

Prince Albert Roman Catholic Separate School Division No. 6

Annual Report
2023-2024



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

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School Division Contact Information



**PRINCE ALBERT
ROMAN CATHOLIC** Est. 1887
SEPARATE SCHOOL DIVISION No.6
*Learning for life through **Catholic Education***

Prince Albert Roman Catholic Separate School Division No. 6
118-11th Street East
Prince Albert, SK.
S6V 1A1

Phone: 306-953-7500
Fax: 306-763-1723

Website: www.pacsd.ca
Email: info@pacsd.ca

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

Respectfully submitted,



Suzanne Stubbs
Chairperson



Introduction

This report provides information about Prince Albert Roman Catholic Separate School Division No. 6 for the 2023-24 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 136 years of operation in the 2023-2024 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 2023-24 school year, the school division prioritized implementing the first year of a three-year strategic plan for 2023 to 2026. In the 2023-24 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 2023-24 academic year.



École St. Anne School Glee Club

Governance

The Board of Education

The Board of Education governs the Prince Albert Roman Catholic Separate School Division 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 9, 2020, and will serve a four-year term. The Board of Education members, as of August 31, 2023, were:

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

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



Suzanne Stubbs - Chair



Pat Hordyski- Vice Chair



Crystal Halliday - Trustee



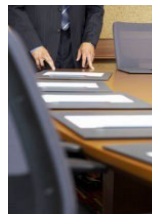
Andrea Ring- Trustee



Darlene Slater- Trustee



Darryl Sande - Trustee



A ministerial order was granted January 24, 2022, to temporarily operate with five trustees in subdivision one until the next election



Lorel Trumier – Director

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the seven schools in Prince Albert Catholic School Division. 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 2023-24, seven SCCs in the Prince Albert Catholic School Division 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 which the majority were of the Catholic Faith.

The Education Regulations 2019 requires 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 and promote shared responsibility for learning among community members, students, and educators. SCCs supported engagement projects in 2023-24 to enhance student opportunities in their respective schools. Active participation from each SCC is valued and appreciated.



St. Catherine Catholic School learning to Hoop Dance

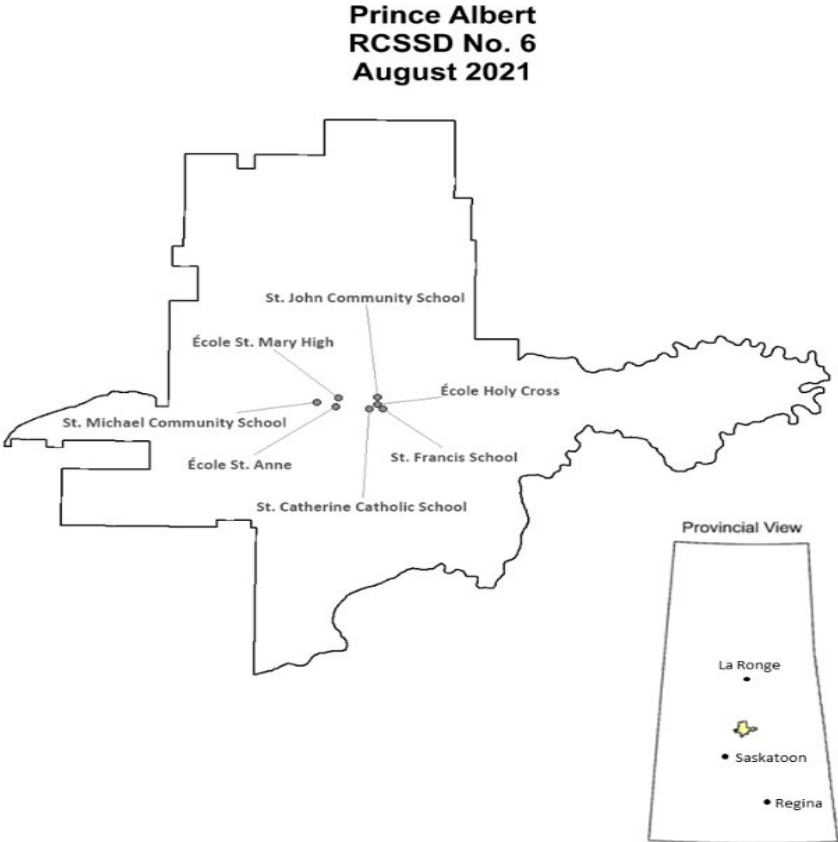
School Division Profile

School Division in Context

Prince Albert Catholic School Division is an urban school division that includes a small rural area surrounding the city of Prince Albert, with seven schools. It spans a geographic area north of the North Saskatchewan River in the south, Buckland Rural Municipality in the North, the forks in the river in the east, and 15 km to the west. The map below shows the geographic location of Prince Albert Catholic School Division.

Five urban trustees govern the division, and one rural trustee is elected at large. For more information on Prince Albert Catholic School Division, please visit our website: www.pacsd.ca. The seven schools and Catholic Education Centre are located in Prince Albert. The school division is situated on Treaty 6 territory and the homeland of the Métis.

The City of Prince Albert is considered the gateway to the North.



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

Prince Albert Catholic School Division reports an increase in the number of students enrolled in the school division compared to the previous year (2,912 in 2023-24 in Kindergarten to Grade 12 compared to 2,824 in the previous year). Approximately 47% 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 this past year, with 429 enrolled in 2023-24 compared to 237 in 2022-23 and 205 in 2021-2022. The most significant proportion of students are in Grades 1 to 3.



Skating Fun at St. Francis School

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	216	188	176	209	202
1	217	211	198	195	210
2	209	200	210	197	192
3	232	196	195	206	201
4	242	222	188	187	216
5	209	235	208	198	206
6	233	188	230	220	217
7	235	233	181	233	232
8	213	210	224	186	237
9	267	233	250	259	231
10	291	256	247	245	288
11	293	271	242	256	245
12	230	269	259	233	235
Total	3,087	2,912	2,808	2,824	2,912
PreK	175	130	174	162	158

Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	421	359	393	394	376
	4 to 6	342	317	315	289	278
	7 to 9	338	323	323	345	349
	10 to 12	377	367	375	357	371
	Total	1,478	1,366	1,406	1,385	1,374
English as an Additional Language	1 to 3	64	72	64	90	165
	4 to 6	57	40	48	71	120
	7 to 9	45	55	61	46	81
	10 to 12	36	29	32	30	63
	Total	202	196	205	237	429
French Immersion	K to 3	336	308	299	289	290
	4 to 6	221	207	200	190	187
	7 to 9	211	210	203	202	185
	10 to 12	167	199	195	215	200
	Total	935	924	897	896	862

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, except for 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, including children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students choose to self-identify as First Nations, Métis or Inuit/Inuk.

Source: Ministry of Education, 2023

Staff

Job Category	FTEs
Classroom teachers	175.4
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	103.5
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	332.0

Notes:

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

Source: 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 Students 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.



Celebrating Truth and
Reconciliation Day

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The plan focuses on supporting students in learning what they need for their future, ensuring they feel safe and supported.

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

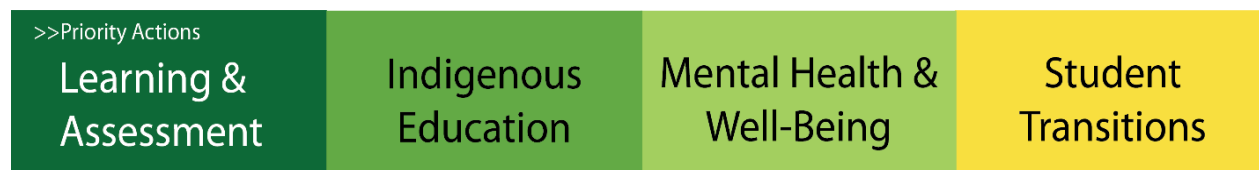
Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan's actions build resiliency in students and the foundational skills,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

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

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

Provincial Education Plan – Priority Actions

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



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

Provincial-Level Targets

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

Over the life of the plan to 2030:

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

Progress in 2023-24: Targets and Measures

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

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.

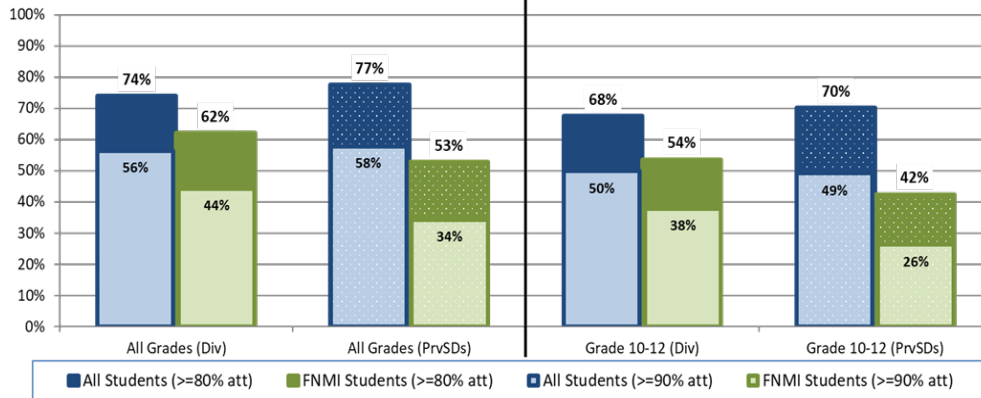
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. Generally, students with at least 90% attendance have even 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, specifically looking at grades 10-12.

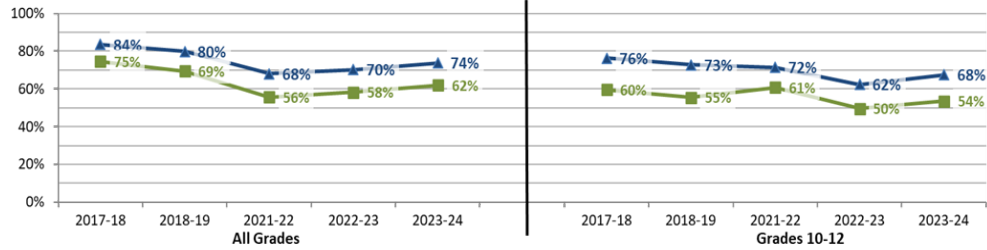


Advent
Preparation
Display

Percentage of Students With at Least 80% (and 90%) Attendance, Prince Albert RCSSD 6 and Provincial School Divisions, 2023-24



Student Attendance - Pct of Students with at least 80% Attendance, Prince Albert RCSSD 6, 2017-18 to 2023-24



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

Source: Ministry of Education, 2024

Analysis of Results – Attendance

All Grades

74% of all students in PARCSSD have an attendance rate of 80% or higher, and 56% have an attendance rate of 90% or higher. 62% of First Nation, Métis, Inuit (FNMI) students have an attendance rate of 80% or higher, and 44% have an attendance rate of 90% or higher. 9% more FNMI students from PARCSSD have an attendance rate of 80% than the provincial rate. 10% more FNMI students from PARCSSD have an attendance Rate of 90% or higher than the provincial rate.

