Christ the Teacher Roman Catholic Separate School Division #212

2024-25 Annual Report

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Contact Information

Christ the Teacher Roman Catholic Separate School Division #212
Believe … Belong … Become

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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Christ the Teacher Roman Catholic Separate School Division #212 is pleased to provide you and the residents of the school division with the 2024-25 annual report. This report presents an overview of Christ the Teacher Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2024, to August 31, 2025. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

Patricia Zaryski, Chairperson

Introduction

This annual report provides information about Christ the Teacher Roman Catholic Separate School Division (R.C.S.S.D.) for its 2024-25 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing 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 towards achieving the provincial level targets.

Governance

The Board of Education

Christ the Teacher R.C.S.S.D. is governed by an eight-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to "administer and manage the educational affairs of the school division" and to "exercise general supervision and control over the schools in the school division".

Christ the Teacher R.C.S.S.D. is organized into five subdivisions for the purpose of elections but once elected the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on November 13, 2024, to serve a four-year term. Board of Education members are:

City of Melville – SherJan Maybanting	City of Yorkton – Jerome Niezgoda
City of Melville – Vacant	City of Yorkton – Jerry Kobylka
Melville Rural – Vacant	City of Yorkton – Fred Schrader
Village of Theodore – Erin Gibson (Vice-Chair)	Yorkton Rural – Pat Zaryski (Chairperson)

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

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the nine schools in Christ the Teacher R.C.S.S.D. Of the nine SCCs, seven have the required number of elected and appointed members, as outlined in The Education Regulations, 2019. The actual number of members varies from one SCC to another.

SCCs are required by legislation to cooperate with school staff to develop school level plans that are aligned with the school division's Strategic Plan. Each year, the School Learning Improvement Teams share the school level plans with their SCCs. The SCCs utilize the school level plans to develop parallel learning improvement goals. The SCCs develop action plans and strategies to actualize their school level plans. The school and SCC level plans are reviewed by the school division senior management team early in the fall.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. Typically, Christ the Teacher R.C.S.S.D. coordinates an annual SCC Learning Improvement Plan Sharing Symposium, where all SCCs share their learning improvement goals related to competence (academic), character (climate), and faith. On April 9, 2025, this SCC and Board forum, involving Board

Members, Central Administration, Principals, and representatives from each SCC provided an opportunity for SCCs to network and engage in dialogue regarding initiatives taken to support school level plans.

Annually, the Board appoints a board member to each SCC; these board members attend SCC meetings during the school year. This is an opportunity for the SCCs to communicate with the Board of Education. The Board of Education provides base funding to each SCC based on an enrolment factor. SCCs use this funding in a variety of ways, such as supporting meeting expenses or supporting guest speakers at school-level events for parents and caregivers. The total funding provided by the Board of Education to the SCCs during the 2024-25 school year was $17,729.

SCCs were successful in coordinating and delivering several student and parental engagement opportunities intended to support school level priorities. As well, SCCs were responsible for contributing to school level goals supporting faith formation, learning and assessment, and mental health and well-being. Among the challenges identified included recruitment and retention of SCC members, particularly at the secondary school level. This is critical as the dedication, support, and work of the SCC members is extremely valuable to each of the schools and the division.

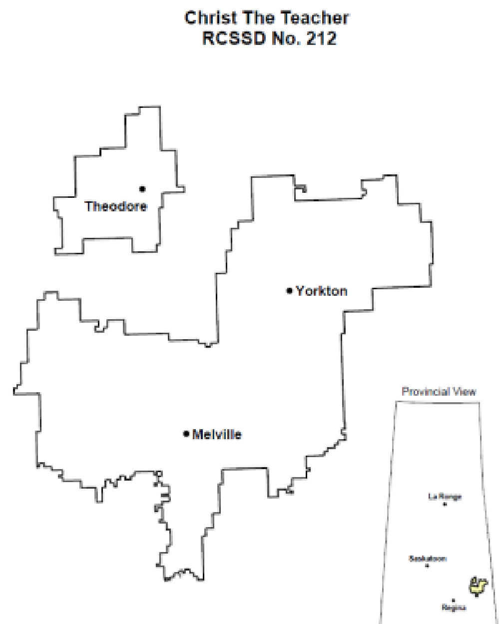
School Division Profile

School Division in Context

Christ the Teacher R.C.S.S.D. is a small urban/rural school division with nine schools located in three communities. The division is located on Treaty 4 Territory in east central Saskatchewan. The division includes the communities of Melville, Theodore, and Yorkton. The map below shows the geographic location of Christ the Teacher R.C.S.S.D.

Christ the Teacher R.C.S.S.D. is divided into five subdivisions for purposes of board representation and is governed by an elected board of eight trustees. Representation is as follows:

- City of Melville – 2 representatives
- Melville Rural – 1 representative
- Theodore – 1 representative
- City of Yorkton – 3 representatives
- Yorkton Rural – 1 representative



The school division head office is located in Yorkton. The economy of the Christ the Teacher R.C.S.S.D. area is mixed. The communities of Yorkton and Melville are retail and service centres for more than 200,000 residents of the eastern part of Saskatchewan, and western Manitoba. Two large potash mines are located to the east of the division. As well, small and medium-sized businesses manufacture farm equipment and farm-related products.

Division Philosophical Foundation

Division Mission Statement - As a Christ-Centred learning community, we engage and challenge all learners, model and form character, know Christ and make Him known.

Division Motto ***Believe … Belong … Become***

Division Core Values - We believe that success in Christ the Teacher Catholic Schools can only be achieved by an unconditional commitment to our core values.

Christ is our greatest teacher and the values He taught us in His gospels must permeate all aspects of daily life in the schools of the Division.

Therefore, our core values provide direction, foster understanding and define expectations for relationships, interactions and behaviours within the Division.

Faith - We develop a relationship with Christ, following His example by loving and serving others.

Respect - We value all people and treat one another with dignity and compassion.

Learning - We continually grow in our expertise and proficiency to support the learning of all students.

Integrity - We adhere to moral principles in our words and actions.

Stewardship - We use the gifts God has given us to do the work God is calling us to do.

Land Acknowledgement

Christ the Teacher Catholic School Division acknowledges our place on Treaty 4 Territory, the traditional lands of the nehiyawak, Anishinaabe, and Dakota, Lakota and Nakota Nations. It is also the homeland of the Métis People.

We honour the spirit and intent of our sacred Treaty relationship, and journey together to reaffirm our relation to one another and the land.

Demographics

The sections that follow provide information about the Christ the Teacher R.C.S.S.D. students and staff.

Students

In the 2024-25 school year, the division had an increase in overall enrolment for the fourth consecutive year. There was a consistent annual enrolment in French Immersion programming (371 students) and a decrease of 10 students in English as an Additional Language (EAL) learners (216 EAL students in 2024-25 compared to 226 in 2023-24).

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
Kindergarten	123	125	137	116	121
1	156	134	132	145	132
2	141	148	150	137	156
3	141	144	160	161	147
4	121	129	151	154	170
5	130	123	134	146	157
6	154	121	122	133	159
7	168	142	113	120	139
8	153	154	142	110	119
9	110	126	107	122	111
10	107	98	125	96	107
11	69	112	99	136	103
12	109	124	166	177	198
Total	**1,682**	**1,680**	**1,738**	**1,753**	**1,819**
PreK	**71**	**80**	**74**	**86**	**77**

Subpopulation Enrolments	Grades	2020-21	2021-22	2022-23	2023-24	2024-25
Self-Identified First Nations, Métis, or Inuit	**K to 3**	76	74	64	51	49
	4 to 6	59	49	59	53	66
	7 to 9	72	65	54	47	38
	10 to 12	87	104	113	128	123
	Total	**294**	**292**	**290**	**279**	**276**
English as an Additional Language	**1 to 3**	61	48	69	79	83
	4 to 6	58	50	54	76	65
	7 to 9	46	42	43	42	45
	10 to 12	<10	12	19	29	23
	Total	**172**	**152**	**185**	**226**	**216**
French Immersion	**K to 3**	121	123	129	114	108
	4 to 6	106	95	98	112	116
	7 to 9	81	91	91	91	84
	10 to 12	42	37	47	48	63
	Total	**350**	**346**	**365**	**365**	**371**

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, 2024

Staff

Job Category	FTEs
Classroom teachers	101.5
Principals, vice-principals	8.5
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	100.6
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	4.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	15.2
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	0.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	**232.8**

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: Christ the Teacher R.C.S.S.D. Human Resources Data System as of August 30, 2025

Senior Management Team

The Director of Education, Barbara MacKesey, reports directly to the Board of Education. The following positions were also part of the Senior Management Team:

- Delmar Zwirsky – Chief Financial Officer
- Trevor Baker – Superintendent of Education
- Chad Holinaty – Superintendent of Education

Strategic Direction and Reporting

Provincial Education Plan

Saskatchewan's provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students for their future, and to ensure students feel safe and supported.

The provincial education 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.

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 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, and priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.

>>Priority Actions

Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions

- 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 Education Plan – 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:

- Student attendance will improve annually.

- Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.

- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.

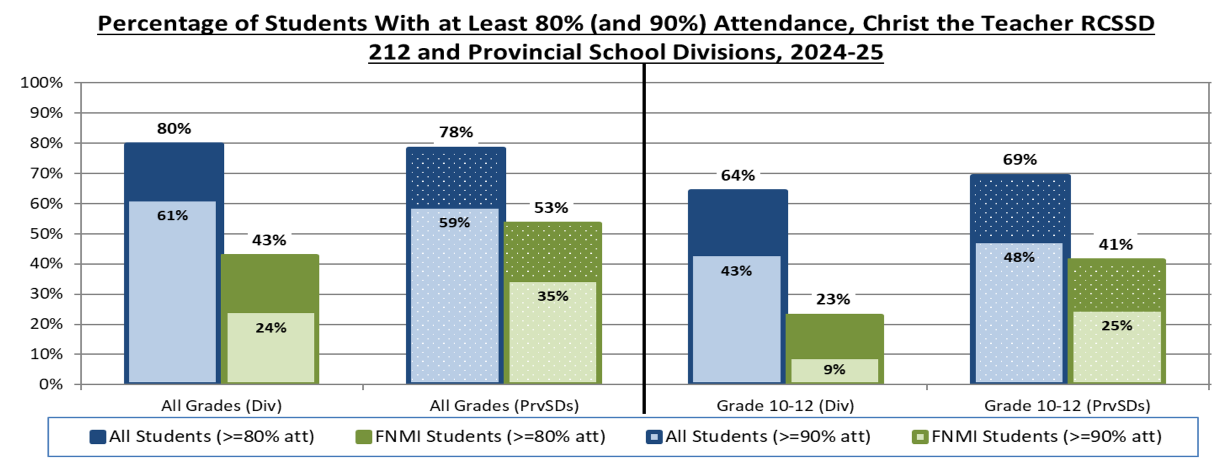
- Student literacy and numeracy outcomes will increase year over year.

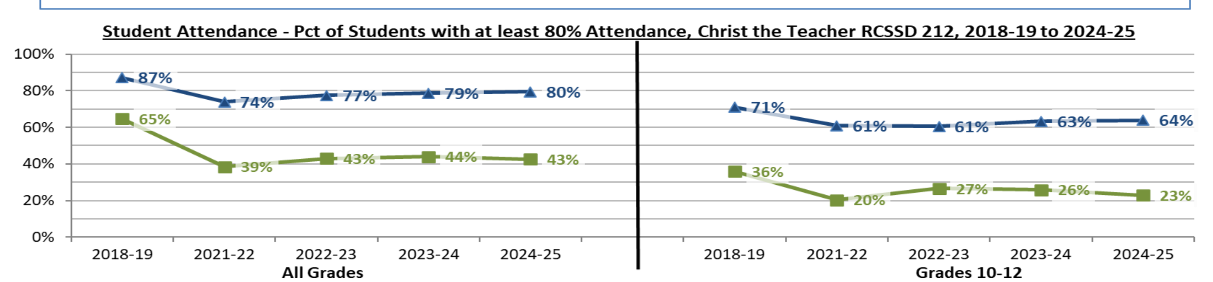
- All students will have an increased sense of connection and safety in schools.

Progress in 2024-25: Targets and Measures

Reporting progress towards provincial-level and locally determined targets is an important component in the implementation of the provincial education plan. 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.

Target: Student attendance will improve annually.
Measures: • **The percentage of students with at least 80% attendance.** • **The percentage of students with at least 90% attendance.**
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. 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.





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, 2025

Analysis of Results – Attendance

In the 2024-25 school year, attendance rates (percentage attending at least 80%) for Christ the Teacher R.C.S.S.D. (CTT) students across all grades increased slightly from the previous year.

