



**Holy Family Roman Catholic Separate School**  
**Division #140**  
**2023-2024 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 Everett Hindley  
Minister of Education

Dear Minister Hindley:

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 2023-24 annual report. This report presents an overview of Holy Family Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Bruno Tuchscherer  
Chairperson

## Introduction

This report provides information about Holy Family Roman Catholic Separate School Division (RCSSD) #140 in its 2023-24 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

The 2023-24 school year again prioritized the importance of maintaining the well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2023-24 academic year.



# Governance

## The Board of Education

The Board of Education provides policy governance for Holy Family RCSSD as a whole and School Community Councils (SCCs) 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 authority to govern 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 Holy Family RCSSD and are committed to providing the best education for each and every student. Board of Education members as of August 31, 2024 were:

- Subdivision 2 ..... Teresa Vandesype
- Subdivision 3 ..... Gil Sotto
- Subdivision 4 ..... Rocky Sidloski
- Subdivision 5 ..... Kathleen Yanko
- Subdivision 6 ..... Kathleen MacLean
- City of Weyburn (Members at Large)..... Bruno Tuchscherer (Chairperson);  
Jerome Sidloski (Vice-Chairperson)
- City of Estevan (Members at Large)..... Karen Melle; Beckey Franke

## **School Community Councils**

Holy Family RCSSD has an operational School Community Council (SCC) in each of its five elementary schools, with each having the required members. In 2023-24, SCCs worked within their individual schools to enhance the goals of each school in academic and non-academic areas, as well as providing staff and student wellness supports.

SCCs have promoted their learning plans and achievements in their communities to ensure families recognize how the SCC contributes to the overall success of the school. This is primarily done through local media and social media sources and helps with the recruitment and retention of SCC members. The Director of Education communicates with SCC presidents. In each school, an engaged SCC contributed to the life of the school.

The SCCs collaborated with school administration to achieve the school goals with a specific focus on well-being, family engagement and literacy and numeracy for the 2023-24 year. School-level goals were aligned with the Provincial Education Plan. Some SCC key successes included additional support for key literacy and numeracy resources, presenters for student and staff well-being, as well as community engagement events that connected the school, parents and the community. SCCs were aware of school goals and their activities helped schools embrace their goals.

Holy Family RCSSD has a small Indigenous population, and there are no students living on-reserve attending division schools. The diversity of Holy Family's student and staff population is also evident in the over 21 first languages spoken by Holy Family families. Holy Family encourages membership on its SCCs from all families in the school division.

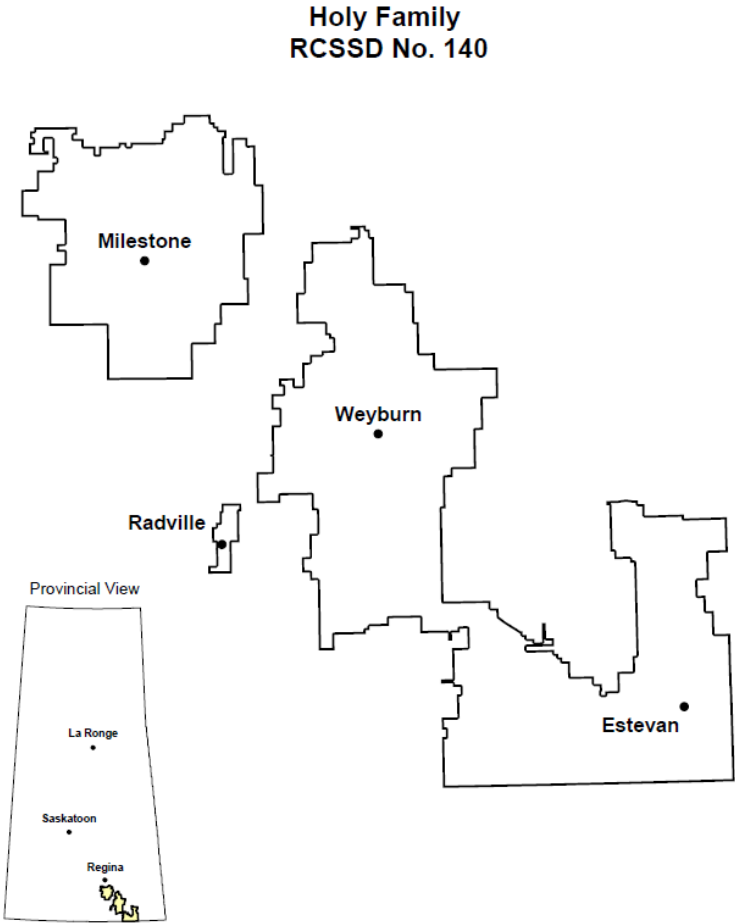
SCCs are provided with a grant to cover operational costs. SCCs are made aware of provincial SCC opportunities. Principals discuss various ways to enhance SCC engagement at division administrative meetings. Holy Family has a positive, trusting relationship with the SCCs at the local and system levels.

# School Division Profile

## School Division in Context

Holy Family RCSSD is an urban and rural elementary school division with five schools located in four communities. The division is 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 five subdivisions and two urban centers for purposes of board representation. For a more detailed map showing the five subdivisions, the cities and the other major towns and highways, please visit [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 live our faith by modelling Christ’s teachings.
3. We value a safe, caring, inclusive learning environment respecting diversity.
4. We value walking together in reconciliation.
5. We value permeation of Catholic faith in our curriculum.
6. We value individual academic excellence.
7. We value deep learning and innovation.
8. We value research based decision making.
9. We value family, parish and community engagement.
10. We value and celebrate the success of our students and staff.

## **Demographics**

### **Students**

In 2023-24, 1,297 students were enrolled K-9 in Holy Family RCSSD on September 30<sup>th</sup>, 2023. The ELIS program continued to be part of the Prekindergarten programming in 2023-24. The population of students in Kindergarten is again similar to the number of students graduating. In the recent past, Kindergarten enrolment was lower than the number of graduating students resulting in enrolment decreases. There also continues to be a downward trend in migration of some students who transition early into a 7-12 high school which is not operated by Holy Family RCSSD because there are no high schools in Holy Family RCSSD. This has further helped stabilize student enrollment. Holy Family RCSSD continues to have a small population of self-identified First Nation, Metis and Inuit students. There is a high population of English as Additional Language (EAL) students with two schools having over 30% of their populations consisting of EAL students.

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Kindergarten</b>	158	130	121	94	158
<b>1</b>	141	155	124	134	98
<b>2</b>	167	131	148	122	146
<b>3</b>	157	158	129	156	135
<b>4</b>	158	147	160	137	160
<b>5</b>	165	150	154	158	143
<b>6</b>	155	162	161	155	152
<b>7</b>	105	121	138	129	136
<b>8</b>	120	95	113	142	121
<b>9</b>	18	43	20	40	48
<b>10</b>	-	-	-	-	-
<b>11</b>	-	-	-	-	-
<b>12</b>	-	-	-	-	-
<b>Total</b>	<b>1,344</b>	<b>1,292</b>	<b>1,268</b>	<b>1,267</b>	<b>1,297</b>
<b>PreK</b>	<b>48</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>52</b>

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	<10	<10	<10	<10	<10
	<b>4 to 6</b>	<10	<10	10	<10	<10
	<b>7 to 9</b>	<10	<10	11	<10	<10
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>17</b>	<b>20</b>	<b>30</b>	<b>23</b>	<b>18</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	61	69	74	69	76
	<b>4 to 6</b>	44	42	46	27	39
	<b>7 to 9</b>	22	17	26	16	24
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>127</b>	<b>128</b>	<b>146</b>	<b>112</b>	<b>139</b>
<b>French Immersion</b>	<b>K to 3</b>	96	87	79	87	89
	<b>4 to 6</b>	49	52	56	48	49
	<b>7 to 9</b>	28	22	23	31	32
	<b>10 to 12</b>	-	-	-	-	-
	<b>Total</b>	<b>173</b>	<b>161</b>	<b>158</b>	<b>166</b>	<b>170</b>

Notes:

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

Source: Ministry of Education, 2023

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	70.0
<b>Principals, vice-principals</b>	4.9
<b>Other educational staff (positions that support educational programming)</b> – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	87.9
<b>Administrative staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	4.0
<b>Plant operations and maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	8.5
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	9.5
<b>League of Educational Administrators, Directors and Superintendents (LEADS)</b> – e.g., director of education and superintendents	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>187.8</b>

### Notes:

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

Source: Holy Family RCSSD #140, September 1 2023- August 31, 2024

## Senior Management Team

- The Director of Education/CEO, Gwen Keith, reports directly to the Board of Education. The Holy Family RCSSD policy governance model outlines the key roles of the Director of Education which includes the responsibility for leadership in Catholic education, direct supervision of all administrators and curriculum and religion coordinator, and accountability for all Board approved goals. The Director manages oversight of SCC, major external system communications and system linkages. The Director is also the system Attendance Counselor.
- 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, Early Learning, Indigenous Education, English as an Additional Language, and assessment data in Holy Family RCSSD.

- The Chief Financial Officer, Georgia Hanwell, is responsible for activities related to finance. The Chief Financial Officer is also the Board's secretary treasurer.
- Human resources responsibilities are shared between the Director of Education/CEO, Gwen Keith, and the Superintendent of School Operations and Research, Chad Fingler.

## **Strategic Direction and Reporting**

### **The Provincial Education Plan**

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

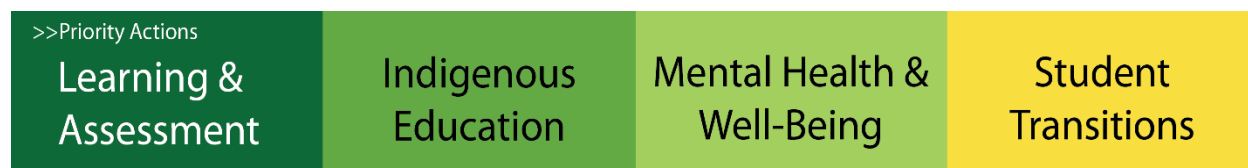
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

## Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.



- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [\*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework\*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

## Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

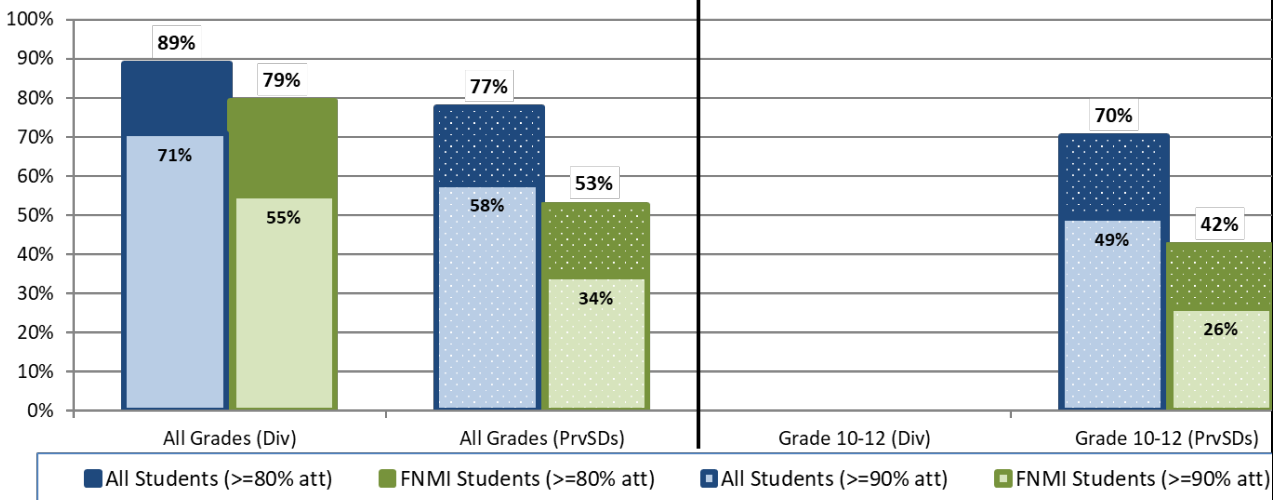
- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

## ***Progress in 2023-24: Targets and Measures***

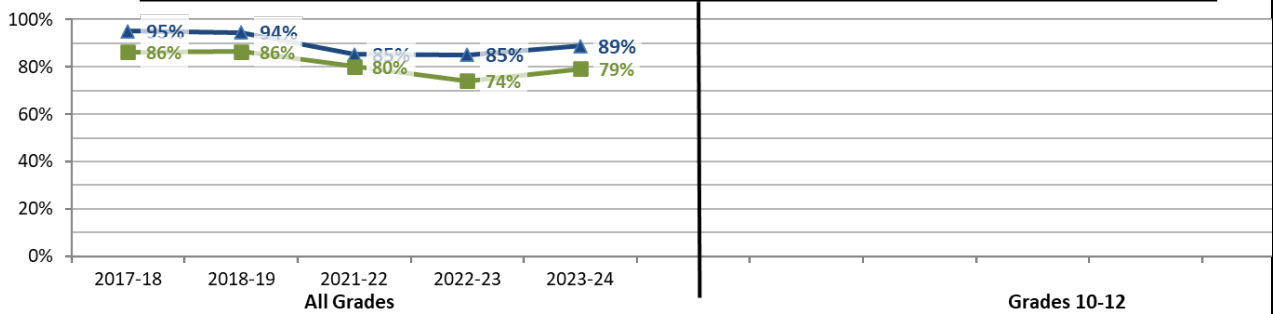
The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to realize the *Framework for the Provincial Education Plan 2020-2030* goals.