Grades 10-12

68% of all students across grades 10-12 in PARCSSD have an attendance rate of 80% or higher, and 50% have an attendance rate of 90% or higher. 54% of FNMI students have an attendance rate of 80% or higher, and 38% of the identified students have an attendance rate of 90% or higher. 12% more FNMI students across grades 10-12 from PARCSSD have an attendance rate of 80% than the provincial rate. 12% more FNMI students across grades 10-12 from PARCSSD have an attendance rate of 90% or higher than the provincial rate.

Five Year Trend

The five-year trend line graph shows a decrease in attendance rates across all grades in the years we were 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 percent 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 Transition 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: The overall three- and five-year graduation rates will increase annually, focusing on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

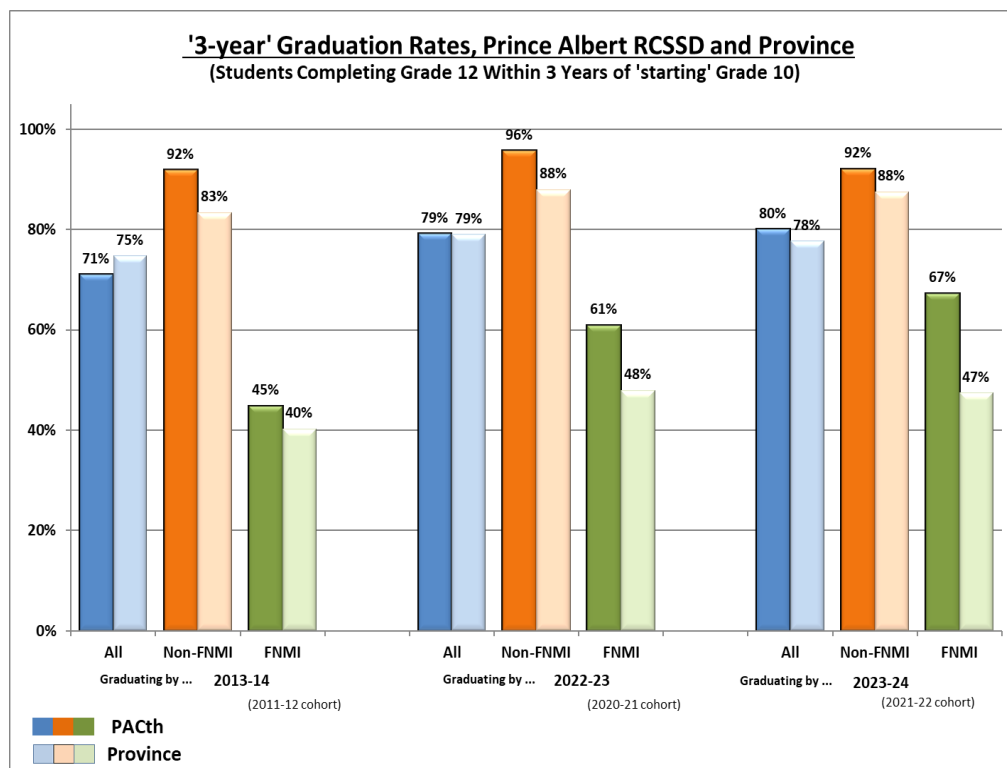
Measure

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

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 non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each category.



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

Analysis of Results – Three-Year Graduation Rates

The three-year graduation rates for PARCSSD have outperformed provincial averages in all three categories. The averages include 80% of "all" PARCSSD students graduating in 'three years' while the provincial average was 79%. An average of 92% of PARCSSD students in the non-FNMI category graduate in 'three years' while the provincial average was 88% in 2023-24, representing a 4% increase over the provincial average. More notably, an average of 67% of PARCSSD FNMI students graduate in 'three years.' In comparison, the provincial average was 48% in 2023-24, representing 20% more students who graduated over the provincial average for the school division. Graduation rates for PARCSSD continue to meet or outperform the provincial averages from the results all categories compared to those from 2013-14 to present. The results can be attributed to managing barriers and needs of students in credit recovery, supports for students and reviewing programming options for students.

Measure

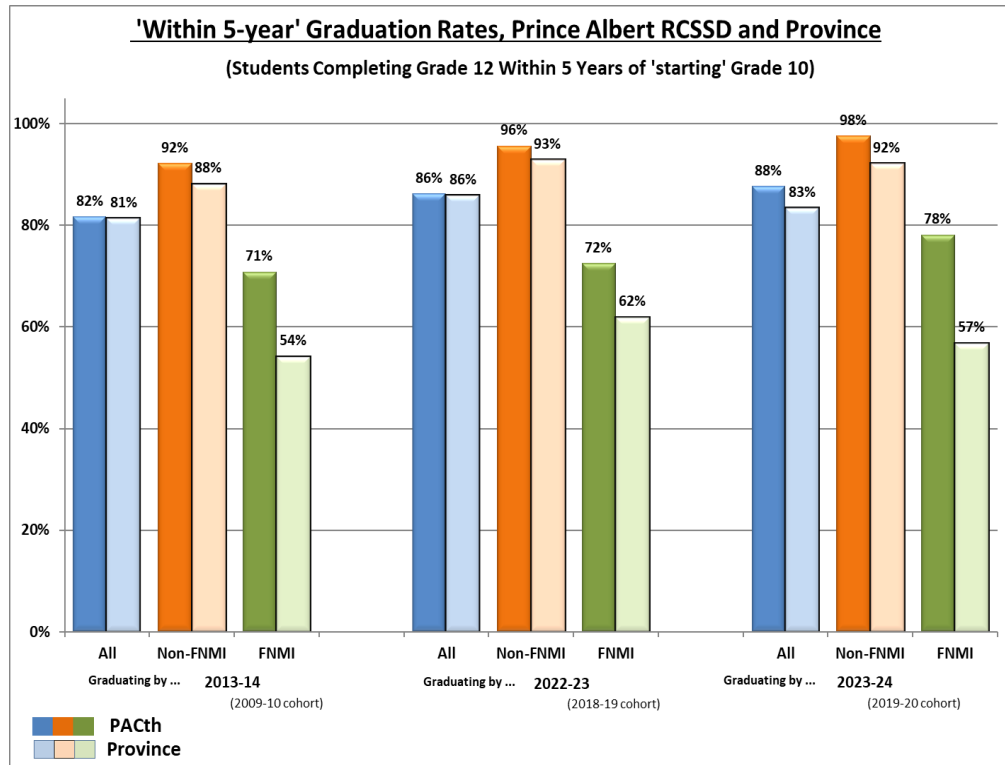
- **The percentage of students who graduate within 5 years of Grade 10.**

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

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



École St. Mary High School
Graduating Class of 2024



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

Source: Ministry of Education, 2024

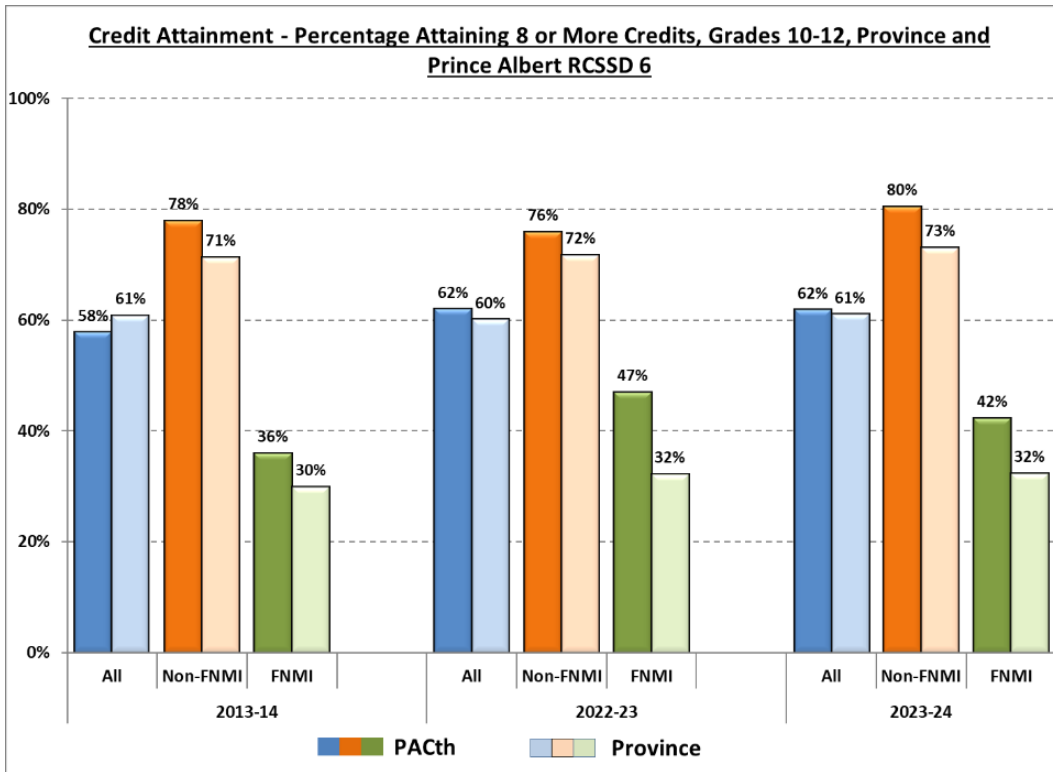
Analysis of Results – Graduation Rates Within Five Years

Graduation rates within five years for PARCSSD have outperformed provincial averages in all three categories. The averages include 88% of "all" PARCSSD students graduating within 'five years' while the provincial average was 83% in 2023-24. An average of 98% of division students in the non-FNMI category graduated within 'five years,' while the provincial average was 92% in 2023-24. More notably, an average of 78% of FNMI students in PARCSSD graduated within 'five years,' while the provincial average was 57% in 2023-24. There has been an increasing trend in each category over the 12 years. The results show that the strategies to remove barriers for students 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.



