



Light of Christ RCSSD #16

2022 - 23 Annual Report

Table of Contents

Letter of Transmittal	3
Introduction	4
Governance	5
School Division Profile	7
Strategic Direction and Reporting	10
Demographics	34
Infrastructure and Transportation	37
Financial Overview	39
Appendix A – Payee List	41
Appendix B – Management Report and Audited Financial Statements	47

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Letter of Transmittal

Honourable Jeremy Cockrill
Minister of Education

Dear Minister Cockrill:

The Board of Education of Light of Christ Roman Catholic Separate School Division #16 is pleased to provide you and the residents of the school division with the 2022-23 annual report. This report presents an overview of 2022-23 School Division's goals, activities and results for the fiscal year September 1, 2022 to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Glen Gantefoer
Chair

Introduction

This annual report provides information about Light of Christ Roman Catholic Separate School Division (RCSSD) #16 in its 2022-23 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the second year of the interim provincial education plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of maintaining the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

Governance

The Board of Education provides governance for Light of Christ RCSSD #16 as a whole and School Community Councils provide support to individual schools.

The Board of Education

Light of Christ RCSSD #16 is governed by a seven-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to “administer and manage the educational affairs of the school division” and to “exercise general supervision and control over the schools in the school division”.

Light of Christ RCSSD #16 is organized into three sub-divisions for the purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for each and every student.

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members are:

- Town of Spiritwood
 - City of North Battleford
 - City of North Battleford
 - City of North Battleford
 - City of North Battleford
 - Town of Unity
 - City of North Battleford
- Glen Gantfoer (Board Chair)
Adrienne Welter (Vice Chair)
Stephanie Merkowsky
Gary Nolin
Jose Pruden
Gerald Beres
Brandy Pyle* (*Resigned in January 2023*)



Glen Gantfoer



Gerald Beres



Stephanie
Merkowsky



Gary Nolin



Jose Pruden



Adrienne Welter

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the seven schools in Light of Christ RCSSD #16. All seven of the SCCs in Light of Christ RCSSD #16 are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. Orientation for 2022-23 took place through the school administration at each of the schools for new members. This training occurred after the SCC Annual General Meetings which were held in October 2022.

Funding for each SCC is determined in each annual budget and based on long term professional development goals of the SCC as well as ongoing needs of each Council. In 2022-23, each SCC was allotted \$1,557 for SCC determined usage, for a total of \$10,900. SCCs used these funds to support their local roles through professional development learning opportunities, community outreach initiatives and local meeting supports.

SCCs are also expected to facilitate parent and community participation in planning and provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. The advice the SCCs give to the Board of Education encompasses policies, programs, and educational service delivery. Individual Board of Education Trustees are assigned to each SCC and regularly attend SCC meetings. On January 12, 2023, all SCC members gathered with Sr Leadership and the Board of Education for Light of Christ Catholic Schools to engage in the yearly stakeholder discussions. The SCC members provided feedback for long-range strategic planning and also discussed local ideas on how to become more involved at the school level. One of the main topics at the stakeholder engagement was SCC recruitment and retention. All school SCC's are working on information their respective stakeholders on the duties and responsibilities of the SCC and finding ways to recruit and retain new members.

Each of the seven schools have active SCCs that work with school administration and staff to develop and implement school level plans in schools, as well as discuss topics and themes that are particular to schools in the division.

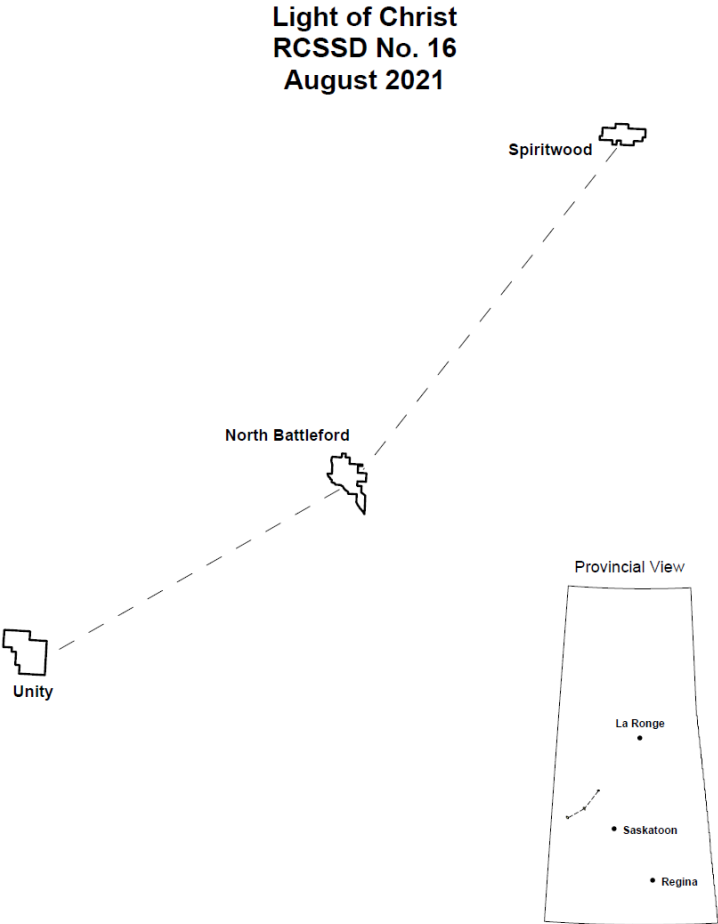
SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. The development of the division's strategic plan was a shared endeavor of the Board and its stakeholders, with vital contributions from individual SCC's. Each school level plan mirrors and enhances the work done by the Board and the SCCs.

School Division Profile

School Division in Context

Light of Christ RCSSD #16 includes seven schools encompassed within three communities and serving urban and rural families. Light of Christ RCCSD #16 is located on Treaty 6 territory. The division spans a geographic area from Unity in the west and south to Spiritwood in the north and east. Five of the seven schools are located in the City of North Battleford. The map below shows the geographic location of Light of Christ RCSSD #16. Light of Christ RCSSD #16 is divided into three subdivisions for purposes of board representation. Five members of the Board of Trustees are elected from North Battleford, and one from each of the sub-divisions of Unity and Spiritwood.

The economy of the Light of Christ RCSSD #16 area is mixed but primarily consists of agriculture related professions as well as the oil and gas industry. The communities in the school division are significantly influenced by the oil and gas industry and the impact of spring and fall weather on agriculture productions.



Division Philosophical Foundation

Division Vision: Our vision is to create faith-filled school communities where our students and staff wake up every morning feeling inspired to go to school. When at school, we want our staff and students to be fully engaged in the learning process, feel safe and supported, develop their unique talents and strengths, and return home fulfilled and at peace at the end of the day.

Division Mission: In a strengths-based community centered on Christ, we pray, educate and serve.

Division Guiding Principles:

We believe our success is guided by:

- The Holy Spirit, and our Catholic faith and teachings
- A strengths-based education
- The right to Catholic education
- The relationship of school, church and community
- A focus on students achieving their full potential by realizing their strengths
- A positive, innovative and collaborative environment for working and learning

Division Core Values: We believe our success is driven by these core values:

- Servant leadership – empowering and serving others.
- Innovation – cultivating a culture of intellectual bravery.
- Collaboration – valuing the gifts and talents of people.
- Strengths-based education – focusing on the inherent strengths of all individuals.
- Accountability – responding with integrity regarding our faith, academics, and fiscal resources.
- Positive relationships – seeing dignity and potential in everyone.
- Respect, equity and inclusiveness – respecting our resources, perspectives and differences. We are Catholic schools, not schools for Catholics.

Board Desired Outcomes:

- Be the school division of choice.
- Use our strengths for academic achievement, growth in our faith, and service to all.
- Have every student graduate.
- Continue to develop and leverage partnerships and strong relationships with our stakeholders.

Community Partnerships

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. All schools in Light of Christ RCSSD #16 have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are unique to each community.

Each of the schools in Light of Christ RCSSD #16 has implemented an electronic reporting system to parents that allows parents to track student attendance and academic performance on a daily basis. Also, each of the schools has targeted the use of technology (i.e., e-mail, text messages, Edsby) to communicate with parents.

All seven schools in Light of Christ RCSSD #16 have well developed websites for parent and community involvement as well. Parents and the public use these websites regularly.

Light of Christ RCSSD #16 and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Some examples of the community partnerships that Light of Christ RCSSD #16 is involved in include:

- North Battleford Community Mobilization (HUB and Steering Committee)
- KidsFirst Management Committee
- North West Industry and Education Council
- Battlefords Early Childhood Intervention Program
- Bridges For Children
- Youth In Custody Management Committee
- Battlefords Immigration and Resource Center
- Battlefords Early Childhood Action Plan Group
- North West Regional Intersectoral Committee
- Treaty Six Education Council
- Living Sky School Division
- Sakewew High School
- North West Regional College
- City of North Battleford / Town of Battleford
- Catholic Parishes of our School Division
- Battlefords Chamber of Commerce
- Battlefords Better Together Team
- Action Battlefords

Strategic Direction and Reporting

The Provincial Education Plan

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. Central to the framework are the student-centred goals of the education sector:



The four areas of focus of the framework, which support the achievement of these goals, are:

- skills and knowledge for future life, learning and participation in society;
- mental health and well-being;
- connections among people and relationships between systems and structures; and,
- inclusive, safe and welcoming learning environments.

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 school year.

The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy and engagement. School divisions have used the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

Provincial Education Plan - Interim Plan Priorities 2022-23

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

Reading

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years.

Learning Response

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two years.

Mental Health and Well-Being

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two years.

Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework

Education sector partners in Saskatchewan also continue to work together to implement [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures and languages are foundational to ensuring an equitable and inclusive system that benefits all learners.