For the measure of at least 80% attendance, CTT All Grades attendance rates increased 1 percentage point (80% in 2024-25 as compared to 79% in 2023-24) while rates for FNMI All Grades decreased 1 percentage point (43% in 2024-25 as compared to 44% in 2023-24). CTT All Grades rates of at least 80% attendance were comparable with provincial rates (80% for CTT All Students compared to 78% provincially. CTT All Grades rates of attendance of at least 90% exceeded the provincial rate by 2 percentage points (61% in CTT as compared to 59% provincially). However, CTT FNMI rates for All Grades of at least 80% were 43% as compared to 53% provincially. CTT FNMI rates for All Grades of at least 90% trailed the provincial rates by 11 percentage points (24% in CTT as compared to 35% provincially).

In Grades 10-12 attendance, CTT students trailed provincial rates in attendance of at least 80% (64% Grade 10-12 in CTT as compared to 69% provincially; 23% FNMI Grade 10-12 in CTT as compared to 41% provincially). Similarly, CTT students in Grades 10-12 trailed the provincial attendance rates of at least 90% (43% in CTT as compared to 48% provincially for All Students; 9% in CTT as compared to 25% provincially for FNMI students).

Christ the Teacher R.C.S.S.D. will continue to implement and support initiatives to enhance student attendance, particularly related to family engagement and land-based learning. Specifically, it was intended that additional supports from School Counsellors, Student Mentor, Youth Liaison, and the Cultural Consultant will enhance student attendance. CTT also enhanced school nutrition programs at several locations in part to increase student attendance.

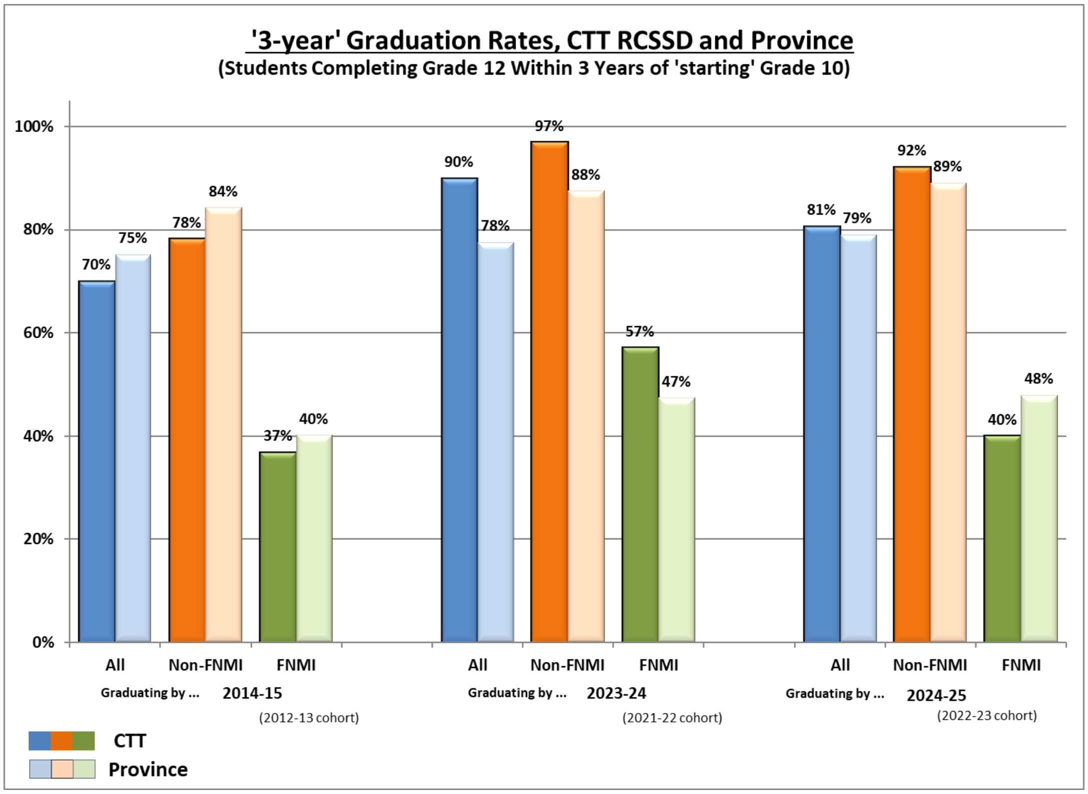
Target: Overall graduation rates will increase annually with a focus on improved outcomes for Indigenous students.

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.

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, 2025

Analysis of Results – Three-Year Graduation Rates

In 2024-25, the 3-year graduation rate for CTT students overall exceeded the provincial average by 2 percentage points (81% CTT students as compared to 79% provincially). While this rate is a decrease of 9 percentage points from the division rate in 2023-24 (90%), it represents the third consecutive year CTT students exceeded the provincial 3-year graduation rate. While rates for non-FNMI students decreased 5 percentage points as compared to the previous year (92% in 2024-25 as compared to 97% in 2023-24), they exceeded the provincial rate by 3 percentage points (92% CTT students as compared to 89% provincially). The 3-year graduation rates for FNMI students decreased from 57% in 2023-24 to 40% in 2024-25. The rate for FNMI students in CTT trailed the provincial rate by 8 percentage points (40% for CTT students as compared to 48% provincially).

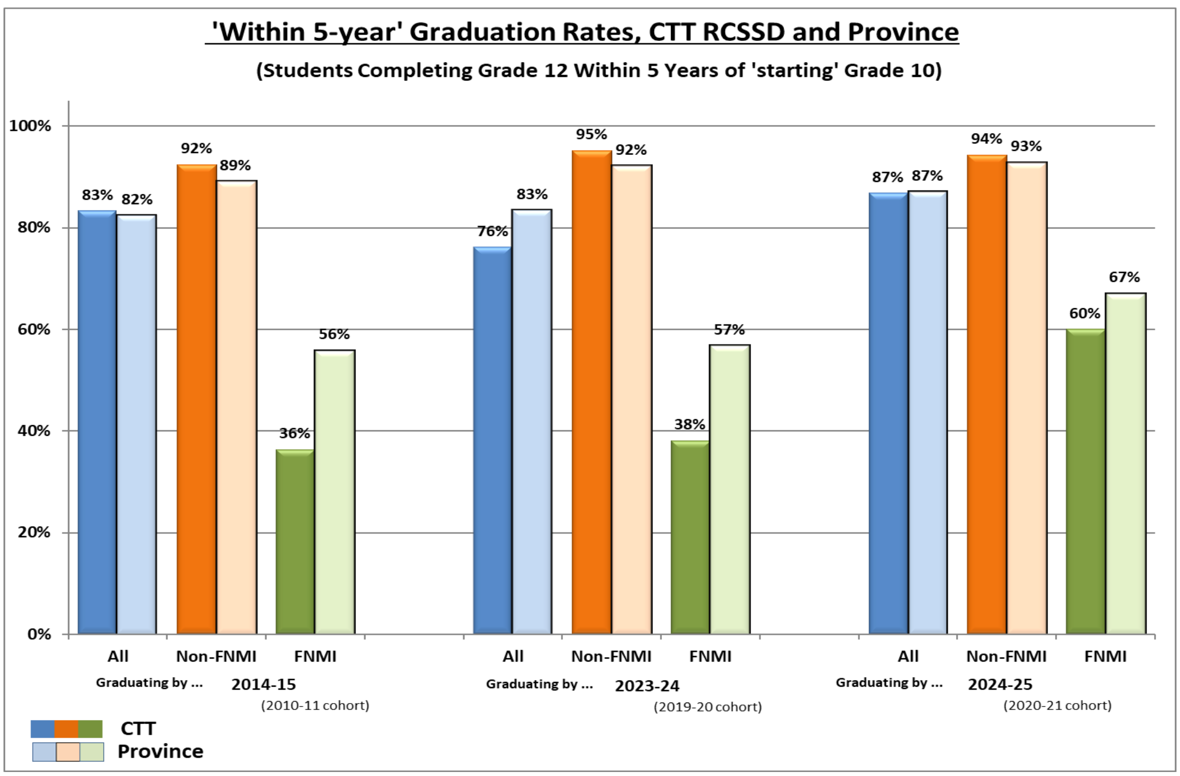
Christ the Teacher R.C.S.S.D. has learned a great deal from an examination of school and division practices and policies during the 2024-25 school year and changes have been identified to reduce barriers to student graduation and consistently attain results that align with system and provincial goals for 3-year graduation rates. For example, student and family engagement with school administration, counsellors, and the Student Mentor supported student graduation rates. As well, processes such as quarterly on-track to graduate and credit review meetings supported student progress toward graduation. Strong 3-year graduation rates are attributed to graduate coaching and post-secondary planning completed by school administrators and the Guidance Counsellor. Goal setting and closely monitoring student progress contribute positively to consistent graduation rates.

Measure

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

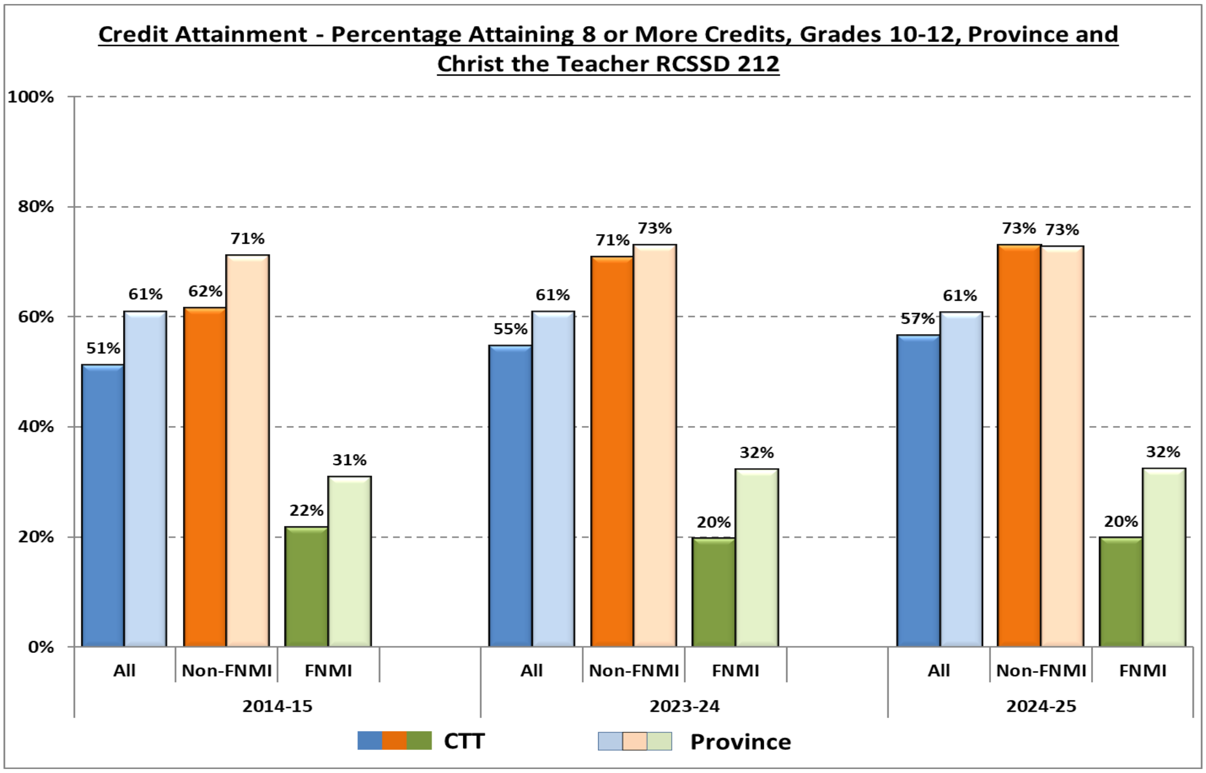
Some students need more time to complete all the courses necessary to graduate, so they continue in school longer than the typical three years after beginning Grade 10. Graduation rates within five years are one measure of the responsiveness of a school system.