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

Source: Ministry of Education, 2024

Analysis of Results – Credit Attainment

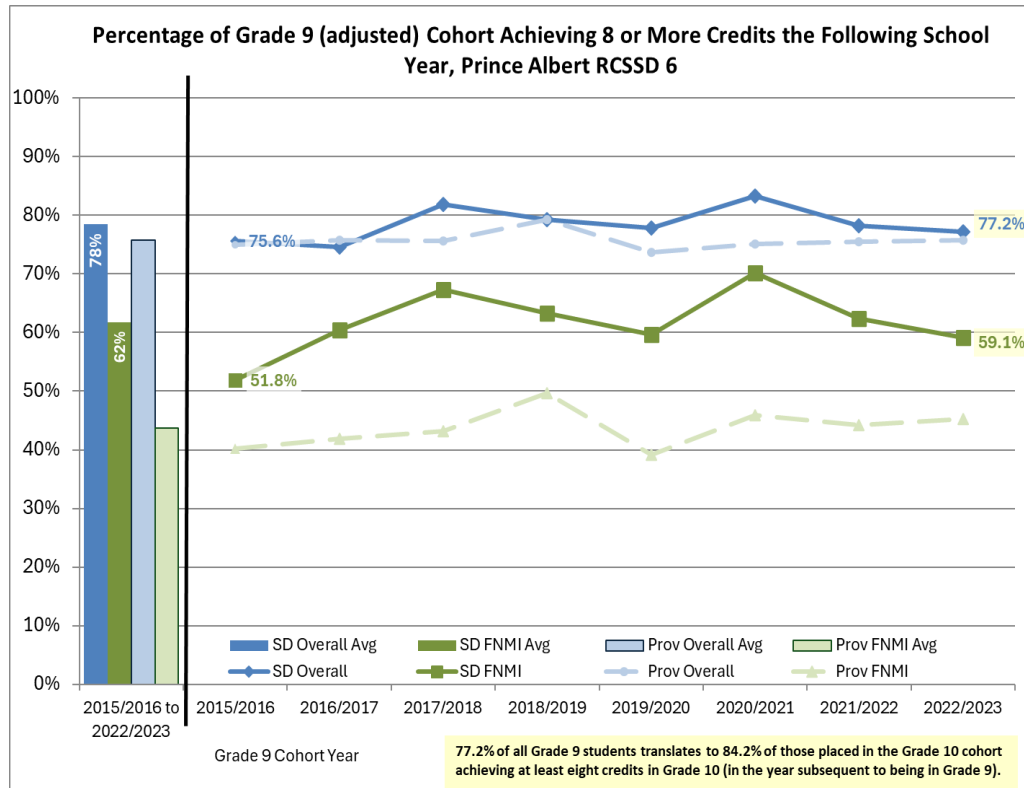
Regarding the credit attainment of secondary students attaining eight or more credits per year, the overall student population in PARCSSD continued to outperform the provincial averages this year by one percentage point compared to last year's difference of 2 percentage points. For the overall student population, 62% attained eight or more credits in 2023-24. The non-FNMI student population, regarding the credit attainment of secondary students achieving eight or more credits per year, has also outperformed the provincial averages by seven percentage points, with 80% attaining eight or more credits. That is an increase of 4 percentage points from the previous year. 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 ten percentage points. 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 results.

Measure:

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

The transition from Grade 9 to credit attainment requirements in Grade 10 is new and challenging for students for many reasons. This measure is intended to show how well Grade 9 students adjust to the Grade 10 credit system while achieving eight or more credits per year.

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



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

Source: Ministry of Education, 2024

Analysis of Results – Grade 9 to 10 Transition

The percentage of the overall student population who achieved eight or more credits in the Grade 10 transition year has remained steady from 78.2% to 77.2% of those placed in the Grade 10 cohort. The percentage of the FNMI student population who completed eight or more credits has also decreased slightly from 62.4% to 59.1% of students who completed eight or more credits.

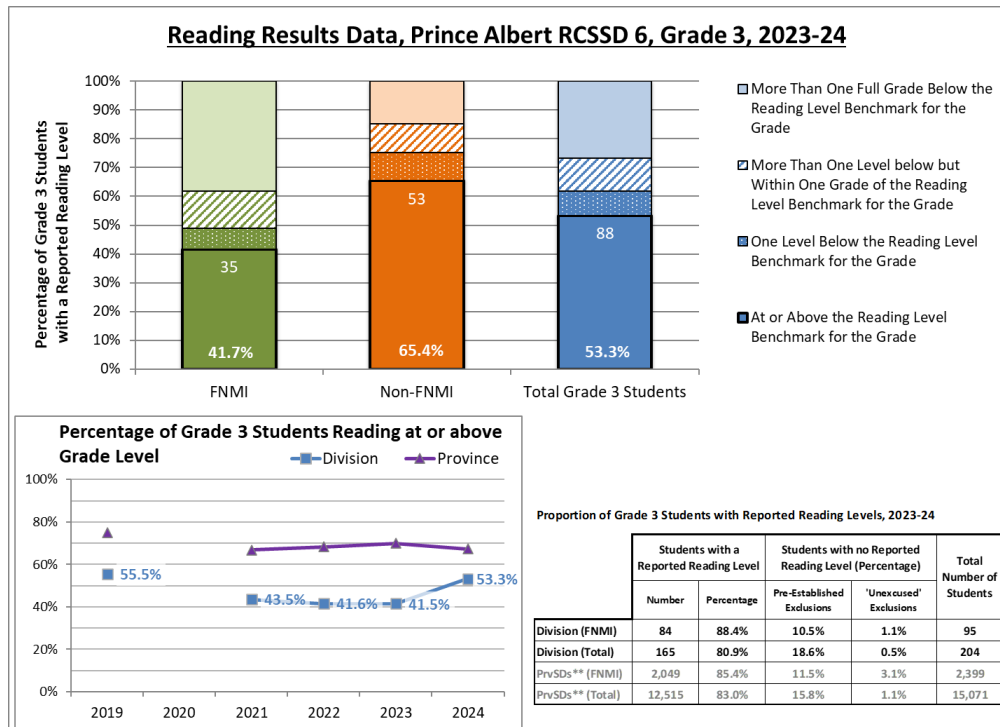
There is an increase over the 2013-14 cohort data (55.7%), with a steady rise over the years. Staff and students have worked diligently to ensure credits were attained, and the school division remains committed to achieving school division goals and targets of having the students transition to high school. 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 as well. It is important to note that in these two categories, the percentage of students in PARCSSD who have earned eight or more credits has increased over the years and continues to be greater than the provincial averages. Of significant note, 59.1% of students of FNMI category achieved eight or more credits compared to the provincial FNMI result of 43.7%.

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 by the end of Grade 3 is a good predictor of future academic success. PARCSSD continued to use the reading assessment tools Fountas & Pinnell and GB+ to track student reading. This levelled literacy approach lends itself to understanding the reader's comprehension of the text, within and beyond the text. The data collected informs the teacher of the student's reading level and guides the teacher toward a responsive approach to support each child's reading. The following graph displays the percentage of Grade 3 students (FNMI, non-FNMI) all by reading level. The chart below shows the percentage of Grade 3 students reading at or above grade level relative to the province for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



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

Source: Ministry of Education, 2024

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

In PARCSSD, 53.3% of all Grade 3 students were at or above the Grade 3 provincial reading benchmark for 2023-24. There is growth of 11.8 percentage points from the previous year. These results are statistically significant and can be attributed to continued efforts to calibrate leveled reading assessments with teachers. This year's data also revealed less of a gap in reading levels between those at one level below and those more than one level below but within one grade of the reading level benchmark for the grade. Reading results for FNMI students have also shown significant growth on the Reading Results Data Chart. In the 2023-24 school year, 41.7% of FNMI students read at or above grade level. There is a 12.8 percentage point increase from the previous year. Non-FNMI students demonstrated a growth of 10.7% in reading at or above grade level. The percentage of these students reading at or above grade level is now 65.4%. The gains made within these three groups demonstrate that we are making meaningful gains using a targeted approach when teaching reading using Heggarty Reading Strategies and Learning Literacy Intervention strategies. The current trend puts us on target to reach and surpass pre-pandemic reading results.

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

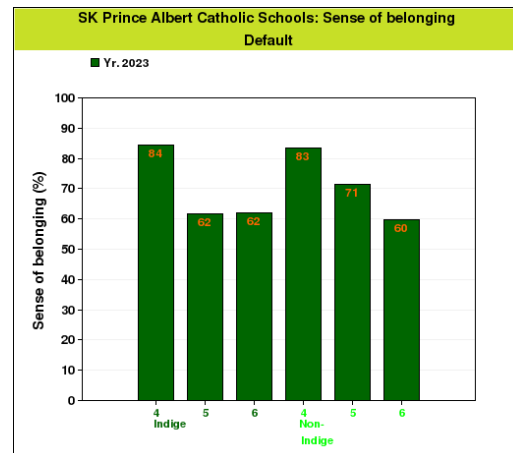
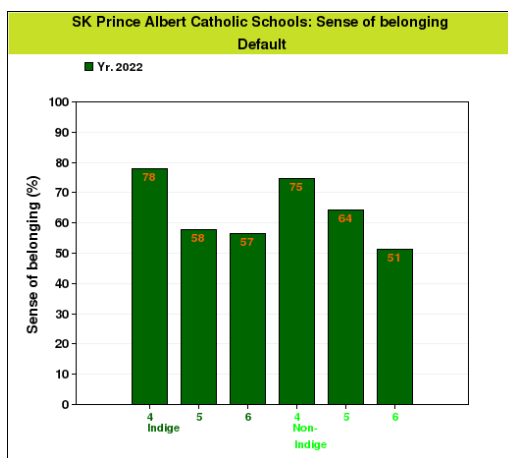
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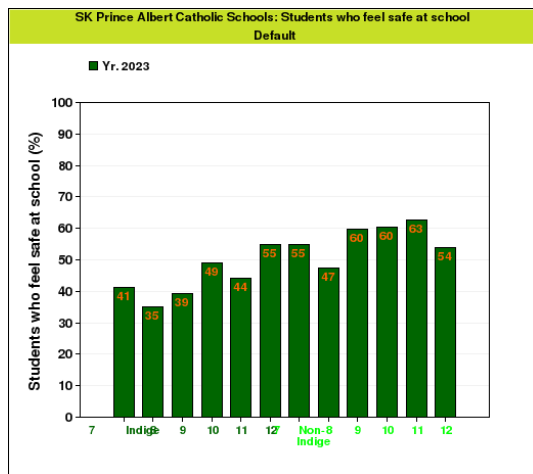
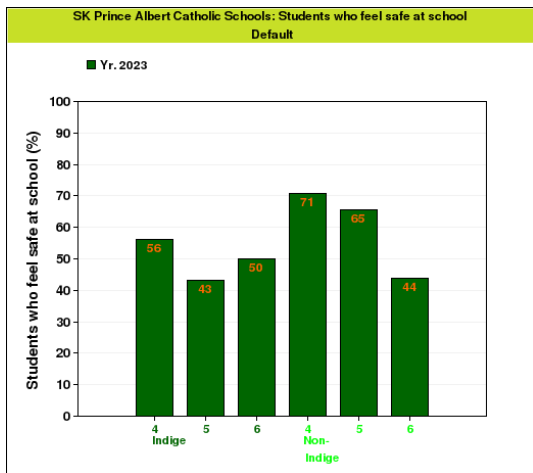
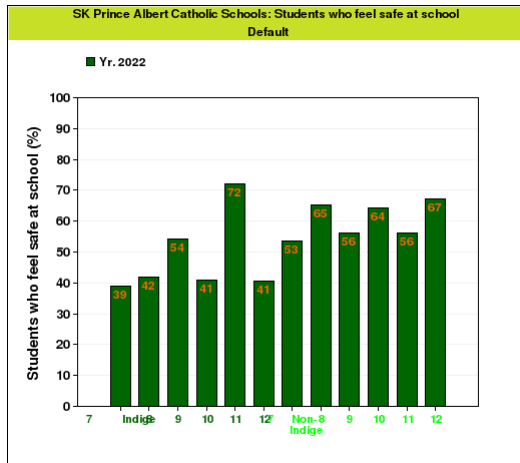
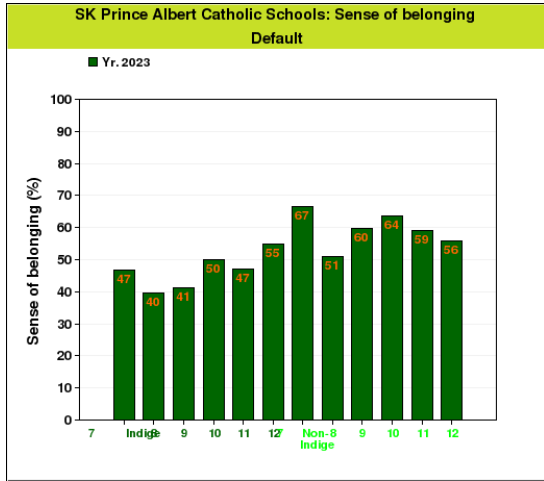
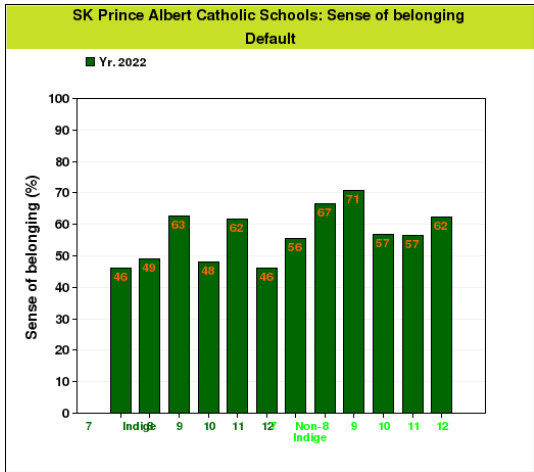
- The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.