This umbrella policy provides a framework for the development of First Nations and Métis education plans at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five goals of *Inspiring Success* are:

1. First Nations and Métis languages and cultures are valued and supported.
2. Equitable opportunities and outcomes for First Nations and Métis learners.
3. Shared management of the provincial education system by ensuring respectful relationships and equitable partnerships with First Nations and Métis peoples at the provincial and local level.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.
5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

School Division Programs and Strategic Activity

The students in Light of Christ RCSSD #16 are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all students, Light of Christ RCSSD #16 offers a wide range of programs that are permeated with the Catholic faith in the seven schools of the division.

Central to the program in every school is the provincially mandated core curricula, broad areas of learning and cross-curricular competencies. As well, every aspect of our operation has the Catholic faith embedded into it. Through the lens of the Catholic faith, we see the value of high-quality classroom instruction that is designed to incorporate differentiated instruction, First Nations and Métis content, perspectives and ways of knowing, and the adaptive dimension. This allows us to respect and honor each student in our schools as a gift from God, and strive to get to know our students as individuals and learners.

In addition, each school in Light of Christ RCSSD #16 offers specialized programming that responds to the needs of its students. The following list identifies programs in operation at one or more of the division's schools:

- Alternative programming for vulnerable students
- Intensive French instruction
- Distance education
- English as an Additional Language programming
- Following Their Voices
- French immersion programming
- Music/band programming
- Nutrition programs
- Prekindergarten programs
- Technology-enhanced learning
- Emergency Responders Safety Course
- Invitational Shared Services Initiative (ISSI)
- Graduation Coach

Additional services and supports are offered to students and teachers by specialized school division staff including: Learning Coordinator, Educational Psychologists, Learning Coach, Speech and Language Pathologists, Occupational Therapists and Student Counsellors.

Light of Christ RCSSD #16 understands the importance of action as it pertains to truth and reconciliation. To support First Nation and Métis students to achieve success, and to deepening our understanding of cultural appropriation and infusion, the division supported and participated in the following initiatives that include, but are not limited to:

- Following their Voices – Implementation at John Paul II collegiate (Year 6) and Implementation at St Mary Elementary School (Year 2).
- Invitational Shared Services Initiative Partnership with Treat Six Educational Council to support our “Braided Journeys” graduation coach program at John Paul II Collegiate.
- Regular Elder visits to all schools.
- Leading to Learn division team training.
- Infusion of Indigenous culture celebrations within division-wide liturgical and Mass celebrations.
- Utilization of the Indigenous Education Responsibility Framework
- School level professional development opportunities immersed with Indigenous content and learnings.
- Assigned Light of Christ RCSSD member to the Saskatchewan Catholic School Boards Association Indigenous Leadership Team.
- Utilization of a division-wide land acknowledgement with the support of Elders, Knowledge Keepers, clergy and staff.

Light of Christ RCSSD #16 strives to support all students to find success and achieve outcomes for future goals.

STRATEGIC PLAN SUMMARY 2022-23



LIGHT OF CHRIST
Catholic Schools

PRAY EDUCATE SERVE

MISSION

In a strengths-based community centered on Christ,
we pray, educate, and serve.

VISION

Our vision is to create faith-filled school communities where our students and staff wake up every morning feeling inspired to go to school. When at school, we want our staff and students to be fully engaged in the learning process, feel safe and supported, develop their unique talents and strengths, and return home fulfilled and at peace at the end of the day.

CORE VALUES

Servant Leadership
Innovation
Collaboration
Strengths-based Education
Accountability
Positive Relationships
Respect, Equity, and Inclusiveness

instructional drivers

LEARNING

- We will continue to focus on increasing students' literacy and math skills. This will be supported through professional development, effective practices and resources, and conferring with students to support their goals.



MENTAL HEALTH

- We will continue to support, educate and provide appropriate resources to staff and students to assist them in their individual mental health and wellness journey.



organizational drivers

FAITH

- We believe our success is guided by: The Holy Spirit, our Catholic Faith and teachings, the right to Catholic education, the connection of school, church and community, holistic education and a focus on students achieving their full potential.
- Our faith theme for 2022-23 is: Illuminated by the Light of Christ, we pray in faith, educate in strength, and serve in love.

STRENGTHS

- We will focus on what is strong. Students, staff and our school community will know, understand and have the ability to leverage their respective strengths, and the strengths of others, to be the best version of themselves.



VISIT US AT WWW.LOCCSD.CA

PRAY | EDUCATE | SERVE

School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:

Light of Christ RCSSD #16 follows an assessment process that is used to ensure reading is assessed with Grades 1-3 students using the Fountas and Pinnell Benchmark Reading Assessment (F & P) and GB+ for French Immersion students. The collaborative approach to testing, as well as team meetings to look at the data, both support student achievement. Achievement gaps are addressed through the support of mental health, conferring, data informed decision making and the use of effective instructional strategies. Instructional consultants work with the administrators to support schools with conferring so that plans can be made to move students' learning forward. This aligns with the *Enduring Strategies* and the goals of *Inspiring Success*.

To further support the achievement of students, consultants provided some grade alike professional development to support areas of need for the staff. Explicit modelling of research-based strategies was also shared. Light of Christ RCSSD #16 focused on Response to Intervention (RTI) to support student learning and the varied levels of each student. Schools developed their own RTI programs to determine the levels of students and created learning plans to ensure the growth in their learning.

School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:

Light of Christ RCSSD #16 understands that achievement in reading, writing and numeracy are the keys to graduation rates success. To address the gaps and to address students' needs, Light of Christ focused on the essential outcomes as presented in the Interim PEP plan. Using research-based strategies and discursive strategies in our FTV schools, teachers supported their students in achieving their outcomes. Effective and explicit instructional practices in all grades helped move students from where they were at to a place where they could succeed. Teachers conferred with their students to help build important relationships, deal with mental wellness as well as create a set of goals for students to work on. This was a necessary process as many students still had not been in schools and relationships were key to supporting them in developing the skills they may have been lacking. Cross-curricular learning and the focus on essential outcomes were important as literacy and numeracy skills are not only needed in Language Arts and Math classes but in all subject areas.

For numeracy support, Light of Christ was supported by Marian Small, Lisa Eberharter, Peter Liljedahl and the use of MathUp Classroom. This not only supported student achievement but also helped professionally develop teachers in math instruction. The school division focused this past year on addressing the learning gaps students experienced due to disruptions to schooling and shifts in learning delivery. Students were given assessments that were linked to the Essential outcomes as presented in the Interim PEP.

School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:

Light of Christ RCSSD #16 understands the importance of mental health and well-being to support all students and staff. Light of Christ RCSSD #16 continued with the initiatives to support the area of mental health and well-being. The infographic below outlines our initiatives to support our staff, students and stakeholders. Each group (elementary students, high school students, employees and stakeholders) consists of a list of itemized activities, projects and supports the specific stakeholders.

ELEMENTARY SCHOOL STUDENTS

- Faith Activities: Mass and other Liturgy, Prayer as Means of Dealing with Difficulty, Liturgical Celebrations, Clergy Visits, WWJD Approach, Gospel Teachings
- Integration of Mental Health and Wellness in Religion/Catholic Studies, Phys. Ed., Arts, Language Arts, Health and Career Ed.
- Outdoor Classroom, Sensory Room, Learning Excursions
- Strengths-Based Philosophy: Exploration of Natural Talents in K-5; Clifton Strengths Assessment Gr 6-7
- Following Their Voices: St. Mary School.
- Seven Sacred Teachings and Medicine Wheel Teachings Permeated within Curriculum
- Programs such as: Zones of Regulation, Kids Have Stress Too, Self-Regulation, Mindfulness, Mental Health and Wellness for Catholic Schools (EOCCC), Classroom 180
- Connection through Conferring and Sprints - Relationship Building
- Counselling in Partnership with Catholic Family Services
- Elder and Knowledge Keeper Support for Cultural Awareness and Well-Being
- Spirit Days, Kindness Activities, Secret Servants, Gratitude Practice, Empathy Awareness, Mindful Movement, Dance & Music, Recognition Events
- School Athletics and Other Extra-Curricular Clubs
- Psych. Nursing, Educational Assistant, and Youth Care Practicum Students

JOHN PAUL II COLLEGIATE STUDENTS

- Focusing on What's Strong, Not What's Wrong: Strengths-Based Philosophy, Using Our God-Given Talents
- Integration of Mental Health and Wellness in Religion/Catholic Studies, Phys. Ed., Arts, Language Arts, and Career Ed.
- Place of Positivity and Mental Health Capacity Building Program
- Clerical Chaplain
- Peer Support Group
- Faith Activities: Mass and other Liturgy, Daily Prayer, Liturgical Celebrations, Clergy Visits
- Following Their Voices: Fully Implemented
- Elder and Knowledge Keeper Support for Cultural Awareness and Well-Being - Integration of Medicine Wheel Teachings, Strengths, and First Nations Ways of Knowing
- Counselling and Peer Mental Health Support for Students
- RCMP Liaison, Kids Help Phone, Community Resources Information and Presentations
- Mental Health and Addictions Course (10-12 Locally Determined Option)
- Connection through Conferring - Relationship Building
- Spirit Days, Kindness Activities, Gratitude Practice, Recognition Events
- Students Trained in Safe Talk
- Career Counselling

LOCCS EMPLOYEES

- Faith and Strengths Based Philosophy: Daily Prayer, Strengths Activities, Q12, Formed.org subscription
- LOCCS TRC Videos, Trauma Informed Classroom P.D., Social/Emotional Toolkit, The Hard Hat, and FTV
- 2.5 Days Faith Development
- Strong, Not Wrong Philosophy - Efforts To Recognize and Develop Individual Strengths, Teams, & Partnerships
- Faith Mentorship Program for New Teachers
- Psychological First Aid & Mental Health First Aid Training
- Wellness Activities ie. Mindfulness, Athletics, P.D. Opportunities, Social Activities, Personal Goal Setting Activities, etc.
- SSOL Modules: Strengths, Employee Engagement, Mental Health, Leadership, Happiness, Understanding Our Faith, Self-Care, etc.
- Division Wellness Newsletter via Email
- Book Studies: ie. Classroom 180, Faith, Strengths, Wellness, Leadership
- EdCan Membership
- Mental Health Capacity Building Professional Development
- Division Leadership Team and Division Wellness Committee
- Professional Development Lottery

