from Sale of School Buildings and WCB surplus distribution.
5	Under budget due to reducing expenditures for professional development, public relations and lower than planned election costs.
6	Under budget due to a FTE reduction.
7	Under budget due to incurring less expenditures than planned for substitutes and staffing.
8	Under budget due to incurring a capital Preventative Maintenance Repair project and moving a project to the subsequent year.
9	Over budget due to incurring more expenditures than planned for enrollments at Athol Murray College of Notre Dame.
10	Over budget due to estimating funds generated at the school level, school activities were more than estimated.
11	Over budget due to incurring expenditures for First Nations and Metis Education, English as a Second Language, French as a Second Language and Early Childhood Intervention Program.
12	Under budget due to a program reduction.

## Appendix A – Payee List

### *Board Remuneration*

Name	Remuneration	Travel		Professional Development		Total
		In Province	Out of Province	In Province	Out of Province	
Cossette, Robert	3,595	418	-	2,968	-	6,981
Hickie, Bev	4,340	799	-	2,992	-	8,131
Maclean, Kathleen	1,800	200	-	-	-	2,000
Melle, Karen	3,245	69	-	1,634	-	4,948
Metz, Greg **	500	65	-	-	-	565
Sidloski, Jerome	3,740	65	-	3,459	-	7,264
Sidloski, Rocky	4,630	-	-	2,917	-	7,547
Tuchscherer, Bruno *	6,705	775	-	8,325	-	15,805
Van De Sype, Teresa	3,750	673	-	2,609	-	7,032
Yanko, Kathleen ***	2,585	626	-	3,043	-	6,254

\*Board Chair

\*\*Term ended October 25, 2016

\*\*\* Elected to office October 26 2016

### *Personal Services*

This list is available from Holy Family RCSSD upon request.

*Personal Services*

This list is available from Holy Family RCSSD upon request.

*Transfers*

Name	Amount
ATHOL MURRAY COLLEGE OF NOTRE DAME	66,000

### *Supplier Payments*

Name	Amount
CU CREDIT MASTERCARD	191,557
DUNCAN ROOFING LTD.	207,990
LP3 TRANSPORTATION SOLUTIONS LTD.	104,337
Name	Amount

SASK POWER	158,808
SASKTEL	70,731
TIGERDIRECT.CA INC.	124,637
VAN BEE HOLDINGS	150,882

### *Other Expenditures*

Name	Amount
MUNICIPAL EMPLOYEES	328,861
RECEIVER GENERAL FOR CANADA	2,573,895

Name	Amount
SASK SCHOOL BOARDS ASSOCIATION	132,371
SASKATCHEWAN TEACHERS'	979,406

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

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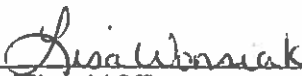
## Audited Financial Statements

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

School Division No. 1406000

For the Period Ending: August 31, 2017

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Auditor

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

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## Management's Responsibility for the Financial Statements

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


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

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

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

On behalf of the Holy Family Roman Catholic Separate School Division No. 140:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 15, 2017



CHARTERED PROFESSIONAL  
ACCOUNTANTS LLP

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Holy Family Roman Catholic Separate School Division #140, which comprise the statement of financial position as at August 31, 2017 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 Holy Family Roman Catholic Separate School Division #140 as at August 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Weyburn, SK  
November 15, 2017

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

Chartered Professional Accountants

206 Hill Avenue, Weyburn, Saskatchewan S4H 1M5  
Tel: 306-842-8123 • Fax: 306-842-8171  
Toll Free: 1-877-211-8123

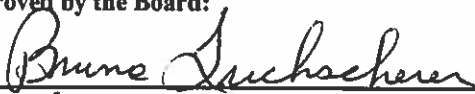
**Holy Family Roman Catholic Separate School Division No. 140**  
**Statement of Financial Position**  
**as at August 31, 2017**

	2017	2016
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	4,686,448	3,505,170
Accounts Receivable (Note 8)	1,804,462	1,918,705
Portfolio Investments (Note 4)	4,590	4,636
<b>Total Financial Assets</b>	<b>6,495,500</b>	<b>5,428,511</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 9)	444,141	110,916
Long-Term Debt (Note 10)	1,662,372	1,834,191
Liability for Employee Future Benefits (Note 6)	299,500	265,900
Deferred Revenue (Note 11)	136,811	357,870
<b>Total Liabilities</b>	<b>2,542,824</b>	<b>2,568,877</b>
<b>Net Financial Assets</b>	<b>3,952,676</b>	<b>2,859,634</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	12,484,915	12,420,821
Prepaid Expenses	196,614	208,470
<b>Total Non-Financial Assets</b>	<b>12,681,529</b>	<b>12,629,291</b>
<b>Accumulated Surplus (Note 14)</b>	<b>16,634,205</b>	<b>15,488,925</b>