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

The following graphs display student survey results using the OurSchool Survey. Several categories of well-being (anxiety, bullying and feeling of belonging) are being monitored for both elementary and high-school students.

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





Analysis of Results

Feel Safe Attending School: The overall population of students in grades four to twelve during the 2023-24 school year indicated that they felt safe at their school between 41%-63% of the time. This data included questions about how safe they felt coming to school and how they felt on their way home. FNMI students in the same grade levels reported feeling safe at their school 35%-56% of the time with the same criteria. Students in grade 12 reported that 55% of FNMI students felt safe attending school while 54% of non-FNMI felt safe attending school in the 2023-2024 as reported on OurSchool Survey. The trends are similar to the 2022-23 data.

Sense of Belonging: The overall population of students in grades four to twelve during the 2023-24 school year indicated a sense of belonging in their school between 47% - 84% of the time. This data measured if students felt accepted, had a voice and place at the school, were included in school activities, got along well with others, and were generally accepted by other students their age. It is encouraging data to know that up to 84% of the time, all students felt that their peers accepted them. Again, trends are similar to last year, 2022-23. A highlight this year is the FNMI students in grade four, who reported that 84% felt they belonged, and 83% of non-FNMI thought they belonged. These results may be attributed to the efforts of infusing FNMI ways of knowing into the daily curricular outcomes.

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

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

- The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.
- The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.
- The percentage of fall-identified Tier 3 students 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, focusing 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 domains at school entry. In addition to results for specific domains, a comprehensive score known as a Responsive Tiered Instruction (RTI) level is also assessed. 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 display 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 and 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) (\square) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE results 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* (*)



Celebrating World Catholic
Education Day

2023-24 EYE-TA results – Prince Albert RCSSD 6 (PARC 6)

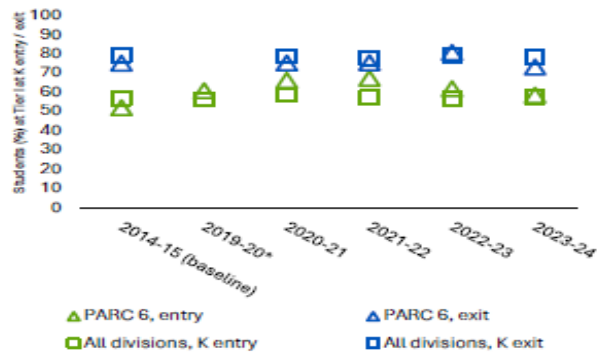
		Fall 2023 (Kindergarten entry)			Spring 2024 (Kindergarten exit)		
All students	All divisions	57.4	25.8	16.8	78.2	13.3	8.4
	PARC 6	58.5	22.1	19.5	73.2	15.7	11.1
Self-declared FNMI students	All divisions	34.8	30.1	35.1	58.3	21.2	20.5
	PARC 6	42.7	29.2	28.1	62.6	23.1	14.3
Non-declared students	All divisions	61.1	25.1	13.8	81.7	12.0	6.3
	PARC 6	71.7	16.0	12.3	82.2	9.3	8.4

Tier I – Students (%) complete developmental tasks without difficulty
Tier II – Students (%) experience some difficulty completing developmental tasks
Tier III – Students (%) experience significant difficulty completing developmental tasks

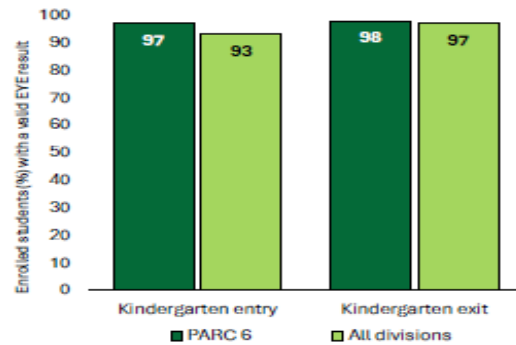
*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	PARC 6	All divisions	PARC 6	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	70%	73%	63%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	26%	37%	50%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	19%	22%	6%	22%

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, 2023-24



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. Classroom teachers and school divisions use EYE screening at Kindergarten entry 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 with difficulty with essential skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their support 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 - a significant predictor of school success, including Grade 12 graduation.

2023-24 EYE-TA results figures show results for self-declared First Nations, Métis or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10

children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2024

Analysis of Results – Early Years Evaluation

The EYE-TA was used to assess Kindergarten students at entry in the fall and exit in the spring of 2023-24. PARCSSD EYE-TA results from the fall entry assessment compared to the spring exit assessment show an increase of 14% of all students in the Tier 1 category from 59% 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 20% more students in the Tier 1 category at the exit, from 43% to 63% from the fall entry assessment to the spring exit assessment. 50% of students identified as requiring Tier 3 supports improved to Tier 2 supports at Spring exit. PARCSSD FNMI students' Spring exit Tier 1 results exceeded the provincial results for this subpopulation, 63% compared to 58% in 2023-24.

PARCSSD is incredibly proud of the growth made by all Kindergarten students between the entry and exit assessment captures. Although the data may reflect the entry-to-exit data is lower than provincial average, many student exit assessment captures demonstrate much growth. 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.



St. Michael Community School
celebrate Advent

Progress in 2023-24: School Division Targets and Measures

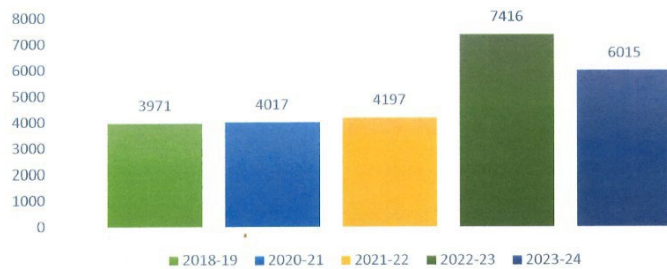
Target: A Catholic faith learning environment will be present in each school's interactions, instruction, and physical signs and symbols.

Measure:

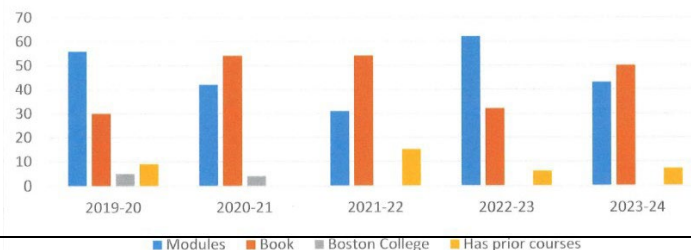
- Monthly tracking of the instructional occasion to permeate the Catholic Social Teachings
- Annual monitoring of Liturgical celebrations in each school according to the Liturgical Calendar
- Annual tracking of Teacher Faith Formation Participation and Opportunities

Vision and Values – Encountering Christ was the spiritual theme for the 2023-2024 school year. The theme explored how we can see the face of Christ in everyone we encounter while drawing on examples from the Gospel. This theme helped us embrace the teachings that make a school distinctly Catholic, particularly respecting the dignity of all, rejoicing in a God-centered life, building a sense of community, living and modeling Gospel values, and celebrating faith in all we do. Following the Truth and Reconciliation Commission's Calls to Action, we embraced Indigenous teachings within the faith dimension. Learning opportunities were presented to students in a monthly assembly. The Grandfather's Indigenous teachings highlighted commonality using the theme of Encountering Christ. Data was collected on how staff permeate faith into lessons using a Catholic Social Teaching form.

Prince Albert Catholic School Division
Five year comparison of
Catholic Social Teachings
(excludes 2019-20 pandemic school year)



Prince Albert Catholic School Division
Five Year Comparison of Faith Formation
Options Chosen by Participants (by percentage)



Analysis of Results

Catholic Social Teachings:

The data shows the number of individual faith projects or lessons in PARCSSD classrooms. All staff are intentional about ensuring there are opportunities to permeate the Catholic Social Teachings throughout various points of the curriculum.

Faith Formation:

Newly hired teaching staff must partake in a two-year faith formation training. Staff have an option of the delivery model.

The data shows that more faith-formation participants prefer options to the format of learning.

The data shows that Prince Albert Catholic Schools have a combined total of 140 different whole-school-focused faith events. There are more in individual classes, with prayer, religion, and liturgical times (i.e. Advent and Lent). The data shows that, appropriately, twice per month, whole-schools gather for a faith event.

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

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

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

An assessment and evaluation calendar was distributed to all staff, indicating provincial and divisional assessments. Data collected informed teachers about their group of students and helped them make responsive decisions to improve individual student outcomes in reading, writing and math.

Early Years Evaluation:

- Prekindergarten and Kindergarten students are assessed using EYE.
- This assessment 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
- A division standard of work guides teachers on how to complete this assessment.

Marie Clay:

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

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

This Grade One 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 formally assessing 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 one to eight in English and grades three to eight in French Immersion are evaluated.
- The assessments are a minimum of twice a year.
- This information informs teacher practices, and the data is used at the provincial level.

HIP:

This screener identified 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 three were administered the HIP Reading Assessment.

GB+

Students in grades one to eight are assessed throughout the year to track individual student reading progress. The assessments informed teachers of the reading levels of their students and helped them individualize instructions 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 four to twelve. It identified factors that affect student achievement. The data was used in individual schools.