<b>Target: Student attendance will improve annually.</b>
<b>Measures:</b> <ul style="list-style-type: none"><li>● <b>The percentage of students with at least 80% attendance.</b></li><li>● <b>The percentage of students with at least 90% attendance.</b></li></ul>
<p>Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.</p> <p>The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.</p>

**Percentage of Students With at Least 80% (and 90%) Attendance, Holy Family RCSSD 140 and Provincial School Divisions, 2023-24**



**Student Attendance - Pct of Students with at least 80% Attendance, Holy Family RCSSD 140, 2017-18 to 2023-24**



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

## Analysis of Results – Attendance

Holy Family RCSSD is proud of their attendance rates as they have remained strong since 2017-18. For 2023-24, 89% of all Holy Family RCSSD students attended school at least 80% of the time and 71% of all students attended school at least 90% of the time. In Holy Family RCSSD, 86% of First Nation, Métis and Inuit students attended school at least 80% of the time and 55% attended school at least 90% of the time. Holy Family RCSSD's student attendance is above the provincial average in all areas. All student attendance is 12 percentage points higher than the provincial average for students with 80% attendance and 13 percentage points higher for students with 90% attendance. First Nation, Metis and Inuit attendance is 26 percentage points higher than the provincial average for 80% attendance and 24 percentage points higher for 90% attendance.

It is noted that there is a slight downward trend over the past five years in Holy Family's attendance data. Holy Family has monitored this trend and attributes it to families traveling during non-school holidays, as well as community-based activities and sports that are taking place during instructional time.

Holy Family RCSSD does not have high schools, and therefore does not report on high school data. Holy Family's graduation rates indicate that 86% of former Holy Family RCSSD students graduate within three years of starting Grade 10 which is an indicator that Holy Family RCSSD's attendance remains strong in the high schools.

**Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.**

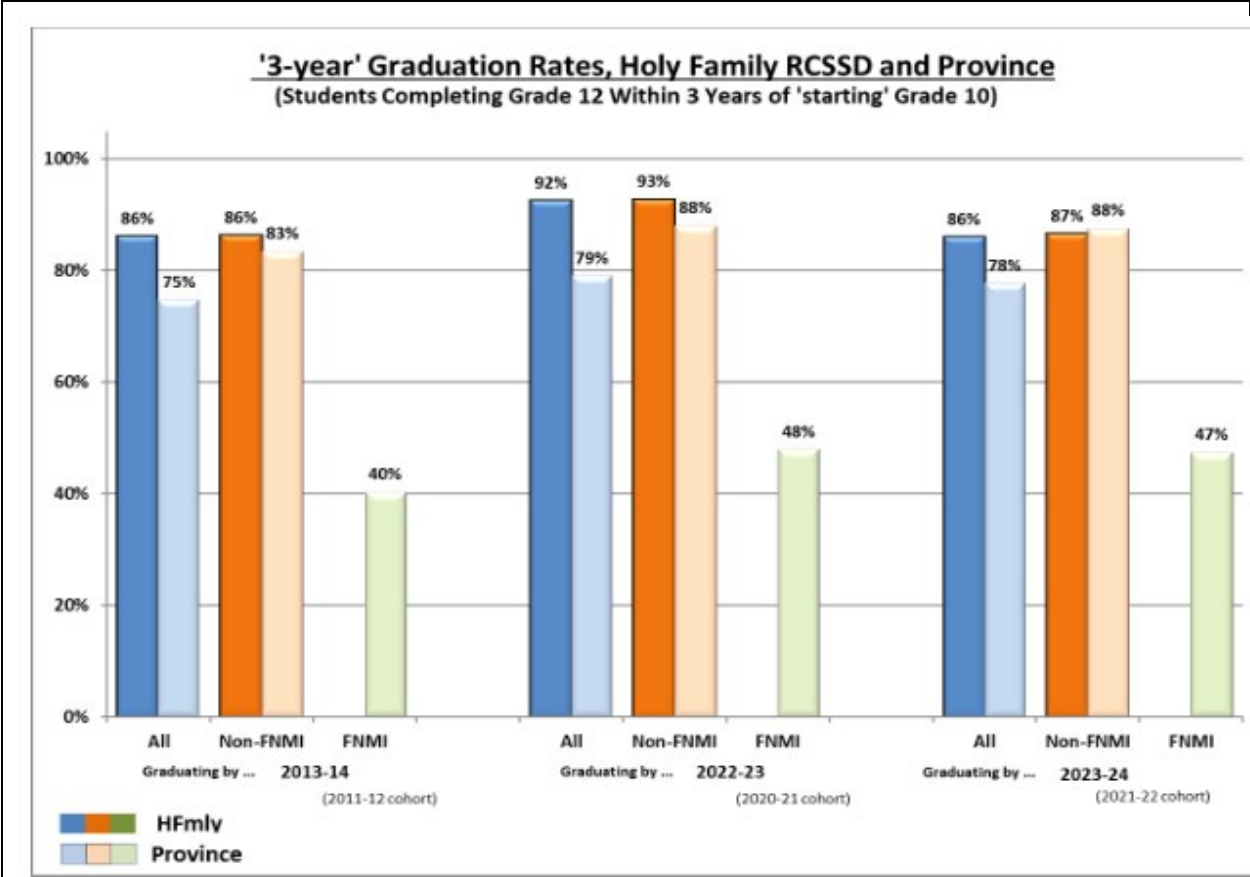
### Measure

- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2024

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

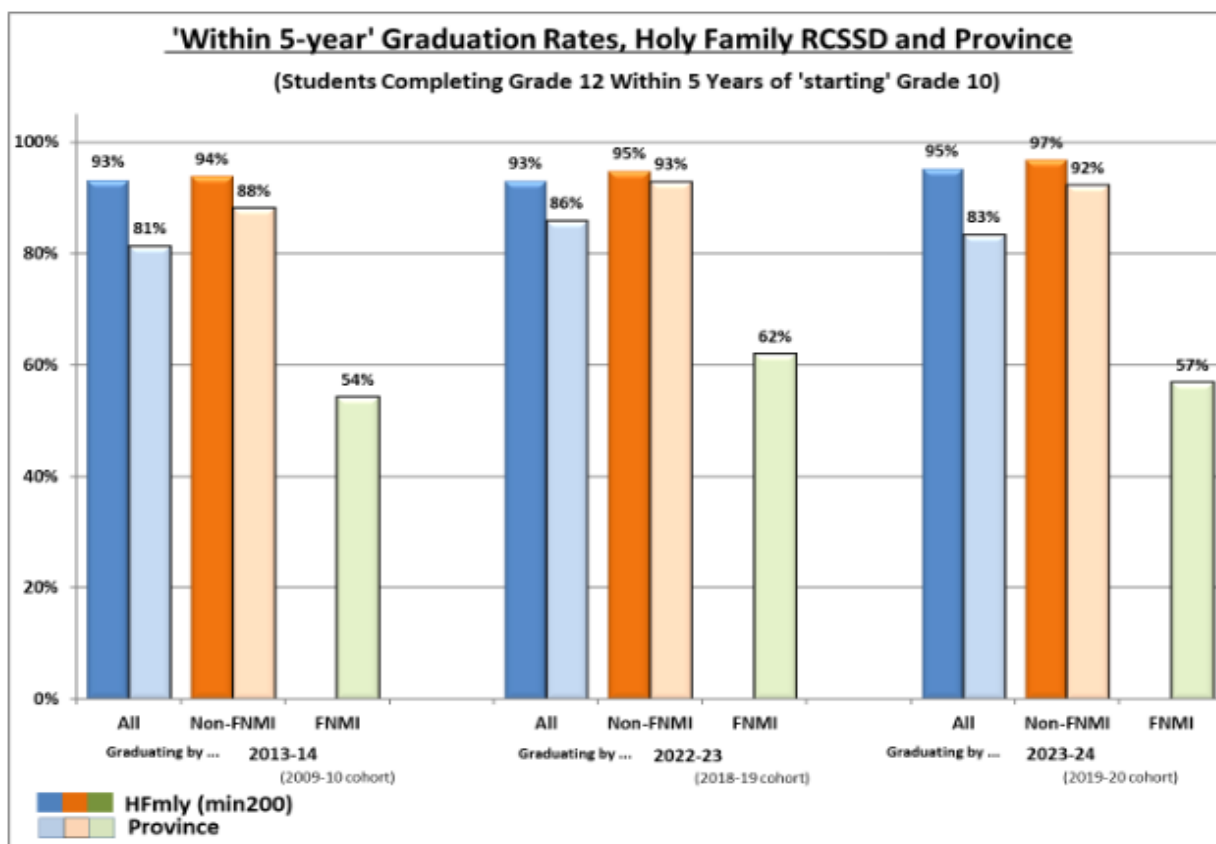
In June 2024, 86% of former Holy Family RCSSD students (who have attended at least 200 calendar days at any point in their academic career in Holy Family RCSSD) graduated within three years of entering Grade 10, as did 87% of non-First Nations, Métis and Inuit students. These results are 6 percentage points lower for all students as well as non-First Nations, Metis and Inuit students compared to last year's results. Holy Family RCSSD is 8 percentage points higher than the provincial average for all students (78%) and 1 percentage point lower than the provincial average for non-First Nation, Metis and Inuit students (88%).

**Measure**

- **The percentage of students who graduate within 5 years of Grade 10.**

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

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



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

Source: Ministry of Education, 2024

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

In June 2024, 95% 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) and 97% of non-First Nation, Métis and Inuit students who had entered Grade 10 five years previously had graduated. Holy Family

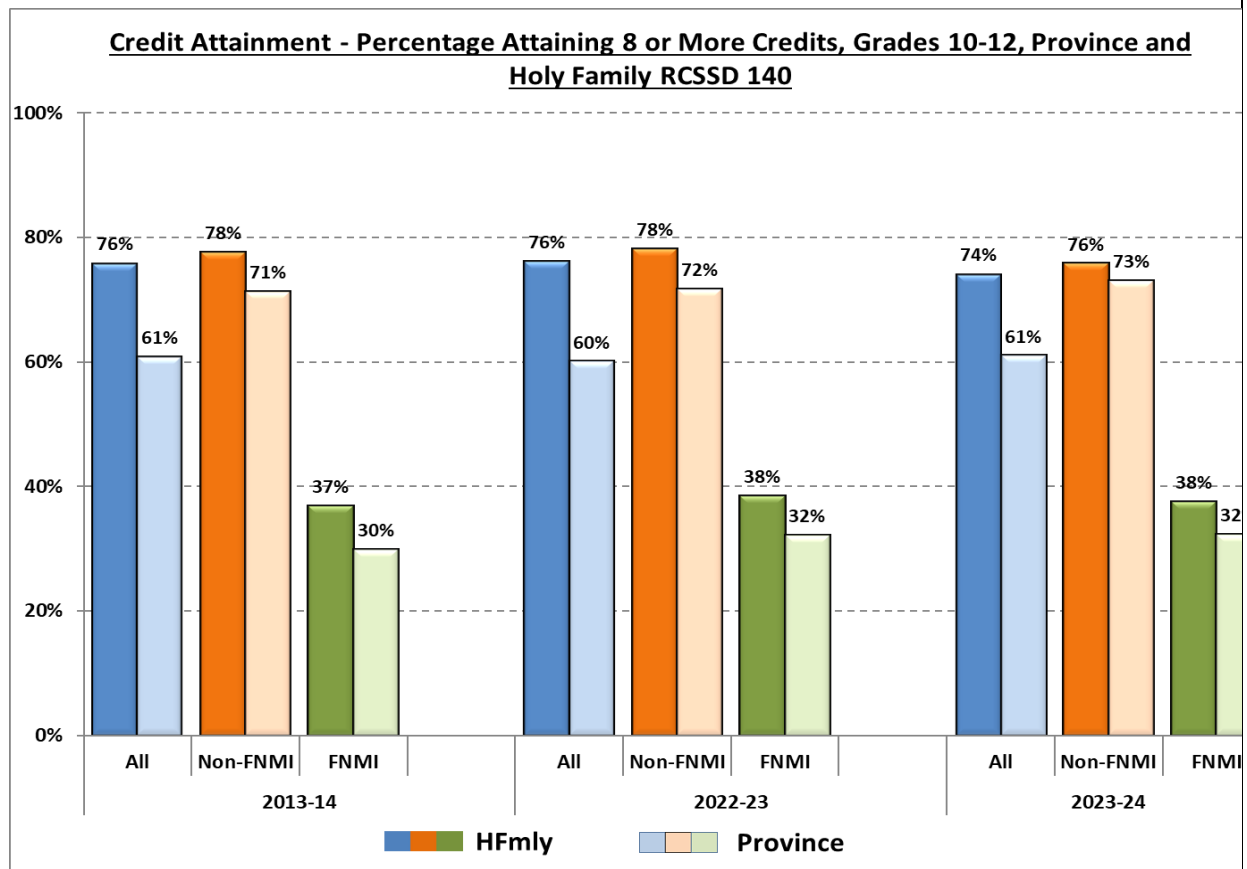
RCSSD's results are 12 percentage points higher than the provincial rate for all students (83%) and 5 percentage points higher than the provincial average for non-First Nation, Métis and Inuit students (92%).