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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>REVENUES</b>	(Note 15)		
Property Taxation	6,139,493	6,085,243	5,946,574
Grants	6,941,030	7,139,997	6,766,597
School Generated Funds	350,000	373,035	364,797
Complementary Services (Note 12)	251,770	296,745	316,503
External Services (Note 13)	3,490	4,816	10,630
Other	27,000	340,884	123,323
<b>Total Revenues (Schedule A)</b>	<b>13,712,783</b>	<b>14,240,720</b>	<b>13,528,424</b>
<b>EXPENSES</b>			
Governance	212,002	182,382	144,012
Administration	969,818	909,773	1,042,849
Instruction	9,778,691	9,285,160	9,196,219
Plant	1,633,883	1,393,181	1,430,756
Transportation	470,817	450,930	400,908
Tuition and Related Fees	50,000	55,000	60,000
School Generated Funds	350,000	371,086	308,463
Complementary Services (Note 12)	310,174	341,201	380,115
External Services (Note 13)	76,174	39,877	44,376
Other Expenses	70,100	66,850	82,636
<b>Total Expenses (Schedule B)</b>	<b>13,921,659</b>	<b>13,095,440</b>	<b>13,090,334</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>(208,876)</b>	<b>1,145,280</b>	<b>438,090</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>15,488,925</b>	<b>15,488,925</b>	<b>15,050,835</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>15,280,049</b>	<b>16,634,205</b>	<b>15,488,925</b>

*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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$ (Note 15)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>2,859,634</b>	<b>2,859,634</b>	<b>2,953,559</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	(208,876)	1,145,280	438,090
Acquisition of Tangible Capital Assets (Schedule C)	(186,500)	(642,035)	(968,312)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	6,615
Net Gain on Disposal of Capital Assets (Schedule C)	-	-	(6,615)
Amortization of Tangible Capital Assets (Schedule C)	539,000	577,941	538,093
Net Change in Other Non-Financial Assets	-	11,856	(101,796)
<b>Change in Net Financial Assets</b>	<b>143,624</b>	<b>1,093,042</b>	<b>(93,925)</b>
<b>Net Financial Assets, End of Year</b>	<b>3,003,258</b>	<b>3,952,676</b>	<b>2,859,634</b>

*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, 2017**

	2017	2016
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	1,145,280	438,090
Add Non-Cash Items Included in Surplus (Schedule D)	577,941	531,478
Net Change in Non-Cash Operating Activities (Schedule E)	271,865	605,680
<b>Cash Provided by Operating Activities</b>	<b>1,995,086</b>	<b>1,575,248</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(642,035)	(968,312)
Proceeds on Disposal of Tangible Capital Assets	-	6,615
<b>Cash Used by Capital Activities</b>	<b>(642,035)</b>	<b>(961,697)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	-	(159)
Proceeds on Disposal of Portfolio Investments	45	719
<b>Cash Provided by Investing Activities</b>	<b>45</b>	<b>560</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(171,818)	(203,931)
<b>Cash Used by Financing Activities</b>	<b>(171,818)</b>	<b>(203,931)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>1,181,278</b>	<b>410,180</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>3,505,170</b>	<b>3,094,990</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>4,686,448</b>	<b>3,505,170</b>

