Prince Albert Roman Catholic Separate School Division No. 6

Annual Report 2024-25

PRINCE ALBERT Est. 1887
CATHOLIC SCHOOL DIVISION
Learning for life through ***Catholic Education***

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PRINCE ALBERT
ROMAN CATHOLIC *Est. 1887*
SEPARATE SCHOOL DIVISION No.6

Learning for life through ***Catholic Education***

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All board of education annual reports are available on the Government of Saskatchewan website at Publications Centre Education.

Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Prince Albert Roman Catholic Separate School Division No. 6 is pleased to provide you and the residents of the school division with the 2024-25 annual report. This report presents an overview of Prince Albert 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,

Suzanne Stubbs
Chairperson

Introduction

This report provides information about Prince Albert Roman Catholic Separate School Division No. 6 for the 2024-25 fiscal year, including details about 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 made toward achieving the provincial-level targets.

The Prince Albert Roman Catholic Separate School Division (PARCSSD) celebrated its 137 years of operation in the 2024-25 school year. The school division was proclaimed in 1887, while Saskatchewan was still part of the Northwest Territories. Our theme, "Living Christ's Mission," exemplifies our role as pilgrims of hope in our families, schools, and communities.

Prince Albert Schools are fortunate to have a long history of working and learning on Treaty 6 territory and the homeland of the Métis. The Board of Education of PARCSSD is grateful for the community's continued support in fulfilling its mission and vision of "Learning for Life through Catholic Education."

In the 2024-25 school year, the school division prioritized implementing the second year of a three-year strategic plan for 2023 to 2026. In the 2024-25 school year, the school division also prioritized the importance of maintaining achievement results and the well-being of students and staff while striving to provide quality Catholic education. This report includes actions aligned with the school division's priorities and goals for the 2024-25 academic year.

Students at St. Catherine Catholic School honour Truth and Reconciliation Day

St. Michael Community School school-wide Annual Feast

Governance

The Board of Education

The Board of Education governs the PARCSSD and School Community Councils advise individual schools. PARCSSD is governed by a seven-person elected Board of Education. The *Education Act 1995* gives the Board of Education authority to govern the school division and to "exercise general supervision and control over the schools in the school division."

The school division is organized into six urban subdivisions and one rural subdivision. Trustee positions for the purpose of elections are determined by subdivision, 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 Board of Education was elected on November 13, 2024, and will serve a four-year term. The Board of Education members, as of August 31, 2025, were:

Subdivision 1 (Urban)	Suzanne Stubbs (Board Chair)
Subdivision 1 (Urban)	Pat Hordyski (Vice-Chair)
Subdivision 1 (Urban)	Crystal Halliday
Subdivision 1 (Urban)	Jason Kopchynski
Subdivision 1 (Urban)	Andrea Ring
Subdivision 1 (Urban)	Darryl Sande
Subdivision 2 (Rural)	Darlene Slater

Suzanne Stubbs
Chair

Pat Hordyski
Vice Chair

Crystal Halliday
Trustee

Jason Kopchynski
Trustee

Andrea Ring
Trustee

Darryl Sande
Trustee

Darlene Slater
Trustee

Lorel Trumier
Director of Education

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the seven schools in PARCSSD. Funding for the seven SCCs is equal for each school, with a grant amount of $14,000 annually. SCCs may generate additional funds per the Board of Education's fundraising policy.

In 2024-25, seven SCCs in the PARCSSD had elected and appointed members, as outlined in *The Education Regulations, 2019.* The actual number of members varies from one SCC to another. As per board policy, there were five to nine elected members, of whom the majority were of the Catholic Faith.

The Education Regulations 2019 require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. SCCs were instrumental in implementing strategic direction(s) while participating in providing feedback for the next three-year Strategic Plan. Student achievement data and information regarding school division data were shared and discussed, and processes were provided to gather feedback from the SCCs. Their members and school-based administration represented all SCCs.

SCCs provided advice to the Board of Education, which encompasses policies, programs, and education service delivery, as well as advice to school staff regarding school programming. A trustee representative adopts a school, and the trustee provides the SCC with a Board of Education Trustee Report at their meetings. SCCs also work with school staff to develop an annual school-level Learning Improvement Plan. The SCC reviews the Learning Improvement Plans before being submitted to the school division.

A strategy to engage parents included hosting lunch or evening meetings throughout the school division each year. SCCs enable the community to participate in educational planning and decision-making, promoting shared responsibility for learning among community members, students, and educators. SCCs supported engagement projects in 2024-25 to enhance student opportunities in their respective schools. Active participation from each SCC is valued and appreciated. Each SCC prioritized special projects such as playground fundraising, community building events such as dances and other supports for schools such as supplemental resources.

A special Professional Development / Networking Session was held, where all the representatives from each of the schools were invited to attend Dr. Caroline Buzanko's Session on "Taming the Anxiety Gremlin". The session was intended to support parents in understanding and supporting children with anxiety. The session was well attended by members from each of the respective schools.

School Division Profile

School Division in Context

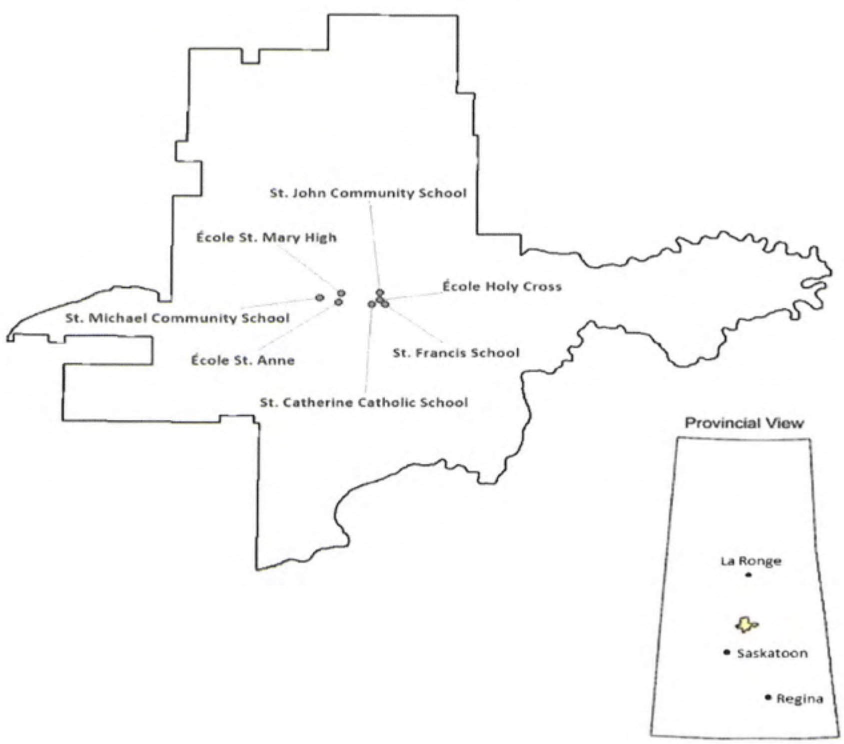
The PARCSSD is primarily urban, encompassing the city of Prince Albert and a small surrounding rural area. It operates seven schools within a geographic region that stretches from north of the North Saskatchewan River in the south, to the Buckland Rural Municipality in the north, the river forks in the east, and extends approximately 15 km to the west. The map below illustrates the boundaries of the division.

Governance is provided by six urban trustees and one rural trustee elected at large. All seven schools, along with the Catholic Education Centre, are located in the city of Prince Albert.

The division is located on Treaty 6 Territory and the traditional homeland of the Métis. Prince Albert, often referred to as the "Gateway to the North," serves as a central hub for northern Saskatchewan.

For more information, please visit our website: www.pacsd.ca.

Prince Albert
RCSSD No. 6
August 2021



Division Philosophical Foundation

Division Mission Statement

To optimize learning and nurture spiritual growth guided by Gospel values and the Church teachings.

Division Vision Statement

Learning for Life Through Catholic Education!

Division Core Values

Student-Centred: Make all decisions in the best interest of students
Community: Recognize and accept everyone as people of God
Integrity: Operate with a spirit of justice and honesty
Servant Leadership: Serve others modelled on the life of Jesus
Stewardship: Ensure responsible and just use of resources

Demographics

Students

PARCSSD reports an increase in the number of students enrolled in the school division compared to the previous year (3017 in 2024-25 in Kindergarten to Grade 12, compared to 2915 in the previous year).

Approximately 45% of students enrolled have self-identified as First Nation, Métis, and Inuit. The success of First Nation, Métis, and Inuit students is celebrated and visible in our graduation rates! The number of French Immersion students continues to remain consistent, with approximately 30% of students enrolled in French Immersion programming. The success rates for French Immersion students to graduate with a bilingual certificate are to be celebrated!

The number of students identified as English as an Additional Language has almost doubled over the past few years, with 457 enrolled in 2024-25 compared to 237 in 2022-23 and 205 in 2021-22. The most significant proportion of students is in Grades 1 to 3.

Prince Albert RCSSD 6					
Grade	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**
Kindergarten	188	176	209	202	206
1	211	198	195	210	207
2	200	210	197	192	214
3	196	195	206	201	207
4	222	188	187	216	224
5	235	208	198	206	223
6	188	230	220	217	225
7	233	181	233	232	216
8	210	224	186	237	240
9	233	250	259	231	274
10	256	247	245	288	260
11	271	242	256	245	278
12	269	259	233	235	243
Total	**2,912**	**2,808**	**2,824**	**2,912**	**3,017**
PreK	**130**	**174**	**162**	**158**	**182**

Subpopulation Enrolments	Grades	2020-21	2021-22	2022-23	2023-24	2024-25
Self-Identified First Nations, Métis, or Inuit	K to 3	359	393	394	376	379
	4 to 6	317	315	289	278	294
	7 to 9	323	323	345	349	322
	10 to 12	367	375	357	371	373
	Total	1,366	1,406	1,385	1,374	1,368
English as an Additional Language	1 to 3	72	64	90	165	194
	4 to 6	40	48	71	120	108
	7 to 9	55	61	46	81	85
	10 to 12	29	32	30	63	70
	Total	196	205	237	429	457
French Immersion	K to 3	308	299	289	290	301
	4 to 6	207	200	190	187	192
	7 to 9	210	203	202	185	186
	10 to 12	199	195	215	200	191
	Total	924	897	896	862	870

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	173.4
Principals, vice-principals	12.2
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	101.5
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	18.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	19.0
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	4.0
Total Full-Time Equivalent (FTE) Staff	**328.1**

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: September 30, 2024, report from HR System

Senior Management Team

The Director of Education, Lorel Trumier, reports directly to the Board of Education.

Superintendents of Education include Charity Dmytruk, Wade Mourot, and Robert Tessier.

- Charity Dmytruk supports the management of the Student Support Services portfolio. As the Superintendent of Student Support Services, she oversees Prekindergarten programming, Early Learning Intensive Support, and Student Support Services for the school division.
- Wade Mourot, Superintendent of Curriculum & Instruction, supports curriculum actualization, resource acquisitions, assessment, and evaluation for French and English Programming K-12.

- Robert Tessier, Superintendent of Human Resources and School Operations, is responsible for routine human resources management and planning for school operation needs.
- Greg McEwen, Chief Financial Officer, is responsible for all financial aspects of the school division.
- Shawn Blechinger, Facilities Manager, is responsible for maintaining all school division facilities, including overseeing the work of the school division caretaking and maintenance staff. The Facilities Manager oversees minor capital project management and Preventative Maintenance and Renewal (PMR).
- Sean Kenny, Information Technology Manager, manages technology-related software and hardware, including data access for the school division.

Students at St. Francis School learn about Fire Safety

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.

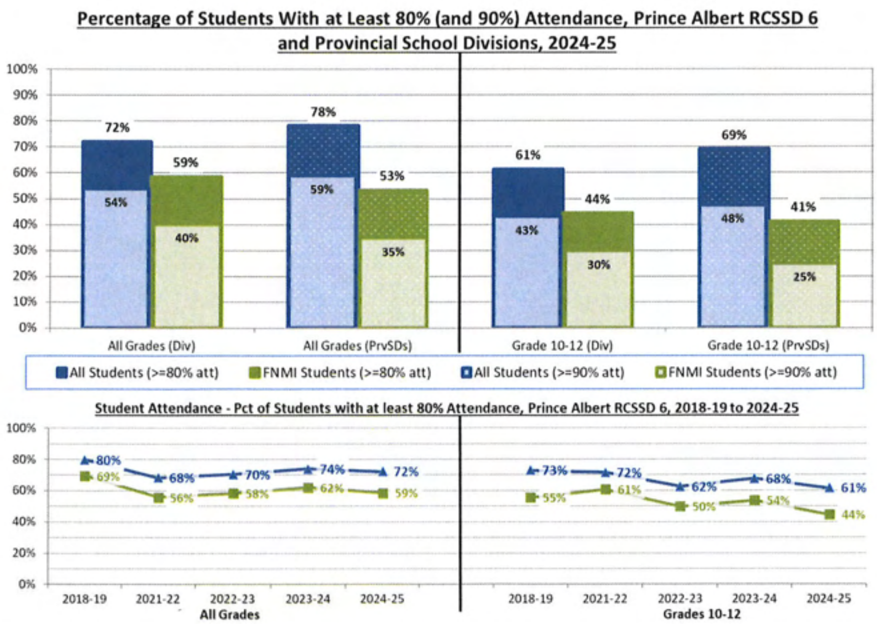
Target: Student attendance will improve annually.

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. Generally, students with at least 90% attendance have even better academic 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

All Grades

72% of all students in PARCSSD have an attendance rate of 80% or higher, and 59% have an attendance rate of 90% or higher. 59% of First Nation, Metis, Inuit (FNMI) students have an attendance rate of 80% or higher, and 40% have an attendance rate of 90% or higher. FNMI students from PARCSSD are 5 percentage points higher than the provincial average, attending 80% of the time. FNMI students from PARCSSD are 6 percentage points higher than the provincial average, attending 90% of the time.

Grades 10-12

61% of all students across grades 10-12 in PARCSSD have an attendance rate of 80% or higher, and 43% have an attendance rate of 90% or higher. 44% of FNMI students have an attendance rate of 80% or higher, and 30% of FNMI students have an attendance rate of 90% or higher. FNMI students in Grades 10-12 from PARCSSD are 3 percentage points higher than the provincial average, attending 80% of the time. In addition, FNMI students from PARCSSD are 5 percentage points higher than the provincial average, attending 90% of the time.