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, 2025

Analysis of Results – Graduation Rates Within Five Years
In 2024-25, the within 5-year graduation rates for students overall in CTT matched the provincial rate of 87%. This rate was an increase of 11 percentage points as compared to division rates from 2023-24 (87% in 2024-25 as compared to 76% in 2023-24). Division rates for non-FNMI students decreased by 1 percentage point (94% in 2024-25 as compared to 95% in 2023-24) yet exceeded the provincial rate by 1 percentage point (94% for students in CTT as compared to 93% provincially in 2024-25). Rates for FNMI students increased 22 percentage points from the previous year (60% in 2024-25 as compared to 38% in 2023-24). Despite this increase, CTT rates trailed the provincial rate by 7 percentage points (60% for students in CTT as compared to 67% for students provincially). This percentage reflects that 12 of the 20 students in this cohort achieved graduation within 5 years. A great deal has been learned from the examination of school and division practices and policies during the 2024-25 school year. CTT believes that the individualized supports available at Dreambuilders High School, designed to address student academic and personal needs, will enhance divisional 5-year graduation rates. Dreambuilders High School provides students with unique opportunities to re-engage in their academic programming and offers flexible scheduling and enhanced supports that are conducive to supporting students on an extended graduation path.
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, 2025

Analysis of Results – Credit Attainment

Credit attainment rates in 2024-25 for CTT were relatively consistent with the previous year and to results from ten years earlier (2014-15). The credit attainment rate for all students increased slightly from 2023-24 (57% in 2024-25 as compared to 55% in 2023-24), as did rates for non-FNMI students (73% in 2024-25 as compared to 71% in 2023-24). Rates for FNMI student remained consistent at 20% for the past two school years.

Credit attainment rates for all students and for FNMI CTT students were lower than the provincial rates (57% for CTT students as compared to 61% provincially for all students; 20% of FNMI students in CTT as compared to 32% provincially). Rates for non-FNMI students in CTT matched the provincial rate of 73%.

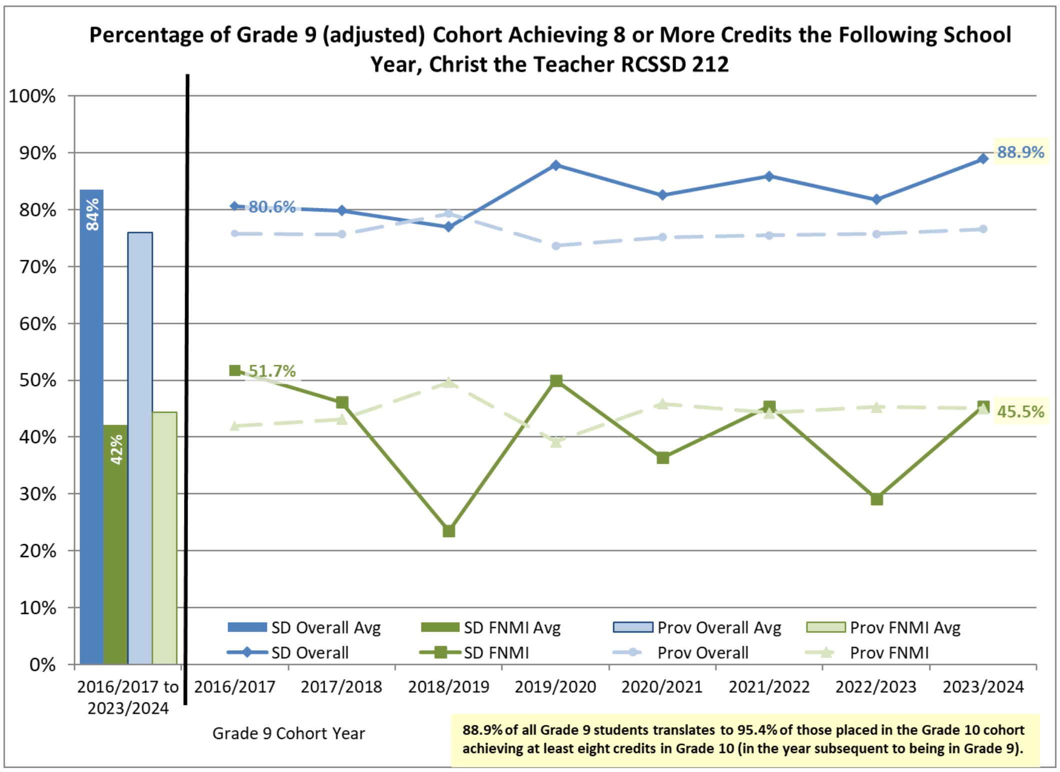
Christ the Teacher R.C.S.S.D. recognizes the ongoing work required to maintain and enhance the achievement rates for students in the division, as well as target improvements to further close the gap for the credit attainment rates for non-FNMI students and FNMI students (73% as compared to 20% in 2024-25). Additional support from school administrators, counsellors, and the Student Mentor are intended to support student goal setting and monitoring of student progress.

Measure:

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

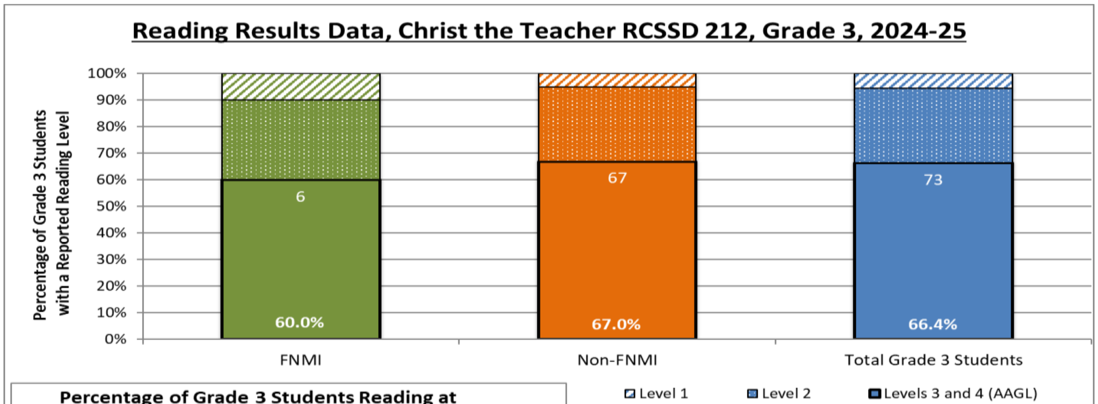
The transition from Grade 9 to 10 can be difficult for some students for many different reasons, including not having reached all outcomes from each subject area in the elementary and middle grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits in their Grade 10 year indicates a smooth transition to secondary school and a strong start towards three-year graduation.

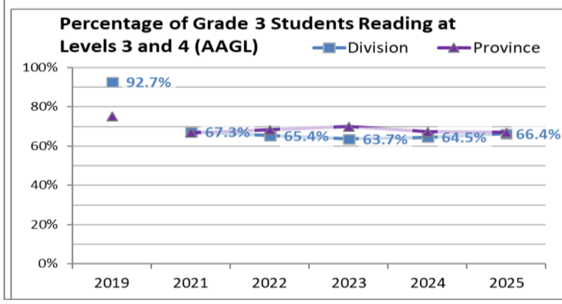
The following chart displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the school division who achieved eight or more credits the following school year, along with provincial results for the past eight years and the eight-year average.



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, 2025

Analysis of Results – Grade 9 to 10 Transition
The Grade 9 to 10 Transition data for CTT increased both overall and for FNMI students in 2024-25. Of all students enrolled in grade 10 for the first time in 2024-25, 88.9% achieved eight or more credits (as compared to 81.7% the year previous), while 45.5% of the 22 students who identified as FNMI achieved eight or more credits (as compared to 29.2% in 2023-24). Results for 2024-25 are above the 8-year averages for the division. Results for FNMI students in CTT have fluctuated annually, partly due to the relatively low number of students in the division who self-identify as FNMI. CTT will continue to target actions to further reduce the gap between All and FNMI student credit attainment. We address a significant challenge in that one of our two high schools is an alternative school. Many of the students in our alternative high school are on extended graduation plans and therefore do not meet the yearly eight-credit threshold. Our goal moving forward will be to continue to increase the percentage of students attaining eight of more credits each year. Additional supports from the Student Mentor and Cultural Consultant are intended to support students in achieving their individual educational plan goals.
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 or above 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 24-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.





Proportion of Grade 3 Students with Reported Reading Levels, 2024-25

	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)	10	83.3%	8.3%	8.3%	12
Division (Total)	110	73.8%	24.8%	1.3%	149
PrvSDs** (FNMI)	2,168	86.1%	9.4%	4.5%	2,519
PrvSDs** (Total)	12,628	82.4%	16.3%	1.3%	15,331

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, 2025

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

Overall, in CTT, 66.4% of Grade 3 students were reading at or above the reading level benchmark in 2024-25. This is slightly higher than the previous year of 64.5% but lower than the 2024-25 provincial rate of 67% by 0.6 percentage points. The division results continue to show an improvement from the 2022-23 school year to present. The percentage for FNMI Grade 3 students reading at or above the benchmark increased to 60% (a difference from results for non-FNMI students of 7.0 percentage points). The disparity gap between FNMI and non-FNMI did improve by 1.2 percentage points from the previous year (not reported here).

This positive trend is attributed to the implementation of regular data analysis and planning sessions involving both school-based educators and support teams. The objective of these meetings is to cultivate targeted instructional support and collaborative teacher planning. The division will continue to improve this trend by identifying gaps within the FNMI student data and providing targeted support to teacher instruction and student learning.

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

Measure:

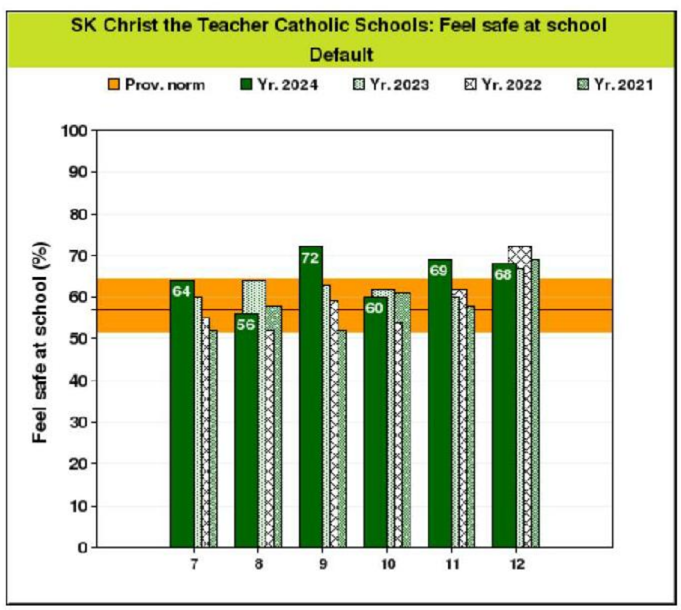
- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

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.

The graphs below report student perception data for two key measures for grades 7 to 12 students in Christ the Teacher R.C.S.S.D. – feeling safe attending school and positive relationships.

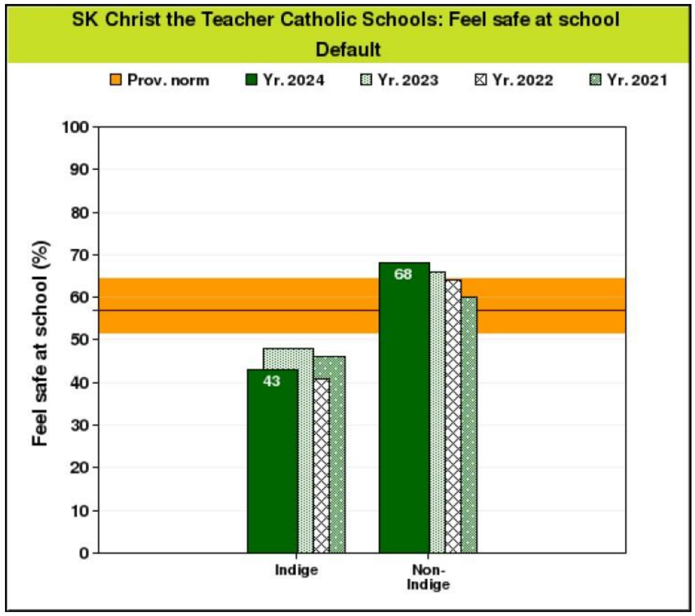
School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

OurSCHOOL "Feel Safe Attending School" Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2024-25 Graph 1



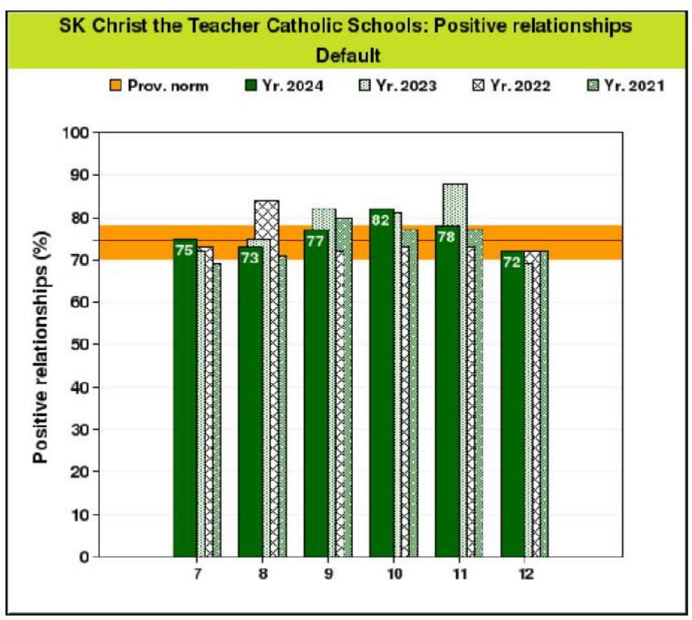
Source: The Learning Bar, Inc.