*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, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Property Taxation Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	6,139,493	5,976,645	5,846,771
<b>Total Property Tax Revenue</b>	<u>6,139,493</u>	<u>5,976,645</u>	<u>5,846,771</u>
<b>Grants in Lieu of Taxes</b>			
Provincial Government	-	93,259	83,281
<b>Total Grants in Lieu of Taxes</b>	<u>-</u>	<u>93,259</u>	<u>83,281</u>
<b>Additions to Levy</b>			
Penalties	-	38,504	32,038
<b>Total Additions to Levy</b>	<u>-</u>	<u>38,504</u>	<u>32,038</u>
<b>Deletions from Levy</b>			
Cancellations	-	(23,165)	(15,516)
<b>Total Deletions from Levy</b>	<u>-</u>	<u>(23,165)</u>	<u>(15,516)</u>
<b>Total Property Taxation Revenue</b>	<u>6,139,493</u>	<u>6,085,243</u>	<u>5,946,574</u>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	6,760,176	6,907,843	6,593,971
<b>Total Ministry Grants</b>	<u>6,760,176</u>	<u>6,907,843</u>	<u>6,593,971</u>
Other Provincial Grants	10,000	35,949	1,772
<b>Total Operating Grants</b>	<u>6,770,176</u>	<u>6,943,792</u>	<u>6,595,743</u>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	170,854	196,205	170,854
<b>Total Capital Grants</b>	<u>170,854</u>	<u>196,205</u>	<u>170,854</u>
<b>Total Grants</b>	<u>6,941,030</u>	<u>7,139,997</u>	<u>6,766,597</u>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	-	3,468	4,472
<b>Total Curricular Fees</b>	<u>-</u>	<u>3,468</u>	<u>4,472</u>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	-	31,512	35,240
Fundraising	-	75,837	121,407
Grants and Partnerships	-	803	1,100
Students Fees	-	3,420	6,102
Other	350,000	257,995	196,476
<b>Total Non-Curricular Fees</b>	<u>350,000</u>	<u>369,567</u>	<u>360,325</u>
<b>Total School Generated Funds Revenue</b>	<u>350,000</u>	<u>373,035</u>	<u>364,797</u>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	205,104	205,080	205,080
Other Ministry Grants	46,666	91,665	111,423
<b>Total Operating Grants</b>	<u>251,770</u>	<u>296,745</u>	<u>316,503</u>
<b>Total Complementary Services Revenue</b>	<u>251,770</u>	<u>296,745</u>	<u>316,503</u>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>External Services</b>			
<b>Operating Grants</b>			
Other Provincial Grants	3,490	4,816	10,630
<b>Total Operating Grants</b>	<u>3,490</u>	<u>4,816</u>	<u>10,630</u>
<b>Total External Services Revenue</b>	<u>3,490</u>	<u>4,816</u>	<u>10,630</u>
<b>Other Revenue</b>			
Miscellaneous Revenue	-	303,679	84,577
Sales & Rentals	-	-	3,790
Investments	27,000	37,205	28,341
Gain on Disposal of Capital Assets	-	-	6,615
<b>Total Other Revenue</b>	<u>27,000</u>	<u>340,884</u>	<u>123,323</u>
<b>TOTAL REVENUE FOR THE YEAR</b>	<u>13,712,783</u>	<u>14,240,720</u>	<u>13,528,424</u>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	47,550	43,140	37,047
Professional Development - Board Members	57,202	48,003	34,830
Advisory Committees	-	3,791	3,500
Elections	10,000	3,629	-
Other Governance Expenses	97,250	83,819	68,635
<b>Total Governance Expense</b>	<b>212,002</b>	<b>182,382</b>	<b>144,012</b>
<b>Administration Expense</b>			
Salaries	638,347	609,202	704,835
Benefits	68,580	60,060	84,515
Supplies & Services	70,201	66,550	68,121
Non-Capital Furniture & Equipment	14,000	10,370	17,728
Building Operating Expenses	102,340	102,198	101,081
Communications	19,000	14,893	18,627
Travel	10,350	8,468	10,344
Professional Development	36,000	28,099	28,990
Amortization of Tangible Capital Assets	11,000	9,933	8,608
<b>Total Administration Expense</b>	<b>969,818</b>	<b>909,773</b>	<b>1,042,849</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	7,018,712	6,712,949	6,627,607
Instructional (Teacher Contract) Benefits	361,946	371,834	374,395
Program Support (Non-Teacher Contract) Salaries	1,254,819	1,191,062	1,231,747
Program Support (Non-Teacher Contract) Benefits	243,406	218,027	229,256
Instructional Aids	340,442	295,423	241,496
Supplies & Services	151,470	130,705	159,268
Non-Capital Furniture & Equipment	83,940	96,502	74,223
Communications	42,550	27,517	33,139
Travel	36,600	18,537	20,336
Professional Development	126,630	76,179	84,967
Student Related Expense	48,176	21,652	27,006
Amortization of Tangible Capital Assets	70,000	124,773	92,779
<b>Total Instruction Expense</b>	<b>9,778,691</b>	<b>9,285,160</b>	<b>9,196,219</b>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	449,557	423,468	459,612
Benefits	87,012	79,198	82,668
Supplies & Services	22,650	3,513	8,664
Non-Capital Furniture & Equipment	8,000	3,627	7,204
Building Operating Expenses	634,814	480,417	472,480
Communications	6,500	4,974	4,550
Travel	17,050	14,350	17,446
Professional Development	8,300	2,401	2,426
Amortization of Tangible Capital Assets	400,000	381,233	375,706
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>1,633,883</b>	<b>1,393,181</b>	<b>1,430,756</b>
<b>Student Transportation Expense</b>			
Salaries	156,601	146,473	127,100
Benefits	32,116	28,376	25,231
Supplies & Services	52,400	38,466	38,313
Non-Capital Furniture & Equipment	60,000	73,184	66,077
Communications	3,700	2,130	2,921
Contracted Transportation	129,000	126,581	105,547
Amortization of Tangible Capital Assets	37,000	35,720	35,719
<b>Total Student Transportation Expense</b>	<b>470,817</b>	<b>450,930</b>	<b>400,908</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	50,000	55,000	60,000
<b>Total Tuition and Related Fees Expense</b>	<b>50,000</b>	<b>55,000</b>	<b>60,000</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	25,000	3,638	3,977
Cost of Sales	75,000	84,988	73,906
Non-Capital Furniture & Equipment	-	11,099	-
School Fund Expenses	230,000	245,969	206,188
Amortization of Tangible Capital Assets	20,000	25,392	24,392
<b>Total School Generated Funds Expense</b>	<b>350,000</b>	<b>371,086</b>	<b>308,463</b>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2017**