-

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 one to three are targeted for this support.

Writing:

- Schools track writing data in order 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
 - set goals with students for their next steps in learning.
- Students in grades one to eight are assessed for division purposes yearly.

Division Math Pre-& Post Assessments:

Purpose of the assessment permitted schools to track math data in order 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 one to nine partook in the Division Math Pre-&Post Assessment. The Pre-Assessment is in September and the Post Assessment takes place in June. Teachers input data into the Edsby Gradebook and it can be reviewed in analytics. A placemat of the student learning is created and shared with parents at conferences. Teachers used the placemat information to individualize instruction.

Supporting Student Assessment in Saskatchewan resource:

- Teachers have participated in the first two modules of supporting Student Assessment in Saskatchewan.
- These modules highlight best practices and next steps.

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

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

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:

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:

- 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, and other opportunities for building relationships;
- Stress reduction strategies that included noise reduction and bright light reduction strategies, "I need a body break" cards and individual plans for students, and
- The Mental Health Capacity Building team has shared their self-regulation toolkits and other strategies throughout the school division.

Mental Wellness Pocket Cards – The Mental Wellness Pocket Cards help 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 experiencing difficulty or unsure where to access services.

Centre for Trauma-Informed Practice

- Bonnie Randall from the Centre for Trauma-Informed Practice (CTIP) presented on Adverse Childhood Effects, what they are, how they impact children and adults, and how we can build resiliency in students. All administrators, teachers, and educational assistants attended the presentation.
- The PARCSSD co-chaired the Community Threat Assessment and Support Protocol Steering Committee for Prince Albert. The steering committee renewed the Violence and Threat Risk Protocol by updating the Terms of Reference and organizing VTRA training for community partners. Additional community partners joined the protocol, which was re-signed on February 7, 2024.
- The PARCSSD hosted CTIP's Level 1 and 2 Violent Threat Risk Assessment (VTRA) training for our school division and 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.

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.

Mental Health and Well-being Professional Development

- All teachers and in-school administrators attended a professional development session on Stuart Shanker's self-regulation philosophies and strategies. This was reinforced throughout the year by follow-up sessions led by in-school administrators during Learning Improvement Planning time.
- As part of the school division professional development plan, grades 6-8 Phys. Ed and prep relief teachers completed *LivingWorks Start* training. Previously, all high school staff, administrators,

and student support services teachers completed the training. *LivingWorks Start* is an abbreviated suicide prevention course that teaches participants to recognize the signs that someone is at risk of suicide and provides them with the skills to connect individuals to professional support. Additional licenses were made available to any staff that wanted to take the training.

- All Educational Assistants and Student Support Services teachers are trained in *Non-Violent Crisis Intervention* (NVCI). Previously all in-school administrators were trained. *NVCI* is a training program for crisis prevention and intervention. Employees trained in NVCI are better equipped with the skills to safely and effectively de-escalate situations that respond to anxious or violent behaviour while balancing care responsibilities and promoting safe and respectful work environments.
- PARCSSD participated in the *Mental Health Commission of Canada Mental Health First Aid* training funded through the Ministry of Education. Every school in the division has at least one staff member 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

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

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

The school division undertook the following key actions during the 2023-24 school year in support of this priority action.

The PARCSSD took several key actions during the 2023-24 school year to foster connections for learners and their families. The first point of entry into school, typically during the early years, is a key opportunity to foster connections and create a sense of belonging for families.

There are five daycares located in Prince Albert Catholic School Division schools. The daycares partner 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. Hosting daycares in our schools helps connect families to the school community, making the transition to PreK or Kindergarten easier for students and their families.

PARCSSD is an active member of the Prince Albert Early Childhood Council (ECC). The ECC is a committee that partners to promote, advocate for, plan, and implement regional early childhood development programs and services in Prince Albert and the surrounding region. The council shares information and increases awareness among members and the community of early childhood issues, family support ser-

vices, and best practices. The partnerships and connections made as a member of the ECC make it possible to identify student needs before they enter school. An example would be transition meetings between the family, the Early Childhood Intervention Program (ECIP), and the Prince Albert Catholic School Division to plan for a child to start PreK or Kindergarten collaboratively.

Early Learning Intensive Support (ELIS) was offered in five out of six schools with PreK programming. ELIS includes Occupational Therapy consultation, Speech and Language Therapy, and Educational Assistant support for students requiring ELIS support. During the 2023-24 school year, we were funded by the Saskatchewan Ministry of Education for 16 ELIS spaces.

A partnership was established in 2021 with Métis Nation-Saskatchewan to support Michif's early learning language efforts. Métis Nation-Saskatchewan provided financial and cultural programming support in developing and delivering a Michif full-day Kindergarten program at St. Michael Community School. The Michif early learning language program supports the goals of the *Inspiring Success: First Nations and Métis Prek-12 Education Policy Framework Goals*, focusing on preserving, protecting, and revitalizing Indigenous languages.

Settlement Workers in Schools (SWIS) is an ongoing partnership with the YWCA to help support newcomer, immigrant, and refugee families and students. SWIS provides interpretive services to schools when needed. They will do home visits, help families understand school expectations, and help students navigate riding the school bus or other transportation to school. At times, they have helped staff understand the political and living conditions the family may have experienced in their country of origin.

In the Spring of 2023, an Invitational Shared Services Initiative (ISSI) partnership was established between the Prince Albert Catholic School Division and Peter Ballantyne Cree Nation (PBCN). The Saskatchewan Ministry of Education funds the ISSI. It aims to co-construct and implement a plan to improve outcomes for First Nations students living on reserve and attending provincial schools. The PBCN and PARCSSD ISSI initiatives included an increased connection to Indigenous Elders and Knowledge Keepers, creating Indigenous lessons to enhance the permeation of Indigenous content across all curricular areas and purchasing renewed resources to support the lessons.

Engagement is an important factor in fostering connections with families. Our staff foster strong relationships with families through home visits with PreK families. Families share their child's strengths and can get answers to their questions before school starts. Family engagement opportunities like story walks, literacy events, numeracy nights, and student/parent/teacher conferences are held throughout the year across all grades.

Curricular and co-curricular activities are a focus of student engagement in the middle years. Our division strives to offer diverse opportunities to meet the interests of our student body. Social clubs, games clubs, drama, music, sports, and many other opportunities are available for Grades 1-12. Engagement also includes fun learning opportunities in the classroom, such as robotics and coding.

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

The school division undertook the following key actions during the 2023-24 school year in support of this priority action.

PARCSSD is on a journey to actualize the vision and goals of *Inspiring Success*. The *Inspiring Success* document and the alignment of actions with the Provincial Education Plan were used as individual schools prepared their personal Learning Improvement Plans. Individual schools' activities and journeys were monitored using a monthly questionnaire. Last year, relationships continued with Peter Ballantyne Cree Nation, community Elders, and Métis Nation. The following is a list of activities that schools undertook during the 2023-24 school year:

First Nations and Métis languages and cultures are valued and supported:

- Storybooks of legends and Indigenous authors' books
- Truth and Reconciliation PowerPoint including different languages including Cree, Denesuline, and Métis
- Michif Kindergarten Program
- Feast Meal
- Heart of the youth Pow Wow
- Indigenous games (tatonka tatonka)
- February Indigenous Storytelling Month
- Drumming
- Stobbart Drummers and Dancers
- Round Dancing

Equitable opportunities and outcomes for First Nations and Métis learners:

- Adaptive Dimension to respond to diversity and individual needs
- Scholarships for Métis students

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 levels:

- Invitational Shared Services Initiative

Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes:

- Smudging at opening events and weekly smudging

All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation:

- Medicine Wheel Teachings
- Grandfather Teachings

Monitor Progress:

- All activities were monitored throughout the year and reported on school Learning Improvement Plans. The information is used to make informed decisions.
- A monthly survey was sent to all staff to report all curricular-related FNMI activities.

Community Partnerships

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

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 accessible, nutritious, emergency lunches to every school in the school division so that no child goes hungry during the school day. During the 2023-24 school year, 12,711 lunches were provided to elementary students in the division through the partnership.

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 the spring of 2023, an Invitational Shared Services Initiative (ISSI) partnership was established between the Prince Albert Catholic School Division 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.

Other partnerships include partnerships with childcare organizations. There are four daycares located in Prince Albert Catholic School Division schools. The daycares are operated in collaboration with the Ministry of Education's Early Learning Branch, Children's Choice, and the Prince Albert Childcare Cooperative. The Prince Albert Catholic School Division successfully applied for a fifth daycare at St. John Community School. Construction for the daycare began in the spring of 2023. 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 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. The Prince Albert Catholic School Division 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.

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 such as Summer Literacy Camp and Professional Development for staff.

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. Prince Albert Catholic School Division 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.

PARCSSD also entered a partnership with <SaskCode> to provide Robotics to all Grade 5, 6, and 7 students this year. The partnership included support for professional development and staff training. Classroom support was also provided by <SaskCode>.

PARCSSD and SCCs purchased Edison Robot [Edison Programmable Robot - Ideal for school classroom education \(meetedison.com\)](https://www.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.

Infrastructure and Transportation

School	Grades	Location
École Holy Cross	K-8	2051-15 th Avenue East, Prince Albert
École St. Anne School	PreK-8	530-24 th 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	1453-7 th Street East, Prince Albert
St. Michael Community School	PreK-8	1695-17 th Street West, Prince Albert

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2023-24 Cost
Maintenance Shop	PMR	LED lighting	\$5,650
École Holy Cross	PMR	Fire panel	128,596
École St. Anne School	Minor Renovations	Heating system repair	4,884
École St. Mary High School	Insurance	Repairs due to flood	335,250
École St. Mary High School	PMR	Air handling unit	325,205
École St. Mary High School	PMR	Carpet tile	10,905
École St. Mary High School	PMR	Doors and sidelights replacement	12,020
École St. Mary High School	PMR	Roofing	706,274
St. Catherine Catholic School	PMR	Carpet tile	10,905
St. Francis School	Insurance	Repairs due to flood	129,663
St. Francis School	Minor Renovations	Water damage repair	5,326
St. John Community School	Minor Capital Renewal	School renovations	1,823,730
St. John Community School	PMR / Minor Renovations	Renovations for daycare	738,074
St. Michael Community School	Minor Renovations	Water damage repair	3,725
St. Michael Community School	Minor Renovations	Window replacement	8,380
St. Michael Community School	PMR	Roofing	13,976
Total			\$4,262,563

Transportation

The Prince Albert Catholic School Division 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.