OurSCHOOL "Feel Safe Attending School" Measure Results by Indigenous Status, Christ the Teacher RCSSD 212, Secondary School Report, 2024-25 Graph 2



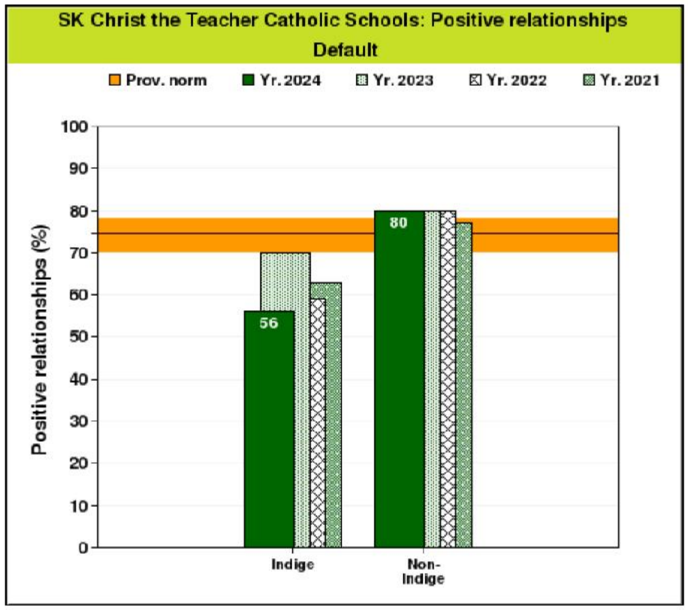
Source: The Learning Bar, Inc.

OurSCHOOL "Positive Relationships" Measure Results by Grade, Christ the Teacher RCSSD 212, Secondary School Report, 2024-25 Graph 3



Source: The Learning Bar, Inc.

OurSCHOOL "Positive Relationships" Measure Results by Indigenous Status, Christ the Teacher RCSSD 212, Secondary School Report, 2024-25 Graph 4



Source: The Learning Bar, Inc.

Analysis of Results

Annual student perception data is collected in CTT using the provincial OurSCHOOL survey. The results reported above are from the secondary report for grades 7 to 12 students.

The measure related to "Feel Safe Attending School" is a composite of three items measuring perceptions of feeling safe. Graph 1 illustrates the level of feeling safe at school self-reported by grade over the past four years. The data reflects that while students overall in Christ the Teacher R.C.S.S.D. reported levels of feeling safe at school higher than the provincial norm, there is fluctuation between grade levels. Graph 2 demonstrates that while rates for students who self-identified as non-FNMI increased slightly from 2023-24 (68% in 2024-25 as compared to 67% in 2023-24), results for students who self-identified as FNMI decreased (43% in 2024-25 as compared to 46% in 2023-24).

The measure related to "Positive Relationships" refers to students' friendships with peers that help them form positive social connections and meaningful participation within the school. Graph 3 illustrates that while students in CTT reported levels of positive relations higher than the provincial norm in four of the reported grades, there is significant variance among grade levels. Graph 4 illustrates that while self-reported rates of positive relations for students who self-identified as non-FNMI remain the same as compared to 2023-24 (80%), rates for students who self-identified as FNMI declined (56% in 2024-25 as compared to 70% in 2023-24). CTT recognizes the importance of focusing on the impact of building positive relationships in schools utilizing strategies such as creating supportive classroom communities, offering a variety of extra-curricular activities, and student faith formation opportunities.

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.

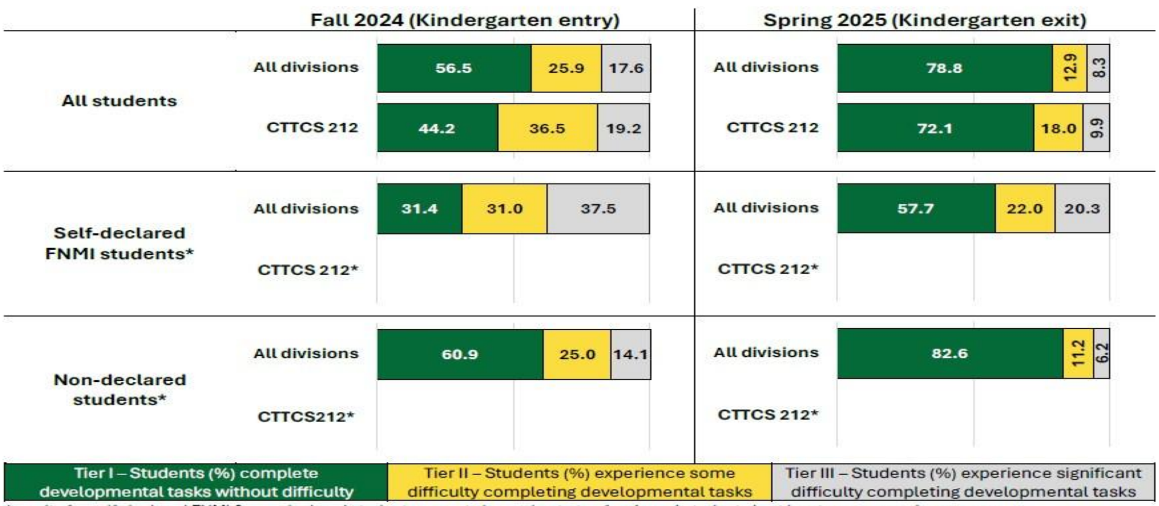
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten 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.

2024-25 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 (**Δ**) relative to the province (all divisions) (**◻)** 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

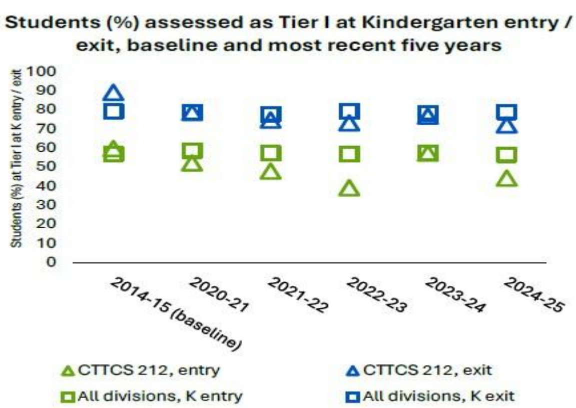
universal assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th *Official & Reconciled Kindergarten Enrolments* (*).

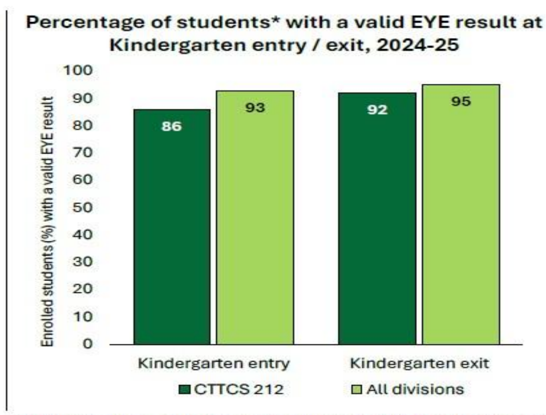
2024-25 EYE-TA results – Christ the Teacher RCSSD 212



*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	2023-24 (previous year)		2024-25 (latest)	
	CTTCS 212	All divisions	CTTCS 212	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	75%	72%	70%	74%
Fall-identified Tier 3 students (%) who improved to Tier 2	35%	37%	45%	36%
Fall-identified Tier 3 students (%) who improved to Tier I	26%	22%	15%	24%





*against official, reconciled September 30th 2024 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.

2024-25 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, 2025

Analysis of Results – Early Years Evaluation

The results of the Early Years Evaluation indicate that the 2024-25 division exit rate was lower than the provincial rate with 72.1% of students being able to complete developmental tasks at the expected level (Tier 1) compared to 78.8% provincially. Comparing division exit and entry results for 2024-25, it is evident that there was a 27.9% percentage point increase in the percentage of children achieving Tier 1 (72.1% up from 44.2%).

School based data meetings direct the development of instructional plans, which are aligned with the CTT Literacy Pathway, to meet the needs of all students. While students demonstrated significant growth from the start of the 2024-25 school year, further work in identifying individual student needs and their supports is required to support further growth.

Progress in 2024-25: School Division Targets and Measures

Target: Faith Formation

Measure:

- Students and staff will grow in their faith by deepening their relationship with Christ and following His example by loving and serving others.

During the 2023-24 school year, Christ the Teacher R.C.S.S.D. conducted a Parent Guardian Survey. Within the "Faith Dimension" portion of the survey, the following perception data was compiled:

God's word and Catholic beliefs are celebrated through daily prayer and religious celebrations at my child's school.	96.3%
My child's school promotes its Catholic identity through symbols and other visible signs.	96.8%
My child's school is involved in social justice, service, and charitable activities.	92.6%
The staff at my child's school serve as models of faith.	94.5%
People of all faiths and cultures are welcome in my child's school.	95.9%
Our school helps parents / guardians support the faith life of my child.	92.6%
My child's school has helped my child get to know and love Jesus.	93.6%
The Catholic school experience makes my child a better person.	93.5%
Overall Average Score	**94.5%**

Source: Christ the Teacher R.C.S.S.D. Parent Guardian Survey, 2023-24

Analysis of Results

The Parent Guardian survey data is collected biennially. The data indicated a high level of satisfaction for the "Faith Dimension" measures. This data continues to inform and guide programming in Christ the Teacher R.C.S.S.D.

Progress in 2024-25: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

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 2024-25 school year in support of this priority action.

Family Engagement Practices

- Engagement with Kids First supported transitions of students to Prekindergarten programs. Connections to the Yorkton Early Years Family Resource Centre provided information to support positive parenting and healthy child development.
- Continued implementation of the Early Learning Intensive Supports (ELIS) program at all CTT Prekindergarten program locations. This program provided enhanced staffing, professional consultation, and accommodations in the learning environment to support inclusion of students with intensive needs in the Prekindergarten program. CTT engaged in the community and family mapping process with the Thrive to Five committee to further understand the availability of local early learning supports to families in the Parkland region.
- Facilitated transition meetings for students transferring schools and to support the transfer of necessary information to the receiving staff in a timely manner to allow for smooth transition. Continued collaboration with the Student Support Services Teachers for identification of and instructional planning for students who require individualized academic programming due to cognitive ability. This process continued to support transitions in a timely and efficient manner.

Partnerships

- Continued implementation of a process for registration, assessment, and support of newcomer learners in partnership with the East Central Newcomer Welcome Centre staff.
- Continued collaboration with local school division and regional college partners in the coordination and delivery of the Career Explorations career and education fair. This experience provided students with the opportunity to meet with employers and post-secondary education providers on entrance requirements, career opportunities, and program information. Continued implementation of the Career and Work Experience curriculum combined with on-site job support in partnership with the Saskatchewan Abilities Council – Transitioning Youth to Employment program.

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 2024-25 school year in support of this priority action.

Enhancing Mental Health and Well-Being Capacity in CTT

- Students across all grade levels participated in school-level faith retreats, celebrations, and engaged in curriculum permeated with faith teachings. These provided opportunities to develop a deeper appreciation for the role faith supports in overall well-being.
- CTT infused a variety of social skills and mental health and well-being lessons and strategies into the Prekindergarten to Grade 9 Social Skills Scope and Sequence. The scope and sequence enhanced curricular outcomes supported by content from resources including Zones of Regulation, Kids in the Know, FRIENDS resilience, and Media Smarts. The continuation of these preventative programs provided students with skills and strategies for coping with stressful and potentially threatening situations which may be encountered at school and in everyday life. Students in CTT were supported by in-school counselling services and community supports, such as SIGN Rapid Access Counselling.
- In the Spring of 2024, CTT was approved as a host site for a Mental Health Capacity Building (MHCB) program at St. Alphonsus School beginning in the 2024-25 school year. The MHCB coordinator provided programming to enhance mental health and well-being in students, staff, and families through activities such as:
  - Working directly with all students around identifying healthy and unhealthy anxiety and providing strategies to support how to navigate through anxiety provoking situations.
  - Building capacity in school staff by promoting mental health professional development opportunities and communicating supports available in the community.
  - Engaging families in activities that were fun and provided educational experiences that addressed various mental health topics.