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	144,821	112,804	123,022
Program Support (Non-Teacher Contract) Salaries & Benefits	138,253	187,786	150,766
Instructional Aids	7,500	22,809	52,905
Supplies & Services	8,500	9,245	9,159
Non-Capital Furniture & Equipment	-	1,557	27,674
Building Operating Expenses	-	-	2,400
Communications	950	1,076	5,949
Travel	5,050	4,602	3,326
Professional Development (Non-Salary Costs)	4,100	432	4,025
Amortization of Tangible Capital Assets	1,000	890	889
<b>Total Complementary Services Expense</b>	<b>310,174</b>	<b>341,201</b>	<b>380,115</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	71,474	39,594	43,418
Supplies & Services	2,600	-	-
Communications	600	-	35
Travel	500	268	-
Professional Development (Non-Salary Costs)	1,000	15	923
<b>Total External Services Expense</b>	<b>76,174</b>	<b>39,877</b>	<b>44,376</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	6,622	1,136	8,268
Interest on Capital Loans	63,478	65,714	74,368
<b>Total Other Expense</b>	<b>70,100</b>	<b>66,850</b>	<b>82,636</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>13,921,659</b>	<b>13,095,440</b>	<b>13,090,334</b>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2017**

	Land	Buildings			Other	Furniture and Equipment	Computer Hardware and Assets		2017	2016
		Buildings	Short-Term	Buses			Vehicles	Audio Visual Equipment		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>										
Opening Balance as of September 1	16,711	13,350,715	1,975,615	692,206	66,452	481,017	664,831	-	17,247,547	16,287,894
Additions/Purchases	24,132	78,150	-	-	180,850	120,536	238,367	642,035	968,312	(8,659)
Disposals	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance as of August 31</b>	<b>40,843</b>	<b>13,428,865</b>	<b>1,975,615</b>	<b>692,206</b>	<b>66,452</b>	<b>661,867</b>	<b>785,367</b>	<b>238,367</b>	<b>17,889,582</b>	<b>17,247,547</b>
<b>Tangible Capital Assets - Amortization</b>										
Opening Balance as of September 1	7,965	3,506,460	226,437	454,275	47,146	176,745	407,698	-	4,826,726	4,297,292
Amortization of the Period	2,042	268,578	100,132	35,719	8,894	59,282	103,294	-	577,941	538,093
Disposals	-	-	-	-	-	-	-	-	-	(8,659)
<b>Closing Balance as of August 31</b>	<b>10,007</b>	<b>3,775,038</b>	<b>326,569</b>	<b>489,994</b>	<b>56,040</b>	<b>236,027</b>	<b>510,992</b>	<b>N/A</b>	<b>5,404,667</b>	<b>4,826,726</b>
<b>Net Book Value</b>										
Opening Balance as of September 1	8,746	9,844,255	1,749,178	237,931	19,306	304,272	257,133	-	12,420,821	11,990,602
Closing Balance as of August 31	30,836	9,653,827	1,649,046	202,212	10,412	425,840	274,375	238,367	12,484,915	12,420,821
<b>Change in Net Book Value</b>	<b>22,090</b>	<b>(190,428)</b>	<b>(100,132)</b>	<b>(35,719)</b>	<b>(8,894)</b>	<b>121,568</b>	<b>17,242</b>	<b>238,367</b>	<b>64,094</b>	<b>430,219</b>
<b>Disposals</b>										
Historical Cost	-	-	-	-	-	-	-	-	-	8,659
Accumulated Amortization	-	-	-	-	-	-	-	-	-	8,659
Net Cost	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-	6,615
Gain on Disposal	-	-	-	-	-	-	-	-	-	6,615
<b>Net Book Value (NBV) of Assets Pledged as Security for Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,078</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,078</b>	<b>42,093</b>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule D: Non-Cash Items Included in Surplus**  
**for the year ended August 31, 2017**