**Measure**

- The percentage of students attaining 8 or more credits, Grades 10-12.

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

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



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

Source: Ministry of Education, 2024

## Analysis of Results – Credit Attainment

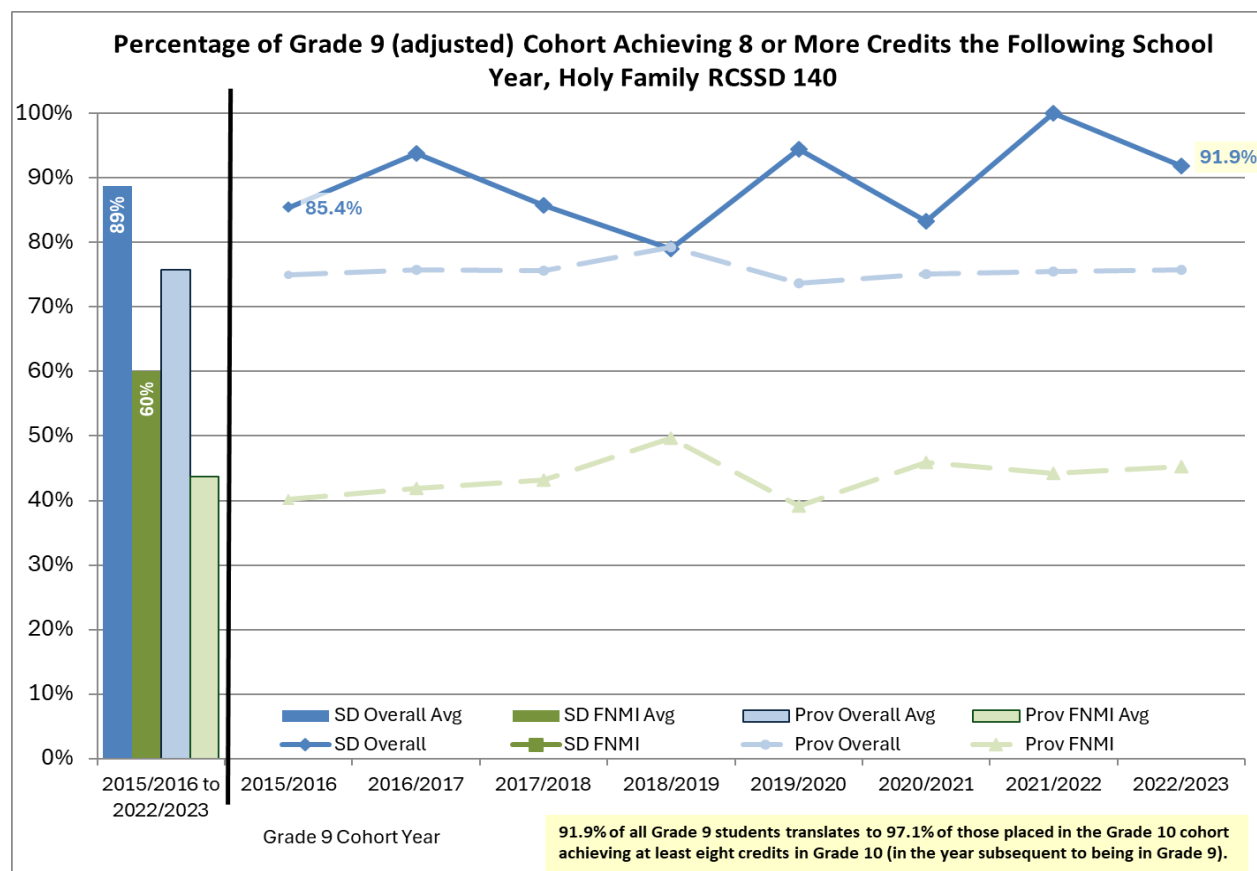
Holy Family RCSSD students are defined as any students who has attended at least 200 calendar days at any point in their academic career in Holy Family RCSSD. Holy Family RCSSD’s result for 2023-24 was that 74% of all students received eight or more credits yearly which is well above the provincial results of 61% for all students. Holy Family RCSSD results were that 38% of First Nation, Métis and Inuit students received eight or more credits yearly which was higher than the provincial result of 32%.

### Measure:

- The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.

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

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



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

Source: Ministry of Education, 2024

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

**Transitions to High School Plan** – Holy Family RCSSD result for 2023-24 was that 91.9% of all Grade 9 students (from 2022-23) received eight or more credits in the following year which is above the provincial results of 76% for all students. From 2015/2016 to 2022/2023 on average 89% of Holy Family RCSSD Grade 9 students have earned eight or more credits the following school year.

Holy Family RCSSD is very satisfied with the 2023-24 results of 91.9% and satisfied overall with the long-term results within our school division given the 8-year average of 89%. Holy Family RCSSD understands that year to year fluctuations are more likely for smaller populations. This result shows that the actions identified in support of students transitioning into high school from Grade 9 in Holy Family RCSSD schools are generally effective. Holy Family middle years' student services team continues to collaborate with the high school student services teams in our communities in the spring annually to review and revamp a transition process for students leaving middle school and going into high school. This work continues to have a specific focus on details for students with intensive needs. This collaborative approach includes an information sharing process regarding student academic, social, physical, and emotional needs.

### Target: Student literacy and numeracy outcomes will increase year over year.

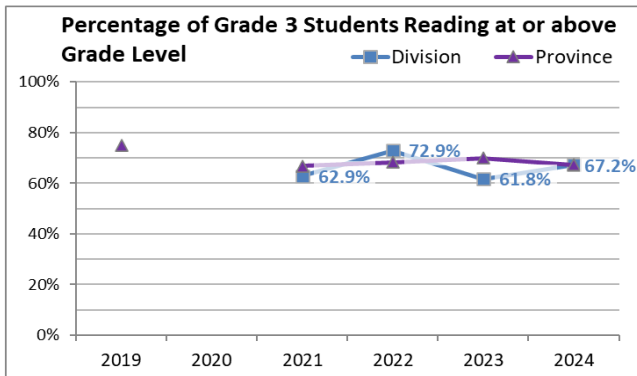
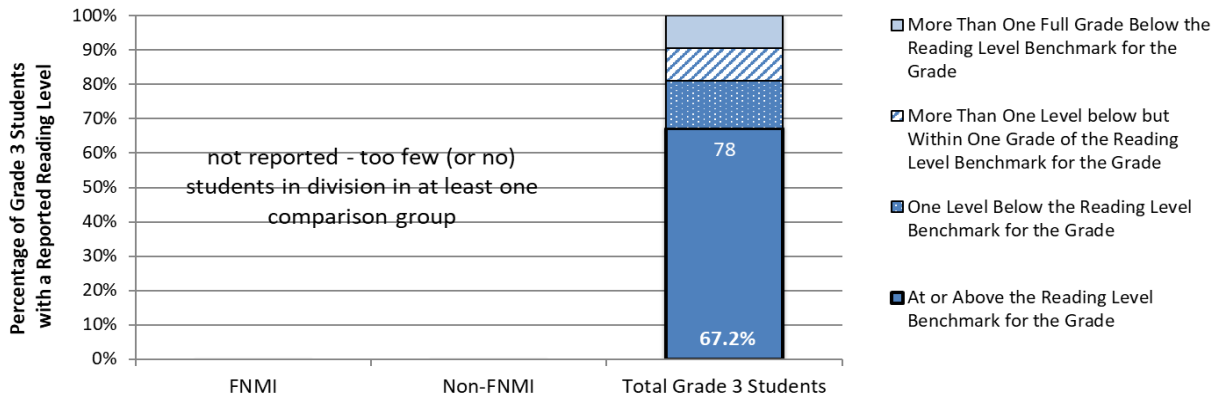
#### Measure:

- The percentage of Grade 3 students reading at or above grade level.

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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

### Reading Results Data, Holy Family RCSSD 140, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	nr	nr	nr	nr	3
Division (Total)	116	84.1%	14.5%	1.4%	138
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

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

In the 2023-24 academic year, Holy Family RCSSD's Grade 3 reading proficiency level was 67.2% which is consistent with the provincial average for Grade 3 readers.

This data reflects a strategic focus on literacy and is improving reading outcomes for Grade 3 readers at Holy Family RCSSD. With a growth of over 5% in Grade 3 reading proficiency from 2022-23, Holy Family is proud of the work being done in this area in our schools. Specifically, in the 2023-24 school year Holy Family RCSSD expanded early learning programming and added reading coaches and specialists, along with providing essential support to struggling readers in the form of personalized interventions.

Structured plans like Leveled Literacy Intervention have allowed for tailored assistance, helping students meet provincial grade-level standards. Overall, Holy Family RCSSD's approach in 2023-24 to early literacy and individualized support yielded positive results, aligned student performance with provincial standards and reinforced its commitment to continuous improvements in literacy education.