Professional Learning in CTT supported by Mental Health Training Initiatives grant funding

- A number of CTT staff participated in several professional development opportunities that support student health and well-being. These included Violent Threat Risk Assessment (VTRA) training, Nonviolent Crisis Intervention (NVCI) Training, MEHRIT Centre Self-Regulation & Leadership in Schools Certificate, and attendance at a local Mental Health Conference.

Community Collaboration

- Parish communities and service groups have continued to serve as critical partners with CTT.

- Continued to serve as an active member with the Community Threat Assessment and Support Protocol (CTASP) team. This group, comprised of signatory members of the CTASP / VTRA protocol, met regularly to debrief threat assessment scenarios involving multiple agencies, develop professional learning opportunities, and to collaborate on strategies to better actualize the threat assessment protocol.
- Continued to partner with the High Intensity Treatment Team (HITT) at Yorkton Mental Health to support students with complex mental health needs.
- Served as an active member of the Community Care Team, hosted by the Society for the Involvement of Good Neighbours (SIGN). Their mandate was to review the needs of families who require intensive in-home supports from the Family Preservation Program to prevent child apprehension into foster care.
- Continued participation in the SIGN Intensive Integrated Services partnership to determine program needs for vulnerable families and with the Cognitive Disability Strategy committee to support students with cognitive disabilities to access funding for unmet needs.

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 2024-25 school year in support of this priority action.

The five goals of *Inspiring Success* are:

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

- The ***Indigenous Education Responsibility Framework*** (IERF) is a resource to support school divisions in their continued efforts to establish effective First Nations and Métis education plans and assess their effectiveness in achieving each of the five goals in the ***Inspiring Success: First Nations and Métis PreK Education Policy Framework.*** School administration, and instructional staff from each of the CTT schools utilized the IERF in a review of their 2024-25 school activities related to each of the five goals. (Goal 5)

- CTT school administrators completed ***Leading to Learn***: a capacity building professional learning opportunity to build administrators' knowledge and skills to best support First Nations, Métis and Inuit student learning. This learning provided the opportunity to:
    - Examine their personal and professional understanding of anti-racist and anti-oppressive education.
    - Develop skills for building teams, communication with staff and community members.
    - Provide educational opportunities that support all learners that includes instruction, assessment and authentic learning opportunities. (Goals 1 and 4)

- CTT and Zagimē Anishinabēk (Little Bone and Minoahchak) First Nations renewed a second three-year Invitational Shared Services Initiative agreement (ISSI). This partnership continued to provide valuable Indigenous education experiences and increased partnerships with Elders for all CTT staff and students. The ISSI Cultural Consultant and Elders mentored staff and provided valuable learning experiences such as:
    - Medicine walks/teachings
    - Feast ceremonies and sweats
    - Drumming and singing
    - Fishing, snowshoeing, dog sledding, Indigenous games, and making moccasins and ribbon skirts
    - Buffalo hunt ceremony and meat processing. (Goals 1 and 2)

- CTT and Zagimē Anishinabēk (Little Bone and Minoahchak) First Nations celebrated community together by hosting their first annual Round Dance. (Goal 1)

- The ***Guidelines for Practising Indigenous Traditional Protocols at Christ the Teacher Catholic Schools*** continued to support teachers in making connections with local Elders and Knowledge Keepers to support Indigenous education in classrooms. During the 2024-25 school year, CTT continued to build positive relations with both Indigenous and Métis local Elders and Knowledge Keepers who visited schools to share Indigenous Worldview teachings. Schools had the opportunity to attend community events hosted by the Yorkton Tribal Council (YTC), such as the National Day for Truth and Reconciliation – Orange Shirt Day and the Indigenous Peoples' Day. (Goals 1 and 3)

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 2024-25 school year in support of this priority action.**
Reading achievement continued to be assessed by classroom teachers. These assessments are done both informally with the use of teacher-created assessments and formally with the Fountas and Pinnell Benchmark Assessment (F&P) in English or GB+ in French. Instructional Learning Consultants provided side by side reading assessment supports for teachers to ensure assessment fidelity. School based meetings occured at each school after the data collection period (3 times per year). The data team consisted of the classroom teacher, school administrator, school Student Support Services Teacher (SSST), and division support staff who assessed the classroom data and provided targeted supports for the teacher and students. High school teachers participated in two half-day workshops to learn more about supports in the ministry assessment document: *Supporting Student Assessment in Saskatchewan.* This support was also provided to new teachers at the elementary level specific to their classroom instruction and assessment needs. To support instruction for writing, grades 3 and 6 teachers participated in classroom-based professional learning on establishing writier's workshop/a writing process. Grades 4, 7, and 9 teachers gathered to explore student writing data to determine patterns of need and how to respond with targeted instruction in the classroom. Math screeners were administered in grades 1 to 9 during the first month of school. The assessment data gathered was used to inform classroom teachers with information to design instruction targeted to students' needs. A new CTT French Immersion scope and sequence for the instruction of French phonemic awareness and phonics was created. This new scope and sequence will be piloted in the upcoming 2025-26 school year.

Progress in 2024-25: School Division Local Priority

Local Priority: Faith Formation **The following key actions were undertaken by the school division during the 2024-25 school year in support of this local priority.**
Permeation of Faith • Professional learning plans included faith permeated curricular resources. Permeation was supported by materials from the Saskatchewan Catholic School Boards Association (SCSBA) and online supports. **Student and Staff Faith Formation** • Staff continued to develop an annual personal faith formation target. • Students and staff participated in several faith formation learning opportunities, including Faith in-services, student retreats, and liturgical services. • Teachers new to CTT participated in Faith Formation Sessions, which focused on the Five Marks of Catholic Education. • In conjunction with hosting the Saskatchewan Catholic School Boards Association Spring Conference, several students and staff participated in a Music Ministry workshop with ValLimar Jansen. **Community Service** • Students and staff were engaged in various community service initiatives that targeted local, provincial, national, and global social justice and charitable initiatives.

Infrastructure and Transportation

School	Grades	Location
Dreambuilders High School	9-12	Yorkton
Sacred Heart High School	9-12 French Immersion Dual Track	Yorkton
Saint Alphonsus School	PreK-8	Yorkton
Saint Henry’s Junior School	PreK-4 French Immersion Dual Track	Melville
Saint Henry’s Senior School	5-9 French Immersion Dual Track	Melville
Saint Mary’s School	PreK-8	Yorkton
Saint Michael’s School	K-8 French Immersion Dual Track	Yorkton
Saint Paul’s School	K-8	Yorkton
Saint Theodore School	K-8	Theodore

Infrastructure Projects

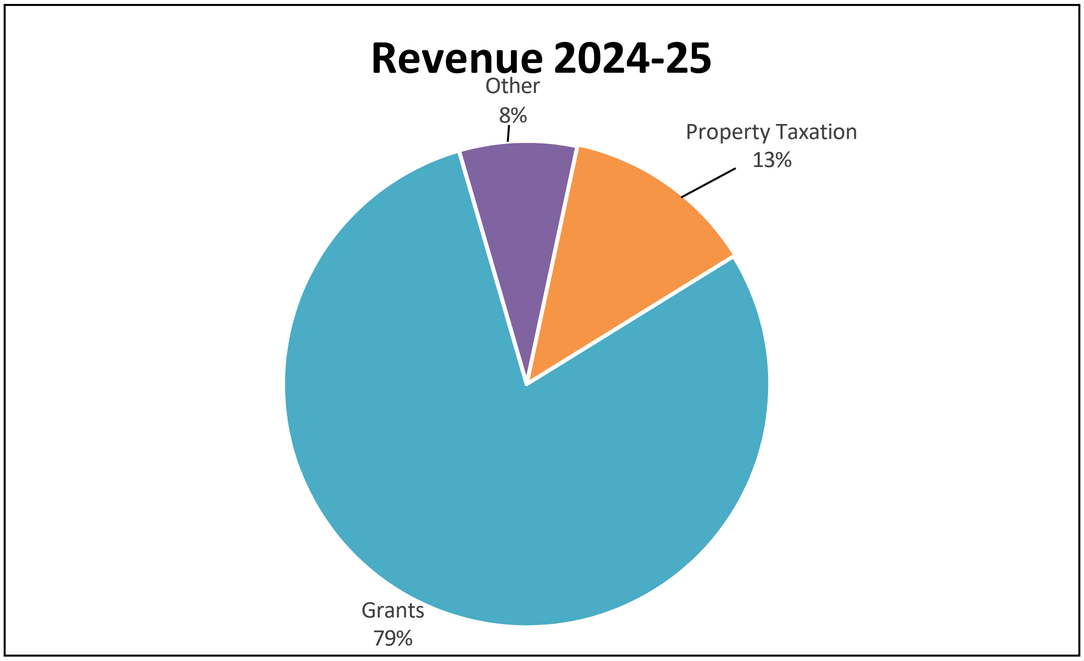
Infrastructure Projects			
School	**Project**	**Details**	**2024-25 Cost**
St. Michael's School	Library Upgrade	Upgrade Joint Library (CTT Portion)	44,116
St. Michael's School	Building Monitoring System	Upgrade Building Monitoring Central Controls (CTT Portion)	39,339
St. Paul's School	HVAC Upgrade	Replace Existing System with new HVAC System	1,850,100
Total			**$1,933,555**

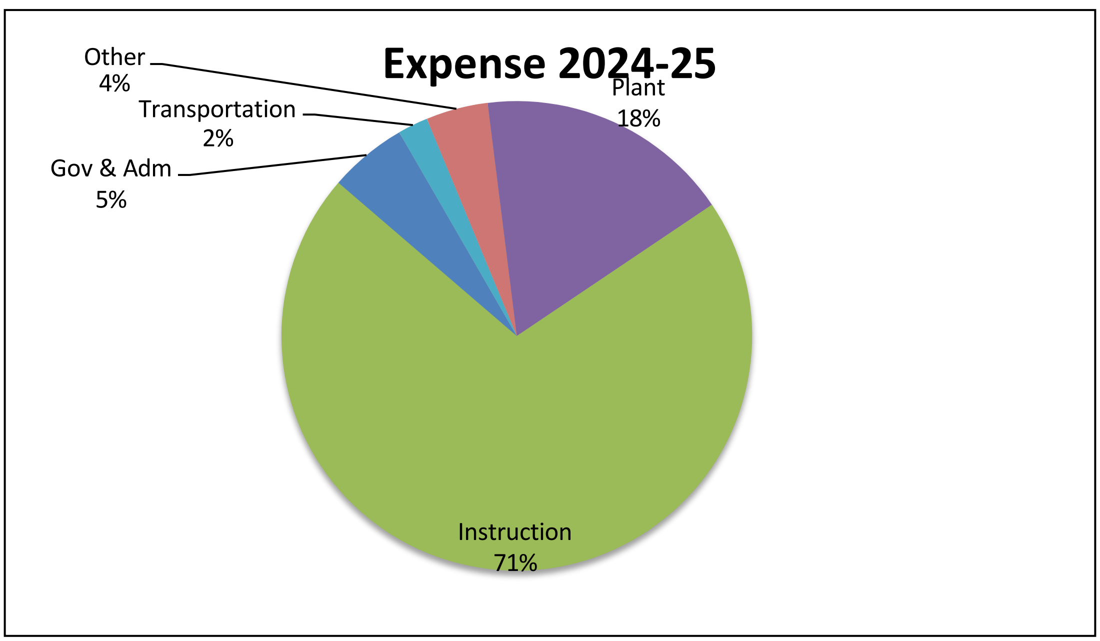
Transportation

Christ the Teacher R.C.S.S.D. provides transportation services to all students residing within its jurisdiction. In 2024-25, urban student transportation services for students residing within the cities of Melville and Yorkton were contracted to Southland Transportation Ltd. With respect to students residing in the rural area, the Board has entered into an agreement with Good Spirit School Division No. 204 for the provision of transportation services for approximately 250 students residing outside of the cities of Melville and Yorkton. Good Spirit School Division receives transportation funding from the Ministry of Education for all students transported on their buses. Christ the Teacher R.C.S.S.D. owns five (5) fifteen passenger vans and three minivans. These vehicles are used for extra-curricular transportation and Prekindergarten student transportation. In addition to the above services, special needs transportation services are contracted from the Saskatchewan Abilities Council, York City Taxi, and the City of Melville.