	2017	2016
	\$	\$
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	577,941	538,093
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	-	(6,615)
<b>Total Non-Cash Items Included in Surplus</b>	<b>577,941</b>	<b>531,478</b>

**Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2017**

	2017	2016
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease in Accounts Receivable	114,243	768,779
Increase (Decrease) in Accounts Payable and Accrued Liabilities	333,225	(110,689)
Increase in Liability for Employee Future Benefits	33,600	26,600
(Decrease) Increase in Deferred Revenue	(221,059)	22,786
Decrease (Increase) in Prepaid Expenses	11,856	(101,796)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>271,865</b>	<b>605,680</b>

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

## **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 \$299,500 (2016 - \$265,900) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$6,085,243 (2016 - \$5,946,574) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related amortization of \$577,941 (2016 - \$538,093) 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, 2017**

**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.

**Accounts Receivable** includes taxes 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

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding collectability of outstanding balances.

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 of the school division 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.

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.

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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, consumable supplies, lease payments and tuition.

**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.

**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:

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

- 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 standards, 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.

**ii) Property Taxation**

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

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**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.

**k) Adoption of Public Sector Accounting Standards**

On September 1, 2016, the school division adopted Public Sector Accounting standards PS 2200 Related Party Disclosures, PS 3210 Assets, PS 3320 Contingent Assets, and PS 3380 Contractual Rights. Adoption of these standards has not resulted in any disclosure changes.

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

### 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. The balance drawn on the line of credit at August 31, 2017 was \$NIL (August 31, 2016 - \$NIL).

### 4. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2017	2016
<b>Portfolio investments in the cost and amortized cost category:</b>	<u>Cost</u>	<u>Cost</u>
Co-Operative Corporations, shares	\$ 4,590	\$ 4,636
<b>Total portfolio investments reported at cost and amortized cost</b>	<b>\$ 4,590</b>	<b>\$ 4,636</b>

### 5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2017 Actual	2016 Actual
Governance	\$ 60,204	\$ 122,178	\$ -	\$ -	\$ 182,382	\$ 144,012
Administration	669,262	230,578	-	9,933	909,773	1,042,849
Instruction	8,493,872	666,515	-	124,773	9,285,160	9,196,219
Plant	502,666	509,282	-	381,233	1,393,181	1,430,756
Transportation	174,849	240,361	-	35,720	450,930	400,908
Tuition and Related Fees	-	55,000	-	-	55,000	60,000
School Generated Funds	-	345,694	-	25,392	371,086	308,463
Complementary Services	300,590	39,721	-	890	341,201	380,115
External Services	39,594	283	-	-	39,877	44,376
Other	-	-	66,850	-	66,850	82,636
<b>TOTAL</b>	<b>\$10,241,037</b>	<b>\$2,209,612</b>	<b>\$ 66,850</b>	<b>\$ 577,941</b>	<b>\$13,095,440</b>	<b>\$13,090,334</b>

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**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, accumulating vacation banks, 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 as at March 31, 2015 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2017.

Details of the employee future benefits are as follows:

	2017	2016
	Aug. 31, 2017	Aug. 31, 2016
Actuarial extrapolation date		
Long-term assumptions used:		
Discount rate at end of period	2.69%	2.10%
Inflation and productivity rate (excluding merit and promotion)		
For teachers	2.50%	3.20%
For non-teachers	3.00%	3.20%
Expected average remaining service life (years)	16	16

Liability for Employee Future Benefits	2017	2016
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 295,500</b>	<b>\$ 255,200</b>
Current period service cost	30,500	27,700
Interest cost	6,800	7,000
Benefit payments	(5,400)	(8,900)
Actuarial (gains)/losses	(42,400)	14,500
<b>Accrued Benefit Obligation - end of year</b>	<b>285,000</b>	<b>295,500</b>
<b>Unamortized Net Actuarial Gains/(Losses)</b>	<b>14,500</b>	<b>(29,600)</b>
<b>Liability for Employee Future Benefits</b>	<b>\$ 299,500</b>	<b>\$ 265,900</b>