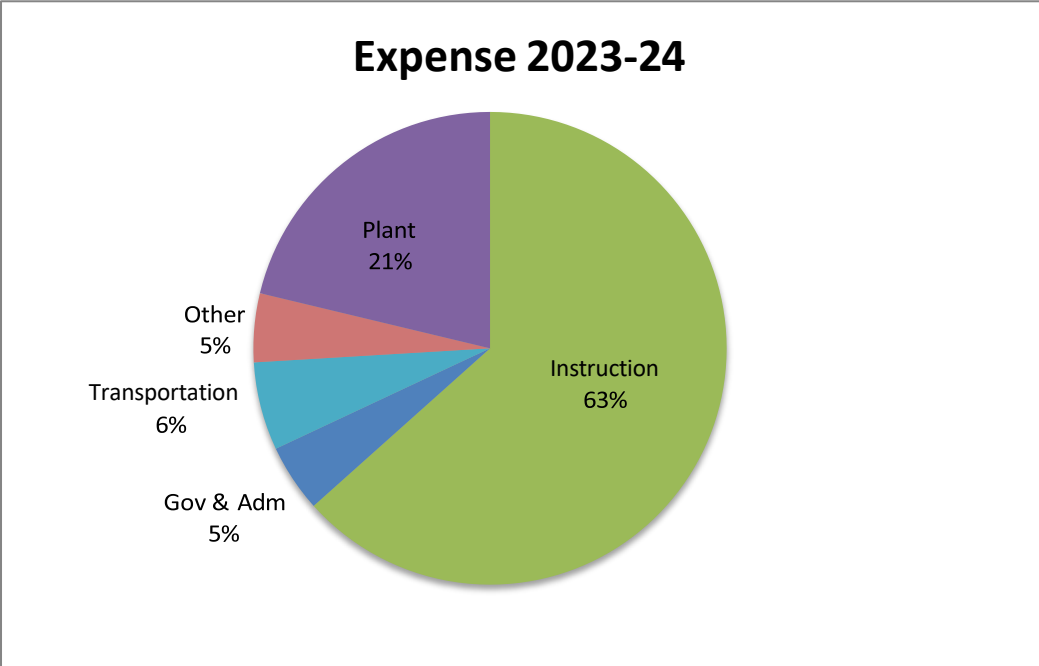
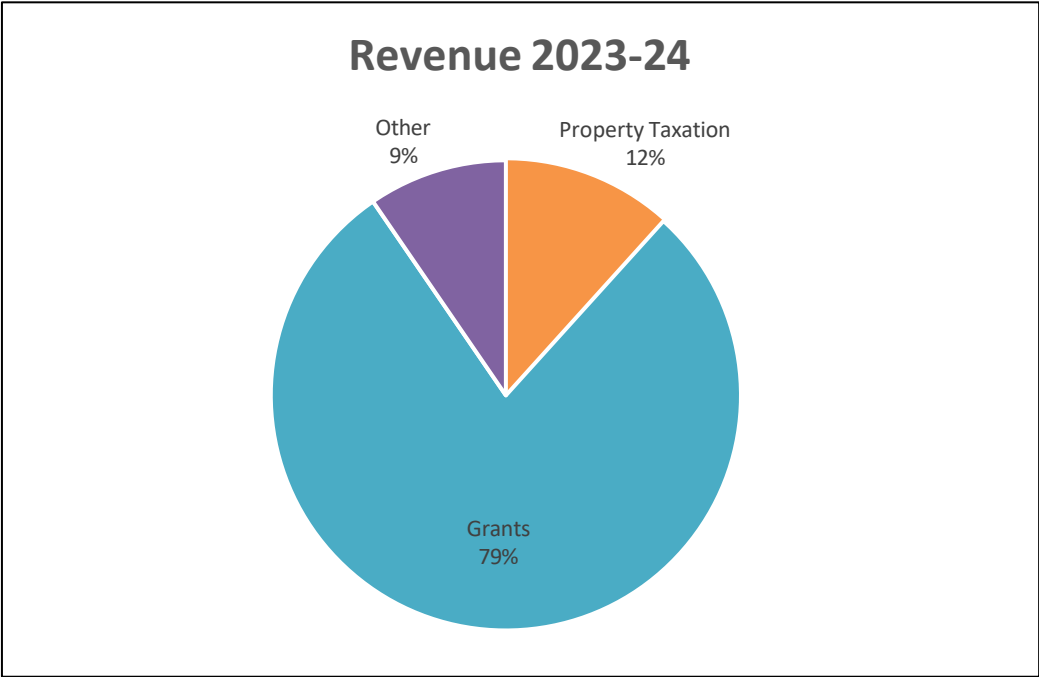
Student transportation services are contracted with First Student Canada. This supplier was selected through a competitive request for proposal process in 2021-22.

The Prince Albert Catholic School Division 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

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	4,250,000	4,370,292	4,193,328	120,292	3%	
Grants	27,999,979	29,420,936	27,567,462	1,420,957	5%	1
Tuition and Related Fees	232,500	255,001	290,843	22,501	10%	2
School Generated Funds	750,000	780,681	836,942	30,681	4%	
Complementary Services	1,035,612	996,335	1,121,572	(39,277)	-4%	
External Services	125,000	117,526	123,040	(7,474)	-6%	3
Other	293,000	1,424,235	899,212	1,131,235	386%	4
Total Revenues	34,686,091	37,365,006	35,032,399	2,678,915	8%	
EXPENSES						
Governance	147,400	144,841	144,250	(2,559)	-2%	
Administration	1,722,612	1,666,048	1,849,343	(56,564)	-3%	
Instruction	24,100,600	24,811,882	24,339,256	711,282	3%	
Plant	4,839,487	8,318,370	5,017,105	3,478,883	72%	5
Transportation	2,237,201	2,362,771	2,266,369	125,570	6%	6
School Generated Funds	750,000	689,071	804,583	(60,929)	-8%	7
Complementary Services	970,272	974,982	1,116,996	4,710	0%	
External Services	125,000	118,781	135,183	(6,219)	-5%	
Other Expenses	57,533	56,738	62,030	(795)	-1%	
Total Expenses	34,950,105	39,143,484	35,735,115	4,193,379	12%	
Surplus (Deficit) for the Year	(264,014)	(1,778,478)	(702,716)			

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

Note	Explanation
1	Student enrollment and related funding higher than budget; other Ministry of Education funding higher than budget.
2	Number of tuition paying students higher than budget.
3	Driver education service, and related reimbursements, less than budget.
4	Reimbursements for daycare project and insurance proceeds not budgeted; third party billings higher than budget.
5	Daycare project and flood remediation costs not budgeted; change in timing of preventative maintenance and renewal projects from original plan; renovations costs expensed rather than capitalized as originally budgeted.
6	Increased student enrollments required more transportation than budget.
7	Fewer and/or lower cost student activities than budget.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
HALLIDAY, CRYSTAL	\$5,619	\$392	-	\$2,039	-	-	\$8,050
HORDYSKI, PAT (Board Vice-Chair)	7,209	419	-	2,033	-	-	9,661
RING, ANDREA	5,619	20	-	-	-	-	5,639
SANDE, DARRYL	5,619	20	-	564	-	-	6,203
STUBBS, SUZANNE (Board Chair)	8,268	937	-	2,121	-	-	11,326
SLATER, DARLENE	5,619	20	-	627	-	-	6,266

Supplier Payments

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

Name	Amount
AODBT	\$221,948
AON CANADA INC.	132,290
CANADIAN CORPS OF COMMISSIONAIRE	77,743
CATTAN TECHNOLOGIES INC.	133,472
CENTAUR PRODUCTS INC.	142,469
CITY OF PRINCE ALBERT	126,518
DARBY'S DRIVING SCHOOL	118,781
DE LAGE LANDEN FINANCIAL SERVICES	56,454
EDSBY/CORE FOUR INC.	53,780
FIRSTBUS CANADA	2,268,786
FLYER ELECTRIC	107,539
GORDON FOOD SERVICE CANADA LTD.	163,546
HAID ROOFING LTD.	705,323
HBI OFFICE PLUS REGINA	76,862
HEGGERTY	67,691
IMPERIAL DADE CANADA INC.	65,806

Name	Amount
KONICA MINOLTA BUSINESS	223,706
LAKE COUNTRY COOP MARKET	75,675
MACBEENERS BUSINESS GOODS PA	145,506
P&F HEATING & COOLING INC.	97,501
P.A. NORTHERN BUSLINES	72,645
REAL CANADIAN WHOLESALE	69,213
RNF VENTURES LTD.	1,540,431
SASKENERGY	231,272
SASKPOWER CORP.	457,561
SASKTEL	60,750
SASKATCHEWAN RIVERS SCHOOL DIVISION #119	50,395
SASKATOON FIRE & FLOOD	430,563
SOFTCHOICE LP	125,894
SUCCESS OFFICE SYSTEMS	67,702
TC MEDIA LIVRES INC.	55,036
THORPE BROS. LTD.	264,857

Other Expenditures

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

Name	Amount
BLUE CROSS	\$296,994
MUNICIPAL EMPLOYEES PENSION PLAN	899,475
RECEIVER GENERAL FOR CANADA	6,757,829

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	136,075
SASKATCHEWAN TEACHERS' FEDERATION	2,107,188
SUN LIFE FINANCIAL	82,725

Appendix B – 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 2024

Greg McEwen, CPA, CA
Chief Financial Officer

MNP LLP
Auditor

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

Saskatchewan/t.



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 25, 2024

Independent Auditor's Report

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, 2024, and the statements of operations and accumulated surplus from operations, changes in net financial 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, 2024, 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.

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

November 25, 2024

MNP **LLP**

Chartered Professional Accountants



The Board of Education of the Prince Albert Roman Catholic Separate School Division No. 6
Statement of Financial Position
as at August 31, 2024

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	7,807,491	6,897,930
Accounts Receivable (Note 6)	827,599	1,339,023
Total Financial Assets	8,635,090	8,236,953
Liabilities		
Accounts Payable and Accrued Liabilities (Note 7)	2,415,884	1,175,242
Long-Term Debt (Note 8)	1,172,139	1,305,323
Liability for Employee Future Benefits (Note 4)	1,671,600	1,638,200
Deferred Revenue (Note 9)	556,851	762,068
Total Liabilities	5,816,474	4,880,833
Net Financial Assets	2,818,616	3,356,120
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	27,880,985	29,051,707
Prepaid Expenses	310,869	381,121
Total Non-Financial Assets	28,191,854	29,432,828
Accumulated Surplus (Note 12)	31,010,470	32,788,948

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:

 <hr/>	Chairperson
 <hr/>	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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
REVENUES	(Note 13)		
Property Taxes and Other Related	4,250,000	4,370,292	4,193,328
Grants	27,999,979	29,420,936	27,567,462
Tuition and Related Fees	232,500	255,001	290,843
School Generated Funds	750,000	780,681	836,942
Complementary Services (Note 10)	1,035,612	996,335	1,121,572
External Services (Note 11)	125,000	117,526	123,040
Other	293,000	1,424,235	899,212
Total Revenues (Schedule A)	34,686,091	37,365,006	35,032,399
EXPENSES			
Governance	147,400	144,841	144,250
Administration	1,722,612	1,666,048	1,849,343
Instruction	24,100,600	24,811,882	24,339,256
Plant Operation & Maintenance	4,839,487	8,318,370	5,017,105
Student Transportation	2,237,201	2,362,771	2,266,369
School Generated Funds	750,000	689,071	804,583
Complementary Services (Note 10)	970,272	974,982	1,116,996
External Services (Note 11)	125,000	118,781	135,183
Other	57,533	56,738	62,030
Total Expenses (Schedule B)	34,950,105	39,143,484	35,735,115
Operating Deficit for the Year	(264,014)	(1,778,478)	(702,716)
Accumulated Surplus from Operations, Beginning of Year	32,788,948	32,788,948	33,491,664
Accumulated Surplus from Operations, End of Year	32,524,934	31,010,470	32,788,948