Financial Overview

Summary of Revenue and Expenses





Budget to Actual Revenue, Expenses and Variances

	2025 Budget	2025 Actual	2024 Actual	Budget to Actual Variance Over / (Under)	Budget to Actual % Variance	Note
REVENUES						
Property Taxation	3,242,400	3,097,426	3,057,018	(144,974)	-4%	
Grants	17,835,491	19,126,597	17,335,817	1,291,106	7%	1
Tuition and Related Fees	-	22,692	18,372	22,692	100%	2
School Generated Funds	535,000	544,463	444,551	9,463	2%	
Complementary Services	353,202	353,202	350,004	-	0%	
External Services	155,000	166,387	71,319	11,387	7%	3
Other	695,000	798,148	938,095	103,148	15%	4
Total Revenues	**22,816,093**	**24,108,915**	**22,215,176**	**1,292,822**	**6%**	
EXPENSES						
Governance	191,357	147,392	149,784	(43,965)	-23%	5
Administration	1,310,029	1,216,493	1,183,965	(93,536)	-7%	6
Instruction	18,377,763	17,991,898	16,394,041	(385,865)	-2%	
Plant	3,097,472	4,458,340	2,834,900	1,360,868	44%	7
Transportation	535,331	530,374	499,273	(4,957)	-1%	
School Generated Funds	546,304	546,451	473,928	147	0%	
Complementary Services	384,165	345,682	320,649	(38,483)	-10%	8
External Services	155,000	183,228	157,789	28,228	18%	9
Other Expenses	10,000	6,483	5,684	(3,517)	-35%	10
Total Expenses	**24,607,421**	**25,426,341**	**22,020,013**	**818,920**	**3%**	
Surplus (Deficit) for the Year	**(1,791,328)**	**(1,317,426)**	**195,163**			

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

Note	Explanation
1	Grant revenue received from the Ministry of Education following the settlement of the Collective Bargaining Agreeement (CBA) for teachers, exceeded the budgeted amount.
2	Tuition fees were received from international students that were not budgeted.
3	Funding for the Ministry of Education Invitational Shared Services Initiative (ISSI) exceeded the budgeted amount.
4	Miscellaneous revenue includes fees from a conference hosted by the division and an insurance reimbursment.
5	Actual election expenses were less than budgeted.
6	Salary and associated benefit expenses were less than budgeted.
7	Minor renovation cost for a significant Preventative Maintenance and Renewal Project (PMR) was completed during the fiscal year.
8	Program support, travel and amortization expenses were less than budgeted.
9	Student related expenses were greater than budgeted for Invitational Shared Services Initiative (ISSI).
10	Bank service charges were less than budgeted.

Appendix A – Payee List

Board Remuneration

The following lists all payments made to and on behalf of board of education members.

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
CHABAN, MONIQUE (term ended October 21, 2024)	$450	$96	-	-	-	-	$546
GIBSON, ERIN (Vice-Chairperson)	3,928	984	-	3,756	-	63	8,731
GUY, DWIGHT (term ended October 21, 2024)	400	32	-	-	-	-	432
HICKE, BRIAN (term ended October 21, 2024)	520	48	-	-	-	-	568
KOBYLKA, JERRY (added November 18, 2024)	2,735	529	-	3,660	-	-	6,924
MAYBANTING, SHERJAN (added November 18, 2024)	2,480	668	-	350	-	-	3,498
NIEZGODA, JEROME	4,524	-	-	350	3,192	96	8,162
RATHGEBER, DOREEN (term ended October 21, 2024)	204	9	-	-	-	-	213
SCHRADER, FRED (added November 18, 2024)	3,265	529	-	1,348	-	-	5,142
ZARYSKI, PAT(Chairperson)	9,281	1,514	-	6,364	1,862	316	19,337
Total	27,787	4,409	-	15,828	5,054	475	53,553

Personal Services

Information for individuals who received payments for salaries, wages, honorariums, etc. which total $50,000 or more is available by contacting 306-783-8787.

Supplier Payments

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

Name	Amount
AON CANADA INC.	$121,251
CURTIS MALESCHUK COMMERCIAL CLEANING SUPPLIES	100,993
DMA APPLIED CONTROLS LTD.	82,594
GOOD SPIRIT SCHOOL DIVISION NO. 204	86,371
HDA ENGINEERING LTD.	115,912
L.M. DRIVING SCHOOL	75,298
MATRIX VIDEO COMMUNICATIONS CORPORATION	50,177
PCL CONSTRUCTION MANAGEMENT INC.	1,315,924
PRAIRIE COOPERATIVE LIMITED	65,810
PRIDE LAWN & LANDSCAPING	63,331

Name	Amount
PROGRESSIVE DISCOVER-E INC.	56,700
SASKATCHEWAN HEALTH AUTHORITY	53,448
SASKPOWER CORPORATION	296,127
SASKENERGY INCORPORATED	161,683
SASKTEL	114,998
SOCIETY FOR THE INVOLVEMENT OF GOOD NEIGHBOURS INC.	84,191
SOUTHLAND TRANSPORTATION LTD.	464,183
TOSHIBA BUSINESS SOLUTIONS	53,483
ZAGIME ANISHINABEK	69,225

Other Expenditures

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

Name	Amount
CANACCORD GENUITY	$3,000,000
CANADA REVENUE AGENCY	4,797,379
MUNICIPAL EMPLOYEES' PENSION	776,093
RAYMOND JAMES	3,000,000
ROYAL BANK OF CANADA	5,000,000

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	291,849
SASKATCHEWAN TEACHERS' FEDERATION	1,393,935
SASKATCHEWAN WORKERS' COMPENSATION BOARD	82,135

Appendix B – Multi-year Funding Agreement and Classroom Support Resources

Through the multi-year funding agreement (MFA), the Government of Saskatchewan committed a minimum of $356.6 million annually for classroom supports for a four-year period starting in 2024-25.

The Minister of Education, the Saskatchewan School Boards Association and the Saskatchewan Teachers Federation have recognized the importance of transparent allocation and reporting of the classroom supports as outlined in the MFA. As stated in the 2023-2026 Provincial Collective Bargaining Agreement, Appendix G, clause 1.3, they have agreed to the following:

In a separate schedule to their Annual Report, school divisions will report on the use of the classroom support resources provided for through the MFA.

Classroom Supports Categories	2024-25 Budget Allocation ($000s)	Description of how the MFA classroom support resources were used in 2024-25
Targeted Supports	$276	• Targeted Supports funding was used to staff additional and/or increased allocation of professional and paraprofessional positions as noted: Learning Achievement Coaches, School Counsellor, Student Support Services Teacher, Speech Language Pathologist and Educational Assistants. • These positions supported students with accessing curriculum and mental health supports.
Specialized Support Classrooms	-	
Teacher Innovation Support Fund	$20	• The school division had one project approved through this fund in 2024-25. • The outdoor Indigenous learning space at St. Alphonsus School will supplement the learning experience where student programming will reflect Indigenous ways of knowing. Plans include a healing

		garden, medicine wheel teachings, and a collaborative space for all students to work and learn.
Supports for Learning	$2,356	• Supports for Learning Funding was primarily used to support instructional, professional, and paraprofessional salaries, including Educational Assistants, School Counsellors, Psychologist, Career Counsellor, Speech Language Pathologist, Youth Liaison, Student Mentor, Coordinator of Student Achievement and Supports, Learning Achievement Coaches, Student Support Services Teachers, Information Technologist. • In addition, this funding supported students through the provision of resources such as assistive technology, adaptive equipment, assessments and interventions, and related supports required for learning. • Supports reflected an array of services for students at the classroom, school and school division level.

Appendix C – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

School Division No. 2120500

For the Period Ending: August 31, 2025

Delmar Zwirsky CPA,CMA

Chief Financial Officer

Prairie Strong Chartered Professional Accountants

Auditor

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

Saskatchewan

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Management's Responsibility for the Financial Statements

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

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

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

The external auditors, Prairie Strong Chartered Professional Accountants, 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 Christ the Teacher Roman Catholic Separate School Division No. 212:

Board Chair

CEO/Director of Education

Chief Financial Officer

November 24, 2025

INDEPENDENT AUDITOR'S REPORT

To: The Chairman and Board of Trustees of the
Christ the Teacher R.C.S.S.D. No. 212
Yorkton, Saskatchewan

Opinion

We have audited the financial statements of Christ the Teacher R.C.S.S.D. No. 212 (the School Division) which comprise the statement of financial position as at August 31, 2025, and the statements of operations and accumulated surplus from operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Christ the Teacher R.C.S.S.D. No. 212 as at August 31, 2025, and the results of its operations and accumulated surplus from operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the 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 the 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:

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- 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.

Prairie Strong

PRAIRIE STRONG
Chartered Professional Accountants

Melville, Saskatchewan
November 24, 2025

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Financial Position
as at August 31, 2025

	2025	2024
	$	$
Financial Assets		
Cash and Cash Equivalents	8,433,783	4,998,292
Accounts Receivable (Note 7)	1,220,365	1,485,405
Portfolio Investments (Note 3)	5,510,750	9,010,750
Total Financial Assets	**15,164,898**	**15,494,447**
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	1,657,458	1,487,843
Liability for Employee Future Benefits (Note 5)	313,900	314,500
Deferred Revenue (Note 9)	767,145	831,100
Total Liabilities	**2,738,503**	**2,633,443**
Net Financial Assets	**12,426,395**	**12,861,004**
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	14,944,151	15,787,280
Prepaid Expenses	259,505	299,193
Total Non-Financial Assets	**15,203,656**	**16,086,473**
Accumulated Surplus (Note 12)	**27,630,051**	**28,947,477**

Contractual Obligations (Note 15)

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

Approved by the Board:

Patricia Zerr ________________ Chairperson

________________ Chief Financial Officer

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$ (Note 13)	$	$
REVENUES			
Property Taxes and Other Related	3,242,400	3,097,426	3,057,018
Grants	17,835,491	19,126,597	17,335,817
Tuition and Related Fees	-	22,692	18,372
School Generated Funds	535,000	544,463	444,551
Complementary Services (Note 10)	353,202	353,202	350,004
External Services (Note 11)	155,000	166,387	71,319
Other	695,000	798,148	938,095
Total Revenues (Schedule A)	**22,816,093**	**24,108,915**	**22,215,176**
EXPENSES			
Governance	191,357	147,392	149,784
Administration	1,310,029	1,216,493	1,183,965
Instruction	18,377,763	17,991,898	16,394,041
Plant Operation & Maintenance	3,097,472	4,458,340	2,834,900
Student Transportation	535,331	530,374	499,273
School Generated Funds	546,304	546,451	473,928
Complementary Services (Note 10)	384,165	345,682	320,649
External Services (Note 11)	155,000	183,228	157,789
Other	10,000	6,483	5,684
Total Expenses (Schedule B)	**24,607,421**	**25,426,341**	**22,020,013**
Operating (Deficit) Surplus for the Year	**(1,791,328)**	**(1,317,426)**	**195,163**
Accumulated Surplus from Operations, Beginning of Year	**28,947,477**	**28,947,477**	**28,752,314**
Accumulated Surplus from Operations, End of Year	**27,156,149**	**27,630,051**	**28,947,477**

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

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Statement of Changes in Net Financial Assets
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$ (Note 13)	$	$
Net Financial Assets, Beginning of Year	**12,861,004**	**12,861,004**	**12,155,419**
Changes During the Year			
Operating (Deficit) Surplus, for the Year	(1,791,328)	(1,317,426)	195,163
Acquisition of Tangible Capital Assets (Schedule C)	(212,450)	(125,886)	(442,335)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	19,940
Net Gain on Disposal of Capital Assets (Schedule C)	-	-	(19,940)
Amortization of Tangible Capital Assets (Schedule C)	1,038,158	969,015	988,801
Net Change in Other Non-Financial Assets	-	39,688	(36,044)
Change in Net Financial Assets	**(965,620)**	**(434,609)**	**705,585**
Net Financial Assets, End of Year	**11,895,384**	**12,426,395**	**12,861,004**

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

Board of Education of the Christ the Teacher Roman Catholic Separate School Division No.