Employee Future Benefits Expense	2017	2016
Current period service cost	\$ 30,500	\$ 27,700
Amortization of net actuarial loss	1,700	800
<b>Benefit cost</b>	<b>32,200</b>	<b>28,500</b>
Interest cost	6,800	7,000
<b>Total Employee Future Benefits Expense</b>	<b>\$ 39,000</b>	<b>\$ 35,500</b>

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**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 provides 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:

	<u>2017</u>	<u>2016</u>
	<u>TOTAL</u>	<u>TOTAL</u>
Number of active School Division members	91	89
Member contribution rate (percentage of salary)	11.3% / 13.5%	10.2% / 12.4%
Member contributions for the year	\$ 791,347	\$ 687,226

**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, 2017**

**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 Public Sector Accounting Board (PSAB) standards, 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:

	2017	2016
Number of active School Division members	76	73
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	\$ 164,480	\$ 180,670
School Division contributions for the year	\$ 164,480	\$ 180,670
Actuarial (extrapolation) valuation date	(Dec-31-2016)	Dec-31-2015
Plan Assets (in thousands)	\$ 2,323,947	\$ 2,148,676
Plan Liabilities (in thousands)	\$ 1,979,463	\$ 1,831,743
Plan Surplus (in thousands)	\$ 344,484	\$ 316,933

**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:

	2017			2016		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,753,293	\$ -	\$ 1,753,293	\$ 1,860,251	\$ -	\$ 1,860,251
Other Receivables	51,169	-	51,169	58,454	-	58,454
<b>Total Accounts Receivable</b>	<b>\$ 1,804,462</b>	<b>\$ -</b>	<b>\$ 1,804,462</b>	<b>\$ 1,918,705</b>	<b>\$ -</b>	<b>\$ 1,918,705</b>

As at January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan will now be the taxing authority for education property tax. After that date, the school division will no longer earn taxation revenue.

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2017	2016
Accrued Salaries and Benefits	\$ 79,972	\$ 71,436
Supplier Payments	359,018	33,891
Accrued Interest on Capital Loans	5,151	5,589
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 444,141</b>	<b>\$ 110,916</b>

**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2017	2016
<b>Capital Loans:</b> 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 purpose is for school construction. The loan matured on May 1, 2017.	\$ -	\$ 96,316
Toronto Dominion (TD) loan bearing interest of 3.77% per annum, repayable in monthly blended payments of \$11,630. The loan purpose is for school construction. The loan is unsecured and matures on June 1, 2033.	1,662,372	1,737,875
<b>Total Long-Term Debt</b>	<b>\$ 1,662,372</b>	<b>\$ 1,834,191</b>

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

	Capital Loans	Total
2018	\$ 78,218	\$ 78,218
2019	81,216	81,216
2020	83,883	83,883
2021	87,575	87,575
2022	91,198	91,198
Thereafter	1,240,282	1,240,282
<b>Total</b>	<b>\$ 1,662,372</b>	<b>\$ 1,662,372</b>

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As at August 31, 2017

**10. LONG-TERM DEBT (continued)**

<b>Principal and interest payments on the long-term debt are as follows:</b>					
	<b>Capital Loans</b>		<b>2017</b>		<b>2016</b>
Principal	\$	171,818	\$	171,818	\$ 203,931
Interest		65,714		65,714	74,368
<b>Total</b>	<b>\$</b>	<b>237,532</b>	<b>\$</b>	<b>237,532</b>	<b>\$ 278,299</b>

**11. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at Aug. 31, 2016</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at Aug. 31, 2017</b>
<b>Capital projects:</b>				
Proceeds from sale of school buildings	\$ 289,023	\$ -	\$ 289,023	\$ -
<b>Total capital projects deferred revenue</b>	<b>289,023</b>	<b>-</b>	<b>289,023</b>	<b>-</b>
<b>Other deferred revenue:</b>				
Education Property Tax	68,847	136,811	68,847	136,811
<b>Total other deferred revenue</b>	<b>68,847</b>	<b>136,811</b>	<b>68,847</b>	<b>136,811</b>
<b>Total Deferred Revenue</b>	<b>\$ 357,870</b>	<b>\$ 136,811</b>	<b>\$ 357,870</b>	<b>\$ 136,811</b>

**HOLY FAMILY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 140**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2017**