Five-Year Trend

The five-year trend line graph shows a decrease in attendance rates across all grades in the years affected by COVID-19. Since the 2022-23 school year, we have seen steady attendance growth in the all-student category and the FNMI subgroup. The return to robust, interactive, and therefore more engaging classroom instruction and inclusive extra-curricular and co-curricular activities have been a focus for increasing student engagement and attendance.

We are pleased that our attendance rates for FNMI students are higher than the provincial rates for all categories and grades 10-12. It is significant to have attendance rates 10-12 percentage points higher than the provincial average when 45% of your student population from PreK to Grade 12 self-identify as FNMI. We attribute some of the increased attendance to our staff intentionally working to make our schools welcoming and ensure that the school is engaging for all learners. The Inspiring Success, Mental Health and Well-Being, and Positive Connections and Transitions are areas of work to achieve the goals aimed to impact student engagement. When students and families feel connected to their school, student attendance and achievement increase. The work that is done at the elementary level sets the stage for credit attainment and graduation rates in high school.

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

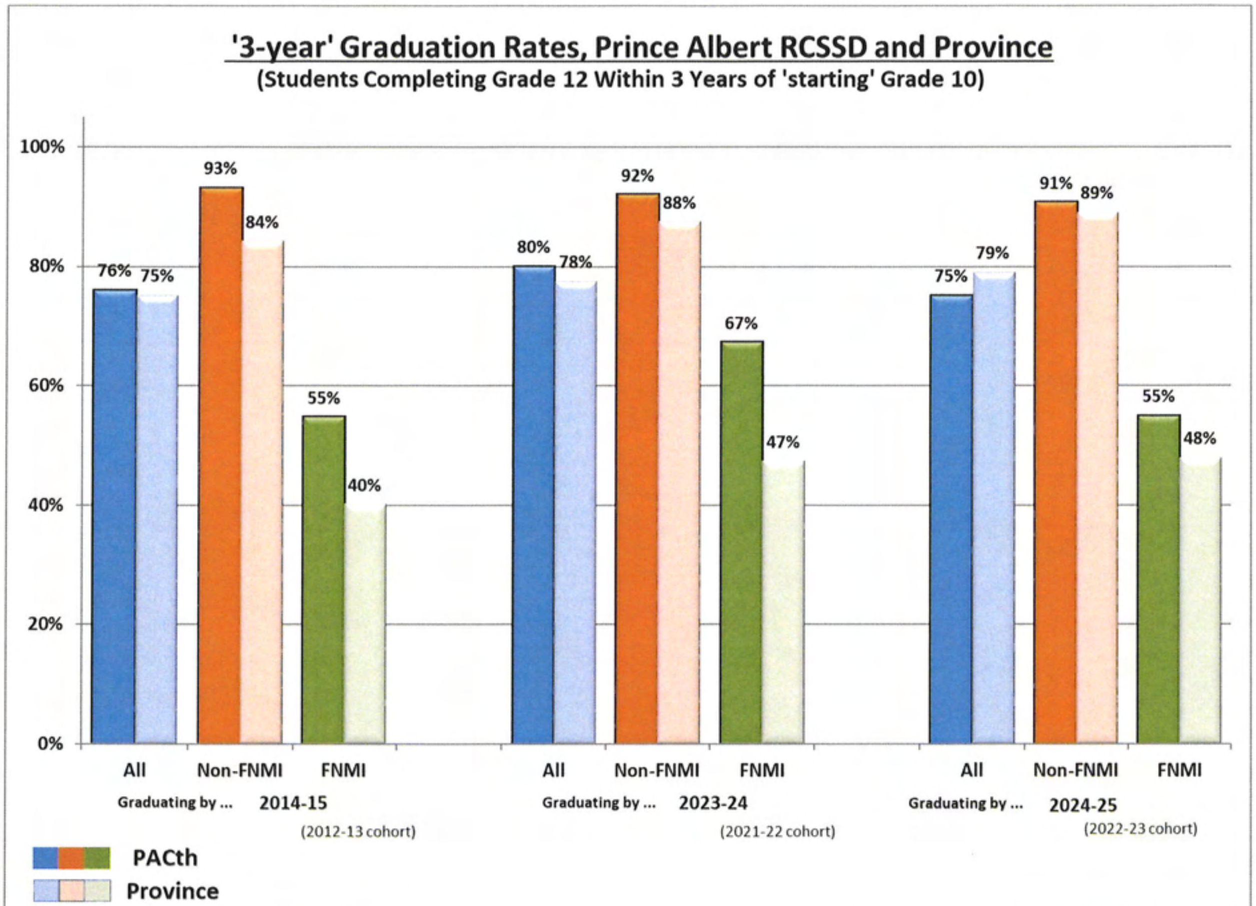
Measure

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

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

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2025

Analysis of Results – Three-Year Graduation Rates

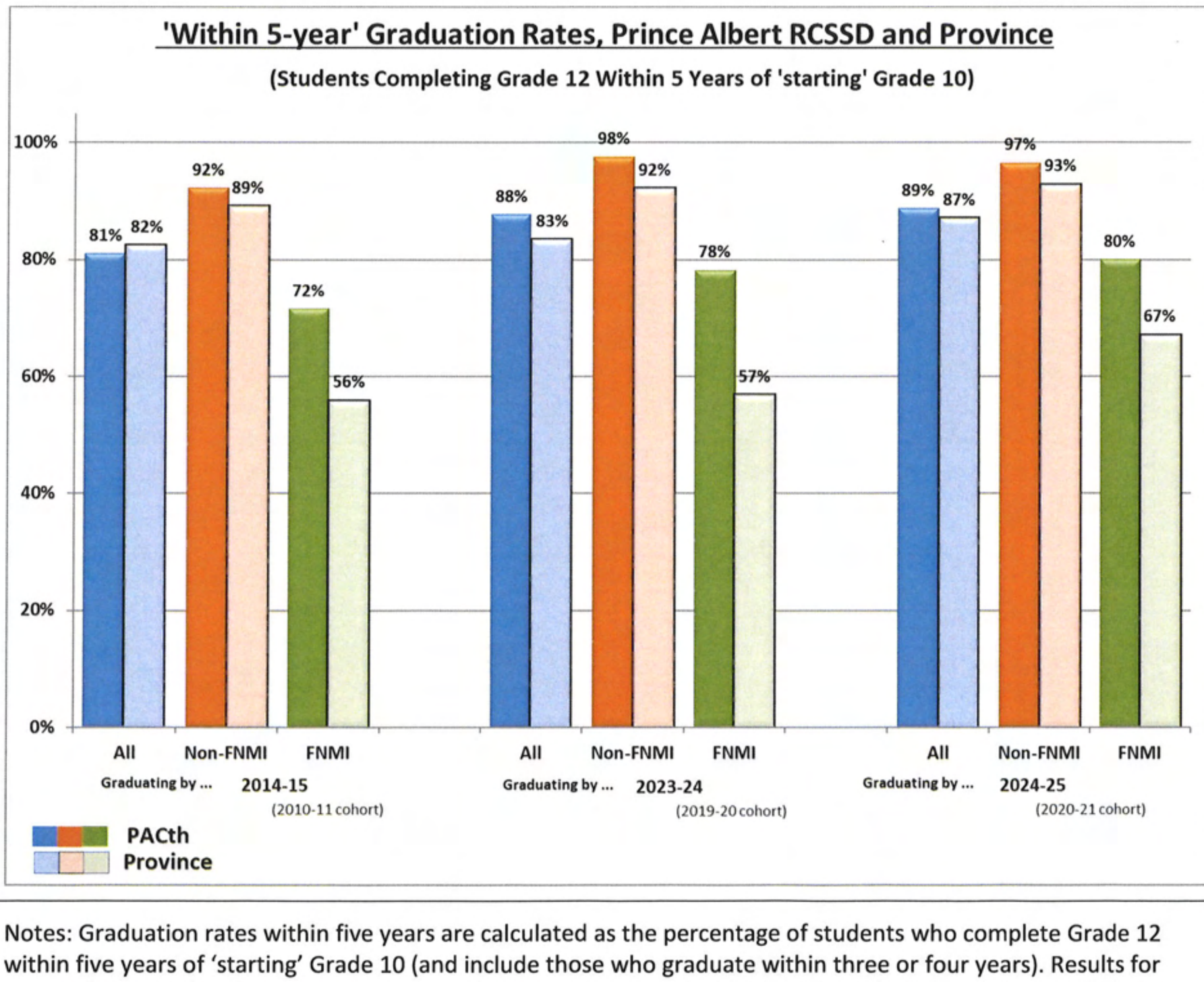
The three-year graduation rates for PARCSSD have outperformed provincial averages in two of the three categories in 2024-25. The graduation rates include 75% of "all" PARCSSD students graduating in 'three years' while the provincial average was 79%. 91% of PARCSSD students in the non-FNMI category graduated in ' three years ' while the provincial average was 89%, representing a 2 percentage point increase over the provincial average. Also, of note, 55% of PARCSSD FNMI students graduated in 'three years.' In comparison, the provincial average was 48% in 2024-25, 8 percentage points lower. Graduation rates for PARCSSD continue to meet or outperform the provincial averages from the results of all categories compared to those from 2014-15 to present. The results can be attributed to managing barriers and needs of students in credit recovery, individualized supports for remediation, and reviewing programming options for students.

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

Graduation rates within five years for PARCSSD have outperformed provincial averages in all three categories. This includes 89% of "all" PARCSSD students graduating within 'five years' while the provincial average was 87% in 2024-25. 97% of division students in the non-FNMI category graduated within 'five years,' while the provincial average was 93% in 2024-25. More notably, 80% of FNMI students in PARCSSD graduated within 'five years,' while the provincial average was 67% in 2024-2025. There has been an increasing trend for "all" and FNMI students over the 10 years shown. The results show that strategies such as individualized supports for remediation can make a difference in graduation rates. Some students require more time to complete coursework to achieve graduation requirements.

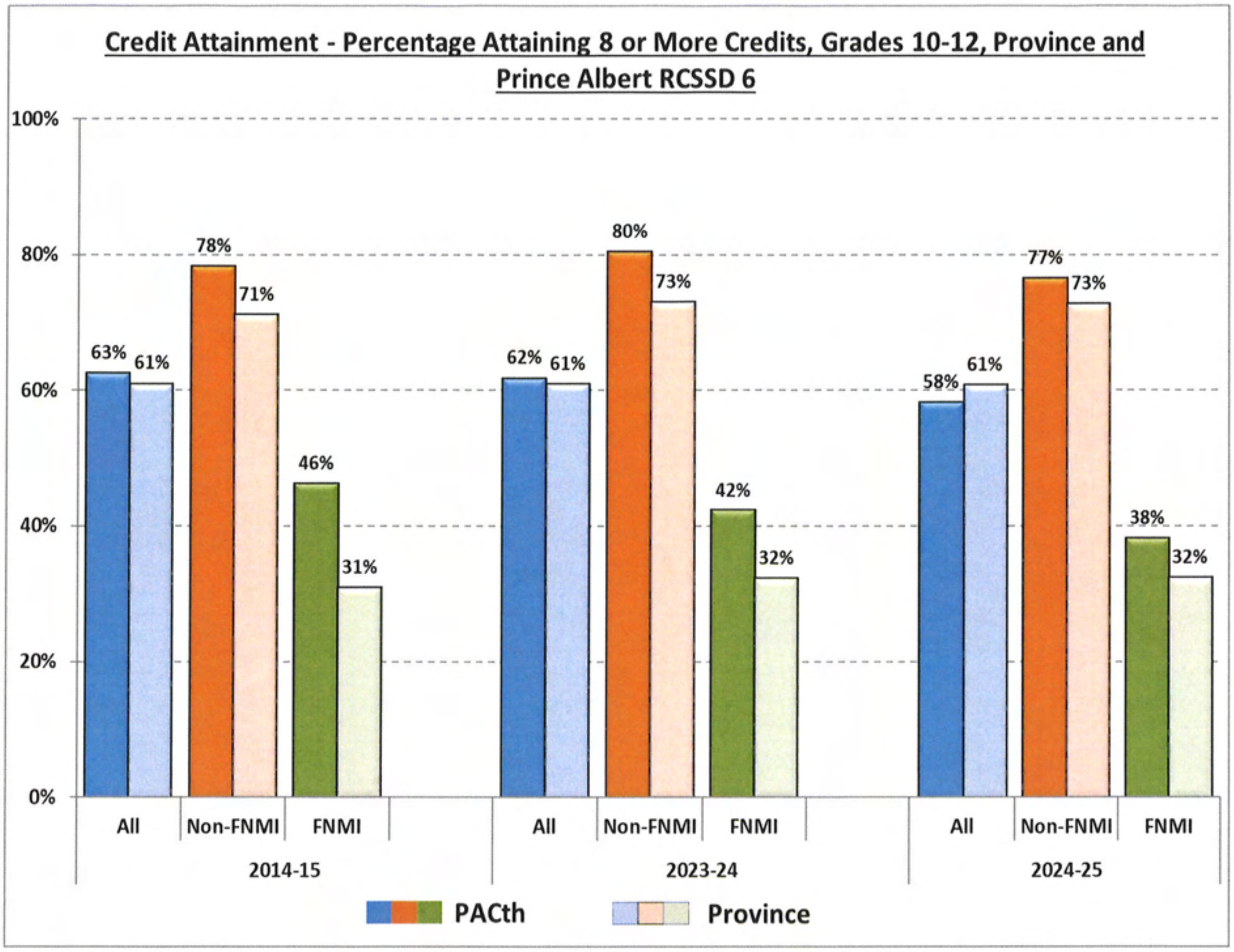
Measure

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

Credit attainment provides a 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.