**Target: All students will have an increased sense of connection and safety in schools.**

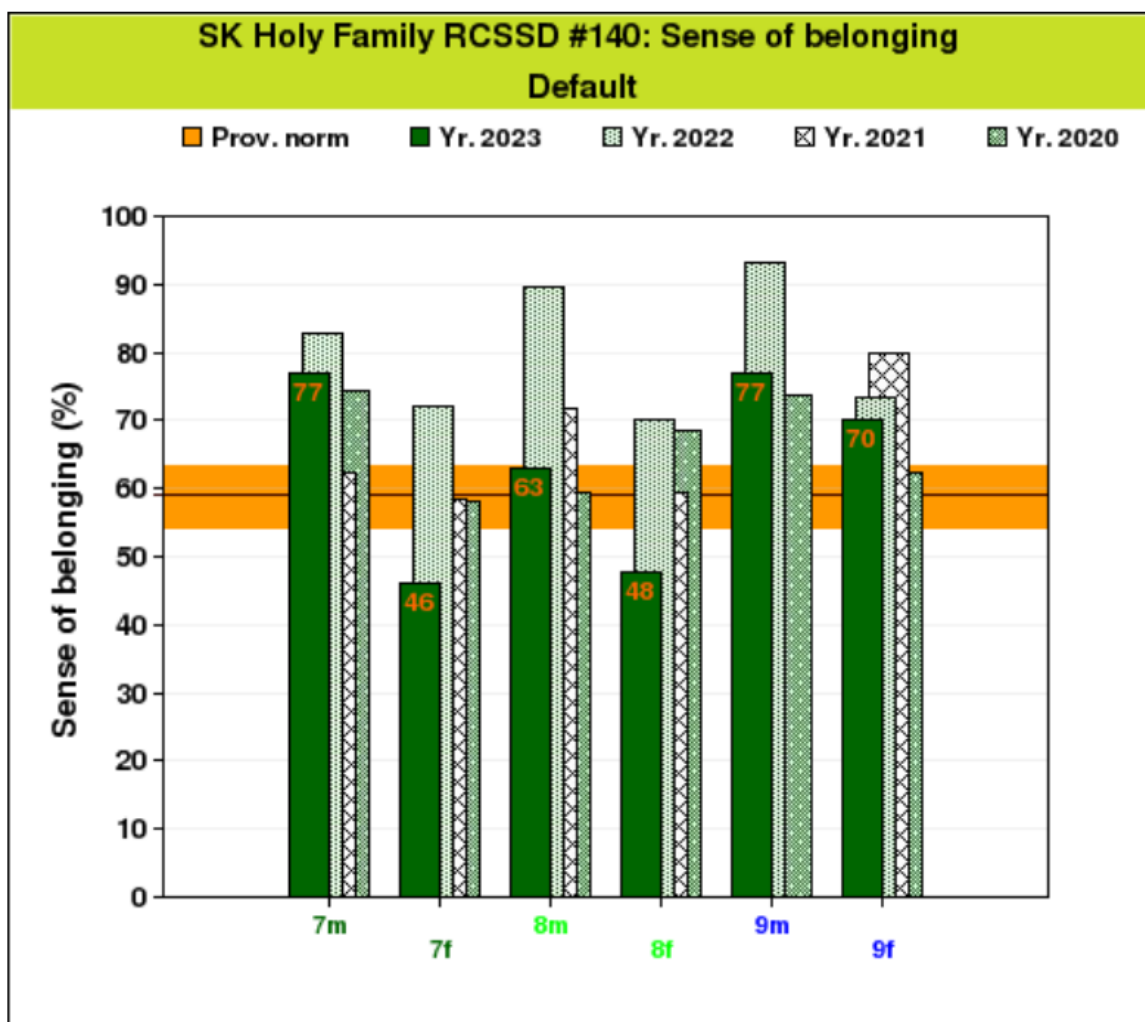
**Measure:**

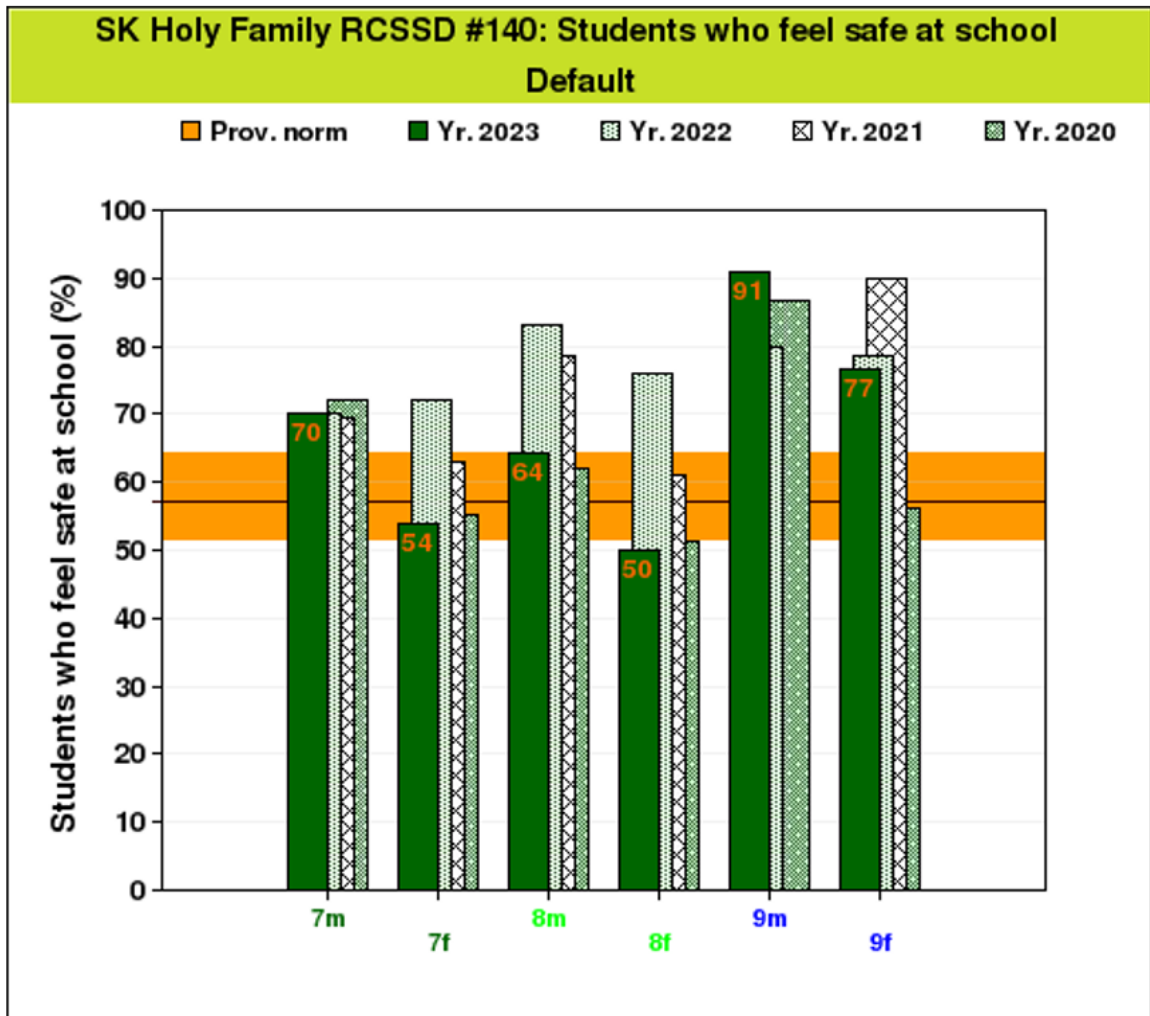
- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

**School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools**

Holy Family RCSSD used the OurSchool survey to collect student voice around their sense of connection and safety in their school experience. The OurSchool survey results for Sense of Belonging (Connection) and Safety in Schools are below. The results shown are from the OurSchool survey conducted in May 2024 with Holy Family Grade 7-9 students.





Notes: The OurSchool survey is conducted with Grade 4-9 students on an annual basis. The survey is anonymous and online. Survey results are disaggregated by grade and gender.  
 Source: OurSchool Survey, May 2024

### Analysis of Results

Holy Family RCSSD had conducted the OurSchool survey in May 2024, focusing on Grade 7-9 students' sense of belonging and feelings of safety at school. The results provided insights into student well-being, revealing trends by gender and grade level.

Key findings in the Sense of Connection were that males reported above the provincial norm in all grades, while females in Grades 7 and 8 were below both the provincial norm and the school's three-year average, indicating a need for improvement. Grade 9 females had reported a sense of belonging above the provincial norm, suggesting better connection as students progressed. Key findings in Feeling Safe at School were that Grade 7-9 males reported feeling safer than the provincial average. Grade 7 and 8 females felt less safe than the provincial average, reflecting their lower sense of belonging, while Grade 9 females felt much safer, exceeding the provincial norm. It was noted that Grade 9 students, both male and female, showed consistently higher levels of belonging and safety, outperforming provincial averages and their younger peers. This may have been because Grade 9 was the highest level in Holy Family RCSSD's elementary school setting at St. Michael, while other schools ended at Grade 8.

Some actions our school division looked at was to support younger females with targeted programming to address lower belonging and safety for Grades 7-8 females. Holy Family RCSSD also continued fostering the supportive environment for Grade 9 students and monitored male students to ensure continued support to maintain their positive outcomes.

**Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year**

**Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)**

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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

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

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

**2022-23 EYE-TA results** displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

**Effectiveness metrics** show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

**Students (%) assessed as Tier I at Kindergarten entry / exit** charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division ( $\Delta$ ) relative to the province (all divisions) ( $\square$ )

for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (\*) school year.

**Percentage of students with valid EYE result at Kindergarten entry / exit** compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30<sup>th</sup> Official & Reconciled Kindergarten Enrolments (\*).

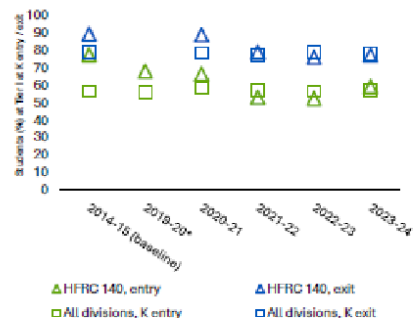
**2023-24 EYE-TA results – Holy Family RCSSD 140 (HFRC 140)**

		Fall 2023 (Kindergarten entry)			Spring 2024 (Kindergarten exit)		
All students	All divisions	57.4	25.8	16.8	78.2	13.3	8.4
	HFRC 140	58.5	29.4	11.1	77.8	18.8	8.4
Self-declared FNMI students*	All divisions	34.6	30.1	35.1	58.3	21.2	20.5
	HFRC 140*						
Non-declared Students*	All divisions	61.1	25.1	13.8	81.7	12.4	8.3
	HFRC 140*						

Tier I – Students (%) complete developmental tasks without difficulty | Tier II – Students (%) experience some difficulty completing developmental tasks | Tier III – Students (%) experience significant difficulty completing developmental tasks  
\*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

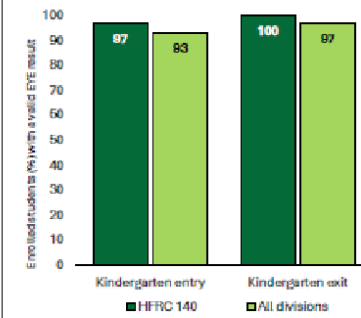
Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	HFRC 140	All divisions	HFRC 140	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	75%	73%	62%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	80%	37%	50%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	13%	22%	0	22%

**Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years**



\*No K exit results for 2019-20 due to school closures / COVID 19

**Percentage of students\* with a valid EYE result at Kindergarten entry / exit, 2023-24**



\*against official, reconciled September 30<sup>th</sup> 2023 Kindergarten Enrollment

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

developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

**2023-24 EYE-TA results** figures show results for self-declared First Nations, Métis or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2024

### **Analysis of Results – Early Years Evaluation**

In the 2023-24 school year, Holy Family RCSSD's Kindergarten exit results for the Early Years Evaluation (EYE) were 77.6%, which fell below the 90% target but were consistent with the provincial average of 78.2%. The division engaged in data conversations to analyze trends, noting that EYE scores for students entering Kindergarten in 2023-24 were higher than in the previous two years. This improvement represents positive growth.

Holy Family RCSSD has dedicated considerable time and effort to early years education and fostering partnerships with community early years organizations. The division is proud of the 17 percentage point growth in readiness skills achieved during the 2023-24 school year and will continue to support both professional and support staff through professional development, as well as the use of high-quality resources and assessments. These efforts aim to sustain and further improve student readiness and success.

## ***Progress in 2023-24: School Division Targets and Measures***

**Local Priority: Students demonstrate Catholic values in their lives. The following key actions were undertaken by the school division during the 2023-24 school year in support of this local priority.**

**The school division goals aligned with local priority areas:** 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.

**The school division actions taken during the school year to support local priority areas:**

1. Students participated in social justice issues at the community and global level.
2. Students demonstrated behaviors consistent with the stewardship values of the Catholic Church.
3. Students were taught about and participated in the sacraments, gospel and liturgical seasons.
4. Students had opportunities to attend and participate in Mass.
5. Students demonstrated the ability to develop respectful and compassionate relationships with others.

Students demonstrated Catholic attitudes and behaviors consistent with personal health and well-being.

**Local measures for students demonstrating Catholic values priority:**

1. Holy Family RCSSD students participated in approximately 50 social justice and mission issues at a community and global level across the division.
2. 94% of students in Holy Family RCSSD are achieving a grade of 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. Students demonstrated faith-filled participation by serving in leadership roles during gospel assemblies and liturgical season celebrations. Age-appropriate students participated in age appropriate sacramental preparation and initiation in First Eucharist and Confirmation (80 students).
4. Students in each school attend and participate in Mass at least once a month throughout the school year. Students receive the gospel message and a reflection opportunity weekly in student-led assemblies.
5. Christian Citizenship, as measured on Holy Family RCSSD’s report cards, indicates that 84% 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. 89% of students achieved a grade 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 the 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 have continued to be witness to the Catholic faith, and to be active participants so that students and staff can live their faith in Holy Family RCSSD on a daily basis.

## ***Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions***

**Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

### **Executive Functioning Skills**

- Holy Family RCSSD implemented the Fueling Brains program across all five schools and the Early Childhood Intervention Program (ECIP).
- The program focused on enhancing specific readiness skills through assessment, parent engagement, professional development, and teacher coaching and mentoring.
- The Early Years Community Consultant became a certified Fueling Brains Brain Coach, increasing the staff's capacity to support students.

### **Parent Engagement**

- Pre-Kindergarten and Kindergarten classes conducted joint parent engagement activities.
- Incoming families were invited to participate in spring activities.
- The focus was on enhancing parent engagement sessions and developing strategies to prioritize education.

### **Direct Student Services Support**

- Speech and Language Pathologists, Occupational Therapists, and Counsellors provided direct support in classrooms.
- This team approach led to significant student growth and development.

### **Reading Coaches**

- Reading coaches provided specialized services to intervention groups, targeting struggling readers and supporting their progress.

### **Focus on Tier 2 (Yellow) Students**

- The majority of intervention efforts focused on Tier 2 (yellow) students, who, according to research, can show rapid improvement with appropriate supports.

### **Focused Intervention**

- The School Wide Assessment Team (SWAT) prioritized learning interventions when needed.
- Leveled Literacy Intervention was implemented in classrooms to enhance student reading outcomes.

### **Visible Learning**

- Efforts were made to make reading data more visible to parents, sharing general reading scores and information about their children to increase parental engagement in reading.

### **Key School Level Initiatives**

- **Family Reading Engagement:** Initiatives were developed to increase excitement and engagement around family reading.
- **Solid Reading Interventions:** Daily 5 and Leveled Literacy kits were implemented in schools to support reading development.
- **Addressing Behavior:** Teachers received support and guidance to effectively manage classroom behavior and create a conducive learning environment.
- **Addressing Attendance:** Attendance was highlighted as a key factor in learning, and efforts were focused on addressing attendance concerns with students and their parents.

### **Priority Action: Enrich and enhance mental health and well-being capacity in students.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

#### **Mental Health and Well-Being Plan**

- Holy Family RCSSD developed and implemented a division-wide Mental Health and Well-Being (MHWB) Plan.
- The plan aligned with the Provincial Education Plan, division goals, and included a leveled intervention strategy.