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$ (Note 13)	\$	\$
Net Financial Assets, Beginning of Year	3,356,120	3,356,120	2,859,787
Changes During the Year			
Operating Deficit for the Year	(264,014)	(1,778,478)	(702,716)
Acquisition of Tangible Capital Assets (Schedule C)	(1,801,000)	(313,044)	(161,659)
Amortization of Tangible Capital Assets (Schedule C)	1,414,500	1,483,766	1,520,846
Net Change in Other Non-Financial Assets		70,252	(160,138)
Change in Net Financial Assets	(650,514)	(537,504)	496,333
Net Financial Assets, End of Year	2,705,606	2,818,616	3,356,120

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, 2024

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(1,778,478)	(702,716)
Add Non-Cash Items Included in Deficit (Schedule D)	1,483,766	1,520,846
Net Change in Non-Cash Operating Activities (Schedule E)	1,650,501	(914,039)
Cash Provided by (Used in) Operating Activities	1,355,789	(95,909)
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(313,044)	(161,659)
Cash Used in Capital Activities	(313,044)	(161,659)
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(133,184)	(127,139)
Cash Used in Financing Activities	(133,184)	(127,139)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	909,561	(384,707)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	6,897,930	7,282,637
CASH AND CASH EQUIVALENTS, END OF YEAR	7,807,491	6,897,930

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	4,250,000	4,009,320	3,938,118
Total Property Tax Revenue	<u>4,250,000</u>	<u>4,009,320</u>	<u>3,938,118</u>
Grants in Lieu of Taxes			
Federal Government		120,824	126,491
Provincial Government		85,978	90,017
Other		76,547	79,792
Total Grants in Lieu of Taxes		<u>283,349</u>	<u>296,300</u>
Other Tax Revenues			
House Trailer Fees		1,256	631
Total Other Tax Revenues		<u>1,256</u>	<u>631</u>
Additions to Levy			
Penalties		8,575	12,765
Other		119,208	42,804
Total Additions to Levy		<u>127,783</u>	<u>55,569</u>
Deletions from Levy			
Cancellations		(40,945)	(23,979)
Other Deletions		(10,471)	(73,311)
Total Deletions from Levy		<u>(51,416)</u>	<u>(97,290)</u>
Total Property Taxes and Other Related Revenue	<u>4,250,000</u>	<u>4,370,292</u>	<u>4,193,328</u>
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	25,408,084	26,560,464	25,162,769
Operating Grant PMR	784,736	784,334	784,736
Other Ministry Grants	374,437	1,392,811	722,246
Total Ministry Grants	<u>26,567,257</u>	<u>28,737,609</u>	<u>26,669,751</u>
Other Provincial Grants	100,000	100,283	82,236
Federal Grants	32,722	583,044	15,475
Total Operating Grants	<u>26,699,979</u>	<u>29,420,936</u>	<u>26,767,462</u>
Capital Grants			
Ministry of Education Capital Grants	1,300,000		800,000
Total Capital Grants	<u>1,300,000</u>		<u>800,000</u>
Total Grants	<u>27,999,979</u>	<u>29,420,936</u>	<u>27,567,462</u>

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 13)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	210,000	221,740	290,843
Individuals and Other	22,500	33,261	
Total Tuition Fees	232,500	255,001	290,843
Total Tuition and Related Fees Revenue	232,500	255,001	290,843
School Generated Funds Revenue			
Curricular			
Student Fees		44,241	44,373
Total Curricular Fees		44,241	44,373
Non-Curricular Fees			
Fundraising		563,013	586,343
Grants and Partnerships		57,127	48,627
Students Fees		97,653	126,181
Other	750,000	18,647	31,418
Total Non-Curricular Fees	750,000	736,440	792,569
Total School Generated Funds Revenue	750,000	780,681	836,942
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	761,812	761,810	759,312
Other Ministry Grants	73,800	83,025	72,260
Other Grants	200,000	151,500	290,000
Total Operating Grants	1,035,612	996,335	1,121,572
Total Complementary Services Revenue	1,035,612	996,335	1,121,572
External Services			
Operating Grants			
Other Grants	125,000	117,526	123,040
Total Operating Grants	125,000	117,526	123,040
Total External Services Revenue	125,000	117,526	123,040
Other Revenue			
Miscellaneous Revenue*	85,000	1,021,803	604,755
Sales & Rentals	8,000	12,732	9,054
Investments	200,000	389,700	285,403
Total Other Revenue	293,000	1,424,235	899,212
TOTAL REVENUE FOR THE YEAR	34,686,091	37,365,006	35,032,399
Miscellaneous Revenue*	2024 Budget	2024 Actual	2023 Actual
Feeding Our Futures In-Kind		26,272	24,325
Insurance Proceeds		399,475	188,148
Microsoft Software Class Action Settlement Education Vouchers		42,760	
Reimbursement for Daycare Share of Construction Project		443,594	197,506
Reimbursement for Professional Development		29,890	
Reimbursement for Teacher Association President			24,008
School Community Councils Contribution for Playground Equipment			85,000
Other Miscellaneous Revenue	85,000	79,812	85,768
	85,000	1,021,803	604,755

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$ (Note 13)	\$	\$
Governance Expense			
Board Members Expense	40,400	39,761	41,556
Professional Development - Board Members	12,500	7,384	7,712
Grants to School Community Councils	14,000	14,000	14,000
Elections		530	1,956
Other Governance Expenses	80,500	83,166	79,026
Total Governance Expense	147,400	144,841	144,250
Administration Expense			
Salaries	1,188,664	1,125,159	1,237,282
Benefits	125,069	111,967	138,272
Supplies & Services	53,454	67,112	135,731
Non-Capital Furniture & Equipment	212,950	144,055	124,769
Building Operating Expenses	65,075	63,582	69,241
Communications	37,000	65,299	73,899
Travel	14,400	16,498	17,442
Professional Development	8,000	34,328	12,576
Amortization of Tangible Capital Assets	18,000	38,048	40,131
Total Administration Expense	1,722,612	1,666,048	1,849,343
Instruction Expense			
Instructional (Teacher Contract) Salaries	17,107,778	17,323,202	17,270,674
Instructional (Teacher Contract) Benefits	1,151,479	1,026,874	1,068,749
Program Support (Non-Teacher Contract) Salaries	3,412,145	3,550,685	3,318,038
Program Support (Non-Teacher Contract) Benefits	748,205	737,176	714,229
Instructional Aids	486,851	631,086	579,726
Supplies & Services	523,994	573,957	524,677
Non-Capital Furniture & Equipment	204,073	403,290	231,111
Communications	78,100	79,637	73,107
Travel	20,175	26,275	30,257
Professional Development	64,300	54,508	89,284
Student Related Expense	118,500	174,605	181,564
Amortization of Tangible Capital Assets	185,000	230,587	257,840
Total Instruction Expense	24,100,600	24,811,882	24,339,256

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	1,162,837	1,236,138	1,244,353
Benefits	258,873	245,194	259,843
Supplies & Services	2,000	518	59,471
Non-Capital Furniture & Equipment	26,500	11,856	11,760
Building Operating Expenses	2,153,777	5,589,386	2,192,979
Communications	2,600	1,444	2,224
Travel	20,400	18,588	20,137
Professional Development	1,000	115	3,463
Amortization of Tangible Capital Assets	1,205,000	1,208,343	1,216,087
Amortization of Tangible Capital Assets ARO	6,500	6,788	6,788
Total Plant Operation & Maintenance Expense	4,839,487	8,318,370	5,017,105
Student Transportation Expense			
Salaries	57,831	57,084	57,047
Benefits	4,070	4,117	3,993
Contracted Transportation	2,175,300	2,301,570	2,205,329
Total Student Transportation Expense	2,237,201	2,362,771	2,266,369
School Generated Funds Expense			
Cost of Sales		224,347	256,984
School Fund Expenses	750,000	464,724	547,599
Total School Generated Funds Expense	750,000	689,071	804,583
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	575,512	667,156	808,078
Program Support (Non-Teacher Contract) Salaries & Benefits	230,867	234,823	238,764
Instructional Aids	70,200	20,828	17,564
Supplies & Services	72,733	49,275	50,383
Student Related Expenses		2,583	1,464
Contracted Transportation & Allowances	20,960	317	743
Total Complementary Services Expense	970,272	974,982	1,116,996
External Service Expense			
Supplies & Services	125,000	118,781	135,183
Total External Services Expense	125,000	118,781	135,183
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	4,000	3,377	3,229
Interest on Capital Loans	53,533	53,361	58,801
Total Interest and Bank Charges	57,533	56,738	62,030
Total Other Expense	57,533	56,738	62,030
TOTAL EXPENSES FOR THE YEAR	34,950,105	39,143,484	35,735,115

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, 2024

	Land	Land Improvements	Buildings	Buildings Short-Term	Buildings ARO	Furniture and Equipment	Computer Hardware and Audio Visual Equipment	Computer Software	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	1,140,117	1,082,532	3,540	60,577,495	61,423,332
Additions/Purchases						9,152	303,892		313,044	161,659
Disposals						(122,150)	(392,167)	(3,540)	(517,857)	(1,007,496)
Closing Balance as of August 31	1,638,053	2,767,624	52,473,421	1,079,552	392,583	1,027,119	994,257		60,372,682	60,577,149
Tangible Capital Assets - Amortization										
Opening Balance as of September 1		2,048,873	27,305,684	465,609	323,731	607,034	771,317	3,540	31,525,788	31,012,438
Amortization of the Period		93,758	1,036,837	47,861	6,788	102,712	195,810		1,483,766	1,520,846
Disposals						(122,150)	(392,167)	(3,540)	(517,857)	(1,007,496)
Closing Balance as of August 31		2,142,631	28,342,521	513,470	330,519	587,596	574,960		32,491,697	31,525,788
Net Book Value										
Opening Balance as of September 1	1,638,053	718,751	25,167,810	613,943	68,852	533,083	311,215		29,051,707	30,410,894
Closing Balance as of August 31	1,638,053	624,993	24,130,973	566,082	62,064	439,523	419,297		27,880,985	29,051,707
Change in Net Book Value		(93,758)	(1,036,837)	(47,861)	(6,788)	(93,560)	108,082		1,170,722	(1,359,187)
Disposals										
Historical Cost						122,150	392,167	3,540	517,857	1,007,496
Accumulated Amortization						122,150	392,167	3,540	517,857	(1,007,496)
Net Cost										
Price of Sale										
Gain (Loss) on Disposal										