École St. Mary High School
graduating class of 2024



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

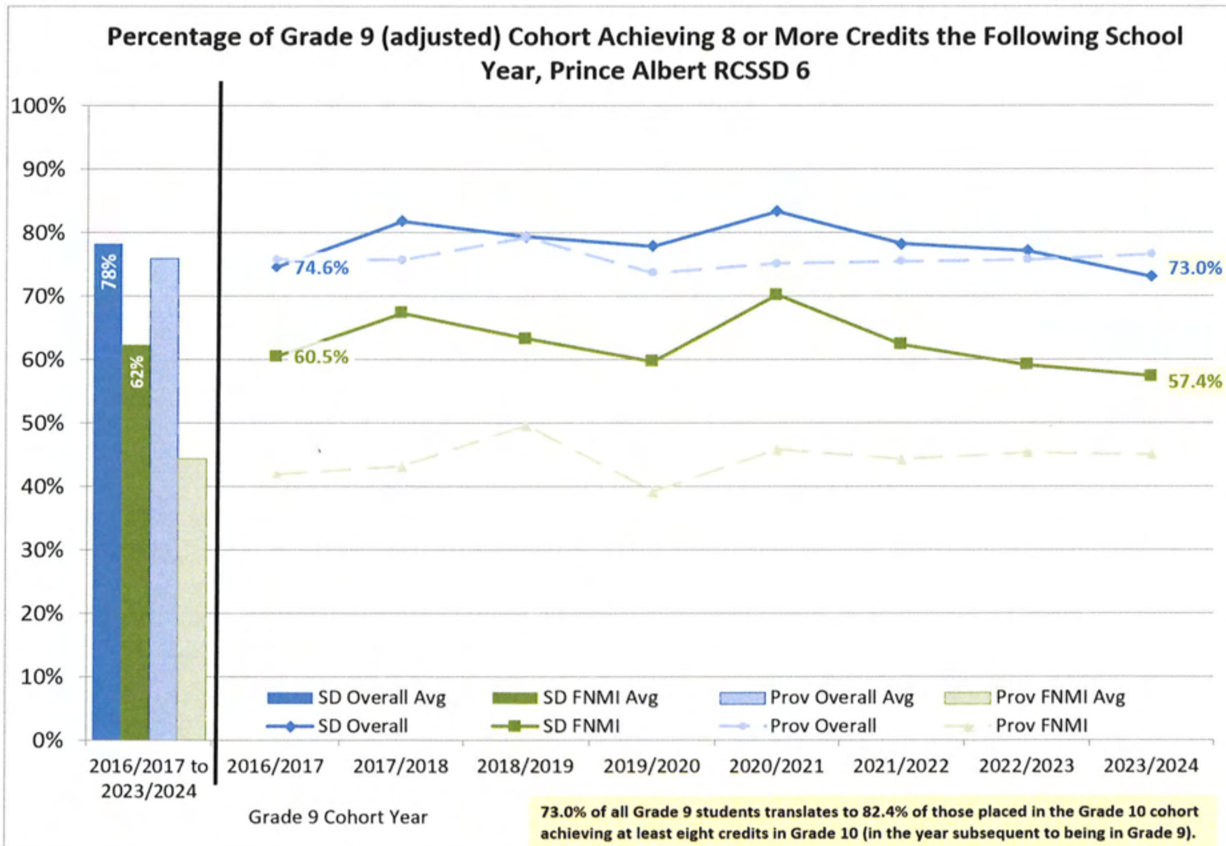
For the overall student population, 58% attained eight or more credits in 2024-25, compared to 61% provincially. The non-FNMI student population, regarding the credit attainment of secondary students achieving eight or more credits per year, has outperformed the provincial averages by 4 percentage points, with 77% attaining eight or more credits. The FNMI student population, regarding the credit attainment of secondary students achieving eight or more credits per year, has more impressively continued to outperform the provincial averages by six percentage points (38% compared to 32%). A notable and encouraging effort has been made to improve averages in all categories. Strategies such as credit recovery and closely monitoring student achievement each semester to support course completion helped in achieving these results.

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

On average over the last 8 years, 78 % of the overall student population achieved 8 or more credits in their Grade 10 transition year. The eight-year average for FNMI students who achieved eight or more credits in Grade 10 is 62%.

The percentage of FNMI students in PARCSSD who have earned eight or more credits has decreased over the past 3 years but remains higher than the provincial averages. Of significant note, in the 2024-25 school year 57.4% of students in the FNMI category achieved eight or more credits compared to the provincial FNMI result of approximately 45%.

Staff and students have worked diligently to ensure credits were attained, and the school division remains committed to achieving school division goals and targets of having the students transition to high school. There are dedicated guidance counsellors at each grade level from Grades 9-12, that track student schedules and credit attainment. This ensures a clear pathway to graduation. Students are able to schedule a period of academic support into their timetable where they can receive individualized support in their classes. This provides students the opportunity to successfully complete their credits. Students who are in the school division at Grade 8 are invited to attend Open House and orientation sessions to support their transition. New students are invited to Open House and orientation sessions to orient students to the school and reduce anxiety as well.

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

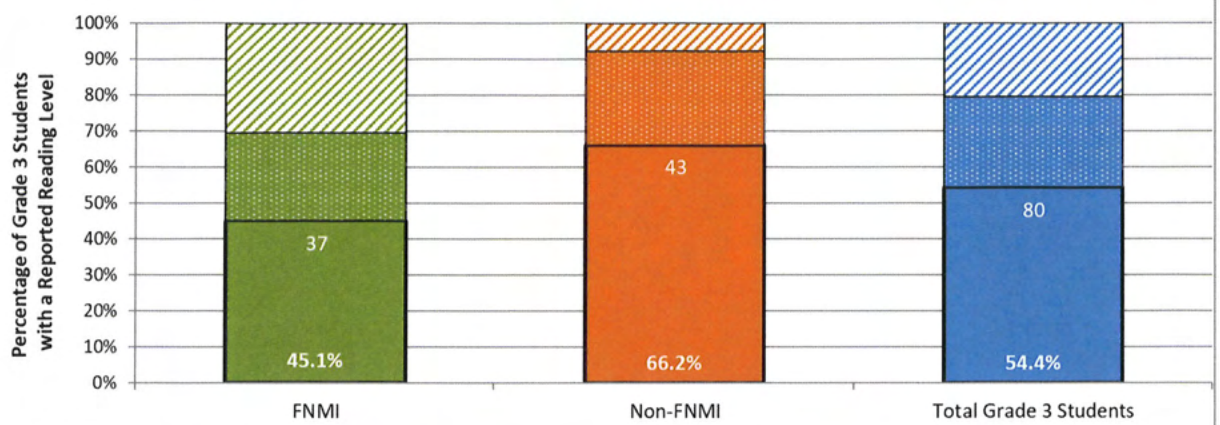
Measure:

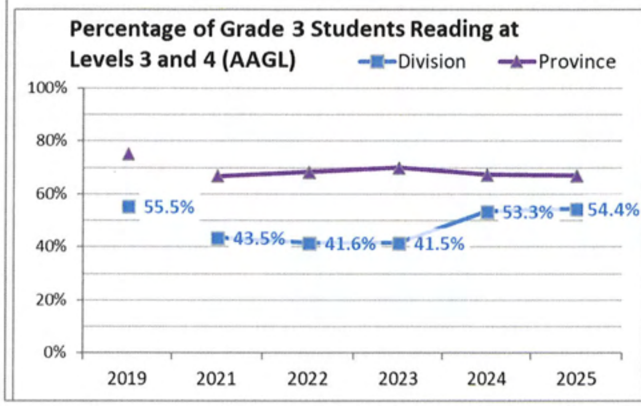
- **The percentage of Grade 3 students reading at or above grade level.**

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond. PARCSSD continued to use Fountas & Pinnell and GB+ to track student reading. This leveled literacy approach lends itself to understanding the reader's comprehension of the text, within the text, and beyond the text. The data collected informs the teacher of the student's reading level and guides the teacher towards a responsive approach to support each child's reading. This benchmark program guides teachers as they support individual, small group, and large group instruction.

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, the June 2020 reading data is unavailable.

Reading Results Data, Prince Albert RCSSD 6, Grade 3, 2024-25





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)	82	88.2%	11.8%	0.0%	93
Division (Total)	147	72.8%	27.2%	0.0%	202
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

In PARCSSD, 54.4% of all Grade 3 students were at or above the Grade 3 provincial reading benchmark for the 2024-25 school year. This is a growth of 1.1 percentage points from the previous year at levels 3 and 4. A significant growth from last year is evident with students who are now reading at level 2 or one level below, and less than one grade below. Results show that approximately 25% of Grade 3 students are one level away from attaining level 3 and 4, which puts the results on the cusp of achieving almost 80% of the population reading at the targeted goal of at or above. Reading results for FNMI students have shown growth as well on the Reading Results Data chart. In the 2024-25 school year, 45.1% of FNMI students were reading at or above grade level. This is a growth of 3.4 percentage points from the previous year. The reading results in 2024-25 are showing less of a gap in results between FNMI and non-FNMI students in comparison to the previous year.

In the 2024-25 school year, there was a focus on strengthening Tier 1 reading instructional strategies in Prekindergarten – Grade 3. Targeted areas were phonemic awareness and phonics instruction. Early identification of students who presented themselves as at risk for reading was considered for interventions in the areas of oral language development, reading recovery, and other small group support.

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

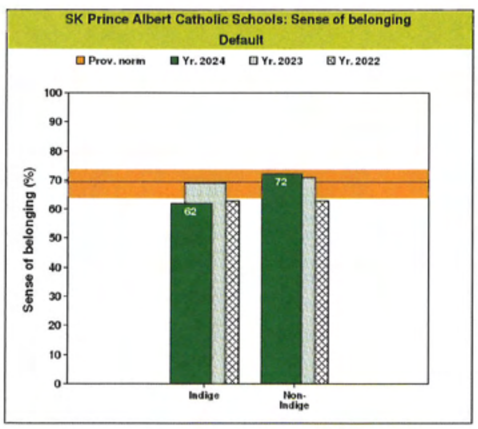
Measure:

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

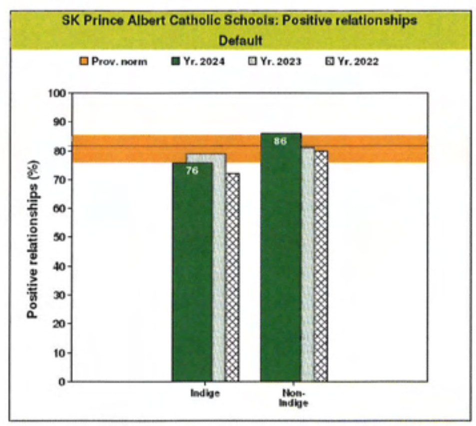
When students have a high sense of connection to the school and feel safe, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

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

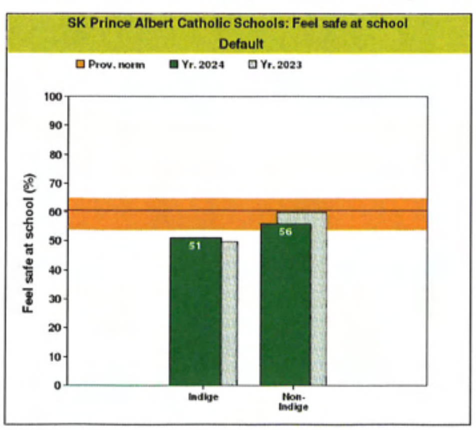
Sense of Belonging: Elementary



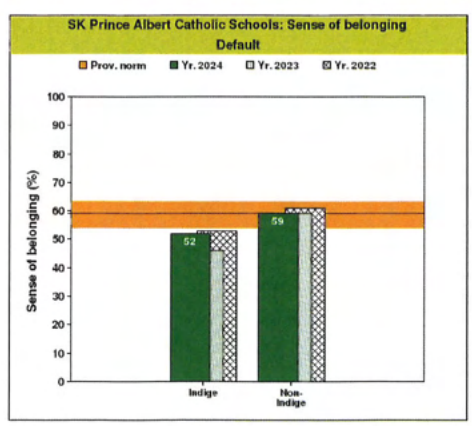
Positive Relationships: Elementary



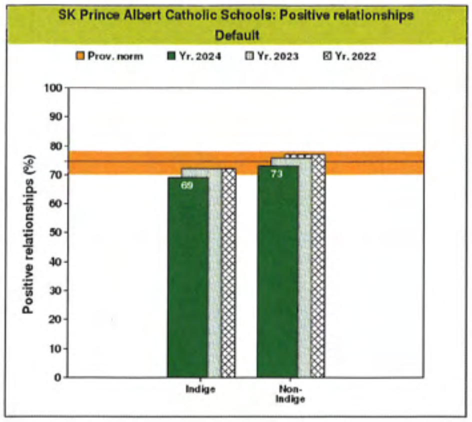
Feel Safe at School: Elementary



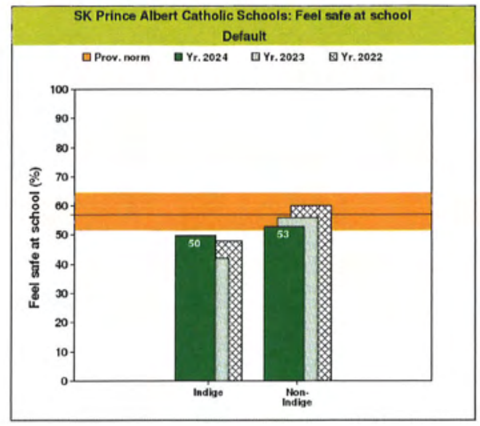
Sense of Belonging: Middle-High School



Positive Relationships: Middle-High School



Feel Safe Attending School: Middle-High School



Analysis of Results

Sense of Connection:

Data provided comes from the OurSCHOOL survey. Two domains used to collect students' sense of connection were: Sense of Belonging and Positive Relationships. Survey data indicate that 68% of students in grades 4 through 6 perceive themselves as being accepted and valued by their peers and by other individuals within the school environment. Students responded to questions such as: I make friends easily at school, I feel accepted for who I am, I feel included in school activities, and School is a place where I feel I belong. These results are similar to the provincial norms. In comparison, 80% of students in the same grade levels reported having positive relationships within the school and indicated that they have friends whom they trust and who encourage them to make positive choices. Positive Relationships questions included: Do you have close friends at school that you can trust?, I get along with others at school, and I get along with others at school. At the secondary level, 55% of students in grades 7–12 reported experiencing a sense of belonging and feeling accepted by their peers. Additionally, 70% of students in this group indicated that they have friends at school whom they trust and who encourage them to make positive choices that foster healthy relationships.

At both the elementary and secondary levels, strategies include faith-integrated lessons that celebrate diversity and promote respect for individual differences, cross-grade mentoring and buddy programs to strengthen peer connections, the establishment of student councils to amplify student voice and leadership, and initiatives that recognize and celebrate positive relationships, teamwork, and inclusion across the school community. All schools deliver bully prevention programming that promotes positive relationship and conflict resolution among peers.

FNMI results in these two domains continue to show about 10 percentage points lower results when compared to Non-Indigenous students. The average trends are similar when compared over the last three years.

Feel Safe Attending School:

OurSCHOOL survey was used to collect this data using the domain: Feel safe at school. Overall, 52% – 54% of all students in grades four to twelve during the 2024-25 school year indicated that they felt safe attending school. This data included questions such as: Have you stayed home from school because you felt unsafe?, I feel safe on my way to and from school, and have you had something stolen at school? This year's data shows growth at the lower end of the range, where more students are feeling safe attending school. Last year, only 41% of all students felt safe compared to 52% this year.