STAKEHOLDER COMMUNITY (SCC & PARENTS)

- Edsby for Parent Connection and Communication
- Home Visits, Newsletters, Family Engagement Events, Frequent Parent Communication
- Strengths For Others - Highlighting How Student Strengths Can Support Others at Home and School
- SSOL for SCC Members: Strengths, Catholic Education, etc.
- School and Division Based Social Media Campaign (#WellnessWednesday)
- Community and Parish Partnerships ie. Christmas Mental Health and Well-Being Packages
- Programs: Better Together, Dream Brokers, Battlefords Promise, etc.
- Mental Health Capacity Building Program - Connecting to Families

Measures of Progress for the Provincial Education Plan Interim Priorities

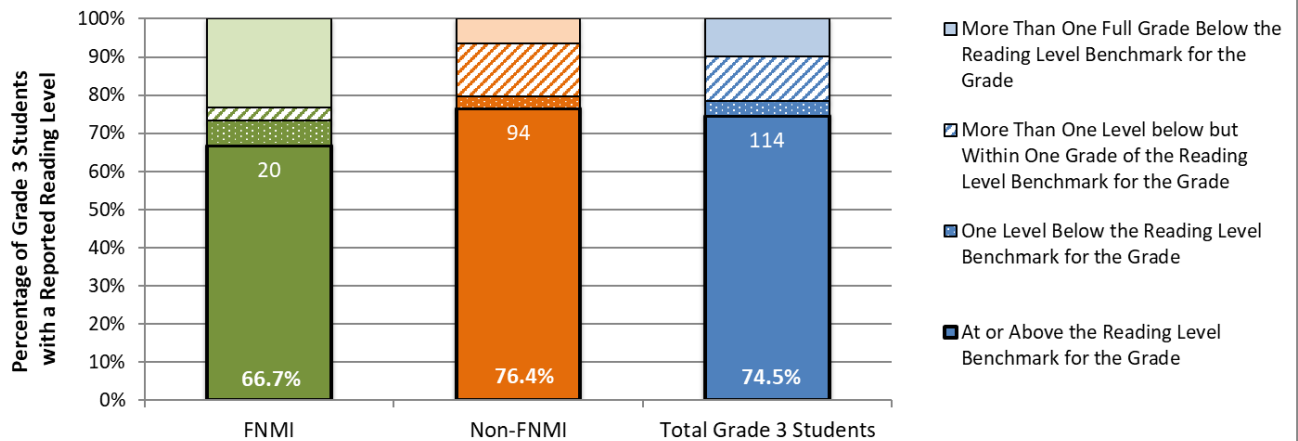
Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. A high proportion of students reading at grade level in Grade 3 means that more students are ready to learn in Grade 4 and beyond.

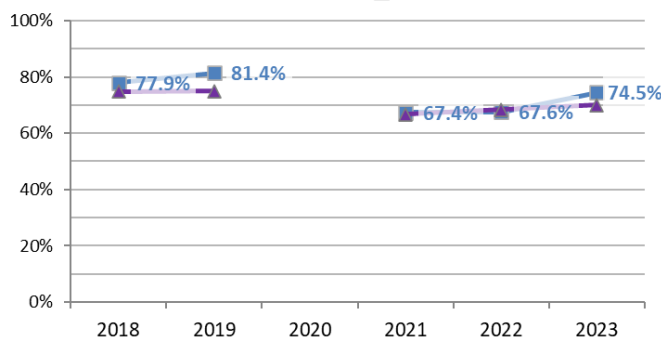
Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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

Reading Results Data, Light of Christ RCSSD 16, Grade 3, 2022-23



Percentage of Grade 3 Students Reading at or above Grade Level



Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	30	100.0%	0.0%	0.0%	30
Division (Total)	153	89.5%	9.9%	0.6%	171
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

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, 2023

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

Prior to the COVID-19 pandemic, the school division was seeing the benefits of the work undertaken to support and monitor reading achievement to meet division and provincial targets of 80% of Grade 3 students reading at or above grade level. Disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, resulted in a decline in early reading skill development that is continually monitored and addressed. Staff continued to work extremely hard to ensure increasing success in this area. Through effecting teaching practices, conferring, sprints (meetings to address small target goals), and relationship building, teachers were able to address the gaps and move students forward in their reading. Schools also provided ways in which students could be given the extra support they needed – this was done by splitting some early years rooms into smaller ELA classes for the morning, providing RTI, and having team meetings to discuss students.

The data reported here show that a greater percentage of Grade 3 students in Light of Christ (74.5%) were reading at or above grade level in 2022-23, compared to 70.0% provincially. Efforts to improve FNMI students' reading levels is still an area to be worked on as there has been an increase this year in the number of students that are more than one grade level below grade level. Many students that enrolled this year had not been in school for a couple of years, but even though many were reading below grade level, they made gains from where they started. Light of Christ is proud of the schools for all the work done to support student reading. Concerns about how many students would be reading below grade level due to pandemic disruptions were alleviated thanks to the work of teachers and community. Consultants met one-on-one to provide conferring support so each student's needs could be determined and next steps set in place. Attendance is an area that is continually monitored for all students as this plays a big role in student achievement.

Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially given students' significant academic learning interruptions and widely varied contextual and personal experiences in the past two years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

The Light of Christ RCSSD #16 uses the Gallup Q12 Employee Engagement for staff members and the Gallup student Poll for students. The Q12 survey measures twelve needs that improve employee

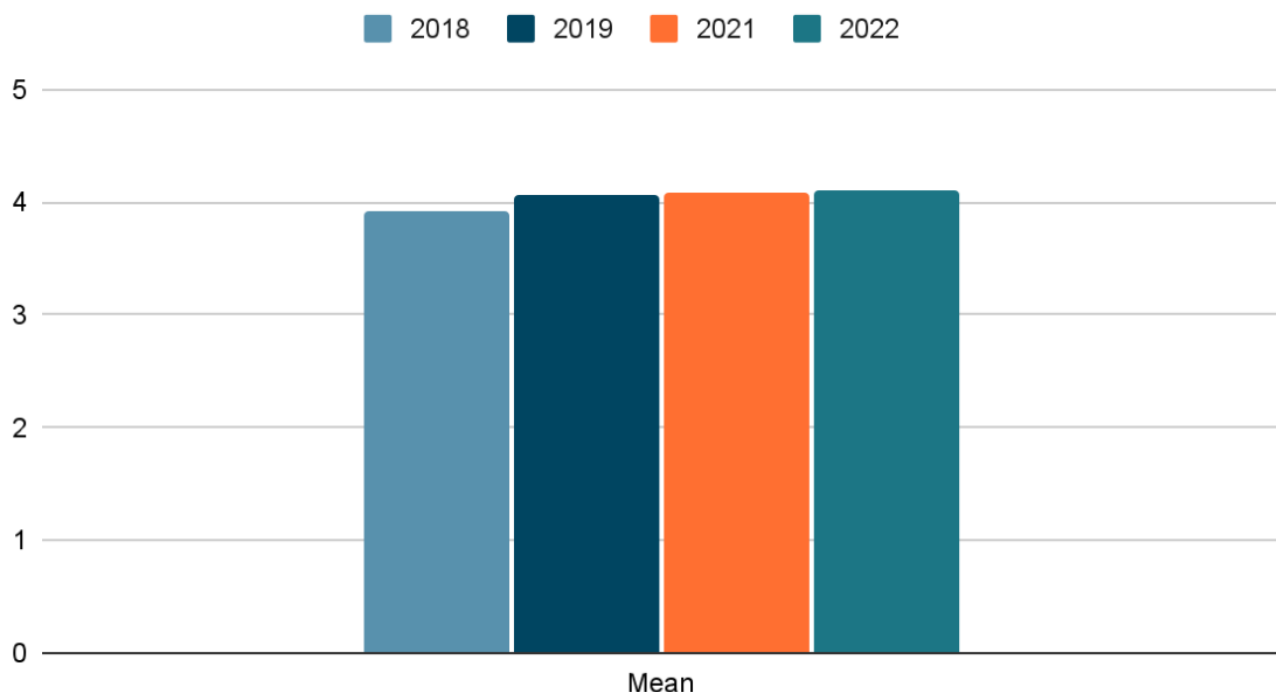
engagement and productivity. The Q12 survey is just the beginning to help start a conversation between employers and employees. Each Light of Christ RCSSD #16 employee has a minimum of three structured conversations per year with their manager to discuss engagement, mental health and wellbeing as well as their plans and goals for the year.

The Gallup Student Poll is a short survey that helps educators provide a more positive school culture that builds engagement, social emotional belonging and creates hope for the future.