Statement of Cash Flows

for the year ended August 31, 2025

	2025	2024
	$	$
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(1,317,426)	195,163
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	969,015	968,861
Net Change in Non-Cash Operating Activities (Schedule E)	409,788	6,223
Cash Provided by Operating Activities	**61,377**	**1,170,247**
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(125,886)	(442,335)
Proceeds on Disposal of Tangible Capital Assets	-	19,940
Cash Used in Capital Activities	**(125,886)**	**(422,395)**
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(10,500,000)	(6,000,000)
Proceeds on Disposal of Portfolio Investments	14,000,000	3,000,000
Cash Provided by (Used in) Investing Activities	**3,500,000**	**(3,000,000)**
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**3,435,491**	**(2,252,148)**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**4,998,292**	**7,250,440**
CASH AND CASH EQUIVALENTS, END OF YEAR	**8,433,783**	**4,998,292**

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

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues

for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	3,150,000	2,985,259	3,001,916
Total Property Tax Revenue	**3,150,000**	**2,985,259**	**3,001,916**
Grants in Lieu of Taxes			
Federal Government	14,500	13,547	11,850
Provincial Government	70,000	59,425	62,308
Other	5,000	2,546	4,332
Total Grants in Lieu of Taxes	**89,500**	**75,518**	**78,490**
Other Tax Revenues			
House Trailer Fees	1,900	2,721	2,250
Total Other Tax Revenues	**1,900**	**2,721**	**2,250**
Additions to Levy			
Penalties	22,500	38,174	35,868
Total Additions to Levy	**22,500**	**38,174**	**35,868**
Deletions from Levy			
Cancellations	(20,000)	(6,377)	(13,341)
Other Deletions	(1,500)	2,131	(48,165)
Total Deletions from Levy	**(21,500)**	**(4,246)**	**(61,506)**
Total Property Taxes and Other Related Revenue	**3,242,400**	**3,097,426**	**3,057,018**
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	16,948,453	18,142,842	16,507,520
Operating Grant PMR	473,476	639,348	473,234
Other Ministry Grants	203,562	242,957	244,691
Total Ministry Grants	**17,625,491**	**19,025,147**	**17,225,445**
Other Provincial Grants	-	101,450	-
Federal Grants	210,000	-	110,372
Total Operating Grants	**17,835,491**	**19,126,597**	**17,335,817**
Total Grants	**17,835,491**	**19,126,597**	**17,335,817**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
Tuition and Related Fees Revenue	(Note 13)		
Operating Fees			
Tuition Fees			
Individuals and Other	-	22,692	18,372
Total Tuition Fees	**-**	**22,692**	**18,372**
Total Operating Tuition and Related Fees	**-**	**22,692**	**18,372**
Total Tuition and Related Fees Revenue	**-**	**22,692**	**18,372**
School Generated Funds Revenue			
Curricular			
Student Fees	20,000	24,266	23,405
Total Curricular Fees	**20,000**	**24,266**	**23,405**
Non-Curricular Fees			
Commercial Sales - Non-GST	60,000	38,783	43,021
Fundraising	225,000	242,564	229,663
Grants and Partnerships	100,000	96,105	50,849
Students Fees	100,000	110,061	77,751
Other	30,000	32,684	19,862
Total Non-Curricular Fees	**515,000**	**520,197**	**421,146**
Total School Generated Funds Revenue	**535,000**	**544,463**	**444,551**
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	353,202	353,202	350,004
Total Operating Grants	**353,202**	**353,202**	**350,004**
Total Complementary Services Revenue	**353,202**	**353,202**	**350,004**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
External Services	(Note 13)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	80,000	92,300	-
Other Grants	75,000	74,087	71,319
Total Operating Grants	**155,000**	**166,387**	**71,319**
Total External Services Revenue	**155,000**	**166,387**	**71,319**
Other Revenue			
Miscellaneous Revenue	35,500	150,744	83,975
Sales & Rentals	67,000	43,627	56,301
Investments	592,500	603,777	777,879
Gain on Disposal of Capital Assets	-	-	19,940
Total Other Revenue	**695,000**	**798,148**	**938,095**
TOTAL REVENUE FOR THE YEAR	**22,816,093**	**24,108,915**	**22,215,176**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
Governance Expense	(Note 13)		
Board Members Expense	47,043	32,671	50,176
Professional Development - Board Members	16,296	20,882	26,590
Grants to School Community Councils	18,063	-	-
Elections	30,000	4,150	530
Other Governance Expenses	79,955	89,689	72,488
Total Governance Expense	**191,357**	**147,392**	**149,784**
Administration Expense			
Salaries	954,496	896,557	864,866
Benefits	130,717	104,288	107,697
Supplies & Services	68,132	83,571	73,009
Non-Capital Furniture & Equipment	12,040	12,559	14,093
Building Operating Expenses	45,910	30,411	36,145
Communications	17,250	26,884	24,064
Travel	34,180	27,984	30,358
Professional Development	23,500	17,339	15,680
Amortization of Tangible Capital Assets	23,804	16,900	18,053
Total Administration Expense	**1,310,029**	**1,216,493**	**1,183,965**
Instruction Expense			
Instructional (Teacher Contract) Salaries	11,174,047	11,211,301	10,262,014
Instructional (Teacher Contract) Benefits	648,106	747,857	612,680
Program Support (Non-Teacher Contract) Salaries	3,875,367	3,518,370	3,198,568
Program Support (Non-Teacher Contract) Benefits	782,052	673,038	598,196
Instructional Aids	364,567	553,844	412,526
Supplies & Services	619,006	503,948	547,068
Non-Capital Furniture & Equipment	106,293	123,368	99,641
Communications	34,061	17,976	22,192
Travel	39,186	62,134	47,912
Professional Development	219,172	90,715	129,358
Student Related Expense	119,187	149,222	123,542
Amortization of Tangible Capital Assets	396,719	340,125	340,344
Total Instruction Expense	**18,377,763**	**17,991,898**	**16,394,041**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	753,679	750,520	724,434
Benefits	160,639	141,832	140,701
Supplies & Services	832	9,804	145,797
Non-Capital Furniture & Equipment	8,860	10,123	7,034
Building Operating Expenses	1,570,557	2,952,434	1,216,356
Communications	2,250	1,313	1,362
Travel	18,540	26,453	24,004
Professional Development	7,500	-	187
Amortization of Tangible Capital Assets	570,724	561,970	571,134
Amortization of Tangible Capital Assets ARO	3,891	3,891	3,891
Total Plant Operation & Maintenance Expense	**3,097,472**	**4,458,340**	**2,834,900**
Student Transportation Expense			
Supplies & Services	31,157	7,313	7,951
Non-Capital Furniture & Equipment	8,500	2,817	1,080
Building Operating Expenses	-	67	-
Travel	-	-	230
Contracted Transportation	484,514	485,352	445,937
Amortization of Tangible Capital Assets	11,160	34,825	44,075
Total Student Transportation Expense	**535,331**	**530,374**	**499,273**
School Generated Funds Expense			
Academic Supplies & Services	16,000	37,415	26,212
Cost of Sales	190,000	205,677	180,106
Non-Capital Furniture & Equipment	15,000	34,112	34,314
School Fund Expenses	314,000	257,943	221,992
Amortization of Tangible Capital Assets	11,304	11,304	11,304
Total School Generated Funds Expense	**546,304**	**546,451**	**473,928**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	$	$	$
Complementary Services Expense	(Note 13)		
Instructional (Teacher Contract) Salaries & Benefits	238,680	242,436	217,794
Program Support (Non-Teacher Contract) Salaries & Benefits	93,629	74,889	74,563
Instructional Aids	7,500	13,580	15,172
Supplies & Services	-	9,315	9,223
Non-Capital Furniture & Equipment	9,000	4,954	3,575
Travel	10,500	-	-
Professional Development (Non-Salary Costs)	1,300	-	-
Student Related Expenses	2,000	508	322
Contracted Transportation & Allowances	1,000	-	-
Amortization of Tangible Capital Assets	20,556	-	-
Total Complementary Services Expense	**384,165**	**345,682**	**320,649**
External Service Expense			
Grant Transfers	-	69,225	75,229
Instructional (Teacher Contract) Salaries & Benefits	65,000	-	-
Instructional Aids	3,000	8,779	3,895
Supplies & Services	75,000	74,448	72,671
Travel	4,000	626	-
Professional Development (Non-Salary Costs)	8,000	525	-
Student Related Expenses	-	26,936	5,994
Contracted Transportation & Allowances	-	2,689	-
Total External Services Expense	**155,000**	**183,228**	**157,789**
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	10,000	6,483	5,684
Total Interest and Bank Charges	**10,000**	**6,483**	**5,684**
Total Other Expense	**10,000**	**6,483**	**5,684**
TOTAL EXPENSES FOR THE YEAR	**24,607,421**	**25,426,341**	**22,020,013**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2025

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Other Vehicles	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	2025	2024
	$	$	$	$	$	$	$	$	$	$	$
Tangible Capital Assets - at Cost											
Opening Balance as of September 1	620,090	320,474	25,161,223	2,143,986	264,508	492,246	3,333,975	3,854,234	148,612	**36,339,347**	**36,062,290**
Additions/Purchases	-	-	-	-	-	-	86,552	39,334	-	**125,886**	**442,335**
Disposals	-	-	-	-	-	-	-	-	-	**-**	**(165,277)**
Closing Balance as of August 31	**620,090**	**320,474**	**25,161,223**	**2,143,986**	**264,508**	**492,246**	**3,420,527**	**3,893,568**	**148,612**	**36,465,233**	**36,339,347**
Tangible Capital Assets - Amortization											
Opening Balance as of September 1	-	49,724	13,017,057	862,328	190,646	328,490	2,556,702	3,398,509	148,612	**20,552,067**	**19,728,544**
Amortization of the Period	-	16,023	428,330	103,439	3,891	55,048	130,566	231,718	-	**969,015**	**988,801**
Disposals	-	-	-	-	-	-	-	-	-	**-**	**(165,277)**
Closing Balance as of August 31	**N/A**	**65,747**	**13,445,387**	**965,767**	**194,537**	**383,538**	**2,687,268**	**3,630,227**	**148,612**	**21,521,082**	**20,552,067**
Net Book Value											
Opening Balance as of September 1	620,090	270,750	12,144,166	1,281,658	73,862	163,756	777,273	455,725	-	**15,787,280**	**16,333,746**
Closing Balance as of August 31	620,090	254,727	11,715,836	1,178,219	69,971	108,708	733,259	263,341	-	**14,944,151**	**15,787,280**
Change in Net Book Value	**-**	**(16,023)**	**(428,330)**	**(103,439)**	**(3,891)**	**(55,048)**	**(44,014)**	**(192,384)**	**-**	**(843,129)**	**(546,466)**
Disposals											
Historical Cost	-	-	-	-	-	-	-	-	-	-	**165,277**
Accumulated Amortization	-	-	-	-	-	-	-	-	-	-	**165,277**
Net Cost	-	-	-	-	-	-	-	-	-	-	**-**
Price of Sale	-	-	-	-	-	-	-	-	-	-	**19,940**
Gain on Disposal	-	-	-	-	-	-	-	-	-	-	**19,940**

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of $1,110,676 (2024 - $1,176,347).

Board of Education of the Christ the Teacher Roman Catholic Separate School Division No.

Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2025

	2025	2024
	$	$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	969,015	988,801
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	-	(19,940)
Total Non-Cash Items Included in Surplus / Deficit	**969,015**	**968,861**

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Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2025

	2025	2024
	$	$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	265,040	(235,842)
Increase in Accounts Payable and Accrued Liabilities	169,615	302,156
Decrease in Liability for Employee Future Benefits	(600)	(6,000)
Decrease in Deferred Revenue	(63,955)	(18,047)
Decrease (Increase) in Prepaid Expenses	39,688	(36,044)
Total Net Change in Non-Cash Operating Activities	**409,788**	**6,223**

The Board of Education of the Christ the Teacher Roman Catholic Separate School Division No. 212

Schedule F: Detail of Designated Assets

for the year ended August 31, 2025

	August 31 2024	Additions during the year	Reductions during the year	August 31 2025
	$	$	$	$ (Note 12)
External Sources				
Jointly Administered Funds				
School generated funds	453,376	544,293	517,914	479,755
Total Jointly Administered Funds	**453,376**	**544,293**	**517,914**	**479,755**
Ministry of Education				
PMR maintenance project allocations	1,586,727	639,348	1,230,051	996,024
Total Ministry of Education	**1,586,727**	**639,348**	**1,230,051**	**996,024**
Total	**2,040,103**	**1,183,641**	**1,747,965**	**1,475,779**
Internal Sources				
Board governance				
Board Governance Training & Election	45,266	-	5,000	40,266
Legal	71,475	-	-	71,475
Total Board governance	**116,741**	**-**	**5,000**	**111,741**
Curriculum and student learning				
School Budgets	290,161	-	36,515	253,646
Catholic Distinctiveness	356,649	-	33,808	322,841
Central Textbooks & Curriculum Resources	385,246	-	4,567	380,679
Mental Health & Wellness	236,829	75,000	77,000	234,829
Truth & Reconciliation	104,266	-	20,243	84,023
Total curriculum and student learning	**1,373,151**	**75,000**	**172,133**	**1,276,018**
Facilities				
Maintenance Capital & Replacement	3,495,824	-	712,464	2,783,360
Playground & Outdoor Space Enhancement	168,587	-	14,806	153,781
Total facilities	**3,664,411**	**-**	**727,270**	**2,937,141**
Furniture and equipment				
Academic Equipment Replacement	725,760	-	10,078	715,682
Total furniture and equipment	**725,760**	**-**	**10,078**	**715,682**
Information technology				
Technology	2,262,228	-	250,977	2,011,251
Division Office Software Upgrades	183,015	175,000	-	358,015
Total information technology	**2,445,243**	**175,000**	**250,977**	**2,369,266**
Professional development				
Investing in Teachers	504,410	150,000	191,830	462,580
Total professional development	**504,410**	**150,000**	**191,830**	**462,580**
Transportation				
Vehicle Replacement	311,892	-	-	311,892
Total transportation	**311,892**	**-**	**-**	**311,892**
Total	**9,141,608**	**400,000**	**1,357,288**	**8,184,320**
Total Designated Assets	**11,181,711**	**1,583,641**	**3,105,253**	**9,660,099**

THE BOARD OF EDUCATION OF THE CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2025

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 Christ the Teacher Roman Catholic School Division No. 212" and operates as "the Christ the Teacher Roman Catholic Separate School Division No. 212". 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) Trust Funds

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it has no unilateral authority to change the conditions set out in the trust indenture.