In the 2024-25 school year, all data show that more FNMI students are feeling safer at school compared to last year's results.

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

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

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

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

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

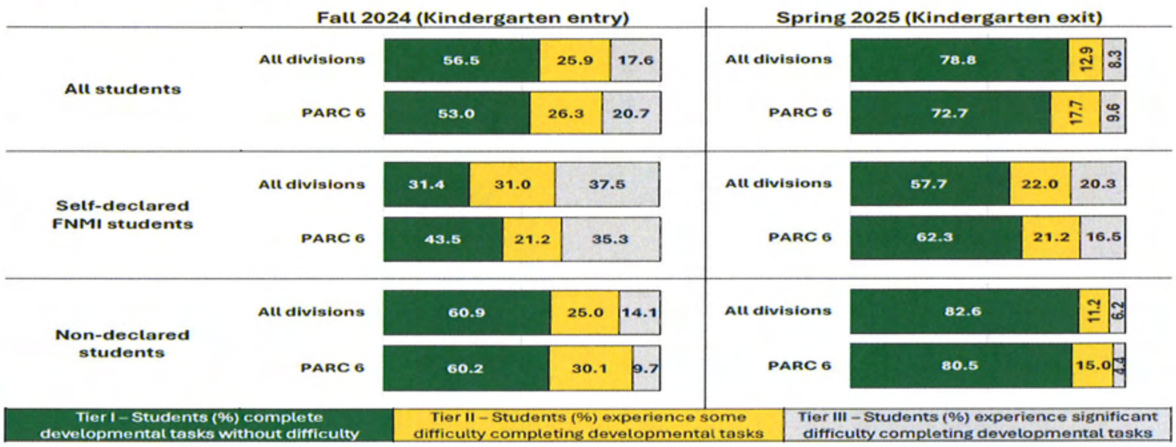
Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills (Tier 1) in key areas, or who develop good levels of skill during their Kindergarten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

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

2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).
Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).
Students (%) assessed as Tier I at Kindergarten entry / exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (**Δ**) relative to the province (all divisions) (**□**)

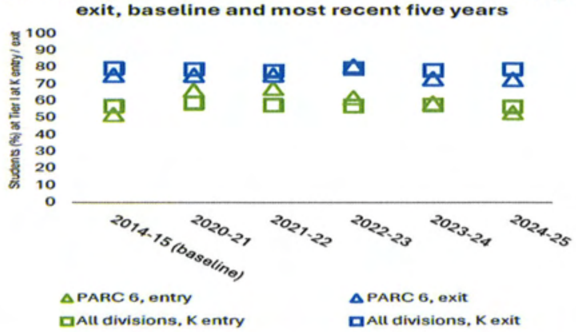
for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year. ***Percentage of students with valid EYE result at Kindergarten entry / exit*** compares the percentage 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 – Prince Albert RCSSD 6 (PARC 6)

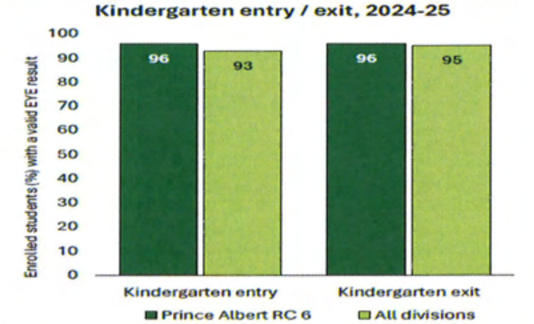


Effectiveness metrics	2023-24 (previous year)		2024-25 (latest)	
	PARC 6	All divisions	PARC 6	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	63%	72%	65%	74%
Fall-identified Tier 3 students (%) who improved to Tier 2	50%	37%	40%	36%
Fall-identified Tier 3 students (%) who improved to Tier I	6%	22%	15%	24%

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



Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2024-25



*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 EYE-TA was used to assess Kindergarten students at entry in the fall and exit in the spring of 2024-25. The PARCSSD EYE-TA results from the fall entry assessment compared to the spring exit assessment show an increase of 20 percentage points in the Tier 1 category from 53% to 73%, meaning that at the exit, 73% of all Kindergarten students were able to complete developmental tasks without difficulty. For FNMI Kindergarten students, there was an increase of 19 percentage points in the Tier 1 category, from 43% to 62% from the fall entry assessment to the spring exit assessment. 40% of students identified as requiring Tier 3 supports improved to Tier 2 supports at Spring exit. 15% of students identified as requiring Tier 3 supports improved to Tier 1 supports at Spring exit, this is an improvement of 9 percentage points more students than in the 2023-24 school year. PARCSSD FNMI students' Spring exit Tier 1 results exceeded the provincial results for this subpopulation, 62% compared to 58% in 2024-25.

The PARCSSD is incredibly proud of the growth made by all Kindergarten students between the entry and exit assessment captures. This speaks directly to the benefits of quality early learning programs and the tremendous growth that can occur in a single school year with the right staff and support. The school division recognizes the need for continued focus, support, and interventions in early learning years so that all students are ready to learn when they transition into Grade 1. All Prekindergarten and Kindergarten classrooms use Strive for 5 strategies to build oral language skills. Students are monitored throughout the year to track improvements in their ability to have 5 oral language exchanges with a minimum of 5 words in each exchange. Support is provided for Prekindergarten and Kindergarten teachers, where instructional and assessment strategies are shared with the goal of improving student achievement.

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.

PARCSSD actively builds and maintains community partnerships to promote students' faith, engagement, and learning opportunities.

A partnership was established in 2021-22 with Métis Nation-Saskatchewan to support Michif's early learning language efforts. Métis Nation-Saskatchewan provided financial and cultural programming support to develop and deliver two Michif full-day Kindergarten programs at St. Michael Community School. In 2024-25, the school division increased from operating one to two programs.
The "Feeding our Future" partnership began in January 2017 to provide food donations and deliveries to schools in Prince Albert for emergency lunches. Lake Country Co-op, Lakeland Ford/Lakeland Hyundai, Broda Group, B&B Construction, and Conexus Credit Union are the contributing partners to supply free, nutritious, emergency lunches to every school in the school division so that no child goes hungry during the school day. Regular meetings occur to review processes, food selection, and operational elements. The program is well-received among our students, families, and staff.

In the spring of 2023, an Invitational Shared Services Initiative (ISSI) partnership was established between the PARCSSD and Peter Ballantyne Cree Nation. The Ministry of Education funds the ISSI and aims to co-construct and implement a plan to improve outcomes for First Nations students living on reserve and attending provincial schools. During the 2024-25 school year the project focused on enriching Indigenous lessons and content in alignment with the Inspiring Success document. Teachers were supported in teaching treaty education and lessons that are reflective of Indigenous culture and ways of knowing.

Partnerships with childcare providers continued in the 2024-25 school year. There are five child care centres located in PARCSSD schools. The child care centres are operated in collaboration with the Ministry of Education's Early Learning Branch, Children's Choice, and the Prince Albert Childcare Cooperative~~.~~ L'École Des Petits and the Prince Albert Catholic School Division partner to provide French preschool opportunities for students. L'École Des Petits operates out of École Holy Cross.

The PARCSSD is one of the partners of the Prince Albert Early Years Family Resource Centre management committee. The management committee's purpose is to guide the Family Resource Centre in program development, budget, and advocacy within the community. Feedback from the management committee is provided to the Ministry of Education as required. The Prince Albert Early Years Family Resource Centre offers a range of programs to enhance child and family well-being by reducing family isolation, supporting child development, and encouraging learning through play. Other roles of the family resource center are to provide families with information to support positive parenting and help families connect to services when required.

Schools in the division partner with businesses and non-profit agencies in the community to deepen students' understanding of service through projects such as fundraising, performing at local venues (e.g., Prince Albert Music Festival and City Hall), and providing students with volunteering opportunities. Community partnerships with Lakeland Country Co-op and Parkland Ambulance Care supported programs, including Summer Literacy Camp and Professional Development for staff.

Settlement Workers in Schools (SWIS) is an ongoing partnership with the YWCA to help support newcomer, immigrant, and refugee families and students.

St. Catherine Catholic School and St. John Community School partner with the Dream Broker program to connect families with community-based activities for students. Dream Brokers work in inner-city schools in Saskatchewan to help children and youth become involved in existing sports, culture, and recreation programs.

We maintain an integrated service delivery model for students and families. The Community Violent Threat Risk Assessment (VTRA) Protocol and the Youth in Custody program are other examples of partnerships in the community. PARCSSD also has representation on Prince Albert HUB, an example of an integrated multi-agency team that focuses on long-term community goals and initiatives arrived at through shared experiences, research, and analysis. HUB is a community-based committee of multi-agency (Police Services, Social Services, Education, Mental Health agencies, and other agencies) that takes a proactive approach to proactively supporting families and individuals. Training is maintained annually to ensure administration and school-based administration are supported in the process of violent -risk assessment.

PARCSSD also entered a partnership with <SaskCode> to provide Robotics to all Grade 5-8 students in 2024-25. The partnership included support for professional development and staff training. Classroom support was also provided by <SaskCode>.The Prince Albert Catholic School Division and SCCs purchased Edison Robot Edison Programmable Robot - Ideal for school classroom education (meetedison.com). Classroom Kits were provided for school division use. Eleven Edison robots and one Edison kit were provided to the school division by <SaskCode> and given to participating teachers/classrooms to support the initiative. The goal of offering robotics instruction is to engage students with age-appropriate activities linked to the Saskatchewan Curricula and use robotics. Computational thinking and coding activities were embedded in classroom robotics activities.

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.

PARCSSD proactively promotes Mental Health and Well-being for students and staff. In addition to educating students on curricular mental health and well-being strategies, staff connect students to external mental health services through early identification. A key priority is creating learning environments where students feel safe and supported. In alignment with the provincial plan, the school division implementation plan includes targeted professional development and community collaboration.

To support staff in gaining the knowledge necessary to build mental health literacy in students and to identify when students need to be referred for intensive mental health and well-being supports, the following initiatives are occurring in our division:

Enrichment and Enhancement of Mental Health and Well-being Capacity in Students:
Mental Health Capacity Building - Mental Health Capacity Building based at St. John Community School aimed to promote proactive mental health and well-being strategies. Some of the main initiatives included:

- Safe and Connected Classrooms was a concept introduced as a way for teachers to self-assess their class environment. The goal was to ensure that all classrooms are a place where students feel safe and a sense of belonging.
- A plan for an expansion of the Mental Health Capacity Building Program to a second school was developed.

The following initiatives were further developed:

- Stress reduction strategies that included noise reduction and bright light reduction strategies, "I need a body break" cards and individual plans for students.
- Whole school regulation strategies such as daily student check-ins, mindfulness, regulation bins, Zones of Regulation, regulation toolkits, soft landings, and social-emotional learning.
- Building connections and a sense of belonging, including Take the Lead, Connection kits, Talent Show, Social Club and other opportunities for building relationships
- The Mental Health Capacity Building team has shared their self-regulation toolkits and other strategies throughout the school division.
- Building community partnerships with agencies such as the Integrated Youth Services at the Saskatchewan Health Authority, Prince Albert Catholic Family Services and the Indian and Metis Friendship Centre.

Mental Wellness Pocket Cards – The Mental Wellness Pocket Cards helped students and families connect to services by identifying the mental wellness services available in Prince Albert and Saskatchewan. The cards were developed and distributed to all grades three to twelve students. Throughout the year, in-school administrators also distributed the cards to families who were experiencing difficulty or were unsure of where to access services.

Beyond the Hurt Bully Prevention Program – PARCSSD continued to use the Red Cross 'Beyond the Hurt' bullying prevention program. The initiative engages schools in providing "safe and accepting learning environments where all children and youth have the right to an education, free from all forms of bullying and violence. In addition, a division committee added scripture and a faith-based dimension, which aligns with the division's spiritual theme. This programming offers a multi-layered approach to fostering caring and respectful schools with key messages shared at school assemblies, classroom lessons, and school newsletters

Provision of Mental Health and Well-being Support for Staff:
Professional Development

Centre for Trauma-Informed Practice

- Kevin Cameron from the Centre for Trauma Informed Practice (CTIP) presented on their new "Guidelines for Conducting VTRA's with Neurodivergent Students". All senior administrators, in-school administrators, coordinators, consultants, the educational psychologist, and our Director attended the presentation.
- The PARCSSD co-chaired the Community Threat Assessment and Support Protocol Steering (CTASP) Committee for Prince Albert and area. The CTASP ensures that the protocol is up to date and that partnering agencies continue to have current knowledge of the VTRA process.

- The PARCSSD hosted CTIP's Level 1 Violent Threat Risk Assessment (VTRA) training for our school division and for our VTRA Community Protocol partners. VTRA training provides instruction in collecting and assessing data to determine the level of risk an individual poses to carry out an act of violence and what the appropriate interventions should be based on the data.
- All teachers and in-school administrators attended a professional development session with Dr. Buzanko on *Resilient Minds: Practical Tools to Boost Student Self-Regulation.* An evening session was also available to parents and families. Dr. Buzanko's presentation provided practical strategies to help youth navigate the pressures of modern life and promote healthy self-regulation and emotional management skills.
- Through a Ministry of Education-funded initiative, all high school staff, administrators, and student support services teachers previously completed the *LivingWorks Start* suicide prevention training. During the 2024-25 school year, additional licenses for the program were made available to any staff members who had not previously taken the course or who were interested in re-taking the course. We have ensured that *LivingWorks Start* suicide prevention training continues to be offered, as this training teaches participants to recognize signs that someone may be at risk of suicide and equips them with the tools to connect individuals to professional support.
- All Educational Assistants, Student Support Services teachers, and in-school administrators are trained in *Non-Violent Crisis Intervention* (NVCI). We provided NVCI training throughout the year so that new employees from the previously mentioned employee groups receive the training. NVCI is a training program for crisis prevention and intervention. Employees trained in NVCI are better equipped with the skills they need to safely and effectively de-escalate situations that respond to anxious or violent behavior while balancing care responsibilities and promoting safe and respectful work environments.
- The PARCSSD participated in the *Mental Health Commission of Canada Mental Health First Aid* training funded through the Ministry of Education. Every in-school administrator in the division has been trained in Mental Health First Aid. This training increases knowledge of signs, symptoms, and risk factors of mental health problems, which increases the confidence to access help for someone experiencing a mental health crisis.

Community Partnerships

- Through a partnership with the Saskatchewan Health Authority and Catholic Family Services, Rapid Access Counseling is available in all schools.
- Catholic Family Services programming information is shared with all families in the school division.

Remembrance Day ceremony at École St. Mary High School

Literacy Cafe fun at École Holy Cross School

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.