Buildings with a net book value of \$1,005,210 (2023 - \$1,102,433) 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 Deficit
for the year ended August 31, 2024

	2024	2023
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	1,483,766	1,520,846
Total Non-Cash Items Included in Deficit	1,483,766	1,520,846

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, 2024

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	511,424	(1,194,493)
Increase in Accounts Payable and Accrued Liabilities	1,240,642	271,227
Increase in Liability for Employee Future Benefits	33,400	27,800
(Decrease) Increase in Deferred Revenue	(205,217)	141,565
Decrease (Increase) in Prepaid Expenses	70,252	(160,138)
Total Net <u>Change</u> in Non-Cash <u>Operating</u> Activities	1,650,501	(914,039)

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, 2024

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 12)
External Sources				
Contractual Agreements				
Early Learning Intensive Support	97,630	200,000	233,192	64,438
Michif Kindergarten	66,953	151,500	113,282	105,171
Total Contractual Agreements	164,583	351,500	346,474	169,609
Jointly Administered Funds				
School generated funds	636,789	679,011	700,068	615,732
Total Jointly Administered Funds	636,789	679,011	700,068	615,732
Ministry of Education				
Designated for tangible capital asset expenditures	306,353			306,353
Federal Capital Tuition	22,053			22,053
Invitational Shared Services Initiative	80,000		80,000	
Minor Capital Renewal Program	800,000		800,000	
PMR maintenance project allocations	1,374,001	784,334	1,525,364	632,971
Specialized Support Classroom		450,000	49,825	400,175
Teacher Innovation and Support		70,000	58,799	11,201
Youth in Custody		83,025	80,801	2,224
Total Ministry of Education	2,582,407	1,387,359	2,594,789	1,374,977
Total External Sources	3,383,779	2,417,870	3,641,331	2,160,318
Internal Sources				
Board governance				
Elections	30,000		530	29,470
Total Board governance	30,000		530	29,470
Curriculum and student learning				
Academic materials and supplies - English	141,000			141,000
Academic materials and supplies - French	50,000			50,000
Classroom equipment and supplies	485,000			485,000
Other student needs	150,000			150,000
School budget canyovers	80,202	500,260	527,141	53,321
School Community Councils	119,526	100,638	23,092	197,072
School division innovation and initiatives	384,000			384,000
Special needs services and equipment	120,000			120,000
Total curriculum and student learning	1,529,728	600,898	550,233	1,580,393
Furniture and equipment				
Non-capital equipment	186,000		9,154	176,846
Total furniture and equipment	186,000		9,154	176,846
Information technology				
Computer hardware	305,000		303,890	1,110
Total information technology	305,000		303,890	1,110
Other				
Future grant reduction due to education property tax timing		746,070		746,070
Total Other		746,070		746,070
Total Internal Sources	2,050,728	1,346,968	863,807	2,533,889
Total Designated Assets	5,434,507	3,764,838	4,505,138	4,694,207

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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 \$1,671,600 (2023 - \$1,638,200) because actual experience may differ significantly from actuarial estimations.
- uncollectible accounts receivable of \$nil (2023 - \$252) because actual collectability may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$32,491,697 (2023 - \$31,525,788) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$392,583 (2023 - \$392,583) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$4,370,292 (2023 - \$4,193,328) because final tax assessments may differ from initial estimates.
- estimated accrued salaries of \$576,807 (2023 - \$nil) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023 because actual expense may differ significantly from estimate.

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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.

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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 capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amount 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.

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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 divisions 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.

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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:

1. 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.
11. 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,

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
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NOTES TO THE FINANCIAL STATEMENTS
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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 1112th 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 2023 and 2024 taxation years, the school division does have a bylaw in place.

iii) Fees and Services

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

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset.

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SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

i) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

3. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 39,761	\$ 105,080	\$	\$ -	\$ 144,841	\$ 144,250
Administration	1,237,126	390,874		38,048	1,666,048	1,849,343
Instruction	22,637,937	1,943,358		230,587	24,811,882	24,339,256
Plant Operation & Maintenance	1,481,332	5,621,907	-	1,215,131	8,318,370	5,017,105
Student Transportation	61,201	2,301,570	-		2,362,771	2,266,369
School Generated Funds		689,071			689,071	804,583
Complementary Services	901,979	73,003		-	974,982	1,116,996
External Services		118,781	-	-	118,781	135,183
Other	-	3,377	53,361		56,738	62,030
TOTAL	\$26,359,336	\$11,247,021	\$ 53,361	\$ 1,483,766	\$39,143,484	\$35,735,118

**THE BOARD OF EDUCATION OF THE PRINCE ALBERT ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 6
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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, 2024.

Details of the employee future benefits are as follows:

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

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 1,286,600	\$ 1,276,700
Current period service cost	77,200	79,200
Interest cost	58,300	52,800
Benefit payments	(75,400)	(80,300)
Actuarial (gains) losses	83,800	(41,800)
Accrued Benefit Obligation - end of year	1,430,500	1,286,600
Unamortized net actuarial gains	241,100	351,600
Liability for Employee Future Benefits	\$ 1,671,600	\$ 1,638,200

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 77,200	\$ 79,200
Amortization of net actuarial (gain)	(26,700)	(23,900)
Benefit cost	50,500	55,300
Interest cost	58,300	52,800
Total Employee Future Benefits Expense	\$ 108,800	\$ 108,100

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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:

	2024		2023
	STRP	TOTAL	TOTAL
Number of active School Division members	199	199	195
Member contribution rate (percentage of salary)	9.5% / 11.70%	9.5% / 11.70%	6.05% / 11.703%
Member contributions for the year	\$1,729,654	\$1,729,654	\$ 1,810,583

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:

	<u>2024</u>	<u>2023</u>
Number of active School Division members	108	114
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	\$ 450,497	\$ 470,480
School Division contributions for the year	\$ 450,497	\$ 470,480
Actuarial extrapolation date	<u>Dec-31-2023</u>	<u>Dec-31-2022</u>
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

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:

	<u>2024</u>			<u>2023</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 155,896	\$ -	\$ 155,896	\$ 12,609	\$ -	\$ 12,609
Provincial Grants Receivable	-	-	-	800,000	-	800,000
Other Receivables	671,703	-	671,703	526,666	252	526,414
Total Accounts Receivable	\$ 827,599	\$ -	\$ 827,599	\$1,339,275	\$ 252	\$1,339,023

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7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 708,438	\$ 114,165
Supplier Payments	1,313,210	666,960
Liability for Asset Retirement Obligation	392,583	392,583
Accrued Interest Payable	1,653	1,534
Total Accounts Payable and Accrued Liabilities	\$ 2,415,884	\$ 1,175,242

The school division recognized an estimated liability for asset retirement obligation of \$392,583 (2023 - \$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:

	2024	2023
Capital Loan:		
ID Canada Trust for Ecole St. Anne School construction - 4.29% interest, \$15,535 monthly payments, blended principal and interest, matures December 2031	\$ 1,172,139	\$ 1,305,323
Total Long-Term Debt	\$ 1,172,139	\$ 1,305,323

Future principal and interest repayments over the next 5 years are estimated as follows:		
	Capital Loan	Total
2025	\$ 186,420	\$ 186,420
2026	186,420	186,420
2027	186,420	186,420
2028	186,420	186,420
2029	186,420	186,420
Thereafter	434,980	434,980
Total	1,367,080	1,367,080
Less: Interest and executory cost	194,941	194,941
Total future principal repayments	\$ 1,172,139	\$ 1,172,139

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Principal and interest payments on the long-term debt are as follows:						
	Capital Loan		2024		2023	
Principal	\$	133,184	\$	133,184	\$	127,139
Interest		53,361		53,361		58,801
Total	\$	186,545	\$	186,545	\$	185,940

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Non-Capital deferred revenue:				
Education property taxes	\$ 579,781	\$ 4,221,255	\$ 4,370,292	\$ 430,744
Jordan's Principle	-	686,965	583,044	103,921
Subsequent school year programming	161,200	-	161,200	-
Tuition	21,087	34,360	33,261	22,186
Total Deferred Revenue	\$ 762,068	\$ 4,942,580	\$ 5,147,797	\$ 556,851

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	2024	2023
Revenues:					
Operating Grants	\$ 761,810	\$ 83,025	\$ 151,500	\$ 996,335	\$ 1,121,572
Total Revenues	761,810	83,025	151,500	996,335	1,121,572
Expenses:					
Salaries & Benefits	769,454	28,401	104,124	901,979	1,046,842
Instructional Aids	8,612	3,200	9,016	20,828	17,564
Supplies and Services	-	49,200	75	49,275	50,383
Student Related Expenses	2,583	-	-	2,583	1,464
Contracted Transportation & Allowances	250	-	67	317	743
Total Expenses	780,899	80,801	113,282	974,982	1,116,996
(Deficiency) Excess of Revenues over Expenses	\$ (19,089)	\$ 2,224	\$ 38,218	\$ 21,353	\$ 4,576

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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	2024	2023
Revenues:			
Operating Grants	\$ 117,526	\$ 117,526	\$ 123,040
Total Revenues	117,526	117,526	123,040
Expenses:			
Supplies and Services	118,781	118,781	135,183
Total Expenses	118,781	118,781	135,183
Deficiency of Revenues over Expenses	\$ (1,255)	\$ (1,255)	\$ (12,143)

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, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 29,051,707	\$ 313,044	\$ 1,483,766	\$ 27,880,985
Less: Liability for Asset Retirement Obligation	(392,583)	-	-	(392,583)
Less: Debt owing on Tangible Capital Assets	(1,305,323)		(133,184)	(1,172,139)
	27,353,801	313,044	1,350,582	26,316,263
Designated Assets (Schedule F)	5,434,507	3,764,838	4,505,138	4,694,207
Unrestricted Surplus	640	-	640	-
Total Accumulated Surplus	\$ 32,788,948	\$ 4,077,882	\$ 5,856,360	\$ 31,010,470

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13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 12, 2023 and the Minister of Education on August 31, 2023.

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, 2024, \$42,760 in vouchers were redeemed leaving a remaining balance of \$152,240. 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 \$6,667,000 over 3 years.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Lease	Total Operating
Future minimum lease payments:		
2025	\$ 96,322	\$ 96,322
2026	96,322	96,322
2027	96,322	96,322
2028	96,322	96,322
Total Lease Obligations	\$ 385,288	\$ 385,288

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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 other accounts receivable as at August 31, 2024, was:

	August 31, 2024				
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Other Receivables	\$ 481,104	\$ 44,317	\$ 57,260	\$ 13,474	\$ 366,053
Net Receivables	\$ 481,104	\$ 44,317	\$ 57,260	\$ 13,474	\$ 366,053

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, 2024				
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$2,415,884	\$1,912,887	\$ 110,414	\$ -	\$ 392,583
Long-term debt	1,172,139	68,484	70,371	790,817	242,467
Total	\$3,588,023	\$1,981,371	\$ 180,785	\$ 790,817	\$ 635,050

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iii) Market Risk

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

iv) 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, 2024.

The school division minimizes these risks by:

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

v) 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.