School Division Selected Measure for Monitoring Mental Health and Well-Being

Light of Christ RCSSD #16 Q12 Employee Engagement Survey- Gallup

Employee Engagement



Legend- Grand mean on the Q12 survey:

- 2018-3.93
- 2019- 4.07
- 2021- 4.09
- 2022- 4.10

Light of Christ Gallup Student Poll results:

Grand Means for 2023:

- Engagement (The involvement in and enthusiasm for school)- 3.89
- Hope (The ideas and energy students have for the future)- 3.95
- Belonging (Feeling accepted and included as a part of the school)- 3.66
- Social and Emotional Learning (How people learn to understand and manage emotions and establish positive relationships with others)- 3.42

Analysis of Results – Mental Health and Well-Being Measure

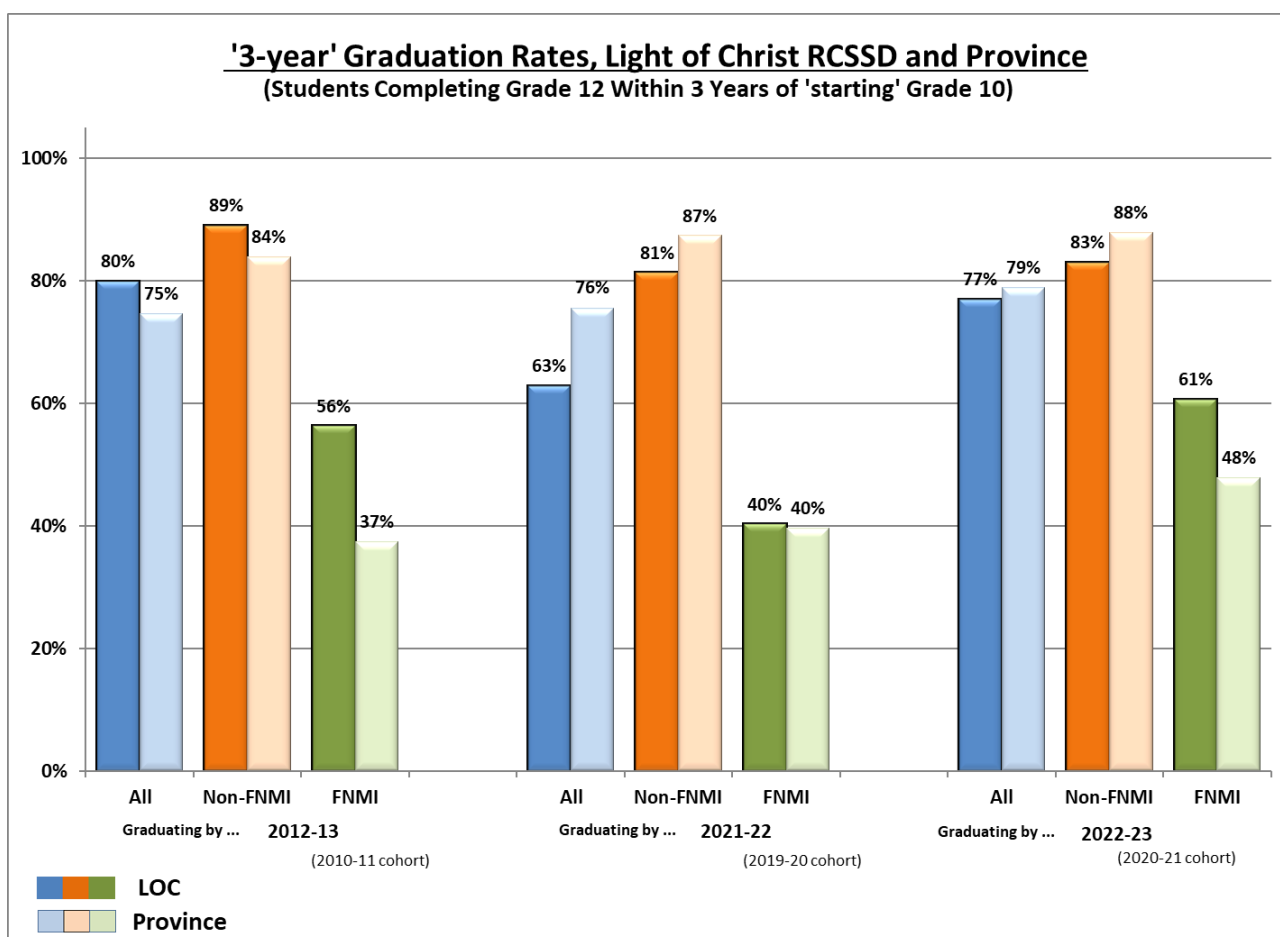
Light of Christ RCSSD #16 was very happy to see an increase in the grand mean (out of a total of 5 points) on the Q12 Employee Engagement results as the trend globally was a decrease. The division focused on mental health and well-being by providing many resources and opportunities for self growth. Locally developed professional development was available through the division's SSOL (Student Services Online Learning) platform which includes a variety of topics such as leadership, mental health, self care, faith, etc. The schools were provided with an EdCan membership which offers valuable resources in the areas of mental health, well-being at work and wellness. The school-based leaders and leadership teams received professional development that focused on supporting themselves and their staff members.

The Student Poll provided an excellent baseline to measure student engagement, hope, belonging and social emotional learning. Teachers were given a variety of resources, and they could choose what worked best for their students to support mental health and well-being in their classrooms. Teachers were well supported to meet the individual and unique needs in each of the division schools.

Three-Year Graduation Rate

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

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.



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, 2023

Analysis of Results – Three-Year Graduation Rates

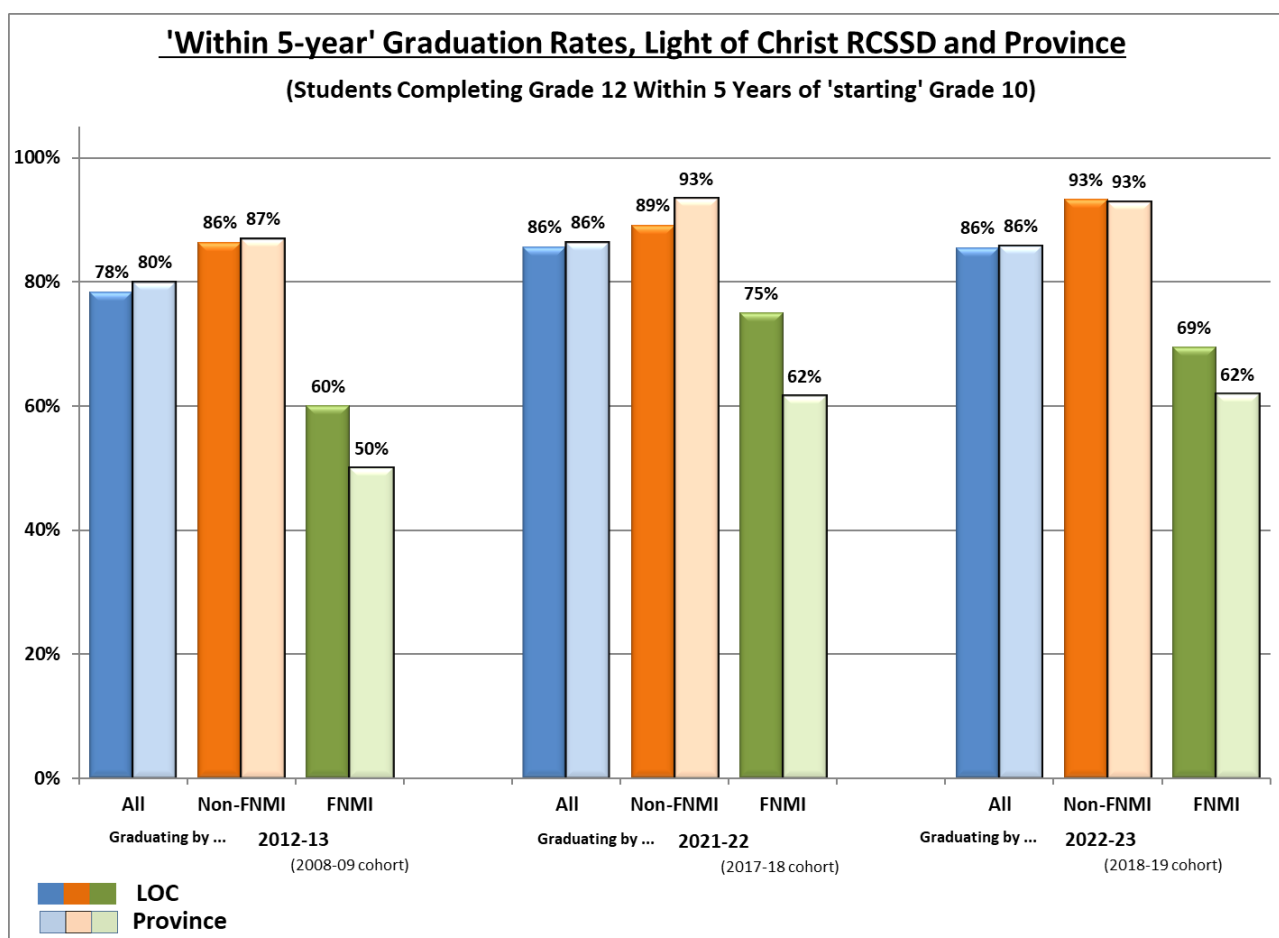
In the 2022-23 academic school year, the Light of Christ RCSSD #16 overall 3-year graduation rate increased substantially from 63% to 77%, which was comparable to the results for the overall province (79%). The marked increase provincially in the 3-year graduation results, from the previous two years of decline, can be attributed in part to the return to regular schooling support and engagement since March of 2020. The 2022-23 school year was the first year since 2020 where things opened in September as near normal as possible and thus students were eager to get back to finding success and excelling in the classroom.

Light of Christ continues to focus on data for FNMI students which showed a positive increase year-over-year from 40% in 2022, to 61% in 2023. This increase can be attributed to the full-time on-campus learning in which attendance rates increased, leading to an overall graduation increase. Students were able to find supports within the building and this allowed them to be successfully academically. There continues to be a disparity between FNMI graduation rates and overall rates, and this continues to be an area of focus for Light of Christ. Through initiatives such as ISSI and FTV, the division continues to meet all students where they are at to support them along their paths to graduation that may extend beyond the three-year timeline that is the focus of this measure.

Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Graduation Rates Within Five Years

Light of Christ RCSSD #16 students and staff show a high level of persistence towards high school completion. This is evident in the division's 5-year graduation rates which are a strong representation of student success. In 2022-23, 86% of Light of Christ students overall graduated within 5 years, which aligns with the provincial average of 86%. Although both the overall rate and FNMI rate have stayed quite consistent over the previous year, it is understood that with smaller student populations there can be greater variation in results from year to year. Based on a general upward trend with 3-year graduation results, it is anticipated that there will be an increase in extended-time results moving forward.