Strategic Activity 1:
Reporting on Indigenous Content/Activities in classrooms.

- During the 2024-25 school year, teachers were asked to report on all Indigenous content taught in classes and infused in lessons for the first time alongside their Catholic Social Teachings.
- This reporting was a great success, with 203+ activities, lessons and units submitted. The reporting process was assessed and plans were made to revise this process to ensure that all teachings and content are captured.
- Creation of a new document and rubric of Indigenous Content/Activities in the classroom are underway to be used at staff meetings for monthly data collections.

Inspiring Success Goal 5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Strategic Activity 2:
Michif Kindergarten and Tipi Teachings

- Michif Kindergarten programming continued in 2024-25 to immerse students into the Michif Language. Due to an increase interest in Michif Kindergarten, a second classroom was created.
- 6 Tipi teachings were selected as a monthly theme.
  - Tipi teachings resources/PowerPoints sent out monthly to be used in classrooms, including resources in Indigenous languages.
  - Planning and preparation occurred to support teachers in utilising First Nations worldviews to guide their lesson planning.

Inspiring Success Goal 1. First Nations and Métis languages and cultures are valued and supported.

Strategic Activity 3:
Heart of the Youth Powwow

- The Heart of the Youth Powwow was a joint community initiative with our partnering school division in Prince Albert (Saskatchewan Rivers Public School Division) to immerse all of our students into First Nations culture and inspire students to continue learning about our shared Treaty relationship.

  - All students in the division were invited to attend.
  - Many of our students participated in the Powwow, including dancers, drum groups, etc.
  - Many of our students were also involved in: helping create Regalia, beading and needlework, creating Indigenous art, helping with the vendors, etc.
  - Students both Indigenous and non-Indigenous were able to learn and reflect on the Powwow with classroom activities before and after.

Inspiring Success Goal 2: Equitable opportunities and outcomes for First Nation and Métis learners.

Strategic Activity 4:
Elder, Knowledge Keeper, and community involvement

- In the 2024-25 school year, the PARCSSD continued to strengthen relationships with our Elders, Knowledge Keepers and surrounding Indigenous community groups/members by inviting them into our schools/activities and integrating their teachings into our classrooms.
- Some activities included:
  - Smudge at opening mass
  - Elder land-based teachings sessions on a faith retreat
  - Elder presentation at graduation ceremony
  - Elder presentation and First Nations veteran highlight at Remembrance Day ceremony
  - Iron Swing Drum group presentations at schools

Inspiring Success Goal 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.

Strategic Activity 5:
Important Dates

- During the 2024-25 school year, important dates were highlighted to ensure students were prepared to engage with important national holidays and days of commemoration.
- National Indigenous Peoples' Day (formerly Orange Shirt Day) was highlighted by bringing awareness to the day on a School Division level by providing resources for schools to engage with the day meaningfully.
  - Students spent the day being taught the importance and reason for the day, followed by classroom activities and lessons.
- Indigenous Veterans Day was highlighted by remembering our Indigenous veterans as a school and in our classrooms.
  - Resources and stories were sent out to ensure our students remembered the important effort our Indigenous veterans gave and continue to give in Canada's Armed Forces.
  - Students were taught about local Indigenous community members and veterans from Prince Albert and the surrounding area to actualize a sense of Indigenous peoples within their communities' efforts in defending our country.

Inspiring Success Goal 4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

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.

In the 2024-25 school year, PARCSSD continued to support effective assessment practices with teachers that guided responsive instruction at the classroom level. To begin the school year, an assessment and evaluation calendar was distributed to all staff where all provincial and division assessments were highlighted. This calendar included a windows of assessment timeline from when to start the assessment, to the due date when all data needed to be submitted. All data informed teachers about their group of students and was used for the school-wide Learning Improvement Plan.

Early Years Evaluation:

- Prekindergarten and Kindergarten students are assessed.
- It is an assessment that gives additional information about children's readiness to benefit from school experiences including emerging reading skills.
- It measured student readiness in the areas of:
  - Awareness of Self and the Environment
  - Cognitive skills
  - Language and Communication Skills
  - Physical Development
  - Social Skills and Approaches to Learning
- Division standard of work is created to guide teachers to complete this assessment.

Marie Clay:

The *Marie Clay Observation Survey of Early Literacy Achievement* helps teachers to observe:

- Concepts about print,
- letter knowledge,
- and hearing and recording sounds in words (both phonemic awareness and the linking of phonemes to letters).

This Grade 1 assessment supported teachers in their planning for individual student learning.

Reading – Fountas & Pinnell
Purpose of the Fountas and Pinnell Assessment Tool:

The Fountas and Pinnell Assessment is a benchmark system that formally assesses a student's reading performance including oral fluency and comprehension. The purpose of the assessment is for teachers to use a standardized coding system to observe, record, and evaluate student performance in reading. As a result, teachers will be able to use the data from the Benchmark Assessment to inform instruction and to meet their students' needs as stated in the division standard of work.

- Students in Grades 1 to 8 in English and students in Grades 3 to 8 in French Immersion are evaluated.
- The assessments are a minimum of twice a year.
- This information informed teacher practices and the data is used at the provincial level.

HIP Reading Assessment: Graded oral reading assessments for student in Grades 3 to 8:
This screener is used to identify the current level of text that French immersion students can read prior to formal English instruction. This practice informed teachers of the starting point of English Language Arts instruction for each student.

- Students in French Immersion Grade 3 were administered the HIP Reading Assessment.

GB+ Évaluation en lecture:
GB+ is a reading evaluation tool that uses a series of levelled readers to assess a students' reading level, focusing on fluency and comprehension. Students in Grades 1 to 8 were assessed throughout the year to track individual student reading progress in French immersion. The assessments informed teachers of the reading levels of their students and helped them be responsive and create reading plans for individual students. The goal of GB+ is to inform teachers when selecting books for their students in French immersion.

OurSchool Survey:
This survey was administered to all students in Grades 4 to 12. It identifies factors such as social-emotional outcomes, demographic factors, and positive learning climate that affect student achievement. The data was used in individual school Learning Improvement Plans.

Talking Partners:
Talking Partners is an exciting program that supports oral language development to build on speaking and listening skills. These skills help students become better readers and writers. Activities include games, drama and role-play. These activities are planned around familiar stories.

- Students in Grades 1 to 3 are targeted for this support.

Writing:

- Schools track writing data to monitor individual growth.
- The division writing assessment is a mid-year opportunity to critically examine a piece of writing a student has produced to see what the student can do independently, as outlined by the Division rubric.
- The formative writing assessment informs students and parents of writing strategies that are in place.
- The writing assessment is also used to:
    - inform instruction,
    - and set goals with students for their next steps in learning.
- Students in Grades 1 to 8 are assessed for division purposes yearly.

Division Math Pre-& Post Assessments:
The purpose of the assessment permitted schools to track math data to monitor individual growth and identify areas of challenge for the class as well as individual students, as stated in the standard of work for teachers.

Students in Grades 1 to 9 partake in the Division Math Pre and Post Assessment. The Pre-Assessment is in September, and the Post-Assessment is administered in June. Teachers input data into Edsby Gradebook and it can be reviewed in analytics. A placemat of the student learning is created and shared with parents at early conferences in October. Teachers used the placemat information for classroom instruction and individual instruction.

Supporting Student Assessment in Saskatchewan resource:

- Teachers have partaken in the four modules of Supporting Student Assessment in Saskatchewan. Print documents were made available and teachers are now being referred to this document.

All assessment practices were continuing from the previous year. We can track the information on a longitudinal basis, which helps when deciding upon professional development opportunities for staff. The assessment data were used at the teacher level as a responsive approach to the students' needs in their classroom. At the school level, the data was used to build Learning Improvement plans which support the divisional strategic plans and as a division it is used to inform next steps to improve reading, writing and math.

Professional Development:
All professional development was based on the Strategic Plans of the school division and goals targeted in the individual School Improvement Plans.
Some of the Targeted Professional Development for staff included:
Exploring Formed.org:

- This online platform features Catholic Videos, audio talks, eBooks, and more.

Land-based Learning:

- Working with an Elder, teachers were shown strategies of how to bring more land-based learning activities into their daily lessons. Through the Invitation Shared Services Initiative partnership with Peter Ballantyne Cree Nation professional development opportunities were provided to teachers who were interested in strengthening their knowledge in this area.

Zones of Regulation:

- Reviewed a resource to help students to better understand, communicate, and regulate their emotional states.

Write Traits:

- The Write Traits kit was unpacked with new teachers, and it was shared how to use this resource in ELA and other subject areas.

Microsoft and AI: Enhancing Teaching & Learning:

- This workshop was designed to showcase the impact of Artificial Intelligence (AI) in the world of education.

Inviting Exploration of Treaty Outcomes Through Play in the Early Years:

- Primary teachers were invited to investigate and explore the important concepts and teachings embedded in our Saskatchewan Education Treaty Outcomes through age-appropriated play-based activities.

Building Mathematical Fluency and Automaticity with Games Audience:

- Staff explored how to leverage high-quality math games that engaged students while supporting curricular goals.

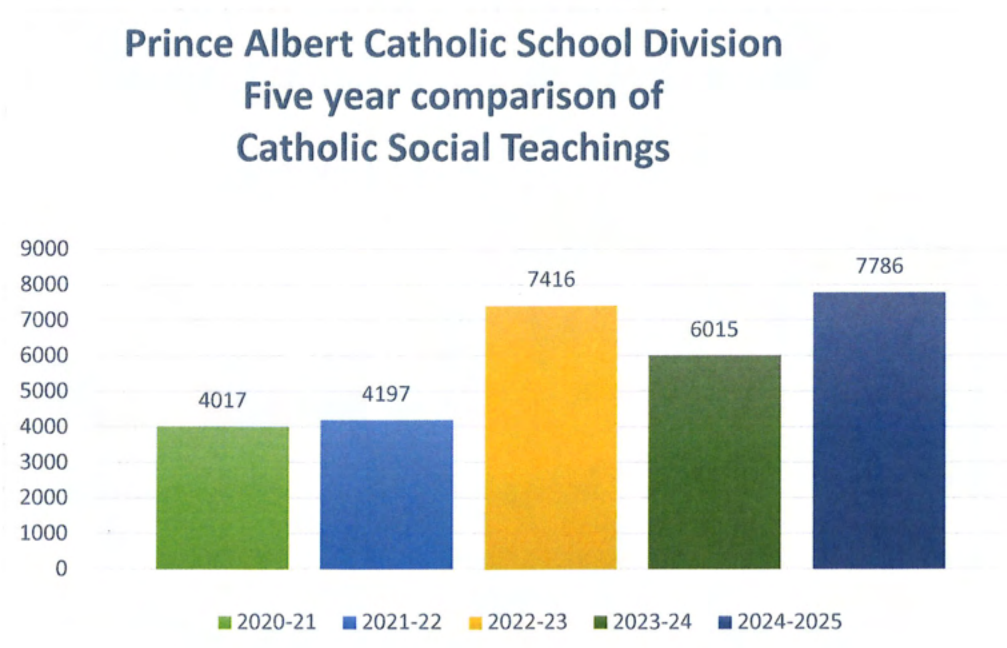
Progress in 2024-25: School Division Local Priority

Local Priority: Create Opportunities to Make Connections to our Catholic Faith

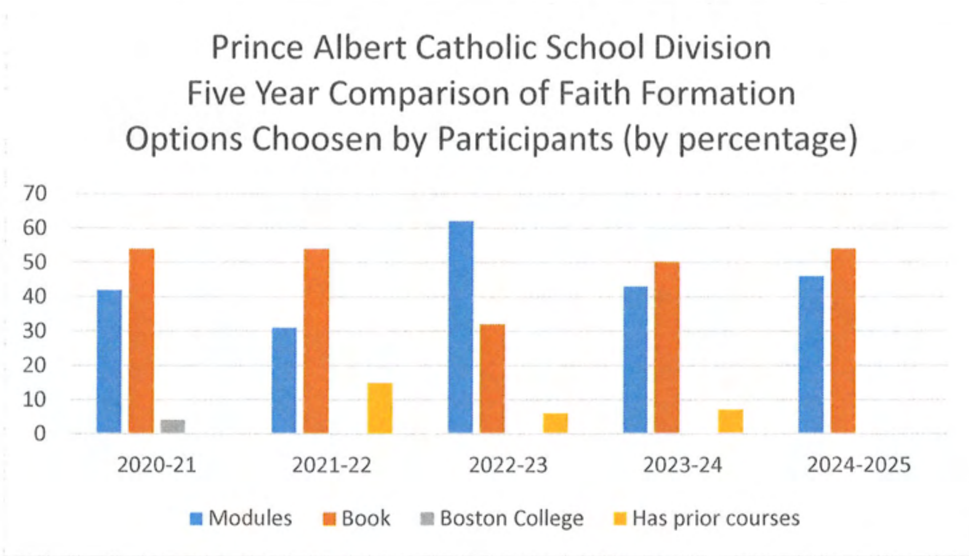
The following key actions were undertaken by the school division during the 2024-25 school year in support of this local priority.

Vision and Values: This year's spiritual theme was Living Christ's Mission. This theme explored how we are called to follow Christ by modelling his teachings, sharing His Word with others, and treating all of His children with dignity and respect. This theme helped us focus on the teachings that make our school division distinctively Catholic, such as: respecting the dignity of all, rejoicing in a God-centered life, building a sense of community, living and modelling Gospel values, and celebrating faith in all that we do. Following the Truth and Reconciliation Commission's call to action, we continued to intertwine Faith with Indigenous teachings that were presented in monthly assemblies to students. By utilizing Tipi Teachings, commonality was highlighted using the theme of Living Christ's Mission. Data was collected on how staff are permeating faith into lessons using a Catholic Social Teaching form.

Catholic Social Teachings: The data shows the number of reports on individual faith projects or lessons that occurred in the PARCSSD classrooms.



Faith Formation: All new teaching staff undertake a two-year faith formation program within the PARCSSD. The graph represents the number of participants who chose various options, either a print-based book option, an online module option, or a virtual session online at Boston College. This two-year faith formation covers four pillars: Prayer, Creed (Catholic understandings), Sacraments, and Morality.



Liturgical Celebrations:
Each of the schools are responsible for preparing, with the clergy in their parish, masses for the students during the liturgical year. They also report the celebrations and liturgies that are held throughout the year. The graph below shows that data.