## 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 2017 and 2016:

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	2017	2016
<b>Revenues:</b>							
Operating Grants	\$ 205,080	\$ 75,673	\$ 10,000	\$ 5,992	\$ -	\$ 296,745	\$ 316,503
<b>Total Revenues</b>	<b>205,080</b>	<b>75,673</b>	<b>10,000</b>	<b>5,992</b>	<b>-</b>	<b>296,745</b>	<b>316,503</b>
<b>Expenses:</b>							
Salaries & Benefits	217,388	83,202	-	-	-	300,590	273,788
Instructional Aids	7,368	292	10,000	-	5,149	22,809	52,905
Supplies and Services	2,442	672	-	6,131	-	9,245	9,159
Non-Capital Equipment	-	1,557	-	-	-	1,557	27,674
Building Operating Expenses	-	-	-	-	-	-	2,400
Communications	-	1,076	-	-	-	1,076	5,949
Travel	305	4,297	-	-	-	4,602	3,326
Professional Development (Non-Salary Costs)	432	-	-	-	-	432	4,025
Amortization of Tangible Capital Assets	890	-	-	-	-	890	889
<b>Total Expenses</b>	<b>228,825</b>	<b>91,096</b>	<b>10,000</b>	<b>6,131</b>	<b>5,149</b>	<b>341,201</b>	<b>380,115</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (23,745)</b>	<b>\$ (15,423)</b>	<b>\$ -</b>	<b>\$ (139)</b>	<b>\$ (5,149)</b>	<b>\$ (44,456)</b>	<b>\$ (63,612)</b>

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.

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**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 2017 and 2016:

Summary of External Services Revenues and Expenses, by Program	Child and Family Services	2017	2016
<b>Revenues:</b>			
Operating Grants	\$ 4,816	\$ 4,816	\$ 10,630
<b>Total Revenues</b>	<b>4,816</b>	<b>4,816</b>	<b>10,630</b>
<b>Expenses:</b>			
Salaries & Benefits	39,594	39,594	43,418
Communications	-	-	35
Travel	268	268	-
Professional Development	15	15	923
<b>Total Expenses</b>	<b>39,877</b>	<b>39,877</b>	<b>44,376</b>
<b>(Deficiency) of Revenues over Expenses</b>	<b>\$ (35,061)</b>	<b>\$ (35,061)</b>	<b>\$ (33,746)</b>

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

Child and Family Services – in connection with the Ministry of Social Services 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.

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**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 2016	Additions during the year	Reductions during the year	August 31 2017
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 12,420,821	\$ 642,035	\$ 577,941	\$ 12,484,915
Less: Debt owing on Tangible Capital Assets	(1,834,191)	-	(171,819)	(1,662,372)
	<b>10,586,630</b>	<b>642,035</b>	<b>406,122</b>	<b>10,822,543</b>
<b>PMR maintenance project allocations (1)</b>	<b>195,868</b>	<b>196,205</b>	<b>92,795</b>	<b>299,278</b>
<b>Internally Restricted Surplus:</b>				
<b>Capital projects: (2)</b>				
Designated for Tangible Capital Asset expenditures - Facilities (2a)	-	560,000	238,367	321,633
Designated for Tangible Capital Asset expenditures - Technology (2b)	-	91,500	-	91,500
Designated for Tangible Capital Asset expenditures - Transportation (2c)	-	71,500	-	71,500
	<b>-</b>	<b>723,000</b>	<b>238,367</b>	<b>484,633</b>
<b>Other: (3)</b>				
School Generated Funds (3a)	94,744	111,098	93,948	111,894
School Budget Carryovers (3b)	(5,225)	13,954	(5,225)	13,954
Scholarship Funds (3c)	-	8,000	-	8,000
Professional Development (3d)	3,486	8,190	3,487	8,189
Ministry Grants (3e)	32,645	10,992	16,280	27,357
Facilities, Equipment and Technology (3f)	319,854	50,000	223,850	146,004
Transportation (3g)	100,000	40,000	33,083	106,917
Other (3h)	107,853	551,000	32,484	626,369
	<b>653,357</b>	<b>793,234</b>	<b>397,907</b>	<b>1,048,684</b>
<b>Unrestricted Surplus</b>	<b>4,053,070</b>	<b>270,974</b>	<b>344,977</b>	<b>3,979,067</b>
<b>Total Accumulated Surplus</b>	<b>\$ 15,488,925</b>	<b>\$ 2,625,448</b>	<b>\$ 1,480,168</b>	<b>\$ 16,634,205</b>

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 3year capital maintenance plans. Unspent funds at the end of the fiscal year are designated for future approved capital maintenance project expenditures.

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**14. ACCUMULATED SURPLUS (continued)**

**(2) Capital Projects** represent the following:

- a. Board approved capital for facilities project in the subsequent year.
- b. Board approved capital for technology hardware in the subsequent years.
- c. Board approved capital for bus renewal in the subsequent years.