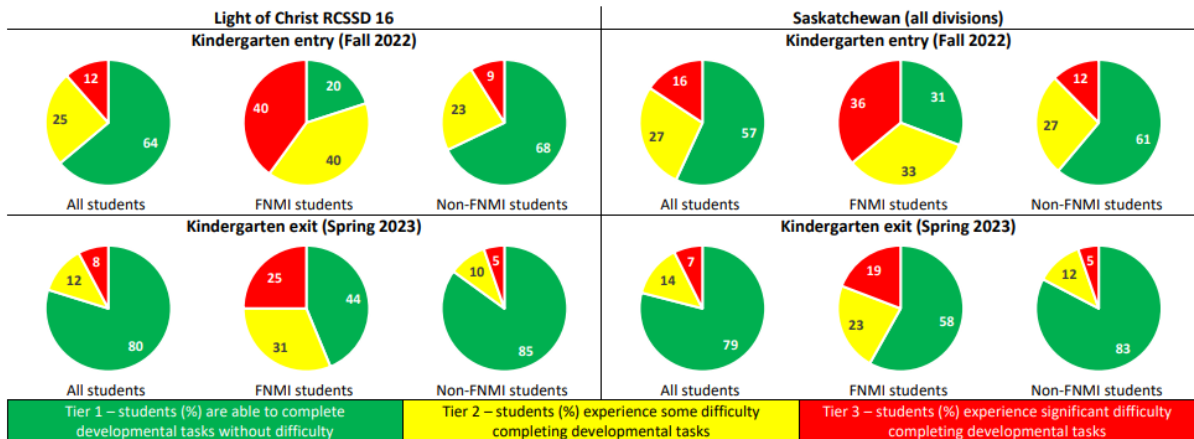
In 2022-23, 69% of Light of Christ FNMI students graduated within 5 years, compared to 62% provincially, and this is something that the division continues to note. Although there was a slight decrease in the Light of Christ 5-year FNMI graduation rates compared to the previous year (down from 75%), the division continues to work very hard to ensure that despite any challenges students may face, when they enter the division doors, they will have opportunities to graduate within 5 years of starting grade 10.

Light of Christ's ISSI partnership, Braided Journey's graduation coach program, continues to have a strong impact on these rates since its inception in 2014. This program continues to support all three local high schools in the city of North Battleford to help Indigenous students achieve success in education.

Ongoing Measures of Progress

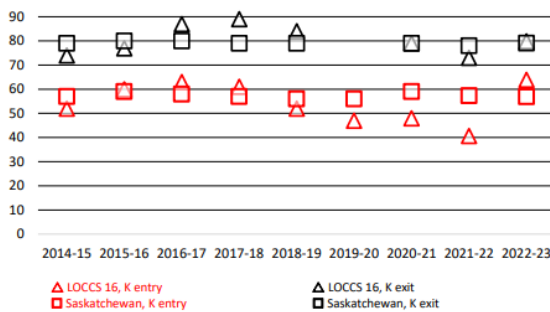
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions needed to ensure more students can achieve desired outcomes each year to achieve the *Framework for the Provincial Education Plan 2020-2030* goal: I am learning what I need for my future. The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

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

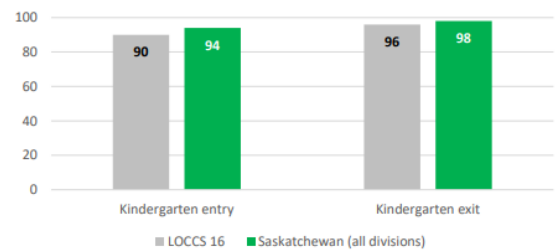


Tier 1 – students (%) are able to complete developmental tasks without difficulty
 Tier 2 – students (%) experience some difficulty completing developmental tasks
 Tier 3 – students (%) experience significant difficulty completing developmental tasks

Kindergarten students (%) assessed as Tier 1 at Kindergarten entry / exit since baseline (all students with valid EYE results)



Proportion of Kindergarten students* with a valid EYE result at Kindergarten entry / exit, 2022-23



*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

Notes: Research shows that early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading challenges. The primary role of EYE is to help inform educational practice. EYE screening at Kindergarten entry is used by classroom teachers and school divisions to identify children who experience difficulties with important skills when they arrive in Kindergarten, and who may need closer monitoring or further assessment during the year. Children who have difficulty with important skills at Kindergarten entry are also re-assessed before the end of the Kindergarten year, allowing school divisions to measure the impact of their supports and responses. Children assigned Tier 1 RTIs can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays 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, 2023

Analysis of Results – Early Years Evaluation

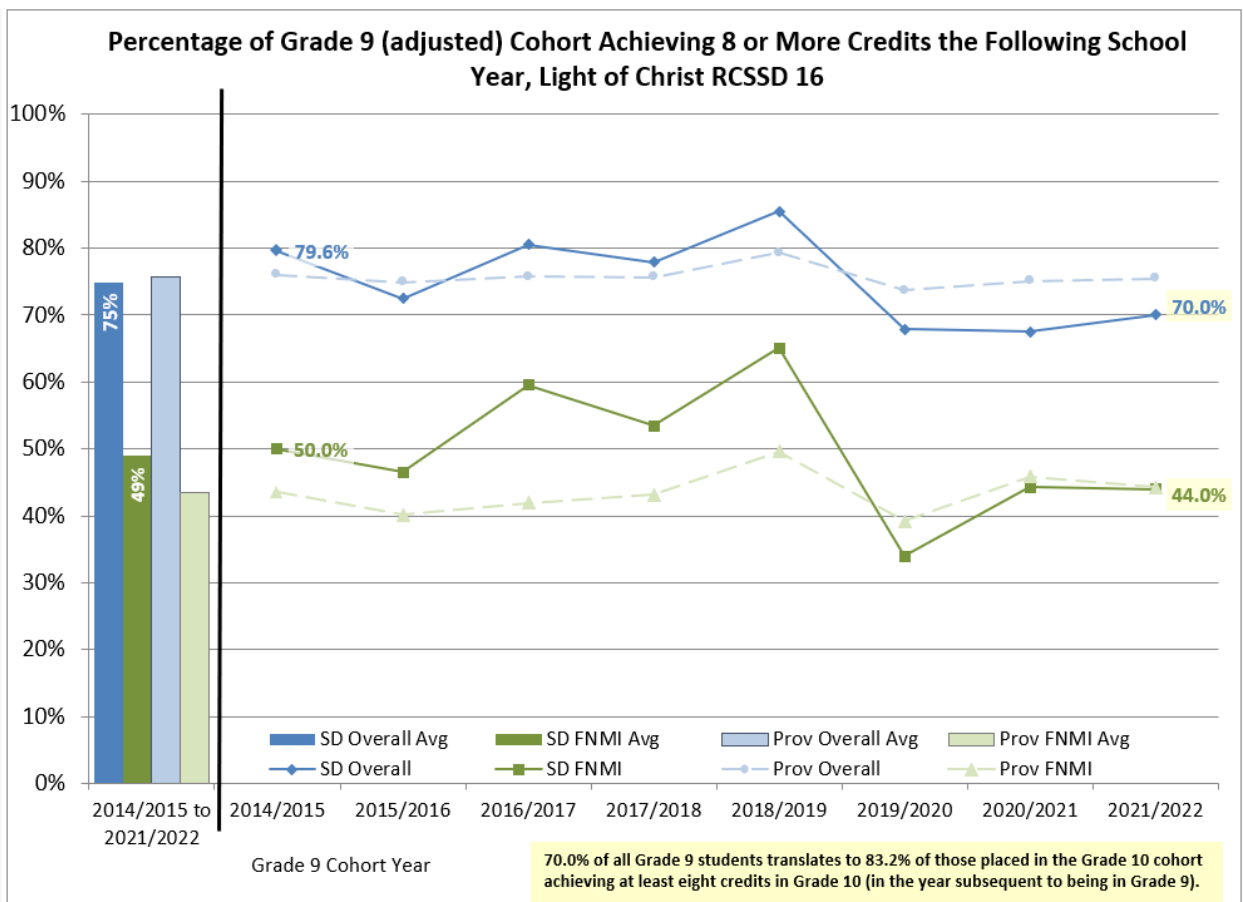
Light of Christ RCSSD #16 has seen a decline in student readiness for Kindergarten. Many students came to school in fall 2022 without being ready to undertake the developmental tasks required in Kindergarten. The division also had a high number of EAL students in a couple of schools which meant they too displayed some gaps due to language barriers. However, the work of school staff to support students in achieving the necessary skills is commendable.

Over the previous two years, the percentage of students entering Kindergarten able to complete developmental tasks without difficulty (Tier 1) was quite low in comparison to provincial results, but the percentage at Tier 1 at exit was very close to the provincial exit results. With the hard work of teachers and other division resource people, students had achieved well. Light of Christ RCSSD #16 funds full day, everyday Kindergarten for division schools in the city of North Battleford. This enables teachers to move students forward and address their learning gaps. The school teams along with the instructional consultants meet regularly to look at the data, set goals, review what is working and adjust as necessary. Teachers incorporated strategies and resources to focus support on Indigenous (FNMI) students and the resulting gains can be seen in the data reported above where it shows that 20 students were at Tier 1 in the beginning of the year and had increased to 40 students at Tier 1 at the end of the year. Attendance had affected student achievement, but the schools worked hard to move students forward in their learning.

Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2023

Analysis of Results – Grade 9 to 10 Transition

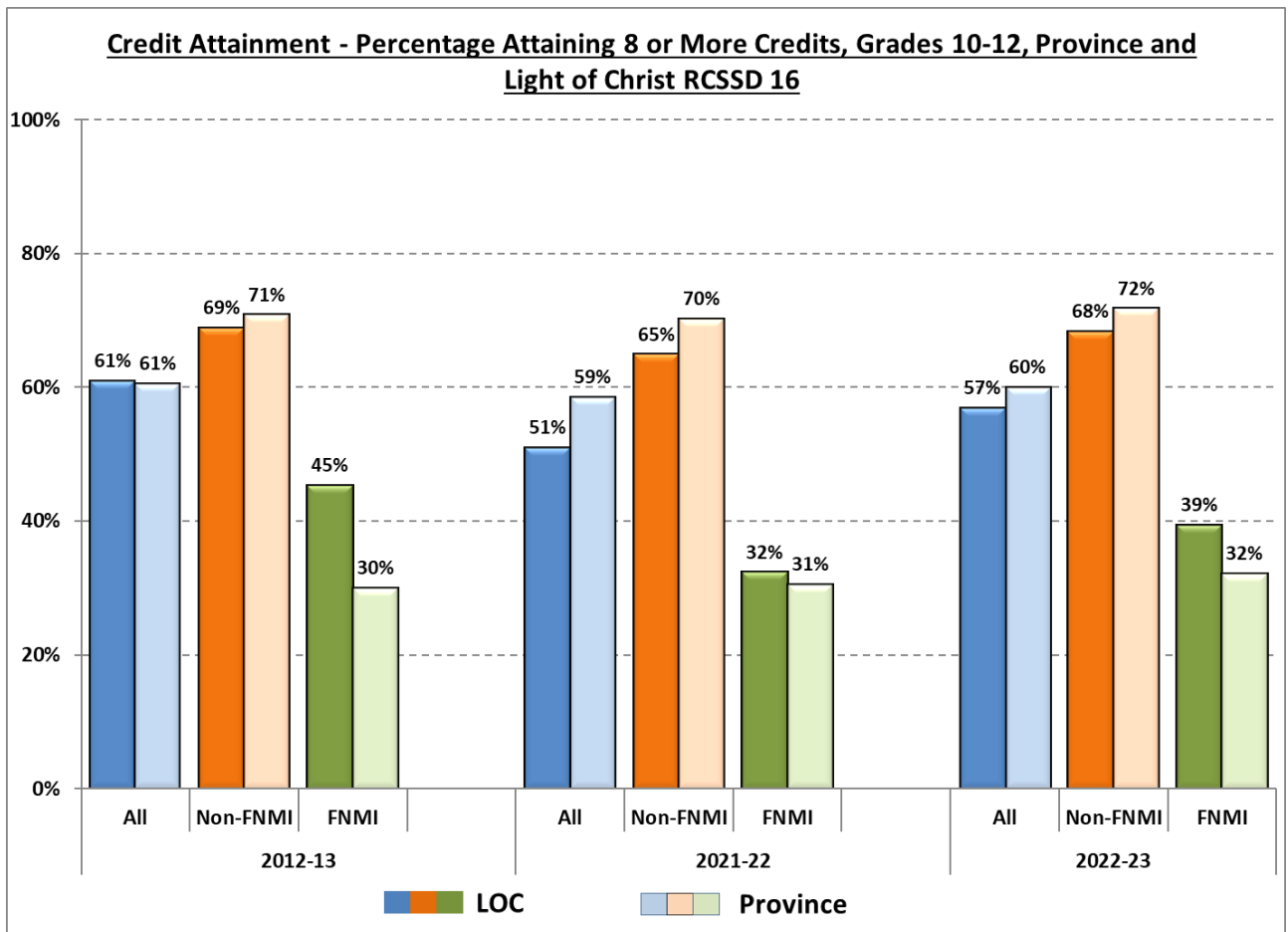
Light of Christ RCSSD recognizes the importance of monitoring the Grade 9 to 10 transition results to support students transitioning and finding success as they enter high school. Programs put in place contributed to an overall upward trend prior to the last two years. In 2020-21, there was a significant drop in credit attainment to below pre-pandemic levels due at least in part to the impact of the COVID-19 pandemic, including disruptions to schooling and shifts in learning delivery given the need to maintain focus on student safety and well-being. This affected when and how students were able access learning opportunities. A return to pre-pandemic levels was anticipated in 2021-22 and 2022-23 but did not occur.

Results for Light of Christ RCSSD #16 overall for the 2022-23 school year (70%) and for FNMI students (44%) continue to be slightly below the provincial results. On average over the past 8 years, Light of Christ RCSSD #16 results were slightly lower than the provincial results overall (76%) but higher than the results for FNMI students (43%). It is important to note that a single high school, John Paul II collegiate, accounts for all Light of Christ RCSSD #16 results and given the size of population there can be more fluctuation in results from year to year.

Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2023

Analysis of Results – Credit Attainment

In 2022-23, Light of Christ RCSSD #16 experienced a slight increase overall in credit attainment for this measure – up 6 percentage points year-over-year. This slight rebound can be contributed to the ongoing hard work of our staff and students across the division as they moved into a regular school year beginning in September 2022 (unaffected by pandemic restrictions). Students continue to be supported by high school programming (Braided Journey's, Mental Health Capacity Building, Guidance Counselling, etc.) that will help to ensure that these trends will continue to rise in the coming years as the focus continues to be on the work of post-pandemic educational learning opportunities.

Results for FNMI students showed a stronger rebound than the overall comparison, noting that the percentage attaining 8 or more credits increased from 32% of students in 2021-22 to 39% of students in 2022-23, which is above the provincial average (32%).

Overall, an area of focus for Light of Christ RCSSD #16 is the graduation rates for FNMI students. The disparity in results between Non-FNMI (68%) and FNMI (39%) students is a large area of concern for Light of Christ, and an area that needs to be addressed. As an FTV school, John Paul II Collegiate continues to incorporate FTV programming into each classroom to strengthen its Indigenous partnerships and will continue to make this a priority area. FNMI students will continue to be supported with the help of Elders and Knowledge Keepers, along with programming opportunities that allow students to achieve credit attainment success more easily.

Demographics

Students

Light of Christ RCSSD #16 experienced a decrease in enrollments for the 2022-23 school year. This trend was reflective of the continued effect of the COVID-19 pandemic and the decision of some parents not to enroll their children due to concerns about the pandemic or to enroll them in other school divisions offering full-time virtual programming.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
Kindergarten	157	173	129	143	135
1	157	153	170	131	147
2	164	166	136	166	129
3	175	168	152	132	172
4	175	171	163	154	131
5	165	169	161	153	147
6	151	161	165	168	153
7	101	110	106	129	102
8	128	125	126	101	142
9	130	141	123	120	97
10	175	193	171	165	186
11	109	100	117	118	118
12	145	110	125	126	126
Total	1,932	1,940	1,844	1,806	1,785

PreK	111	94	88	113	104
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Notes:

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

Source: Ministry of Education, 2022

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	147	141	98	87	84
	4 to 6	108	104	92	89	78
	7 to 9	125	137	118	122	105
	10 to 12	141	149	150	173	171
	Total	521	531	458	471	438
English as an Additional Language	1 to 3	66	61	56	74	105
	4 to 6	62	57	42	57	87
	7 to 9	60	46	24	30	15
	10 to 12	53	31	35	32	<10
	Total	241	195	157	193	208
French Immersion	K to 3	195	200	195	177	166
	4 to 6	111	118	124	121	128
	7 to 9	79	61	69	71	78
	10 to 12	41	44	46	53	47
	Total	426	423	434	422	419

Staff

Job Category	FTEs
Classroom teachers	93.6
Principals, vice-principals	13.0
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	79.5
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	6.0
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	17.1
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	4.0
Total Full-Time Equivalent (FTE) Staff	213.2

Notes:

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

Source: Light of Christ RCSSD, 2023

Senior Management Team

- The Director of Education Cory Rideout reports directly to the Board of Education.
- Three Superintendents of Learning, Caralynn Gidych, Tyson Volk and Karen Hrabinsky are responsible for teaching, learning, curriculum, technology, and student services. The Superintendents of Learning work with the school-based administrators in their assigned schools.
- Chief Financial Officer Jordan Kist is responsible for the entire financial operation of the school division including risk management. As well, the position oversees the maintenance and transportation portfolios for the school division.

Infrastructure and Transportation

School	Grades	Location
École Monseigneur Blaise Morand	K to 7	North Battleford
Holy Family	PreK to 7	North Battleford
John Paul II Collegiate	8 to 12	North Battleford
Notre Dame	PreK to 7	North Battleford
Rivier	PreK to 6	Spiritwood
St. Mary	PreK to 7	North Battleford
St. Peter's	K to 6	Unity