Prince Albert Catholic - School Celebrations Data 2024-2025							
	St. John	Holy Cross	St. Mary	St Catherin	St. Francis	St. Anne	St. Michael
Opening Celebration/Mass	Met	Met	Met	Met	Met	Met	Met
Thanksgiving Celebration	Met	Met	Met	Met	Met	Met	Met
Remembrance Day	Met	Met	Met	Met	Met	Met	Met
School Feast day		Met	Met	Met	Met		
1st week Advent	Met	Met	Met	Met	Met	Met	Met
2nd week Advent	Met	Met	Met	Met	Met	Met	Met
3rd week Advent	Met	Met	Met	Met	Met	Met	Met
Reconciliation	Met	Met	Met	Met	Met	Met	Met
4th week Advent	Met	Met	Met	Met	Met	Met	Met
Ash Wednesday	Met	Met	Met	Met	Met	Met	Met
Retreats			Met				
1st week Lent	Met	Met	Met	Met	Met	Met	Met
2nd week Lent	Met	Met	Met	Met	Met	Met	Met
3rd week Lent	Met	Met	Met	Met	Met	Met	Met
4th week Lent	Met	Met	Met	Met	Met	Met	Met
Reconciliation	Met	Met	Met	Met	Met	Met	Met
5th week Lent/ Palm Sunday	Met	Met	Met	Met	Met	Met	Met
Way of the Cross	Met	Met	Met			Met	
Holy Week	Met	Met	Met	Met	Met	Met	Met
Alleluia/Resurrection		Met		Met			Met
World Catholic Education day	Met	Met	Met	Met	Met	Met	Met
Crowning of Mary		Met		Met			
Farewell	Met	Met		Met	Met	Met	Met
Year end celebration	Met	Met		Met	Met	Met	Met
Student Recognition Mass	Met						
Grad Mass			Met				
Total	21	23	21	22	20	20	20
Division Total =	147						

Infrastructure and Transportation

School	Grades	Location
École Holy Cross	K-8	2051-15th Avenue East, Prince Albert
École St. Anne School	PreK-8	530-24th Street West, Prince Albert
École St. Mary High School	9-12	380- 14 Street West, Prince Albert
St. Catherine Catholic School	PreK-6	1180 Branion Drive, Prince Albert
St. Francis School	PreK-8	1695 Olive Diefenbaker Drive, Prince Albert
St. John Community School	PreK-8	1453-7th Street East, Prince Albert
St. Michael Community School	PreK-8	1695-17th Street West, Prince Albert

Infrastructure Projects

Infrastructure Projects			
School	**Project**	**Details**	**2024-25 Cost**
École Holy Cross	Capital	Playground	$187,746
École Holy Cross	Minor Renovation	Roof Top Unit Condenser	9,974
École Holy Cross	PMR	Fire Panel	20,450
École Holy Cross	PMR	Paving	21,520
École Holy Cross	PMR	Roof Top Unit	312,918
École St. Anne School	Capital	Lockers	10,243
École St. Anne School	Capital	Playground	116,769
École St. Anne School	Minor Renovation	Painting	7,586
École St. Mary High School	Capital	Security Cameras	5,578
École St. Mary High School	Capital	Stage Lighting	61,056
École St. Mary High School	Insurance	Repairs due to flood	76,556
École St. Mary High School	Minor Renovation	Flooring	5,797
École St. Mary High School	Minor Renovation	Painting	7,989
École St. Mary High School	PMR	Air Handling Unit	84,914
École St. Mary High School	PMR	Air Handling Unit Drive	10,834
St. Catherine Catholic School	Capital	Security Cameras	7,556
St. Francis School	Insurance	Repairs due to flood	56,334
St. John Community School	Minor Capital Renewal	School renovations	672,963
St. Michael Community School	Capital	Security Cameras	17,873
St. Michael Community School	PMR	Air Handling Unit Controls	6,786
Total			**$1,701,442**

Transportation

The PARCSSD transports approximately 1,300 rural and urban students to seven schools within the city of Prince Albert. This is accomplished using 30 buses that travel about 2,300 kilometres daily.

Two elementary schools and one high school deliver French Immersion programs. This adds to the complexity of the transportation needs as French Immersion students live across the entire school division in rural and urban locations.

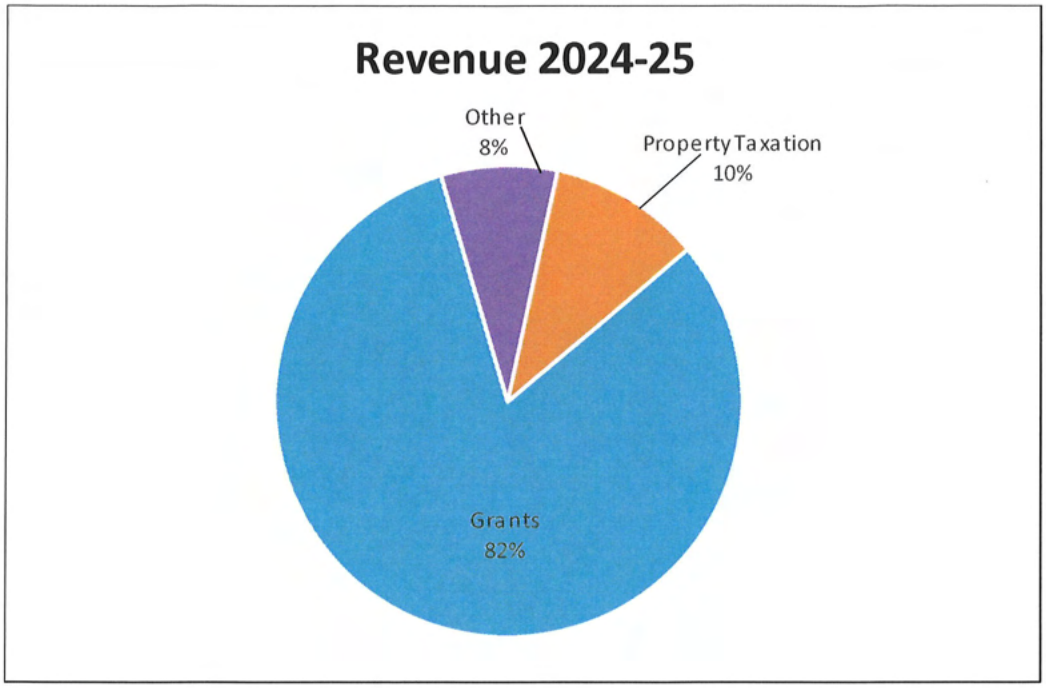
Student transportation services are contracted with First Student Canada. This supplier was selected through a competitive request for proposal process in 2021-22.

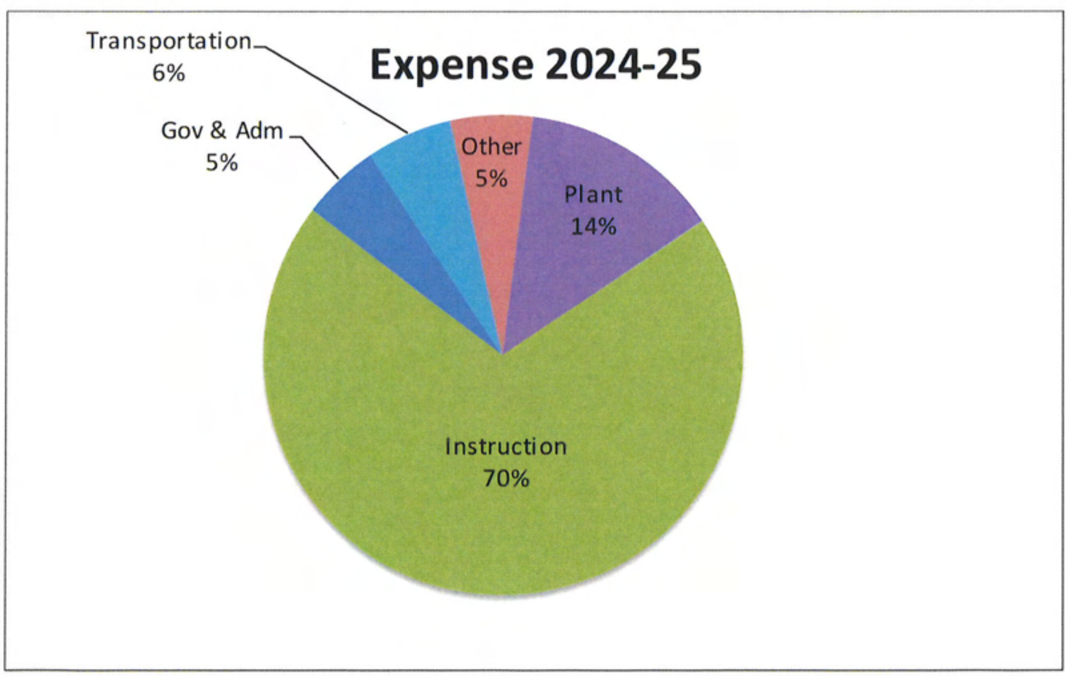
The PARCSSD transportation policy stipulates a 200-meter in-city walk distance for Kindergarten and a 600-meter in-city walk distance for grades 1 to 8. Due to their age, Prekindergarten students are picked up at their doors. Grade 9 to 12 urban students do not receive transportation via school bus and can purchase a subsidized City of Prince Albert bus pass at 50% of the regular cost at École St. Mary High School. The remaining 50% of the cost is shared equally between the City of Prince Albert and the school division.

Transportation of students with special needs, or those in designated programs, is supported by a transportation plan developed by school division personnel, parents, and school staff. Transportation methods vary based on the needs of individual students. Some transportation methods include transportation by bus, taxi, or parent-arranged vehicle.

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	4,200,000	4,391,320	4,370,292	191,320	5%	
Grants	31,133,199	34,086,248	29,420,936	2,953,049	9%	1
Tuition and Related Fees	232,952	270,114	255,001	37,162	16%	2
School Generated Funds	800,000	1,151,077	780,681	351,077	44%	3
Complementary Services	992,572	1,149,741	996,335	157,169	16%	4
External Services	135,000	184,840	117,526	49,840	37%	5
Other	450,000	575,387	1,424,235	125,387	28%	6
Total Revenues	**37,943,723**	**41,808,727**	**37,365,006**	**3,865,004**	**10%**	
EXPENSES						
Governance	213,900	229,288	144,841	15,388	7%	7
Administration	1,791,448	1,932,200	1,666,048	140,752	8%	8
Instruction	27,463,894	28,247,601	24,811,882	783,707	3%	
Plant	4,681,163	5,493,323	8,318,370	812,160	17%	9
Transportation	2,348,839	2,356,456	2,362,771	7,617	0%	
School Generated Funds	800,000	885,716	689,071	85,716	11%	10
Complementary Services	930,630	1,141,299	974,982	210,669	23%	11
External Services	135,000	159,710	118,781	24,710	18%	12
Other Expenses	51,070	49,514	56,738	(1,556)	-3%	
Total Expenses	**38,415,944**	**40,495,107**	**39,143,484**	**2,079,163**	**5%**	
Surplus (Deficit) for the Year	**(472,221)**	**1,313,620**	**(1,778,478)**			

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

Note	Explanation
1	The operating grants were higher than budget due to higher student enrollment and higher than anticipated terms of the most recent Teacher Collective Bargaining Agreement, and minor capital grants were higher than budgeted.
2	Number of tuition paying students higher than budget.
3	School revenue generating activities in excess of budget.
4	Michif program revenue in excess of budget.
5	Driver education service, and related reimbursements, higher than budget.
6	Insurance proceeds not budgeted.
7	Trustee remuneration and travel higher than budget.
8	Administration remuneration higher than budget due to Teacher Collective Bargaining Agreement terms.
9	Salary costs increased higher than budgeted amounts and renovation costs exceeded budget due to unbudgeted flood remediation, timing of some projects and some renovations being expensed rather than capitalized.
10	School expense generating activities in excess of budget.
11	Complementary services remuneration higher than budget due to Teacher Collective Bargaining Agreement terms.
12	Driver education service higher than budget.

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		
HALLIDAY, CRYSTAL	$10,111	-	-	$2,248	-	-	$12,359
HORDYSKI, PAT (Board Vice-Chair)	12,109	-	-	2,927	4,899	-	19,935
KOPCHYNSKI, JASON	8,819	-	-	-	3,312	-	12,131
RING, ANDREA	10,111	-	-	2,852	-	-	12,963
SANDE, DARRYL	10,111	-	-	727	-	-	10,838
STUBBS, SUZANNE (Board Chair)	13,168	452	-	1,989	4,022	-	19,631
SLATER, DARLENE	10,111	-	-	644	4,117	-	14,872

Supplier Payments

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

Name	Amount
A+ CONTRACTING	$96,391
AODBT	71,510
AON CANADA INC.	137,133
BLUUM TECHNOLOGY CANADA INC.	78,108
CANADIAN CORPS OF COMMISSIONAIRES	50,476
CATTAN TECHNOLOGIES INC.	485,436

Name	Amount
CITY OF PRINCE ALBERT	157,359
DARBY'S DRIVING SCHOOL	160,060
DE LAGE LANDEN FINANCIAL SERVICES CANADA	56,454
FIRST GENERAL SERVICES (PA) LTD.	56,023
FIRSTBUS CANADA	2,224,780

Name	Amount
GORDON FOOD SERVICE CANADA LTD.	190,009
HBI OFFICE PLUS REGINA	104,193
HEGGERTY	55,194
IMPERIAL DADE CANADA INC.	70,631
JEANNETTE SERFAS	64,187
LAKE COUNTRY COOP MARKET	52,480
MACBEENERS BUSINESS GOODS PA	169,545
MADERA PLAYSCAPES INC.	124,908
P&F HEATING & COOLING INC.	$82,423
P.A. NORTHERN BUS LINES	113,328
POWERSCHOOL CANADA ULC	161,775
PRAIRIE MEATS LP	69,810

Name	Amount
PRODUCTION LIGHTING LTD.	61,776
REAL CANADIAN WHOLESALE	88,402
RNF VENTURES LTD.	1,402,825
S.F. SCOTT MANUFACTURING CO. LTD.	186,224
SASKENERGY	230,598
SASKPOWER CORP.	478,068
SASKATCHEWAN RIVERS SCHOOL DIVISION #119	60,413
SASKTEL	158,793
SASKATOON FIRE & FLOOD	67,320
SELENA'S DONAIR	54,891
SUCCESS OFFICE SYSTEMS	69,602
THORPE BROS. LTD.	109,839
WORKER'S COMPENSATION BOARD	106,110

Other Expenditures

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

Name	Amount
BLUE CROSS	$315,439
MUNICIPAL EMPLOYEES PENSION PLAN	1,030,823
RECEIVER GENERAL FOR CANADA	8,247,009

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	$141,942
SASKATCHEWAN TEACHERS' FEDERATION	2,353,419
SUN LIFE FINANCIAL	88,600

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 Funding Allocation ($000s)	Description of how the MFA classroom support resources were used in 2024-25
Targeted Supports	$547	Targeted Supports funding was used to maximize staff to support learning and self-regulation. • Classroom Teachers • Educational Assistants
Specialized Support Classrooms	Note 1	The pilot project was operated at St. John Community School. Funding for this program was used to staff these classrooms for small group and whole classroom intervention with- • Education Consultant • Classroom Teacher Funding was also used to provide: • Classroom Start-up furniture and equipment • Academic and Instructional Supplies and Resources, such as *Second Step* and *Expanded Expressions Tool* Funding also supported professional development in: • Nonviolent Crisis Intervention • Therapeutic Crisis Intervention

Note 1- Allocation of funds from 2023-24 utilized to fund expenditures in 2024-25.