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 14 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of $313,900 (2024 - $314,500) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of $21,521,082 (2024 - $20,552,067) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of $264,508 (2024 - $264,508) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of $3,097,426 (2024 - $3,057,018) because final tax assessments may differ from initial estimates.
- uncollectible taxes of $178,786 (2024 - $173,304) because actual collectability may differ from initial estimates.
- estimated accrued salaries of nil (2024 - $304,604) related to the settlement of a provincial teacher collective bargaining agreement that included a retroactive application to September 1, 2023. The agreement was settled during the current year with retroactive payments settled.

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

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

d) Financial Instruments

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

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.

e) Financial Assets

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

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

Accounts Receivable includes taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding the collectability of outstanding balances. Provincial grants receivable represent operating grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met and there are no stipulations strong enough to create a liability.

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

Portfolio Investments consist of Guaranteed Investment Certificates (GICs). The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

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

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

Tangible capital assets 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
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 15-35 years.

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, Saskatchewan Workers' Compensation premiums and software licenses.

g) Liabilities

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

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

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- **i)** Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP). The school division's obligation for the plan is limited to collecting and remitting contributions of the employees at rates determined by the plan.

- **ii)** Other employees participate in the Municipal Employees' Pension Plan (MEPP). The plan is accounted for as a defined contribution plan whereby the school division's contributions are expensed when due.

i) Revenue Recognition

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

The school division's sources of 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 $1/12^{th}$ 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.

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 2024 and 2025 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 considers 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.

j) Accounting Standard Not Yet in Effect

The Public Sector Accounting Board has issued a new conceptual framework and reporting model. A conceptual framework is a coherent set of interrelated concepts underlying accounting and financial reporting standards. It prescribes the nature, function and limits of financial accounting and reporting. A reporting model establishes guidance on the presentation of general-purpose financial statements.

The school division will adopt both the conceptual framework and reporting model on September 1, 2026, and is in the process of evaluating the impact this will have on these financial statements. Prior period amounts will be restated to conform to the presentation requirements for comparative financial information.

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As at August 31, 2025

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2025	2024
Portfolio investments in the cost or amortized cost category:	Cost	Cost
GICs		
Raymond James, 3.70% maturing April 2026	$ 2,500,000	$ -
Canaccord Genuity, 3.93% maturing December 2026	3,000,000	-
Bank of Montreal, 2.63% maturing October 2025	10,750	-
Bank of Montreal, 1.95% matured October 2024		10,750
Royal Bank of Canada, 5.71% matured September 2024	-	3,000,000
Canaccord Genuity, 6.48% matured October 2024	-	3,000,000
Raymond James, 5.80% matured March 2025	-	3,000,000
Total portfolio investments reported at cost or amortized cost	$ 5,510,750	$ 9,010,750

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2025 Actual	2024 Actual
Governance	$ 53,553	$ 93,839	$ -	$ 147,392	$ 149,784
Administration	1,000,845	198,748	16,900	1,216,493	1,183,965
Instruction	16,150,566	1,501,207	340,125	17,991,898	16,394,041
Plant Operation & Maintenance	892,352	3,000,127	565,861	4,458,340	2,834,900
Student Transportation	-	495,549	34,825	530,374	499,273
School Generated Funds	-	535,147	11,304	546,451	473,928
Complementary Services	317,325	28,357	-	345,682	320,649
External Services	-	183,228	-	183,228	157,789
Other	-	6,483	-	6,483	5,684
TOTAL	$ 18,414,641	$ 6,042,685	$ 969,015	$ 25,426,341	$ 22,020,013

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 and paid time off (PTO) banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2025.

Details of the employee future benefits are as follows:

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	2025	2024
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.25%	4.00%
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%	2.70%
Expected average remaining service life (years)	11	11

Liability for Employee Future Benefits	2025	2024
Accrued Benefit Obligation - beginning of year	**$ 262,000**	**$ 153,100**
Current period service cost	15,500	10,200
Interest cost	10,700	7,000
Benefit payments	(22,200)	(9,400)
Actuarial (gains) losses	(5,700)	101,100
Plan amendments	28,600	-
Accrued Benefit Obligation - end of year	**288,900**	**262,000**
Unamortized net actuarial gains	25,000	52,500
Liability for Employee Future Benefits	**$ 313,900**	**$ 314,500**

Employee Future Benefits Expense	2025	2024
Current period service cost	$ 15,500	$ 10,200
Amortization of net actuarial (gain)	(4,600)	(13,800)
Benefit cost	**10,900**	**(3,600)**
Interest cost	10,700	7,000
Total Employee Future Benefits Expense	**$ 21,600**	**$ 3,400**

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)

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:

	2025		2024
	STRP	TOTAL	TOTAL
Number of active School Division members	159	159	147
Member contribution rate (percentage of salary)	10.00%	10.00%	9.50%-11.70%
Member contributions for the year	$ 1,159,605	$ 1,159,605	$ 1,017,792

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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	2025	2024
Number of active School Division members	121	110
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	$ 388,860	$ 358,003
School Division contributions for the year	$ 388,860	$ 358,003
Actuarial extrapolation date	Dec-31-2024	Dec-31-2023
Plan Assets (in thousands)	$ 4,090,806	$ 3,602,822
Plan Liabilities (in thousands)	$ 2,571,158	$ 2,441,485
Plan Surplus (in thousands)	$ 1,519,648	$ 1,161,337

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:

	2025			2024		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	$ 1,144,276	$ 178,786	$ 965,490	$ 1,058,992	$ 173,304	$ 885,688
Provincial Grants Receivable	29,441	-	29,441	-	-	-
Other Receivables	225,434	-	225,434	599,717	-	599,717
Total Accounts Receivable	**$ 1,399,151**	**$ 178,786**	**$ 1,220,365**	**$ 1,658,709**	**$ 173,304**	**$ 1,485,405**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2025	2024
Accrued Salaries and Benefits	$ 369,652	$ 607,971
Supplier Payments	996,249	537,657
Liability for Asset Retirement Obligation	264,508	264,508
Other - Audit Fees, Utilities & Supplies	27,049	77,707
Total Accounts Payable and Accrued Liabilities	**$ 1,657,458**	**$ 1,487,843**

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The school division recognized an estimated liability for asset retirement obligation of $264,508 (2024 - $264,508) for the removal and disposal of asbestos. The nature of the liability is an estimate of future remediation costs related to the removal of asbestos in school buildings. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with the removal of asbestos.

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2024	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2025
Non-Capital deferred revenue:				
Property Taxation	$ 831,100	$ 767,144	$ 831,099	$ 767,145
Total Deferred Revenue	**$ 831,100**	**$ 767,144**	**$ 831,099**	**$ 767,145**

10. 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	2025	2024
Revenues:			
Operating Grants	$ 353,202	$ 353,202	$ 350,004
Total Revenues	**353,202**	**353,202**	**350,004**
Expenses:			
Salaries & Benefits	317,325	317,325	292,357
Instructional Aids	13,580	13,580	15,172
Supplies and Services	9,315	9,315	9,223
Non-Capital Equipment	4,954	4,954	3,575
Student Related Expenses	508	508	322
Total Expenses	**345,682**	**345,682**	**320,649**
Excess of Revenues over Expenses	**$ 7,520**	**$ 7,520**	**$ 29,355**

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11. EXTERNAL SERVICES

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

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

Summary of External Services Revenues and Expenses, by Program	**Invitational Shared Services Initiative**	**Driver Education**	**2025**	**2024**
Revenues:				
Operating Grants	$ 92,300	$ -	$ **92,300**	$ **-**
Grants from Others	-	74,087	**74,087**	**71,319**
Total Revenues	**92,300**	**74,087**	**166,387**	**71,319**
Expenses:				
Grant Transfers	69,225	-	**69,225**	**75,229**
Instructional Aids	8,779	-	**8,779**	**3,895**
Supplies and Services	-	74,448	**74,448**	**72,671**
Travel	626	-	**626**	**-**
Professional Development	525	-	**525**	**-**
Student Related Expenses	26,936	-	**26,936**	**5,994**
Contracted Transportation & Allowances	2,689	-	**2,689**	**-**
Total Expenses	**108,780**	**74,448**	**183,228**	**157,789**
(Deficiency) of Revenues over Expenses	$ **(16,480)**	$ **(361)**	$ **(16,841)**	$ **(86,470)**

12. 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:

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		August 31, 2024		Additions during the year		Reductions during the year		August 31, 2025
Invested in Tangible Capital Assets:								
Net Book Value of Tangible Capital Assets	$	15,787,280	$	125,886	$	969,015	$	14,944,151
Less: Liability for Asset Retirement Obligation		(264,508)		-		-		(264,508)
		15,522,772		125,886		969,015		14,679,643
Designated Assets (Schedule F)		11,181,711		1,583,641		3,105,253		9,660,099
Unrestricted Surplus		2,242,994		1,447,315		400,000		3,290,309
Total Accumulated Surplus	$	28,947,477	$	3,156,842	$	4,474,268	$	27,630,051

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 10, 2024 and the Minister of Education on August 29, 2024.

14. TRUSTS

The school division, as the trustee, administers trust funds for a scholarships and a memorial donation. The trust assets and transactions are not included in the financial statements.

Information about these trusts is as follows:

	Gulak Memorial Donation		Scholarships		Total	Total
	2025	2024	2025	2024	2025	2024
Cash and short-term investments	$ 151,130	$ 171,731	$ 134,119	$ 132,577	$ 285,249	$ 304,308
Total Assets	**151,130**	**171,731**	**134,119**	**132,577**	**285,249**	**304,308**
Revenues						
Contributions and donations	-	-	19,400	18,800	19,400	18,800
Interest on investments	7,115	9,338	3,624	4,558	10,739	13,896
	7,115	9,338	23,024	23,358	30,139	32,696
Expenses						
Materials and supplies	27,716	-	-	-	27,716	-
Scholarships	-	-	21,482	21,250	21,482	21,250
	27,716	-	21,482	21,250	49,198	21,250
Excess (Deficiency) of Revenues over Expenses	(20,601)	9,338	1,542	2,108	(19,059)	11,446
Trust Fund Balance, Beginning of Year	171,731	162,393	132,577	130,469	304,308	292,862
Trust Fund Balance, End of Year	**$ 151,130**	**$ 171,731**	**$ 134,119**	**$ 132,577**	**$ 285,249**	**$ 304,308**

15. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Student transportation agreement with Southland Transportation Ltd. of approximately $1,500,000 over 3 years.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2026	$ 18,904	**$ 18,904**
2027	18,904	**18,904**
2028	14,178	**14,178**
Total Lease Obligations	**$ 51,986**	**$ 51,986**

16. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division monitors overdue accounts on a monthly basis.

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 grants and other accounts receivable as at August 31, 2025, was:

	August 31, 2025				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	$ 29,441	$ 29,441	$ -	$ -	$ -
Other Receivables	120,221	120,221	-	-	-
Net Receivables	**$ 149,662**	**$ 149,662**	**$ -**	**$ -**	**$ -**

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 monitoring budgets, completing quarterly forecasts and maintaining cash balances for current and future cash requirements to meet accounts payable obligations and accrued liabilities.

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

	August 31, 2025				
	Total	**Within 6 months**	**6 months to 1 year**	**1 to 5 years**	**> 5 years**
Accounts payable and accrued liabilities	$ 1,657,458	$ 1,392,950	$ -	$ -	$ 264,508
Total	**$ 1,657,458**	**$ 1,392,950**	**$ -**	**$ -**	**$ 264,508**

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of $750,000 with interest payable monthly at a rate of prime minus 1.0% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as at August 31, 2025.

The school division minimizes these risks by holding cash in accounts at Canadian banks, denominated in Canadian currency, investing in GICs and term deposits for short terms at fixed interest rates and by managing cash flows to minimize the utilization of its bank line of credit.