**(3) Other** represents allocated funds that are unspent at the end of the fiscal year and are designated for future expenditures.

- a. School Generated Funds – balance of funds generated by School and School Community Council activities that flow to following year.
- b. School Budget Carryovers – balance of school budgets that flow to following year.
- c. Scholarship Funds – balance of funds restricted for scholarships. Current funds have been restricted for the Big Butte annual \$1,000 scholarship that will continue to the end of 2024/25.
- d. Professional Development – balance of professional development budgets that flow to following year per employment contracts.
- e. Ministry Grants – balance of funds that flow to following year for ministry grants: First Nations and Metis Education, English as a Second Language, French as a Second Language and Early Childhood Intervention Program.
- f. Facilities Equipment and Technology – funds restricted for the purpose of upgrading technology to meet strategic goals of 21<sup>st</sup> century learning and technology and facility projects carried forward from 2016-17.
- g. Transportation – funds restricted for the purpose of managing an aging bus fleet.
- h. Other – funds restricted for operational purposes.

**15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 13, 2016 and the Minister of Education on August 8, 2016.

**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.

**Related Party Transactions**

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

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**16. RELATED PARTIES (continued)**

	2017	2016
<b>Revenues:</b>		
Ministry of Education	\$ 7,400,793	\$ 7,081,328
SGI, Saskatchewan Government Insurance	9,651	7,456
Ministry of Social Services	4,816	10,630
	<b>\$ 7,415,260</b>	<b>\$ 7,099,414</b>
<b>Expenses:</b>		
Sask Energy	\$ 37,052	\$ 29,860
Sask Power	112,214	150,599
Sasktel, Sasktel Mobility	34,668	37,812
SGI, Saskatchewan Government Insurance	7,547	20,656
South East Cornerstone School	10,119	17,099
Sakatchewan Workers Compensation Board	25,305	25,754
	<b>\$ 226,905</b>	<b>\$ 281,780</b>
<b>Prepaid Expenses:</b>		
Sakatchewan Workers Compensation Board	\$ 9,068	\$ 8,410
	<b>\$ 9,068</b>	<b>\$ 8,410</b>

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 a school board loan.

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**17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

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

- Bus Route Service Contract for two routes of \$100,600 over 1 year.

Operating lease obligations of the school division are as follows:

	Operating Leases			
	Office Rental	Copier Leases	Bus Lease	Total Operating
<b>Future minimum lease payments:</b>				
2018	\$ 144,946	\$ 25,468	\$ 43,066	\$ 213,480
2019	146,503	-	16,776	163,279
2020	148,123	-	-	148,123
2021	149,808	-	-	149,808
2022	151,559	-	-	151,559
Thereafter	465,905	-	-	465,905
<b>Total Lease Obligations</b>	<b>\$ 1,206,844</b>	<b>\$ 25,468</b>	<b>\$ 59,842</b>	<b>\$ 1,292,154</b>

**18. ACCOUNTING CHANGES**

On September 1, 2016, the school division adopted the following new standards:

- PS 3420 Inter-entity Transactions. This section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective; and
- PS 3430 Restructuring Transactions. This section establishes how to account for and report restructuring transactions for both the receipt and transfer of assets and liabilities, together with related program or operating responsibilities.

The adoption of the new standards has been on a prospective basis, without restatement of prior period comparative amounts.

The adoption of the new standards has not resulted in any changes to the measurement, recognition, or disclosure of the school division's inter-entity transactions. During the year, the school division did not have any restructuring transactions.

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**19. COMPARATIVE INFORMATION**

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

**20. SUBSEQUENT EVENTS**

Subsequent to the year end the school division entered into an agreement to lease one school bus until June 30, 2019 at a total cost of \$30,892.

**21. 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 other accounts receivable at August 31, 2017 was:

		August 31, 2017			
		Total	Current	60-90 days	Over 90 days
Other Receivables	\$	5,183	\$ 5,183	\$ -	\$ -
Net Receivables	\$	5,183	\$ 5,183	\$ -	\$ -

**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.

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

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**21. RISK MANAGEMENT (continued)**

	August 31, 2017				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 444,141	\$ 444,141	\$ -	\$ -	\$ -
Long-term debt (includes interest)	2,209,610	69,777	69,777	558,217	1,511,839
<b>Total</b>	<b>\$ 2,653,751</b>	<b>\$ 513,918</b>	<b>\$ 69,777</b>	<b>\$ 558,217</b>	<b>\$ 1,511,839</b>

**iii) Market Risk**

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

**Interest Rate Risk:**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school division's interest rate exposure relates to 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, 2017.

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