Infrastructure Projects

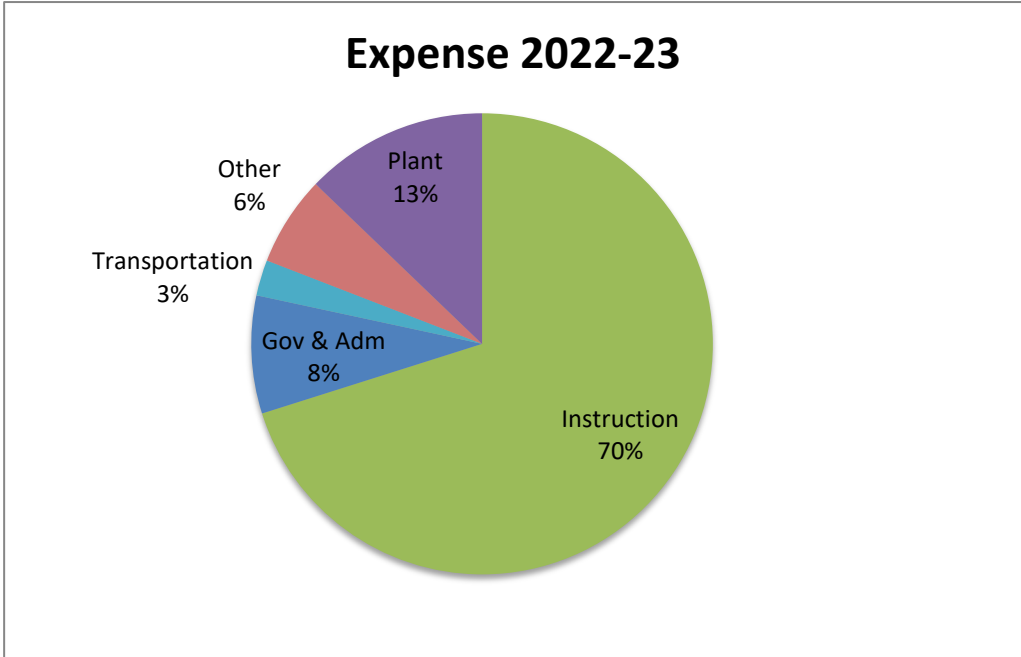
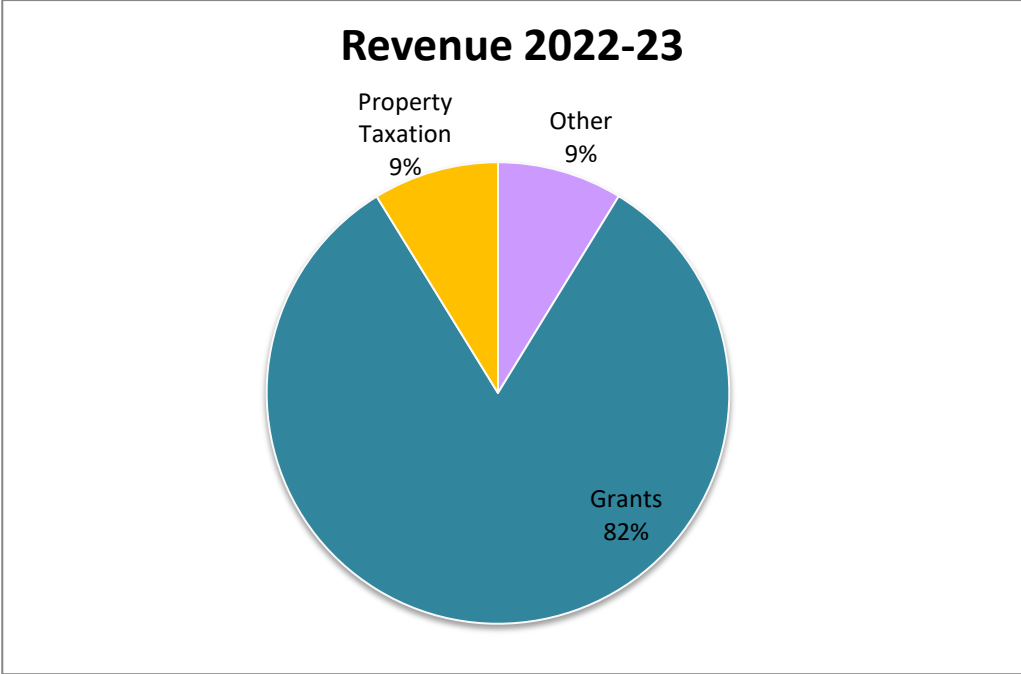
Infrastructure Projects			
School	Project	Details	2022-23 Cost
John Paul II Collegiate	Renovation and Addition	<p>During the 2022-23 school year, the renovation at John Paul II Collegiate continued. The project is scheduled to be complete in March of 2024.</p> <p>The project includes the following scope:</p> <ul style="list-style-type: none"> ● practical and applied arts area renovation/addition ● washroom renovation ● building access improvements ● Servery and home economics upgrades ● gymnasium renovation ● resource centre upgrades ● theatre upgrades ● corridor improvements ● data and networking improvements ● mechanical upgrades 	\$7,663,567
Total			\$7,663,567

Transportation

Light of Christ RCSSD contracts bus services from First Student Canada and receives transportation services from Living Sky School Division in the rural areas of North Battleford and the subdivisions of Unity and Spiritwood. First Student Canada operates 11 bus routes for Light of Christ transporting approximately 600 children to schools in the city of North Battleford.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	2,525,500	2,799,137	2,708,837	273,637	11%	1
Grants	25,616,454	26,399,842	17,327,005	783,388	3%	
Tuition and Related Fees	930,450	863,472	929,950	(66,978)	-7%	2
School Generated Funds	460,000	591,416	493,968	131,416	29%	3
Complementary Services	562,402	592,192	497,456	29,790	5%	4
External Services	193,650	231,089	206,939	37,439	19%	5
Other	113,800	534,192	221,938	420,392	369%	6
Total Revenues	30,402,256	32,011,340	22,386,093	1,609,084	5%	
EXPENSES						
Governance	163,931	155,419	128,701	(8,512)	-5%	7
Administration	1,744,570	1,724,325	1,657,640	(20,245)	-1%	
Instruction	16,274,135	15,960,471	16,390,820	(313,664)	-2%	
Plant	3,245,508	2,917,010	3,060,940	(328,498)	-10%	8
Transportation	593,259	571,519	582,205	(21,740)	-4%	
School Generated Funds	460,000	570,695	453,347	110,695	24%	9
Complementary Services	551,288	522,893	454,477	(28,395)	-5%	10
External Services	300,136	331,753	312,162	31,617	11%	11
Other Expenses	8,850	8,079	8,287	(771)	-9%	12
Total Expenses	23,341,677	22,762,164	23,048,579	(579,513)	-2%	
Surplus (Deficit) for the Year	7,060,579	9,249,176	(662,486)			

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

Note	Explanation
1	Property tax revenue was higher than anticipated for the year.
2	Tuition revenue was higher than anticipated for the year due to higher than projected enrollments.
3	Fundraising revenue was higher than anticipated for the year.
4	Ministry of Education Operating Grants for Complementary Services were higher than anticipated for the year.
5	External Services revenue for the Servery was higher than anticipated for the year.
6	Other revenue was higher than anticipated due to donations and interest on investments.
7	Governance expenses were lower than anticipated for the year due to reduced Board member professional development expenses and the cancellation of a School Community Council event.
8	Plant expenses were lower than anticipated for the year due to the delay of a roof replacement project.
9	School Generated Funds expenses were higher than anticipated for the year due to increased student related expenses.
10	Teacher Assistant salaries and benefits were lower than anticipated for the year.
11	External Services expenses for the Servery were higher than anticipated for the year.
12	Expenses for debit terminal services were lower than anticipated for the year.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Beres, Gerald	10,611	1,822	-	4,045	-	130	16,608
Gantefoer, Glen *	12,112	63	-	3,790	-	130	16,095
Merkowsky, Stephanie	8,967	63	-	1,389	-	130	10,549
Nolin, Gary	9,760	63	-	2,854	-	130	12,807
Pruden, Jose	8,702	63	-	2,195	-	130	11,090
Pyle, Brandy	4,307	23	-	1,198	-	48	5,576
Welter, Adrienne**	10,809	63	-	4,394	-	130	15,396

* Board Chair

** Vice-Chair

Note: Brandy Pyle resigned from the Board of Education on January 18, 2023

Personal Services

Listed are payees who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more.

Name	Amount
AKERLUND, KELSEY	\$74,479
ANDERSON, NADINE	110,008
ANTHONY, ROXANNE	95,812
BAHREY, TRINA	112,826
BARABASH, SHALLEN	58,146
BARBER, SHAYNE	59,459
BEEBE, VIRGINIA	67,485
BENOIT, JANET	92,067
BERNIER, CHERYL-ANN	96,547
BIDART, BRITANA	91,676
BINETTE, KRISTINA	95,812
BLAIS, SARAH	96,843

Name	Amount
BOOTH, LAUREEN	92,633
BOSER, HUE NGOC	50,926
BRANDLE, ROXANNE	90,899
BURNETT, JANAIA	91,792
CADRAIN, CHERELLE	59,705
CAMPBELL, HEIDI	63,005
CASAVANT, BRIANNE	66,066
CHALIFOUR, ALYSSA	62,374
COMBRES, CALLIE	116,944
CORCORAN, GREGORY	97,354
COWELL, LISA	78,467
DECK, LEITA	51,432

Name	Amount
DECK, MICHAELA	64,989
DEGENSTEIN, BONNIE	91,366
DEGENSTEIN, DENEAN	66,565
DERENOSKI, ROBYN	114,294
DOELL, ROBYN	103,513
DONAHUE, FRAZER	117,448
DUNITS, CHERYL	96,219
EDWARDS, GREG	96,547
EDWARDS, SHARLA	69,056
EMOND, DEANNA	119,389
EPPICH, THERESA	92,205
ETCHEVERRY, SUSAN	101,012
FAST, JACOBA	61,352
FAUCHON, JOSEPH	98,940
FAUCHON-SMOCKUM, RENA	65,170
FEDLER, BRITTANY	87,681
FEDLER, SHAYLN	67,707
FERGUSON, BRADLEY	103,411
FRANCAIS, AMELIA	96,057
FRANSOO, ALYSSA	75,004
FRANSOO, SHELLY	96,781
FULLERTON, CHRISTOPHER	96,547
GAGNE-SHEPPARD, TRACEY	95,812
GATELEY, LINDELL	96,547
GAVIADA, YURII	62,382
GENTES, JENNIFER	107,254
GIDYCH, CARALYNN	185,506
GOOTA, BRIAN	102,048
GREENWALD, ASHLEY	63,192
HAGEL, MONICA	89,979
HALLADAY, CHALAINE	95,812
HAMILTON, CHERIE-LEE	90,145
HAMILTON, CHERYL	59,605
HARDI, MIRKO	50,302
HARTY, TRACIE	112,197
HEROUX, SCOT	96,096
HOCHBAUM, KRISTA	96,497
HOWRIE, BREANNE	68,693
HRABINSKY, KAREN	185,506
HUBER, BRYAN	81,032