#### **OurSchool Data**

- Student well-being data was collected through the May 2023 OurSchool Survey, focusing on Grade 7 and 8 students.
- The data provided insights into students' self-reported well-being, including:
  - Average levels of positive self-esteem.
  - Hedonic well-being (happiness derived from pleasure and comfort).
  - Eudaimonic well-being (happiness derived from meaning, purpose, and personal growth).

#### **Mental Health Targeted Funding**

- Holy Family RCSSD successfully applied for a grant to support mental health initiatives during the 2023-24 school year.
- Part of the grant funded the division's "Mental Health Matters Day," which gathered all Holy Family Grade 7-9 students in Weyburn for a day of speakers, engagement, and activities focused on mental health.

#### **SOS (Signs of Suicide Program)**

- The SOS Signs of Suicide Program was implemented in Grade 8 classrooms as part of the division's ongoing mental health initiatives.
- Homeroom teachers and counsellors worked together to educate students about mental health and the importance of seeking help.
- The program focused on identifying signs of depression or suicidal thoughts in themselves or peers, encouraging students to seek support when needed.

#### **School Well-Being and Reconciliation Projects**

- Each school within Holy Family RCSSD formed a local well-being committee.

- These committees undertook projects related to mental health and well-being, tailored to the needs of their specific schools and communities.

**Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

#### **Community Partnerships**

- Holy Family RCSSD deepened its relationships with the Weyburn and Estevan Early Years Family Resource Centers.
- The partnerships strengthened communication, built relationships, and enhanced support for local families.
- Collaboration tied staff together to provide comprehensive support for families in the region.
- At the Weyburn Early Years Family Resource Centre, a Holy Family RCSSD Speech and Language Pathologist conducted classes for parents, focusing on early family engagement and education on speech and communication.

#### **Early Childhood Intervention Program (ECIP)**

- The Early Childhood Intervention Program (ECIP) supported children aged 0-6 through home-based services.
- Holy Family RCSSD staffed the ECIP position with a certified social worker to enhance programming and family support.
- The program provided support across all Holy Family RCSSD communities and facilitated smooth transitions into Pre-K and Kindergarten classrooms.
- ECIP had a significant positive impact on Holy Family RCSSD's early childhood education efforts by providing transition support to families moving into Pre-K and Kindergarten and by being part of the school collaborative team to share strategies that are supportive to specific families. This work is evident in feedback from parents and teachers.

#### **OurSchool Survey**

- The OurSCHOOL Survey was conducted with Holy Family RCSSD Grade 4-9 students in May 2024.
- Data from the survey was utilized to inform the goals for improving student engagement in the upcoming year.
- The administration reviewed survey data, which showed that Holy Family RCSSD students were close to the Canadian average in areas such as positive teacher-student relations, learning climate, and expectations for success.
- These factors were identified as key drivers of student outcomes, helping create successful pathways for elementary students.

**Priority Action: Actualize the vision and goals of *Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework*.**

**The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.**

**Implementation of the Indigenous Education Responsibility Framework (IERF)**

- The implementation of the IERF was aligned with the goals of *Inspiring Success* provincial policy document. This framework was utilized during a professional development day to develop a better understanding of how to implement the goals.
- The application of the IERF continued at both division and school levels, resulting in observable changes within schools. A notable example of this change was the vibrant entrance display at St. Olivier School, which symbolized a welcoming environment for diversity and the harmonious integration of Catholic faith with Indigenous spirituality.

**Extension of the IERF: Catholic Indicators**

- Holy Family RCSSD participated in the provincial team responsible for creating a Catholic and Indigenous Faith Rubric to accompany the IERF. This document provided a working sheet outlining potential indicators of success for Catholic school divisions engaged in IERF initiatives.

**Provincial Network Engagement**

- Holy Family RCSSD contributed to the provincial collaborative team that developed the SCSBA video for Catholic Education Week 2024. Known as the Indigenous Committee, involvement with this team underscored Holy Family RCSSD's commitment to advocating for Indigenous education within the province. This video can be viewed [here](#).

**Community Connection Initiatives**

- Holy Family RCSSD was involved in the planning and implementation of the inaugural Weyburn National Indigenous Peoples Day in June 2024. Grade 9 students from St. Michael School hosted a station where they independently constructed a teepee and educated their peers about its components. Prior to this event, the students received instruction on the significance of the teepee from a Traditional Knowledge Keeper, exemplifying the transmission of teachings through oral traditions.

**Visible Practice of Indigenous Knowledge**

- Holy Family RCSSD maintained a strong relationship with Traditional Knowledge Keeper Lyndon J. Linklater, who actively participated in various school community activities, including Opening Faith Day, Professional Development days, Mental Health Matters Day, teepee ceremonies and teachings, storytelling in classrooms, and collaborative efforts in reconciliation.

**Acquisition of School Teepees**

- Numerous Holy Family RCSSD schools procured their own teepees for educational purposes. In the STF Fall Bulletin 2024, St. Michael School was highlighted for its initiatives in this area. The STF and the student leadership organization Passion2Action collaborated with Connect; a micro grant funding program for Saskatchewan teachers to facilitate meaningful connections for students in the local community, to provide a micro grant to St. Michael School (one of twelve recipients) for their teepee project, which aimed to enhance student leadership skills and strengthen connections between schools and their communities.

## 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 support the student school experience as positive and successful in alignment with the provincial education plan (PEP).

In 2023-24 Holy Family RCSSD continued its partnership with South East Cornerstone School Division #209 (SECSO). This partnership allows for smooth transitions for Holy Family students into SECSO high schools. These transitions are significant contributors to Holy Family's 3-year and 5-year Graduation Rates which are above provincial averages. The partnership also significantly contributes to Holy Family's Credit Attainment, Grade 10-12 which is well above the provincial averages. The transitions through this partnership have also positively impacted Holy Family's Grade 9 to 10 transition rates which are also significantly above provincial averages. Further to the positive impact this partnership has within the PEP plan, the partnership also allows for high school instruction in religious studies. SECSO 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. By coordinating the two school division calendars, the busing partnership could continue as well as strategically placed teacher professional development time. The two school divisions offered extra-curricular opportunities in the way of league play and tournaments. System Chief Executive Officers (CEOs) met monthly to address community needs and contractual expectations. The two boards of education met face to face annually in person to work through a joint agenda.

Partnerships exist with each of the community parishes. Holy Family RCSSD partnered with community parishes so that students were able to engage in masses and faith-based activities. Students and staff continued to participate in ministries within masses in each community. All Holy Family RCSSD schools remained active in social justice and stewardship projects within and beyond our local communities through face to face and virtual outreach programs. Central office staff communicates with the parish priests and the Archdiocese as needed. This partnership is a key contributor helping the majority of grade 7 to 9 students in Holy Family feel safe within schools as students are able to be active in stewardship resulting in stronger relationships and sense of purpose.

Holy Family RCSSD continues to be a member of the South East Regional Mobilization Committee. This interagency group acted as the steering committee for the South East Regional Community Mobilization (HUB) committee that met weekly in an effort to proactively meet the diverse needs of individuals that need agency or multi-agency interventions. This partnership is key in enriching and enhancing the mental health and well-being capacity of students. Strong inter-agency relationships allow for a multi-agency action plans in an effort to provide support to some of the most complex student cases in the areas of mental health and well-being.

Holy Family RCSSD recognizes the importance of engaging early learners and their families. Holy Family RCSSD was proud to contribute to the development and enrichment of early childhood education. Through partnerships, Holy Family RCSSD remained dedicated to fostering supportive environments that nurture the growth and development of the youngest community members.

- Holy Family RCSSD played a pivotal role by serving on the Management Committee of the Estevan Early Years Family Resource Centre, reaffirming its commitment as a signed member of the Memorandum of Agreement for the Centre. This partnership focused on helping ensure students were ready for learning in the primary grades as they transitioned into school.
- In Weyburn, Holy Family RCSSD continued its essential function as the operating partner for the Weyburn Early Years Family Resource Centre. This partnership also focused on helping ensure students were ready for learning as they transitioned into school.
- Holy Family RCSSD also partnered with Early Childhood Intervention Program (ECIP) through the school division. This program's mandate is to provide free home-based learning and supports for children 0-6. ECIP is staffed with a certified social worker to assist with complex transitions to school and support vulnerable families in our communities.

Holy Family RCSSD has established a memorandum of understanding with Traditional Knowledge Keeper Lyndon J. Linklater, as well as a local partnership with Knowledge Carriers from Pheasant Rump First Nation. These partnerships enhance our school communities' journey toward reconciliation by fostering collaboration with Indigenous partners. Through shared activities and knowledge, Holy Family RCSSD continues to align with the vision and objectives of *Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework* established by the Ministry of Education. Our partnerships with Knowledge Keepers guide our students and staff toward holistic, culturally responsive learning by integrating First Nations and Métis ways of knowing.

## Infrastructure and Transportation

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	2023-24 Cost
St. Augustine	Resource Center Renovation	Upgrading storage, shelving, flooring and instructional area of the library/resource center	\$35,000
St. Augustine	Multipurpose Room Renovation	Upgrading the multipurpose room to better meet the school's diverse needs.	\$35,000
St. Olivier	LED Lighting	Begin replacement of florescent lighting to LED	\$5,000
St. Mary's	Sidewalk replacement	Replace aging cement sidewalks, tarmac edging and play area edging that has been a trip hazard in places	\$50,000
Sacred Heart/Sacré Coeur	Crawlspace Reno	Replace damaged dry wall in crawl space due to old roof leaks.	\$15,000
Sacred Heart/Sacré Coeur	Bathroom Reno	Upgrading bathrooms in elementary end of school.	\$35,000
St. Michael	Sidewalk replacement	Replace aging sidewalk; trip hazard	\$30,000
<b>Total</b>			<b>\$205,000</b>

## Transportation

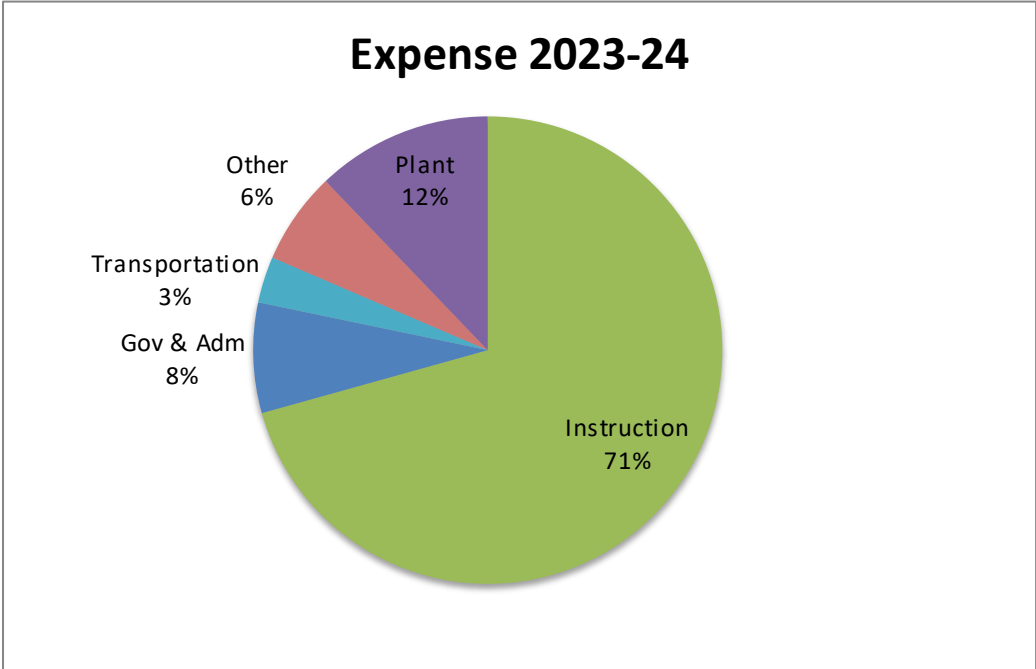
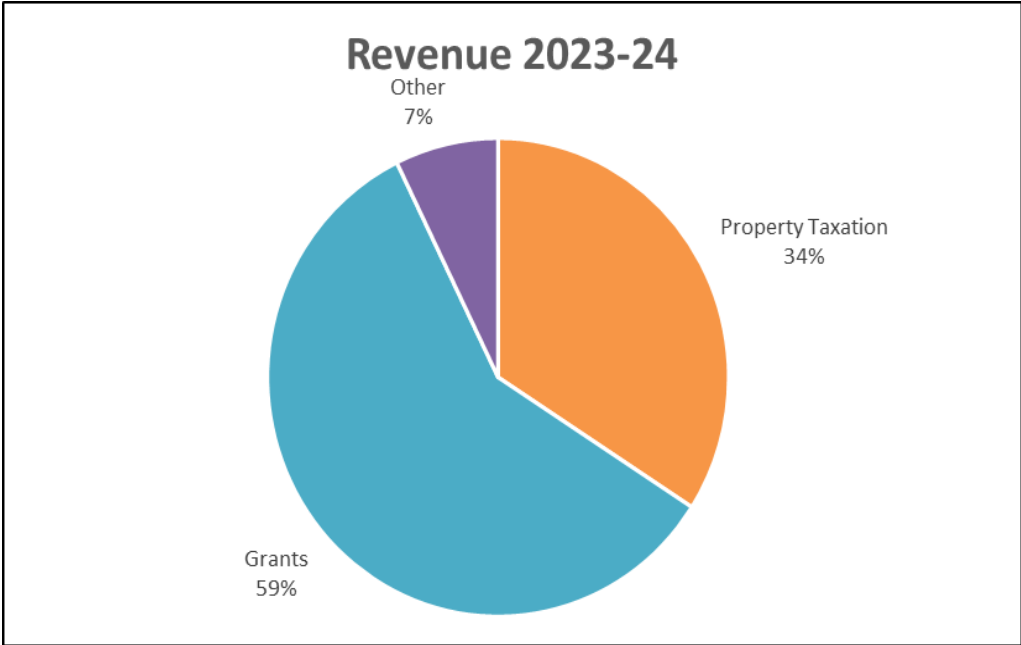
Holy Family RCSSD currently operates its own fleet of buses for regular student transportation and utilizes some shared services for rural transportation with South East Cornerstone School Division. Holy Family RCSSD also contracts transportation for students with diverse needs through two local service providers that operate vans that accommodate a variety of diverse needs such as wheelchairs and alternate seating.