		• Proven Brief Interventions to Help Students with Behavioural Problems
Teacher Innovation Support Fund	75	• Development of a STEM (Science, Technology, Engineering, Math) lab at St. John Community School to enrich the delivery of the curriculum and support experimental learning while nurturing creativity. • Furniture and equipment purchased with funds.
Supports for Learning	4,848	Staffing: Funding was used primarily to support instructional salaries such as additional teachers, educational assistants, and other professional support positions (e.g., Speech Pathologist, Nutrition Workers, Ed. Psychologist, School-Based Counselling, School Associates) Programming: Funding in this area was used to support students through alternate modified and specialized programming. In addition, students requiring accommodations were supported through resources such as adaptive equipment and assistive technology.

Appendix C – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

School Division No. 5660000

For the Period Ending: August 31, 2025

Greg McEwen, CPA, CA
Chief Financial Officer

MNP LLP
Auditor

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

Saskatchewan

118 – 11th Street East
Prince Albert, Saskatchewan S6V 1A1
Phone (306) 953-7500 Fax (306) 763-1723
www.pacsd.ca

Management's Responsibility for the Financial Statements

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

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

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

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

On behalf of the Prince Albert Roman Catholic Separate School Division No. 6:

Board Chair

CEO/Director of Education

Chief Financial Officer

November 24, 2025

To The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6:

Opinion

We have audited the financial statements of The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6 (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 assets, cash flows and the related schedules 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 School Division as at August 31, 2025, and the results of its operations 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 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 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.

MNP LLP
101, 1061 Central Avenue, Prince Albert SK, S6V 4V4 1.855.667.3310 T: 306.764.6873 F: 306.763.0766

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Prince Albert, Saskatchewan

MNP LLP

November 24, 2025

Chartered Professional Accountants

MNP

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

Statement of Financial Position

as at August 31, 2025

	2025	2024
	$	$
Financial Assets		
Cash and Cash Equivalents	9,067,024	7,807,491
Accounts Receivable (Note 6)	526,464	827,599
Total Financial Assets	**9,593,488**	**8,635,090**
Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	1,238,462	2,415,884
Long-Term Debt (Note 8)	1,033,306	1,172,139
Liability for Employee Future Benefits (Note 4)	1,715,000	1,671,600
Deferred Revenue (Note 9)	582,675	556,851
Total Liabilities	**4,569,443**	**5,816,474**
Net Financial Assets	**5,024,045**	**2,818,616**
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	26,879,477	27,880,985
Prepaid Expenses	420,568	310,869
Total Non-Financial Assets	**27,300,045**	**28,191,854**
Accumulated Surplus (Note 12)	**32,324,090**	**31,010,470**

Contractual Rights (Note 14)
Contingent Liabilities (Note 15)
Contractual Obligations (Note 16)

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

Approved by the Board:

______________________ Chairperson

______________________ Chief Financial Officer

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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	4,200,000	4,391,320	4,370,292
Grants	31,133,199	34,086,248	29,420,936
Tuition and Related Fees	232,952	270,114	255,001
School Generated Funds	800,000	1,151,077	780,681
Complementary Services (Note 10)	992,572	1,149,741	996,335
External Services (Note 11)	135,000	184,840	117,526
Other	450,000	575,387	1,424,235
Total Revenues (Schedule A)	**37,943,723**	**41,808,727**	**37,365,006**
EXPENSES			
Governance	213,900	229,288	144,841
Administration	1,791,448	1,932,200	1,666,048
Instruction	27,463,894	28,247,601	24,811,882
Plant Operation & Maintenance	4,681,163	5,493,323	8,318,370
Student Transportation	2,348,839	2,356,456	2,362,771
School Generated Funds	800,000	885,716	689,071
Complementary Services (Note 10)	930,630	1,141,299	974,982
External Services (Note 11)	135,000	159,710	118,781
Other	51,070	49,514	56,738
Total Expenses (Schedule B)	**38,415,944**	**40,495,107**	**39,143,484**
Operating Surplus (Deficit) for the Year	**(472,221)**	**1,313,620**	**(1,778,478)**
Accumulated Surplus from Operations, Beginning of Year	**31,010,470**	**31,010,470**	**32,788,948**
Accumulated Surplus from Operations, End of Year	**30,538,249**	**32,324,090**	**31,010,470**

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

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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	**2,818,616**	**2,818,616**	**3,356,120**
Changes During the Year			
Operating Surplus (Deficit), for the Year	(472,221)	1,313,620	(1,778,478)
Acquisition of Tangible Capital Assets (Schedule C)	(2,001,550)	(463,207)	(313,044)
Amortization of Tangible Capital Assets (Schedule C)	1,451,800	1,464,715	1,483,766
Net Change in Other Non-Financial Assets	-	(109,699)	70,252
Change in Net Financial Assets	**(1,021,971)**	**2,205,429**	**(537,504)**
Net Financial Assets, End of Year	**1,796,645**	**5,024,045**	**2,818,616**

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

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

Statement of Cash Flows
for the year ended August 31, 2025

	2025	2024
	$	$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	1,313,620	(1,778,478)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	1,464,715	1,483,766
Net Change in Non-Cash Operating Activities (Schedule E)	(916,762)	1,650,501
Cash Provided by Operating Activities	**1,861,573**	**1,355,789**
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(463,207)	(313,044)
Cash Used in Capital Activities	**(463,207)**	**(313,044)**
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(138,833)	(133,184)
Cash Used in Financing Activities	**(138,833)**	**(133,184)**
INCREASE IN CASH AND CASH EQUIVALENTS	**1,259,533**	**909,561**
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	**7,807,491**	**6,897,930**
CASH AND CASH EQUIVALENTS, END OF YEAR	**9,067,024**	**7,807,491**

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

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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	4,200,000	4,143,164	4,009,320
Total Property Tax Revenue	**4,200,000**	**4,143,164**	**4,009,320**
Grants in Lieu of Taxes			
Federal Government	-	19,896	120,824
Provincial Government	-	98,956	85,978
Other	-	73,546	76,547
Total Grants in Lieu of Taxes	-	**192,398**	**283,349**
Other Tax Revenues			
House Trailer Fees	-	1,306	1,256
Total Other Tax Revenues	-	**1,306**	**1,256**
Additions to Levy			
Penalties	-	13,285	8,575
Other	-	114,601	119,208
Total Additions to Levy	-	**127,886**	**127,783**
Deletions from Levy			
Cancellations	-	(26,354)	(40,945)
Other Deletions	-	(47,080)	(10,471)
Total Deletions from Levy	-	**(73,434)**	**(51,416)**
Total Property Taxes and Other Related Revenue	**4,200,000**	**4,391,320**	**4,370,292**
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	27,169,214	28,703,311	26,560,464
Operating Grant PMR	784,000	1,029,274	784,334
Other Ministry Grants	944,985	1,184,485	1,392,811
Total Ministry Grants	**28,898,199**	**30,917,070**	**28,737,609**
Other Provincial Grants	100,000	100,000	100,283
Federal Grants	1,400,000	1,034,178	583,044
Total Operating Grants	**30,398,199**	**32,051,248**	**29,420,936**
Capital Grants			
Ministry of Education Capital Grants	735,000	2,035,000	-
Total Capital Grants	**735,000**	**2,035,000**	-
Total Grants	**31,133,199**	**34,086,248**	**29,420,936**

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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			
Federal Government and First Nations	199,673	236,835	221,740
Individuals and Other	33,279	33,279	33,261
Total Tuition Fees	**232,952**	**270,114**	**255,001**
Total Tuition and Related Fees Revenue	**232,952**	**270,114**	**255,001**
School Generated Funds Revenue			
Curricular			
Student Fees	-	57,363	44,241
Total Curricular Fees	**-**	**57,363**	**44,241**
Non-Curricular Fees			
Fundraising	-	769,475	563,013
Grants and Partnerships	-	59,465	57,127
Students Fees	-	119,829	97,653
Other	800,000	144,945	18,647
Total Non-Curricular Fees	**800,000**	**1,093,714**	**736,440**
Total School Generated Funds Revenue	**800,000**	**1,151,077**	**780,681**
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	768,772	770,387	761,810
Other Ministry Grants	73,800	79,354	83,025
Other Grants	150,000	300,000	151,500
Total Operating Grants	**992,572**	**1,149,741**	**996,335**
Total Complementary Services Revenue	**992,572**	**1,149,741**	**996,335**
External Services			
Operating Grants			
Other Grants	135,000	184,840	117,526
Total Operating Grants	**135,000**	**184,840**	**117,526**
Total External Services Revenue	**135,000**	**184,840**	**117,526**
Other Revenue			
Miscellaneous Revenue*	90,000	296,640	1,021,803
Sales & Rentals	10,000	4,744	12,732
Investments	350,000	274,003	389,700
Total Other Revenue	**450,000**	**575,387**	**1,424,235**
TOTAL REVENUE FOR THE YEAR	**37,943,723**	**41,808,727**	**37,365,006**

Miscellaneous Revenue*	**2025 Budget**	**2025 Actual**	**2024 Actual**
Feeding Our Futures In-Kind	-	28,423	26,272
Insurance Proceeds	-	105,672	399,475
Microsoft Software Class Action Settlement Education Vouchers	-	44,012	42,760
Reimbursement for Daycare Share of Construction Project	-	-	443,594
Reimbursement for Professional Development	-	3,200	29,890
Other Miscellaneous Revenue	90,000	115,333	79,812
	90,000	296,640	1,021,803

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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	45,900	74,992	39,761
Professional Development - Board Members	12,500	27,737	7,384
Grants to School Community Councils	14,000	14,000	14,000
Elections	55,000	10,155	530
Other Governance Expenses	86,500	102,404	83,166
Total Governance Expense	**213,900**	**229,288**	**144,841**
Administration Expense			
Salaries	1,210,187	1,310,675	1,125,159
Benefits	132,393	138,975	111,967
Supplies & Services	62,748	89,010	67,112
Non-Capital Furniture & Equipment	209,761	189,653	144,055
Building Operating Expenses	67,209	64,726	63,582
Communications	62,250	66,470	65,299
Travel	16,900	30,457	16,498
Professional Development	12,000	2,711	34,328
Amortization of Tangible Capital Assets	18,000	39,523	38,048
Total Administration Expense	**1,791,448**	**1,932,200**	**1,666,048**
Instruction Expense			
Instructional (Teacher Contract) Salaries	18,151,998	18,793,837	17,323,202
Instructional (Teacher Contract) Benefits	1,189,581	1,310,289	1,026,874
Program Support (Non-Teacher Contract) Salaries	4,791,786	4,520,676	3,550,685
Program Support (Non-Teacher Contract) Benefits	1,083,626	872,166	737,176
Instructional Aids	547,324	620,213	631,086
Supplies & Services	739,847	667,122	573,957
Non-Capital Furniture & Equipment	291,607	832,578	403,290
Communications	71,900	71,797	79,637
Travel	23,025	31,689	26,275
Professional Development	93,600	128,978	54,508
Student Related Expense	258,600	196,005	174,605
Amortization of Tangible Capital Assets	221,000	202,251	230,587
Total Instruction Expense	**27,463,894**	**28,247,601**	**24,811,882**

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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	1,234,607	1,298,251	1,236,138
Benefits	272,136	247,442	245,194
Supplies & Services	2,000	-	518
Non-Capital Furniture & Equipment	64,000	22,442	11,856
Building Operating Expenses	1,870,620	2,672,683	5,589,386
Communications	1,500	1,802	1,444
Travel	21,000	20,556	18,588
Professional Development	2,500	7,206	115
Amortization of Tangible Capital Assets	1,206,000	1,216,153	1,208,343
Amortization of Tangible Capital Assets ARO	6,800	6,788	6,788
Total Plant Operation & Maintenance Expense	**4,681,163**	**5,493,323**	**8,318,370**
Student Transportation Expense			
Salaries	59,566	67,654	57,084
Benefits	4,193	4,461	4,117
Contracted Transportation	2,285,080	2,284,341	2,301,570
Total Student Transportation Expense	**2,348,839**	**2,356,456**	**2,362,771**
School Generated Funds Expense			
Cost of Sales	-	247,271	224,347
School Fund Expenses	800,000	638,445	464,724
Total School Generated Funds Expense	**800,000**	**885,716**	**689,071**
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	577,784	814,377	667,156
Program Support (Non-Teacher Contract) Salaries & Benefits	245,660	253,816	234,823
Instructional Aids	26,740	14,910	20,828
Supplies & Services	64,446	57,378	49,275
Student Related Expenses	-	793	2,583
Contracted Transportation & Allowances	16,000	25	317
Total Complementary Services Expense	**930,630**	**1,141,299**	**974,982**
External Service Expense			
Supplies & Services	135,000	159,710	118,781
Total External Services Expense	**135,000**	**159,710**	**118,781**
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	3,500	2,117	3,377
Interest on Capital Loans	47,570	47,397	53,361
Total Interest and Bank Charges	**51,070**	**49,514**	**56,738**
Total Other Expense	**51,070**	**49,514**	**56,738**
TOTAL EXPENSES FOR THE YEAR	**38,415,944**	**40,495,107**	**39,143,484**

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	2025	2024
	$	$	$	$	$	$	$	$	$
Tangible Capital Assets - at Cost									
Opening Balance as of September 1	1,638,053	2,767,624	52,473,494	1,079,552	392,583	1,027,119	994,257	**60,372,682**	**60,577,495**
Additions/Purchases	-	-	-	-	-	403,099	60,108	**463,207**	**313,044**
Disposals	-	-	-	-	-	(130,251)	(291,462)	**(421,713)**	**(517,857)**
Closing Balance as of August 31	**1,638,053**	**2,767,624**	**52,473,494**	**1,079,552**	**392,583**	**1,299,967**	**762,903**	**60,414,176**	**60,372,682**
Tangible Capital Assets - Amortization									
Opening Balance as of September 1	-	2,142,631	28,342,521	513,470	330,519	587,596	574,960	**32,491,697**	**31,525,788**
Amortization of the Period	-	93,752	1,036,779	47,860	6,788	129,997	149,539	**1,464,715**	**1,483,766**
Disposals	-	-	-	-	-	(130,251)	(291,462)	**(421,713)**	**(517,857)**
Closing Balance as of August 31	**N/A**	**2,236,383**	**29,379,300**	**561,330**	**337,307**	**587,342**	**433,037**	**33,534,699**	**32,491,697**
Net Book Value									
Opening Balance as of September 1	1,638,053	624,993	24,130,973	566,082	62,064	439,523	419,297	**27,880,985**	**29,051,707**
Closing Balance as of August 31	1,638,053	531,241	23,094,194	518,222	55,276	712,625	329,866	**26,879,477**	**27,880,985**
Change in Net Book Value	**-**	**(93,752)**	**(1,036,779)**	**(47,860)**	**(6,788)**	**273,102**	**(89,431)**	**(1,001,508)**	**(1,170,722)**
Disposals									
Historical Cost	-	-	-	-	-	130,251	291,462	**421,713**	**517,857**
Accumulated Amortization	-	-	-	-	-	130,251	291,462	**421,713**	**517,857**
Net Cost	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	-	-	-	-
Gain (Loss) on Disposal	-	-	-	-	-	-	-	-	-

Buildings with a net book value of $907,987 (2024-$1,005,210) include an asset retirement obligation for the removal and disposal of asbestos (Note 7).