<b>Transportation Statistics</b>	
Number of Students Transported Daily	898
In-town Students Transported	883
Number of Transportation Routes	15.5
Number of Buses	10
Average Age of Buses	11
Capacity Utilized on Buses	130%
Average One-way Ride	40 minutes
Longest One-way Ride	60 minutes

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

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	4,994,121	5,350,000	5,317,680	355,879	7%	1
Grants	8,508,076	9,188,053	8,357,554	679,977	8%	2
Tuition and Related Fees	-	25,148	24,006	25,148	100%	3
School Generated Funds	317,096	342,290	292,505	25,194	8%	4
Complementary Services	361,440	308,156	322,765	(53,284)	-15%	5
External Services	290,056	285,746	493,715	(4,310)	-1%	
Other	45,000	174,092	217,053	129,092	287%	6
<b>Total Revenues</b>	<b>14,515,789</b>	<b>15,673,485</b>	<b>15,025,278</b>	<b>1,157,696</b>	<b>8%</b>	
<b>EXPENSES</b>						
Governance	127,867	125,940	112,487	(1,927)	-2%	
Administration	1,126,341	1,110,579	1,015,290	(15,762)	-1%	
Instruction	11,022,377	11,462,879	11,271,675	440,502	4%	
Plant	1,937,058	1,969,202	2,023,246	32,144	2%	
Transportation	475,284	519,712	505,439	44,428	9%	7
Tuition and Related Fees	40,500	32,550	31,150	(7,950)	-20%	8
School Generated Funds	299,563	264,745	316,184	(34,818)	-12%	9
Complementary Services	458,393	377,062	371,866	(81,331)	-18%	10
External Services	282,835	325,801	449,421	42,966	15%	11
Other Expenses	42,497	34,727	64,632	(7,770)	-18%	12
<b>Total Expenses</b>	<b>15,812,715</b>	<b>16,223,197</b>	<b>16,161,390</b>	<b>410,482</b>	<b>3%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(1,296,926)</b>	<b>(549,712)</b>	<b>(1,136,112)</b>			

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

Note	Explanation
1	Revenue from property tax higher than anticipated.
2	Additional grant funds for increased student enrolment.
3	Additional students registered from outside of province.
4	School fundraising higher than expected.
5	Additional grant for programs offered.
6	Interest rates higher than budget.
7	Bus repairs higher than anticipated in budget.
8	Tuition fees were lower than expected.
9	Costs of school programs were less than expected.
10	Additional programs budgeted but not implemented.
11	Increased costs for driver training due to student enrollment.
12	Late charges and bank charges less than anticipated.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Franke, Beckey C	\$ 3,473	\$ 464	-	\$ 248	-	\$ 411	\$ 4,596
Maclean, Kathleen	6,163	-	-	3,617	-	411	10,191
Melle, Karen	6,466	647	-	931	5,475	411	13,929
Sidloski, Jerome **	4,787	-	-	1,459	-	411	6,657
Sidloski, Rocky	5,341	-	-	1,179	-	411	6,931
Sotto, Virgilito C	3,418	186	-	614	-	411	4,629
Yanko, Kathleen D	5,035	923	-	614	-	411	6,983
Tuchscherer, Bruno*	9,474	126	-	702	-	411	10,714
Van De Sype, Teresa	4,951	670	-	671	-	411	6,703
<b>TOTAL</b>	<b>\$ 49,108</b>	<b>\$ 3,016</b>	<b>\$ -</b>	<b>\$ 10,035</b>	<b>\$ 5,475</b>	<b>\$ 3,697</b>	<b>\$ 71,331</b>

Board Chair \*

Board Vice-Chair \*\*

### Personal Services

This list is available from Holy Family RCSSD #140 upon request.

## Transfers

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

Name	Amount
THE FAMILY PLACE WEYBURN INC.	\$ 200,004

## Supplier Payments

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

Name	Amount
AMAZON	\$ 56,023
AON CANADA INC.	67,664
BANK OF MONTREAL	1,187,918
JR & CO ROOFING CONTRACTORS INC	189,821
READHEAD EQUIPMENT	53,404

Name	Amount
SASKENERGY	55,624
SASKPOWER	154,107
SASKTEL	48,774
TOSHIBA BUSINESS SOLUTIONS	40,625
VAN BEE HOLDINGS	163,159

## Other Expenditures

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

Name	Amount
MUNICIPAL EMPLOYEES PENSION PLAN	\$ 609,113
RECEIVER GENERAL OF CANADA	3,186,812
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	264,763
SASKATCHEWAN TEACHER'S FEDERATION	795,775

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

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## Audited Financial Statements

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Of the The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140

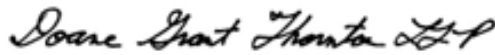
School Division No. 1406000

For the Period Ending: August 31, 2024



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Chief Financial Officer



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Auditor

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

# Independent auditor's report

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

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**Doane Grant Thornton LLP**  
206 Hill Ave.  
Weyburn, SK  
S4H 1M5  
T +1 639 219 1153  
F +1 306 842 8171

## Opinion

We have audited the financial statements of Holy Family Roman Catholic Separate School Division #140 ("the School Division"), which comprise the statement of financial position as at August 31, 2024, and the statement of operations and accumulated surplus from operations, statement of changes in net financial assets and statement of cash flows for the year then ended, with related schedules and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of Holy Family Roman Catholic Separate School Division #140 present fairly, in all material respects, the financial position of the School Division as at August 31, 2024 and the results of its operations and accumulated surplus from operations, changes in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

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

## Responsibilities of Management and Those Charged with Governance 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.

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

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

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

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

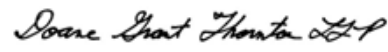
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

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

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

December 11, 2024  
Weyburn, Canada

  
Chartered Professional Accountants



# HOLY FAMILY

Roman Catholic Separate School Division # 140

Located in traditional territory on Treaty 2 and Treaty 4 lands and homeland of the Métis

Dominic Place, 103 - 433 4th Street N.E., Weyburn, SK, S4H 0Y8

Ph:306-842-7025, Fax:306-842-7033, email: office.weyburn@holyfamilyrcssd.ca

## 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, Doane Grant Thornton 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 22, 2024

**The Board of Education of the Holy Family Roman Catholic Separate School Division No.  
140  
Statement of Financial Position  
as at August 31, 2024**

	2024	2023
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	3,422,364	3,549,724
Accounts Receivable (Note 7)	2,402,459	2,535,582
Portfolio Investments (Note 3)	3,205	3,205
<b>Total Financial Assets</b>	<b>5,828,028</b>	<b>6,088,511</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	716,874	700,058
Long-Term Debt (Note 9)	1,047,960	1,145,877
Liability for Employee Future Benefits (Note 5)	404,700	395,800
Deferred Revenue (Note 10)	526,365	623,668
<b>Total Liabilities</b>	<b>2,695,899</b>	<b>2,865,403</b>
<b>Net Financial Assets</b>	<b>3,132,129</b>	<b>3,223,108</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	9,943,342	10,395,813
Prepaid Expenses	105,908	112,170
<b>Total Non-Financial Assets</b>	<b>10,049,250</b>	<b>10,507,983</b>
<b>Accumulated Surplus (Note 13)</b>	<b>13,181,379</b>	<b>13,731,091</b>

Contingent Liabilities (Note 15)  
Contractual Obligations (Note 16)

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

**Approved by the Board:**

  
\_\_\_\_\_

Chairperson

  
\_\_\_\_\_

Chief Financial Officer

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 14)		
Property Taxes and Other Related	4,994,121	5,350,000	5,317,680
Grants	8,508,076	9,188,053	8,357,554
Tuition and Related Fees	-	25,148	24,006
School Generated Funds	317,096	342,290	292,505
Complementary Services (Note 11)	361,440	308,156	322,765
External Services (Note 12)	290,056	285,746	493,715
Other	45,000	174,092	217,053
<b>Total Revenues (Schedule A)</b>	<b>14,515,789</b>	<b>15,673,485</b>	<b>15,025,278</b>
<b>EXPENSES</b>			
Governance	127,867	125,940	112,487
Administration	1,126,341	1,110,579	1,015,290
Instruction	11,022,377	11,462,879	11,271,675
Plant Operation & Maintenance	1,937,058	1,969,202	2,023,246
Student Transportation	475,284	519,712	505,439
Tuition and Related Fees	40,500	32,550	31,150
School Generated Funds	299,563	264,745	316,184
Complementary Services (Note 11)	458,393	377,062	371,866
External Services (Note 12)	282,835	325,801	449,421
Other	42,497	34,727	64,632
<b>Total Expenses (Schedule B)</b>	<b>15,812,715</b>	<b>16,223,197</b>	<b>16,161,390</b>
<b>Operating Deficit for the Year</b>	<b>(1,296,926)</b>	<b>(549,712)</b>	<b>(1,136,112)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>13,731,091</b>	<b>13,731,091</b>	<b>14,867,203</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>12,434,165</b>	<b>13,181,379</b>	<b>13,731,091</b>

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

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**

**Statement of Changes in Net Financial Assets  
for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$ (Note 14)	\$	\$
<b>Net Financial Assets, Beginning of Year</b>	<b>3,223,108</b>	<b>3,223,108</b>	<b>3,879,652</b>
<b>Changes During the Year</b>			
Operating Deficit, for the Year	(1,296,926)	(549,712)	(1,136,112)
Acquisition of Tangible Capital Assets (Schedule C)	(5,000)	(82,949)	(77,589)
Amortization of Tangible Capital Assets (Schedule C)	622,689	535,420	546,590
Net Change in Other Non-Financial Assets	-	6,262	10,567
<b>Change in Net Financial Assets</b>	<b>(679,237)</b>	<b>(90,979)</b>	<b>(656,544)</b>
<b>Net Financial Assets, End of Year</b>	<b>2,543,871</b>	<b>3,132,129</b>	<b>3,223,108</b>

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

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Statement of Cash Flows**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(549,712)	(1,136,112)
Add Non-Cash Items Included in Deficit (Schedule D)	535,420	546,590
Net Change in Non-Cash Operating Activities (Schedule E)	67,798	116,741
<b>Cash Provided by (Used in) Operating Activities</b>	<b>53,506</b>	<b>(472,781)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(82,949)	(77,589)
<b>Cash Used in Capital Activities</b>	<b>(82,949)</b>	<b>(77,589)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on Disposal of Portfolio Investments	-	1,002
<b>Cash Provided by Investing Activities</b>	<b>-</b>	<b>1,002</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(97,917)	(94,406)
<b>Cash Used in Financing Activities</b>	<b>(97,917)</b>	<b>(94,406)</b>
<b>DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(127,360)</b>	<b>(643,774)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>3,549,724</b>	<b>4,193,498</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>3,422,364</b>	<b>3,549,724</b>