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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)	1,464,715	1,483,766
Total Non-Cash Items Included in Surplus / Deficit	**1,464,715**	**1,483,766**

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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 in Accounts Receivable	301,135	511,424
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,177,422)	1,240,642
Increase in Liability for Employee Future Benefits	43,400	33,400
Increase (Decrease) in Deferred Revenue	25,824	(205,217)
(Increase) Decrease in Prepaid Expenses	(109,699)	70,252
Total Net Change in Non-Cash Operating Activities	**(916,762)**	**1,650,501**

The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6

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				
Contractual Agreements				
Early Learning Intensive Support	64,438	275,000	231,649	107,789
Michif Kindergarten	105,171	300,000	218,274	186,897
Total Contractual Agreements	**169,609**	**575,000**	**449,923**	**294,686**
Jointly Administered Funds				
School generated funds	615,732	1,006,631	1,013,258	609,105
Total Jointly Administered Funds	**615,732**	**1,006,631**	**1,013,258**	**609,105**
Ministry of Education				
Designated for tangible capital asset expenditures	306,353	-	-	306,353
Federal Capital Tuition	22,053	-	-	22,053
Invitational Shared Services Initiative	-	92,300	79,194	13,106
Minor Capital Renewal Program	-	2,035,000	1,868,344	166,656
PMR maintenance project allocations	632,971	1,029,274	457,423	1,204,822
Specialized Support Classroom	400,175	-	224,463	175,712
Teacher Innovation and Support	11,201	75,000	16,834	69,367
Youth in Custody	2,224	79,354	73,501	8,077
Total Ministry of Education	**1,374,977**	**3,310,928**	**2,719,759**	**1,966,146**
Total External Sources	**2,160,318**	**4,892,559**	**4,182,940**	**2,869,937**
Internal Sources				
Board governance				
Elections	29,470	453	10,155	19,768
Total Board governance	**29,470**	**453**	**10,155**	**19,768**
Curriculum and student learning				
Academic materials and supplies - English	141,000	59,000	-	200,000
Academic materials and supplies - French	50,000	50,000	-	100,000
Classroom equipment and supplies	485,000	115,000	-	600,000
Other student needs	150,000	150,000	-	300,000
School budget carryovers	53,321	767,306	751,316	69,311
School Community Councils	197,072	134,853	238,030	93,895
School division innovation and initiatives	384,000	16,000	-	400,000
Special needs services and equipment	120,000	80,000	-	200,000
Total curriculum and student learning	**1,580,393**	**1,372,159**	**989,346**	**1,963,206**
Facilities				
Catholic Education Centre replacement	-	250,000	-	250,000
Facility repair contingency	-	505,000	-	505,000
Total facilities	**-**	**755,000**	**-**	**755,000**
Furniture and equipment				
Non-capital equipment	176,846	108,000	176,846	108,000
Total furniture and equipment	**176,846**	**108,000**	**176,846**	**108,000**
Information technology				
Computer hardware	1,110	495,925	1,110	495,925
Total information technology	**1,110**	**495,925**	**1,110**	**495,925**
Other				
Future grant reduction due to education property tax timing	746,070	-	87,404	658,666
Total Other	**746,070**	**-**	**87,404**	**658,666**
Total Internal Sources	**2,533,889**	**2,731,537**	**1,264,861**	**4,000,565**
Total Designated Assets	**4,694,207**	**7,624,096**	**5,447,801**	**6,870,502**

THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 6
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 Prince Albert Roman Catholic Separate School Division No. 6" and operates as "the Prince Albert Roman Catholic Separate School Division No. 6". The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act.*

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of $1,715,000 (2024 - $1,671,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of $33,534,699 (2024 - $32,491,697) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of $392,583 (2024 - $392,583) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of $4,391,320 (2024 - $4,370,292) because final tax assessments may differ from initial estimates.
- estimated accrued salaries of $nil (2024 - $576,807) related to the settlement of the provincial teacher collective bargaining agreement with retroactive application to September 1, 2023.

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

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

c) Financial Instruments

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

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

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

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

d) Financial Assets

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

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

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

e) Non-Financial Assets

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

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

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

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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
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

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

Pooled assets in furniture and equipment, computer hardware and audio-visual equipment, and computer software are written down when the tangible capital assets in its current capacity can no longer contribute to the school division's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

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, information technology annual licensing fees, and Workers' Compensation premiums.

f) Liabilities

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

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

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

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

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

g) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

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

h) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Government of Saskatchewan and agreed to by the board of education, although separate school divisions have a legislative right to set their own mill rates. Tax revenues are recognized on the basis of time with $1/12^{th}$ 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.

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iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

i) Accounting 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.

3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2025 Actual	2024 Actual
Governance	$ 74,992	$ 154,296	$ -	$ -	$ 229,288	$ 144,841
Administration	1,449,650	443,027	-	39,523	1,932,200	1,666,048
Instruction	25,496,968	2,548,382	-	202,251	28,247,601	24,811,882
Plant Operation & Maintenance	1,545,693	2,724,689	-	1,222,941	5,493,323	8,318,370
Student Transportation	72,115	2,284,341	-	-	2,356,456	2,362,771
School Generated Funds	-	885,716	-	-	885,716	689,071
Complementary Services	1,068,193	73,106	-	-	1,141,299	974,982
External Services	-	159,710	-	-	159,710	118,781
Other	-	2,117	47,397	-	49,514	56,738
TOTAL	**$29,707,611**	**$ 9,275,384**	**$ 47,397**	**$ 1,464,715**	**$40,495,107**	**$39,143,484**

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4. 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 retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting 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:

	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)	12	12

Liability for Employee Future Benefits		**2025**		**2024**
Accrued Benefit Obligation - beginning of year	**$**	**1,430,500**	**$**	**1,286,600**
Current period service cost		83,700		77,200
Interest cost		59,000		58,300
Benefit payments		(79,600)		(75,400)
Actuarial (gains) losses		(29,500)		83,800
Accrued Benefit Obligation - end of year		**1,464,100**		**1,430,500**
Unamortized net actuarial gains		250,900		241,100
Liability for Employee Future Benefits	**$**	**1,715,000**	**$**	**1,671,600**

Employee Future Benefits Expense		**2025**		**2024**
Current period service cost	$	83,700	$	77,200
Amortization of net actuarial (gain)		(19,700)		(26,700)
Benefit cost		**64,000**		**50,500**
Interest cost		59,000		58,300
Total Employee Future Benefits Expense	**$**	**123,000**	**$**	**108,800**

5. 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	217	217	199
Member contribution rate (percentage of salary)	10.00%	10.00%	9.50% / 11.70%
Member contributions for the year	$ 1,956,249	$ 1,956,249	$ 1,729,654

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.

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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:

	2025	2024
Number of active School Division members	125	108
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	$ 517,895	$ 450,497
School Division contributions for the year	$ 517,895	$ 450,497
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

6. 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	$ 155,328	$ -	$ 155,328	$ 155,896	$ -	$ 155,896
Provincial Grants Receivable	131,127	-	131,127	-	-	-
Other Receivables	240,009	-	240,009	671,703	-	671,703
Total Accounts Receivable	**$ 526,464**	**$ -**	**$ 526,464**	**$ 827,599**	**$ -**	**$ 827,599**

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7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

		2025		2024
Accrued Salaries and Benefits	$	148,926	$	708,438
Supplier Payments		695,496		1,313,210
Liability for Asset Retirement Obligation		392,583		392,583
Accrued Interest Payable		1,457		1,653
Total Accounts Payable and Accrued Liabilities	**$**	**1,238,462**	**$**	**2,415,884**

The school division recognized an estimated liability for asset retirement obligation of $392,583 (2024 - $392,583) for the removal and disposal of asbestos. The nature of the liability is an estimate of future costs related to remediation of asbestos in buildings. The assumptions used in estimating the liability include estimated future costs to remediate asbestos based on material type and related risks associated with removal of the asbestos.

8. LONG-TERM DEBT

Details of long-term debt are as follows:

			2025		2024
Capital Loan:					
	TD Canada Trust for Ecole St. Anne School construction - 4.29% interest, $15,535 monthly payments, blended principal and interest, matures December 2031	$	1,033,306	$	1,172,139
Total Long-Term Debt		**$**	**1,033,306**	**$**	**1,172,139**

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

		Capital Loan		Total
2026	$	186,420	$	**186,420**
2027		186,420		**186,420**
2028		186,420		**186,420**
2029		186,420		**186,420**
2030		186,420		**186,420**
Thereafter		248,560		**248,560**
Total		1,180,660		**1,180,660**
Less: Interest and executory cost		147,354		**147,354**
Total future principal repayments	**$**	**1,033,306**	**$**	**1,033,306**

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Principal and interest payments on the long-term debt are as follows:	Capital Loan	2025	2024
Principal	$ 138,833	$ 138,833	$ 133,184
Interest	47,397	47,397	53,361
Total	**$ 186,230**	**$ 186,230**	**$ 186,545**

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:				
Education property taxes	$ 430,744	$ 4,270,391	$ 4,391,320	$ 309,815
Jordan's Principle	103,921	1,203,117	1,034,178	272,860
Tuition	22,186	-	22,186	-
Total Deferred Revenue	$ 556,851	$ 5,473,508	$ 5,447,684	$ 582,675

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	Youth in Custody	Other Programs - Michif	2025	2024
Revenues:					
Operating Grants	$ 770,387	$ 79,354	$ 300,000	$ 1,149,741	$ 996,335
Total Revenues	**770,387**	**79,354**	**300,000**	**1,149,741**	**996,335**
Expenses:					
Salaries & Benefits	830,041	29,228	208,924	1,068,193	901,979
Instructional Aids	7,887	3,200	3,823	14,910	20,828
Supplies and Services	-	52,275	5,103	57,378	49,275
Student Related Expenses	393	-	400	793	2,583
Contracted Transportation & Allowances	-	-	25	25	317
Total Expenses	**838,321**	**84,703**	**218,275**	**1,141,299**	**974,982**
(Deficiency) Excess of Revenues over Expenses	**$ (67,934)**	**$ (5,349)**	**$ 81,725**	**$ 8,442**	**$ 21,353**

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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	Driver Education	2025	2024
Revenues:			
Operating Grants	$ 184,840	$ 184,840	$ 117,526
Total Revenues	184,840	184,840	117,526
Expenses:			
Supplies and Services	159,710	159,710	118,781
Total Expenses	159,710	159,710	118,781
Excess (Deficiency) of Revenues over Expenses	$ 25,130	$ 25,130	$ (1,255)

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:

	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	$ 27,880,985	$ 463,207	$ 1,464,715	$ 26,879,477
Less: Liability for Asset Retirement Obligation	(392,583)	-	-	(392,583)
Less: Debt owing on Tangible Capital Assets	(1,172,139)	-	(138,833)	(1,033,306)
	26,316,263	463,207	1,325,882	25,453,588
Designated Assets (Schedule F)	4,694,207	7,624,096	5,447,801	6,870,502
Total Accumulated Surplus	$ 31,010,470	$ 8,087,303	$ 6,773,683	$ 32,324,090

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 27, 2024 and the Minister of Education on August 29, 2024.

14. CONTRACTUAL RIGHTS

On July 21, 2023, the school division was awarded $195,000 in education vouchers from the Canadian Microsoft Software Class Action Settlement due to having been a volume licensee between 1998 and 2010. As of August 31, 2025, $86,772 in vouchers were redeemed, leaving a remaining balance of $108,228. All of the education vouchers will expire by June 30, 2028.

15. CONTINGENT LIABILITIES

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

16. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are as follows:

- Student transportation agreement with First Canada ULC of approximately $4,507,000 over 2 years.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Lease	**Total Operating**
Future minimum lease payments:		
2026	$ 96,322	**$ 96,322**
2027	96,322	**96,322**
2028	96,322	**96,322**
Total Lease Obligations	**$ 288,966**	**$ 288,966**

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17. 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 and foreign exchange risk).

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include the regular review of all receivables and contact with all accounts in excess of 60 days.

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	$ 131,127	$ 131,127	$ -	$ -	$ -
Other Receivables	86,058	38,702	18,015	225	29,116
Net Receivables	**$ 217,185**	**$ 169,829**	**$ 18,015**	**$ 225**	**$ 29,116**

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

ii) Liquidity Risk

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

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	$ 1,238,462	$ 729,515	$ 116,364	$ -	$ 392,583
Long-term debt	1,033,306	71,515	73,417	825,418	62,956
Total	**$ 2,271,768**	**$ 801,030**	**$ 189,781**	**$ 825,418**	**$ 455,539**

iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange 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.

The school division also has an authorized bank line of credit of $2,500,000 with interest payable monthly at a rate of prime. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2025.

The school division minimizes these risks by:

- Holding cash in an account at a Canadian financial institution, denominated in Canadian currency.
- Investing in Guaranteed Investment Certificates and term deposits for short terms at fixed interest rates.
- Managing cash flow to minimize utilization of line of credit.
- Managing interest rate risk on long-term debt through the exclusive use of fixed rate terms.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.