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

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 14)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	4,994,121	5,276,821	5,241,834
Revenue from Supplemental Levies	-	1,663	(2,960)
<b>Total Property Tax Revenue</b>	<b>4,994,121</b>	<b>5,278,484</b>	<b>5,238,874</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	2,386	3,265
Provincial Government	-	27,067	31,453
Other	-	26,812	26,776
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>56,265</b>	<b>61,494</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	5,323	5,559
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>5,323</b>	<b>5,559</b>
<b>Additions to Levy</b>			
Penalties	-	24,460	25,073
<b>Total Additions to Levy</b>	<b>-</b>	<b>24,460</b>	<b>25,073</b>
<b>Deletions from Levy</b>			
Cancellations	-	(14,532)	(13,320)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(14,532)</b>	<b>(13,320)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>4,994,121</b>	<b>5,350,000</b>	<b>5,317,680</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	7,989,179	8,834,755	7,913,974
Operating Grant PMR	253,874	253,744	253,874
Other Ministry Grants	265,023	99,000	187,552
<b>Total Ministry Grants</b>	<b>8,508,076</b>	<b>9,187,499</b>	<b>8,355,400</b>
Other Provincial Grants	-	554	-
Federal Grants	-	-	2,154
<b>Total Operating Grants</b>	<b>8,508,076</b>	<b>9,188,053</b>	<b>8,357,554</b>
<b>Total Grants</b>	<b>8,508,076</b>	<b>9,188,053</b>	<b>8,357,554</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 14)		
<b>Operating Fees</b>			
Tuition Fees			
Individuals and Other	-	25,148	24,006
<b>Total Tuition Fees</b>	-	<b>25,148</b>	<b>24,006</b>
<b>Total Operating Tuition and Related Fees</b>	-	<b>25,148</b>	<b>24,006</b>
<b>Total Tuition and Related Fees Revenue</b>	-	<b>25,148</b>	<b>24,006</b>
<b>School Generated Funds Revenue</b>			
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	40,000	37,394	28,685
Fundraising	85,000	74,931	75,777
Grants and Partnerships	7,500	20,029	1,964
Students Fees	2,500	39,701	48,930
Other	182,096	170,235	137,149
<b>Total Non-Curricular Fees</b>	<b>317,096</b>	<b>342,290</b>	<b>292,505</b>
<b>Total School Generated Funds Revenue</b>	<b>317,096</b>	<b>342,290</b>	<b>292,505</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	216,000	162,000	179,410
Other Ministry Grants	145,440	146,156	143,355
<b>Total Operating Grants</b>	<b>361,440</b>	<b>308,156</b>	<b>322,765</b>
<b>Total Complementary Services Revenue</b>	<b>361,440</b>	<b>308,156</b>	<b>322,765</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>External Services</b>	(Note 14)		
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	273,655	264,199	477,513
Other Provincial Grants	6,401	7,249	6,869
Other Grants	10,000	14,298	9,333
<b>Total Operating Grants</b>	<b>290,056</b>	<b>285,746</b>	<b>493,715</b>
<b>Fees and Other Revenue</b>			
<b>Total External Services Revenue</b>	<b>290,056</b>	<b>285,746</b>	<b>493,715</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	-	11,034	45,651
Sales & Rentals	-	400	-
Investments	45,000	162,658	171,402
<b>Total Other Revenue</b>	<b>45,000</b>	<b>174,092</b>	<b>217,053</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>14,515,789</b>	<b>15,673,485</b>	<b>15,025,278</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		
Board Members Expense	53,657	55,821	44,876
Professional Development - Board Members	19,701	15,510	14,462
Grants to School Community Councils	3,500	126	2,825
Other Governance Expenses	51,009	54,483	50,324
<b>Total Governance Expense</b>	<b>127,867</b>	<b>125,940</b>	<b>112,487</b>
<b>Administration Expense</b>			
Salaries	753,636	760,227	713,416
Benefits	90,583	77,860	79,119
Supplies & Services	80,448	81,629	48,741
Non-Capital Furniture & Equipment	8,500	2,378	2,800
Building Operating Expenses	111,367	110,996	110,355
Communications	12,000	10,525	10,441
Travel	11,642	5,717	8,069
Professional Development	35,225	43,687	30,102
Amortization of Tangible Capital Assets	22,940	17,560	12,247
<b>Total Administration Expense</b>	<b>1,126,341</b>	<b>1,110,579</b>	<b>1,015,290</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	6,855,966	7,239,411	7,293,372
Instructional (Teacher Contract) Benefits	408,504	644,002	493,684
Program Support (Non-Teacher Contract) Salaries	2,190,687	2,131,780	2,031,277
Program Support (Non-Teacher Contract) Benefits	510,762	494,160	472,110
Instructional Aids	462,374	437,762	418,407
Supplies & Services	183,563	182,198	207,222
Non-Capital Furniture & Equipment	95,863	105,217	115,464
Communications	29,750	29,852	29,518
Travel	25,869	32,519	32,283
Professional Development	85,960	89,625	87,655
Student Related Expense	45,967	23,899	31,154
Amortization of Tangible Capital Assets	127,112	52,454	59,529
<b>Total Instruction Expense</b>	<b>11,022,377</b>	<b>11,462,879</b>	<b>11,271,675</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		
Salaries	524,221	530,252	504,339
Benefits	122,499	122,937	112,710
Supplies & Services	26,208	14,201	10,872
Non-Capital Furniture & Equipment	8,000	12,340	20,785
Building Operating Expenses	824,661	855,866	934,705
Communications	7,500	6,137	6,138
Travel	15,925	16,919	20,781
Professional Development	6,000	6,912	2,714
Amortization of Tangible Capital Assets	398,066	399,660	406,224
Amortization of Tangible Capital Assets ARO	3,978	3,978	3,978
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>1,937,058</b>	<b>1,969,202</b>	<b>2,023,246</b>
<b>Student Transportation Expense</b>			
Salaries	201,850	220,661	206,400
Benefits	53,836	52,096	45,509
Supplies & Services	70,885	74,568	72,496
Non-Capital Furniture & Equipment	61,250	109,020	112,693
Communications	3,500	2,745	2,805
Contracted Transportation	33,501	16,675	21,589
Amortization of Tangible Capital Assets	50,462	43,947	43,947
<b>Total Student Transportation Expense</b>	<b>475,284</b>	<b>519,712</b>	<b>505,439</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	40,500	32,550	31,150
<b>Total Tuition and Related Fees Expense</b>	<b>40,500</b>	<b>32,550</b>	<b>31,150</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	2,000	910	826
Cost of Sales	76,000	90,744	66,900
Non-Capital Furniture & Equipment	12,000	6,540	2,686
School Fund Expenses	190,000	148,730	225,107
Amortization of Tangible Capital Assets	19,563	17,821	20,665
<b>Total School Generated Funds Expense</b>	<b>299,563</b>	<b>264,745</b>	<b>316,184</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		
Instructional (Teacher Contract) Salaries & Benefits	161,895	147,987	158,833
Program Support (Non-Teacher Contract) Salaries & Benef	262,030	197,186	184,465
Instructional Aids	4,100	6,197	5,337
Supplies & Services	12,550	6,805	8,984
Non-Capital Furniture & Equipment	500	1,436	979
Communications	1,000	1,063	1,213
Travel	13,800	15,278	10,909
Professional Development (Non-Salary Costs)	1,950	1,110	1,146
Amortization of Tangible Capital Assets	568	-	-
<b>Total Complementary Services Expense</b>	<b>458,393</b>	<b>377,062</b>	<b>371,866</b>
<b>External Service Expense</b>			
Grant Transfers	259,972	199,904	387,387
Administration Salaries & Benefits	-	9,140	13,284
Program Support (Non-Teacher Contract) Salaries & Benef	12,712	97,311	32,127
Instructional Aids	-	521	-
Supplies & Services	10,115	16,708	16,293
Non-Capital Furniture & Equipment	-	43	-
Communications	-	720	180
Travel	36	357	150
Professional Development (Non-Salary Costs)	-	1,097	-
<b>Total External Services Expense</b>	<b>282,835</b>	<b>325,801</b>	<b>449,421</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Other Expense</b>	(Note 14)		
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	3,100	22	143
Interest on Capital Loans	39,397	41,679	41,130
<b>Total Interest and Bank Charges</b>	<u>42,497</u>	<u>41,701</u>	<u>41,273</u>
Provision for Uncollectable Accounts	-	(6,974)	23,359
<b>Total Other Expense</b>	<u>42,497</u>	<u>34,727</u>	<u>64,632</u>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<u>15,812,715</u>	<u>16,223,197</u>	<u>16,161,390</u>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
 Schedule C - Supplementary Details of Tangible Capital Assets  
 for the year ended August 31, 2024

Land	Buildings		School Buses	Other Vehicles	Furniture and Equipment		Computer Hardware and Software		2023
	Buildings	Short-Term			ARO	Equipment	Equipment	Software	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Improvements	13,937,385	1,977,958	240,734	104,742	1,080,617	896,780	118,125	19,442,606	19,365,017
31,999	-	-	-	-	17,826	33,124	-	82,949	77,589
<b>Closing Balance as of August 31</b>	<b>13,937,385</b>	<b>1,977,958</b>	<b>240,734</b>	<b>104,742</b>	<b>1,098,443</b>	<b>929,904</b>	<b>118,125</b>	<b>19,525,555</b>	<b>19,442,606</b>
<i>Tangible Capital Assets - Amortization</i>									
Opening Balance as of September 1	42,899	5,392,268	180,459	104,742	706,171	861,158	97,337	9,046,793	8,500,203
Amortization of the Period	9,359	269,539	3,978	-	84,980	16,440	6,928	535,420	546,590
<b>Closing Balance as of August 31</b>	<b>52,258</b>	<b>5,661,807</b>	<b>184,437</b>	<b>104,742</b>	<b>791,151</b>	<b>877,598</b>	<b>104,265</b>	<b>9,582,213</b>	<b>9,046,793</b>
<b>Net Book Value</b>									
Opening Balance as of September 1	88,052	8,545,117	60,275	-	374,446	35,622	20,788	10,395,813	10,864,814
Closing Balance as of August 31	110,692	8,275,578	56,297	-	307,292	52,306	13,860	9,943,342	10,395,813
<b>Change in Net Book Value</b>	<b>22,640</b>	<b>(269,539)</b>	<b>(3,978)</b>	<b>-</b>	<b>(67,154)</b>	<b>16,684</b>	<b>(6,928)</b>	<b>(452,471)</b>	<b>(469,001)</b>
Net Cost	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Buildings with a net book value of \$3,916,182 (2023 - \$4,126,152) include an asset retirement obligation for the removal and disposal of asbestos \$240,734 (Note 8)

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule D: Consolidated Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	535,420	546,590
<b>Total Non-Cash Items Included in Deficit</b>	<b>535,420</b>	<b>546,590</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2024**

	2024	2023
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	133,123	(227,735)
Increase in Accounts Payable and Accrued Liabilities	16,816	212,585
Increase in Liability for Employee Future Benefits	8,900	11,500
(Decrease) Increase in Deferred Revenue	(97,303)	109,824
Decrease in Prepaid Expenses	6,262	10,567
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>67,798</b>	<b>116,741</b>

**The Board of Education of the Holy Family Roman Catholic Separate School Division No. 140**  
**Schedule F: Detail of Designated Assets**  
**for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$
<b>External Sources</b>				Note 13
<b>Jointly Administered Funds</b>				
School generated funds	128,408	342,290	264,745	205,953
Scholarships	27,000	30,000	33,500	23,500
<b>Total Jointly Administered Funds</b>	<b>155,408</b>	<b>372,290</b>	<b>298,245</b>	<b>229,453</b>
<b>Ministry of Education</b>				
Early Childhood Intervention Program	-	96,156	96,156	-
Early Learning Intensive supports	37,131	50,000	38,061	49,070
English as an Additional Language	17,927	2,634	65	20,496
Family Resource Center Consultant	48,880	100,000	91,298	57,582
Federal/Provincial French Minority Language	17,950	28,055	31,687	14,318
French Teacher Recruitment and Retention	6,783	3,400	2,500	7,683
Mental Health First Aid Training	7,681	10,000	7,946	9,735
PMR maintenance project allocations	405,752	253,744	284,085	375,411
Teacher Innovation Grants	-	54,911	30,467	24,444
<b>Total Ministry of Education</b>	<b>542,104</b>	<b>598,900</b>	<b>582,265</b>	<b>558,739</b>
<b>Total</b>	<b>697,512</b>	<b>971,190</b>	<b>880,510</b>	<b>788,192</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Staffing and operational	787,568	672,010	770,796	688,782
School Based Budget Carry Forward	8,752	14,071	-	22,823
<b>Total curriculum and student learning</b>	<b>796,320</b>	<b>686,081</b>	<b>770,796</b>	<b>711,605</b>
<b>Information technology</b>				
Infrastructure renewal	19,582		19,582	-
<b>Total information technology</b>	<b>19,582</b>	<b>-</b>	<b>19,582</b>	<b>-</b>
<b>Other</b>				
Grant reconciliation	1,361,725	2,117,969	1,826,169	1,653,525
Joint Use Project	11,241	-	-	11,241
<b>Total Other</b>	<b>1,372,966</b>	<b>2,117,969</b>	<b>1,826,169</b>	<b>1,664,766</b>
<b>Professional development</b>				
Contractual employee professional development	33,457	26,026	41,823	17,660
<b>Total professional development</b>	<b>33,457</b>	<b>26,026</b>	<b>41,823</b>	<b>17,660</b>
<b>Total</b>	<b>2,222,325</b>	<b>2,830,076</b>	<b>2,658,370</b>	<b>2,394,031</b>
<b>Total Designated Assets</b>	<b>2,919,837</b>	<b>3,801,266</b>	<b>3,538,880</b>	<b>3,182,223</b>

**THE BOARD OF EDUCATION OF HOLY FAMILY ROMAN CATHOLIC SEPARATE  
SCHOOL DIVISION NO. 140  
NOTES TO THE FINANCIAL STATEMENTS  
As at August 31, 2024**

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## 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 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 exempt from income tax and is a registered charity under the *Income Tax Act*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

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

### a) Basis of Accounting

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).

### b) 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 \$404,700 (2023 - \$ 395,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$9,582,213 (2023 - \$9,046,793) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- Estimated undiscounted asset retirement obligation of \$240,734 (2023 –240,734) because actual expense may differ significantly from valuation estimates.
- Property taxation revenue of \$5,350,000 (2023 - \$5,317,680) because final tax assessments may differ from initial estimates.
- estimated accrued salaries of \$246,325 (2023 - \$nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from estimate.
- uncollectible taxes of \$16,385 (2023 - \$23,359) because actual collectability may differ from initial estimates.

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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.

**c) Financial Instruments**

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

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

**d) 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 maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

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**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 not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding the collectability of outstanding balances, provided reasonable estimates of the amounts can be made.

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 corporations. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (c).

**e) Non-Financial Assets**

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset.

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

Land improvements (pavement, fencing, lighting, etc.)	20 years
Buildings*	50 years
Buildings – short-term (portables, storage sheds, outbuildings, garages)	20 years
School buses	12 years
Other vehicles – passenger	5 years
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 10-30 years.

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**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, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, software licenses, League of Educational Administrators, Directors and Superintendents membership dues, etc.

**f) Liabilities**

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

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

**Asset Retirement Obligation (ARO)** consists of buildings that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

**Long-Term Debt** is comprised of a capital loan with an initial maturity of more than one and incurred for the purpose of financing capital expenses in accordance with the provisions of the *The Education Act, 1995*.

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

**g) Employee Pension Plans**

Employees of the school division participate in the following pension plans:

**Multi-Employer Defined Benefit Plans**

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

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

**h) 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 revenue include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. Transfers with stipulations that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the 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 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.

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On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2023 and 2024 taxation years, the school division does have a bylaw in place.

**iii) Fees and Services**

Revenues from tuition fees and other fees and services are recognized in the year they are earned. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

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

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

**i) Accounting Changes**

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when

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to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as “exchange transactions”, and transactions that do not have performance obligations, referred to as “non-exchange transactions”. There was no impact on the financial statements from the application of the new accounting recommendation

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
	<u>Cost</u>	<u>Cost</u>
Co-operative Corporations, shares	\$ 3,205	\$ 3,205
<b>Total portfolio investments</b>	<b>\$ 3,205</b>	<b>\$ 3,205</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 49,108	\$ 76,832	\$ -	\$ -	\$ 125,940	\$ 112,487
Administration	838,087	254,932	-	17,560	1,110,579	1,015,290
Instruction	10,509,353	901,072	-	52,454	11,462,879	11,271,675
Plant Operation & Maintenance	653,189	912,375	-	403,638	1,969,202	2,023,246
Student Transportation	272,757	203,008	-	43,947	519,712	505,439
Tuition and Related Fees	-	32,550	-	-	32,550	31,150
School Generated Funds	-	246,924	-	17,821	264,745	316,184
Complementary Services	345,173	31,889	-	-	377,062	371,866
External Services	106,451	219,350	-	-	325,801	449,421
Other	-	(6,974)	41,701	-	34,727	64,632
<b>TOTAL</b>	<b>\$ 12,774,118</b>	<b>\$ 2,871,958</b>	<b>\$ 41,701</b>	<b>\$ 535,420</b>	<b>\$ 16,223,197</b>	<b>\$ 16,161,390</b>

### 5. 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. HUB International Limited, a firm of consulting

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actuaries, performed an actuarial valuation as April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	2.70%	3.00%
Expected average remaining service life (years)	12	15

Liability for Employee Future Benefits	2024	2023
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 299,500</b>	<b>\$ 291,900</b>
Current period service cost	21,200	21,800
Interest cost	13,700	12,300
Benefit payments	(18,300)	(15,800)
Actuarial (gains) losses	54,400	(10,700)
<b>Accrued Benefit Obligation - end of year</b>	<b>370,500</b>	<b>299,500</b>
Unamortized net actuarial gains (losses)	34,200	96,300
<b>Liability for Employee Future Benefits</b>	<b>\$ 404,700</b>	<b>\$ 395,800</b>

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 21,200	\$ 21,800
Amortization of net actuarial (gain) loss	(7,700)	(6,800)
<b>Benefit cost</b>	<b>13,500</b>	<b>15,000</b>
Interest cost	13,700	12,300
<b>Total Employee Future Benefits Expense</b>	<b>\$ 27,200</b>	<b>\$ 27,300</b>

## 6. 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)

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

The STRP is funded by contributions by the 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 the 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 this plan for the school division's employees are as follows:

	2024		2023
	STRP	TOTAL	TOTAL
Number of active School Division members	120	120	94
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.50% / 11.70%	9.50% / 11.70%
Member contributions for the year	\$ 705,985	\$ 705,985	\$ 728,385

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

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

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

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

Details of the MEPP are as follows:

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	<u>2024</u>	<u>2023</u>
Number of active School Division members	167	129
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 303,548	\$ 281,964
School Division contributions for the year	\$ 303,548	\$ 281,964
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

## 7. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts. Details of accounts receivable balances and allowances are as follows:

	<u>2024</u>			<u>2023</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 2,335,032	\$ 16,385	\$ 2,318,647	\$ 2,461,271	\$ 23,359	\$ 2,437,912
Other Receivables	83,812	-	83,812	97,670	-	97,670
<b>Total Accounts Receivable</b>	<b>\$ 2,418,844</b>	<b>\$ 16,385</b>	<b>\$ 2,402,459</b>	<b>\$ 2,558,941</b>	<b>\$ 23,359</b>	<b>\$ 2,535,582</b>

## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	<u>2024</u>	<u>2023</u>
Accrued Salaries and Benefits	\$ 279,854	\$ 40,372
Supplier Payments	192,931	415,638
Liability for Asset Retirement Obligation	240,734	240,734
Accrued Interest Payable	3,355	3,314
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 716,874</b>	<b>\$ 700,058</b>

The school division recognized an estimated liability for asset retirement obligation of \$240,734 (2023 - \$240,734) for the remediation and disposal of asbestos. The nature of the liability is an estimate of future costs related to the remediation of asbestos in buildings. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with removal of the asbestos.

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

		2024	2023
Capital Loan:	Toronto Dominion (TD) loan bearing interest of 3.77% per annum, repayable in monthly blended payment of \$11,360. The loan purpose is for school construction. The loan is unsecured and matures on June 1, 2033.	\$1,047,960	\$1,145,877
		-	-
		<b>1,047,960</b>	<b>1,145,877</b>
<b>Total Long-Term Debt</b>		<b>\$ 1,047,960</b>	<b>\$ 1,145,877</b>

	Capital Loan	Total
2025	\$ 139,554	\$ 139,554
2026	139,554	139,554
2027	139,554	139,554
2028	139,554	139,554
2029	139,554	139,554
Thereafter	534,958	534,958
Total	1,232,728	1,232,728
Less: Interest and executory cost	184,768	184,768
<b>Total future principal repayments</b>	<b>\$ 1,047,960</b>	<b>\$ 1,047,960</b>

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	Capital Loan	2024	2023	
Principal	\$ 97,917	\$ 97,917	\$ 94,406	
Interest	41,679	41,679	45,148	
<b>Total</b>	<b>\$ 139,596</b>	<b>\$ 139,596</b>	<b>\$ 139,554</b>	

**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Non-Capital deferred revenue:				
Education Property Tax	\$ 623,668	\$ 526,365	\$ 623,668	\$ 526,365
<b>Total Deferred Revenue</b>	<b>\$ 623,668</b>	<b>\$ 526,365</b>	<b>\$ 623,668</b>	<b>\$ 526,365</b>

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### 11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Early Learning Intensive Supports	Early Learning Intervention Program	2024	2023
<b>Revenues:</b>					
Operating Grants	\$ 162,000	\$ 50,000	\$ 96,156	\$ 308,156	\$ 322,765
<b>Total Revenues</b>	<b>162,000</b>	<b>50,000</b>	<b>96,156</b>	<b>308,156</b>	<b>322,765</b>
<b>Expenses:</b>					
Salaries & Benefits	202,922	30,505	111,746	345,173	343,298
Instructional Aids	4,250	1,588	359	6,197	5,337
Supplies and Services	284	5,968	553	6,805	8,984
Non-Capital Equipment	1,036	-	400	1,436	979
Communications	-	-	1,063	1,063	1,213
Travel	630	-	14,648	15,278	10,909
Professional Development (Non-Salary Costs)	568	-	542	1,110	1,146
<b>Total Expenses</b>	<b>209,690</b>	<b>38,061</b>	<b>129,311</b>	<b>377,062</b>	<b>371,866</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (47,690)</b>	<b>\$ 11,939</b>	<b>\$ (33,155)</b>	<b>\$ (68,906)</b>	<b>\$ (49,101)</b>

### 12. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	Family Resource Centre	Child Family Services	Driver Training	2024	2023
<b>Revenues:</b>					
Operating Grants	\$ 264,199	\$ 7,249	\$ 14,298	\$ 285,746	\$ 493,715
<b>Total Revenues</b>	<b>264,199</b>	<b>7,249</b>	<b>14,298</b>	<b>285,746</b>	<b>493,715</b>
<b>Expenses:</b>					
Grant Transfers	199,904	-	-	199,904	387,387
Salaries & Benefits	95,335	11,116	-	106,451	45,411
Instructional Aids	521	-	-	521	-
Supplies and Services	2,410	-	14,298	16,708	16,293
Non-Capital Equipment	43	-	-	43	-
Communications	720	-	-	720	180
Travel	357	-	-	357	150
Professional Development	1,097	-	-	1,097	-
<b>Total Expenses</b>	<b>300,387</b>	<b>11,116</b>	<b>14,298</b>	<b>325,801</b>	<b>449,421</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (36,188)</b>	<b>\$ (3,867)</b>	<b>\$ -</b>	<b>\$ (40,055)</b>	<b>\$ 44,294</b>

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### 13. ACCUMULATED SURPLUS

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

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

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 10,395,813	\$ 82,949	\$ 535,420	\$ 9,943,342
Less: Liability for Asset Retirement Obligation	(240,734)	-	-	(240,734)
Less: Debt owing on Tangible Capital Assets	(1,145,877)	-	(97,917)	(1,047,960)
	<b>9,009,202</b>	<b>82,949</b>	<b>437,503</b>	<b>8,654,648</b>
<b>Designated Assets (Schedule F)</b>	<b>2,919,837</b>	<b>3,801,266</b>	<b>3,538,880</b>	<b>3,182,223</b>
<b>Unrestricted Surplus</b>	<b>1,802,052</b>	<b>244,466</b>	<b>702,010</b>	<b>1,344,508</b>
<b>Total Accumulated Surplus</b>	<b>\$ 13,731,091</b>	<b>\$ 4,128,681</b>	<b>\$ 4,678,393</b>	<b>\$ 13,181,379</b>

### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 23, 2023 and the Minister of Education on August 31, 2023.

### 15. CONTINGENT LIABILITIES

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

### 16. CONTRACTUAL OBLIGATIONS

Operating lease obligations of the school division are as follows

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	Operating Leases			
	Office Rental	Copier Leases	Vehicles	Total Operating
<b>Future minimum lease payments:</b>				
2025	\$ 148,600	\$ 22,000	\$ 9,234	<b>\$ 179,834</b>
2026	148,600	22,000	8,636	<b>179,236</b>
2027	148,600	22,000	8,636	<b>179,236</b>
2028	148,600		720	<b>149,320</b>
2029	148,600	-	-	<b>148,600</b>
Thereafter	891,600	-	-	<b>891,600</b>
<b>Total Lease Obligations</b>	<b>\$1,634,600</b>	<b>\$ 66,000</b>	<b>\$ 27,226</b>	<b>\$1,727,826</b>

### 17. COMPARATIVE INFORMATION

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

### 18. RISK MANAGEMENT

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

#### i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include 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 impairment in collectability.

The aging of other accounts receivable as at August 31, 2024, was:

	August 31, 2024				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 17,692	\$ 17,692	\$ -	\$ -	\$ -
<b>Net Receivables</b>	<b>\$ 17,692</b>	<b>\$ 17,692</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**ii) Liquidity Risk**

Liquidity risk is the risk that the school division will not be able to meet its financial obligations as they come due. The school division manages liquidity risk by maintaining adequate cash balances, line of credit, budget practices and the use of monitoring and forecasts.

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

	<b>August 31, 2024</b>				
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 716,874	\$ 476,140	\$ -	\$ -	\$ 240,734
Long-term debt	1,047,960	50,256	51,533	447,664	498,507
<b>Total</b>	<b>\$ 1,764,834</b>	<b>\$ 526,396</b>	<b>\$ 51,533</b>	<b>\$ 447,664</b>	<b>\$ 739,241</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 \$1,100,000 with payment monthly at a rate of prime minus 0.6% per annum. There was no outstanding balance on this credit facility at August 31, 2024.

The school division minimizes these risks by:

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