Name	Amount
IVERSON, JOCELYN	95,209
JACKSON, DONNA	92,154
JESNEY, NATALIE	92,067
JESNEY, THOMAS	103,184
JURGENS, NATHANIEL	79,682
KARDYNAL, JEFFREY	101,400
KARP, TERRA-LOUISE	104,510
KENDRICK, JOHANNAH	102,804
KETELES, VESNA	50,525
KHALLOUG, AMINE	72,232
KILLIAN, SIMONE	96,302
KIPP, KIMBERLY	94,111
KIST, JORDAN	193,839
KOCH, LINSEY	114,544
LESLIE, ALLISON	50,428
LETRUD, LAURIE	92,671
LLOYD, JOANNE	70,105
LOEPPKY, TAMMY	84,241
LOEWEN, RICHARD	50,525
MACKENZIE, TEESHA	78,434
MACKIE, JANICE	55,148
MAGOC, MIHAJLO	56,416
MANDIN, ALISON	71,413
MARTEL, LINDSAY	81,454
MASICH, SYLVIE	97,151
MASICH, THEO	130,812
MENSSA, JAELA	113,424
MICHAUD, JAMIE	96,424
MICHELMAN, NICOLE	77,669
MITCHELL, ELIZABETH	84,511
MOUSSAFIR, TAIKA	69,824
NACHTEGAELE, TANYA	89,730
NELSON, STACEY	91,367
OLSON, COOPER	61,053
OLSON, GINELLE	111,551
PAGE, BECKY	96,547
PENNER, ANDREA	75,495
POITRAS, DEANNA	110,634
POITRAS, LOGAN	63,932
PRICE , KAHRA	72,517

Name	Amount
PUFF, BRENT	97,151
RATHJE, WILLIAM	82,048
REA, KRISTIE	92,067
RIDEOUT, CORY	233,519
RIDEOUT, MICHELLE	114,419
ROBERT, KATE	64,399
ROSS, MICHAEL	66,987
SADLOWSKI, JOSEPH	91,600
SANDER, TAMARA	85,450
SHELL, BECKI	79,484
SCHWEITZER, TODD	92,145
SEERY, BRIENNE	96,317
SENGER, ALLAN	123,735
SOPKA, MIHAJLO	55,713
SPARROW, ANDREA	102,048
SPRIGGS, ELIZABETH	92,067
STAPLES, KIM	56,694
STEBANUK, DEE-JAYE	78,331

Name	Amount
STRAIN, NICHOLAS	57,928
STYNSKY, ROXANNE	103,275
TAYLOR, KORI	61,643
THOMPSON, AMANDA	68,139
TOEWS, ASHLEY	64,481
VOLK, KARL	51,207
VOLK, TYSON	184,335
WANDLER, CRYSTAL	52,683
WEBER, MEGAN	107,068
WEIMAN, PAUL	68,122
WESTWOOD, JODIE	91,833
WHYTE, RENEE	59,227
WOLFE, EMILIE	116,768
YASCHUK, DEBBIE	51,040
YOCKEY, BRUCE	127,597
YOCKEY, VALERIE	106,845
ZNACK, GORDON	97,447

Supplier Payments

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

Name	Amount
101194287 SASKATCHEWAN LTD.	\$56,610
ADVANCED ELECTRONIC SOLUTIONS LTD.	149,405
AON CANADA INC.	122,090
BEEPLUS WORKPLACE SOLUTIONS	103,164
BHC PROPERTIES LTD.	50,240
BANK OF MONTREAL PURCHASE CARD	522,610
BTY CONSULTANCY GROUP	70,665
BUNZL CLEANING & HYGIENE	68,469
CATHOLIC FAMILY SERVICES	113,330
CITY OF NORTH BATTLEFORD	92,070

Name	Amount
FIRST CANADA ULC	558,058
GORDON FOOD SERVICE	116,116
HIPPERSON CONSTRUCTION	7,689,531
KEW WEST ENGINEERING LTD.	54,768
KMS TOOLS AND EQUIPMENT	100,027
KONICA MINOLTA BUSINESS	82,460
RIVER CITY PLUMBING & HEATING	60,659
SASKENERGY	163,609
SASKPOWER	364,526
SASKTEL	54,871
THE WORKUN GARRICK PARTNERSHIP	109,406

Other Expenditures

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

Name	Amount
MUNICIPAL EMPLOYEES' PENSION PLAN	\$95,964
RECEIVER GENERAL FOR CANADA	4,687,728

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	351,411
SASKATCHEWAN TEACHERS FEDERATION	1,363,858

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Light of Christ Roman Catholic Separate School Division No. 16

School Division No. 5860000

For the Period Ending: August 31, 2023

Jordan Kist
Chief Financial Officer

Vantage Chartered Professional Accountants
Auditor

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

MANAGEMENT REPORT

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

On behalf of the Light of Christ Roman Catholic Separate School Division No. 16:


Chairperson


Director of Education


Chief Financial Officer

November 28, 2023



INDEPENDENT AUDITORS' REPORT

The Board of Directors
Light of Christ Roman Catholic Separate School Division No. 16
North Battleford, Saskatchewan

Opinion

We have audited the accompanying financial statements of the Light of Christ Roman Catholic Separate School Division No. 16, which comprise the statement of financial position as at August 31, 2023, the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Light of Christ Roman Catholic Separate School Division No. 16 as at August 31, 2023, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Light of Christ Roman Catholic Separate School Division No. 16 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 Light of Christ Roman Catholic Separate School Division No. 16'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 judgement 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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the organization 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.

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script font.

Chartered Professional Accountants

North Battleford, Saskatchewan
November 28, 2023

Light of Christ Roman Catholic Separate School Division No. 16
Statement of Financial Position
as at August 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash and Cash Equivalents	8,809,485	7,543,531
Accounts Receivable (Note 7)	3,761,971	2,889,529
Inventories for Sale	4,149	3,962
Portfolio Investments (Note 3)	50,530	39,673
Total Financial Assets	12,626,135	10,476,695
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	1,765,290	1,712,911
Liability for Employee Future Benefits (Note 5)	571,300	569,300
Total Liabilities	2,336,590	2,282,211
Net Financial Assets	10,289,545	8,194,484
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	17,681,797	10,524,134
Inventory of Supplies Held for Consumption	39,776	42,956
Prepaid Expenses	107,444	107,812
Total Non-Financial Assets	17,829,017	10,674,902
Accumulated Surplus (Note 11)	28,118,562	18,869,386

Contractual Obligations (Note 14)

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

Approved by the Board:



Chairperson



Chief Financial Officer

Light of Christ Roman Catholic Separate School Division No. 16
Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
	(Note 12)		
REVENUES			
Property Taxes and Other Related	2,525,500	2,799,137	2,708,837
Grants	25,616,454	26,399,842	17,327,005
Tuition and Related Fees	930,450	863,472	929,950
School Generated Funds	460,000	591,416	493,968
Complementary Services (Note 9)	562,402	592,192	497,456
External Services (Note 10)	193,650	231,089	206,939
Other	113,800	534,192	221,938
Total Revenues (Schedule A)	30,402,256	32,011,340	22,386,093
EXPENSES			
Governance	163,931	155,419	128,701
Administration	1,744,570	1,724,325	1,657,640
Instruction	16,274,135	15,960,471	16,390,820
Plant Operation & Maintenance	3,245,508	2,917,010	3,060,940
Student Transportation	593,259	571,519	582,205
School Generated Funds	460,000	570,695	453,347
Complementary Services (Note 9)	551,288	522,893	454,477
External Services (Note 10)	300,136	331,753	312,162
Other	8,850	8,079	8,287
Total Expenses (Schedule B)	23,341,677	22,762,164	23,048,579
Operating Surplus (Deficit) for the Year	7,060,579	9,249,176	(662,486)
Accumulated Surplus from Operations, Beginning of Year	18,869,386	18,869,386	19,531,872
Accumulated Surplus from Operations, End of Year	25,929,965	28,118,562	18,869,386

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

Light of Christ Roman Catholic Separate School Division No. 16
Statement of Changes in Net Financial Assets
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
	(Note 12)		
Net Financial Assets, Beginning of Year	8,194,484	8,194,484	10,041,698
Changes During the Year			
Operating Surplus (Deficit), for the Year	7,060,579	9,249,176	(662,486)
Acquisition of Tangible Capital Assets (Schedule C)	(7,724,000)	(7,793,444)	(1,800,384)
Amortization of Tangible Capital Assets (Schedule C)	541,841	635,781	644,873
Net Acquisition of Inventory of Supplies Held for Consumption	-	3,180	(896)
Net Change in Other Non-Financial Assets	-	368	(28,321)
	(121,580)	2,095,061	(1,847,214)
Change in Net Financial Assets	(121,580)	2,095,061	(1,847,214)
Net Financial Assets, End of Year	8,072,904	10,289,545	8,194,484

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

Light of Christ Roman Catholic Separate School Division No. 16

**Statement of Cash Flows
for the year ended August 31, 2023**

	2023	2022
	\$	\$
OPERATING ACTIVITIES		
Operating Surplus (Deficit) for the Year	9,249,176	(662,486)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	635,781	644,873
Net Change in Non-Cash Operating Activities (Schedule E)	(814,702)	899,730
Cash Provided by Operating Activities	9,070,255	882,117
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(7,793,444)	(1,800,384)
Cash Used in Capital Activities	(7,793,444)	(1,800,384)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(10,857)	(2,755)
Cash Used in Investing Activities	(10,857)	(2,755)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,265,954	(921,022)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	7,543,531	8,464,553
CASH AND CASH EQUIVALENTS, END OF YEAR	8,809,485	7,543,531

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

Light of Christ Roman Catholic Separate School Division No. 16
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 12)		
Tax Levy Revenue			
Property Tax Levy Revenue	2,375,000	2,599,098	2,571,966
Total Property Tax Revenue	2,375,000	2,599,098	2,571,966
Grants in Lieu of Taxes			
Federal Government	2,000	2,233	3,239
Provincial Government	50,000	46,656	43,579
Other	70,000	117,758	71,391
Total Grants in Lieu of Taxes	122,000	166,647	118,209
Other Tax Revenues			
House Trailer Fees	3,500	(24,149)	(29,520)
Total Other Tax Revenues	3,500	(24,149)	(29,520)
Additions to Levy			
Penalties	25,000	57,856	48,833
Total Additions to Levy	25,000	57,856	48,833
Deletions from Levy			
Cancellations	-	(315)	(651)
Total Deletions from Levy	-	(315)	(651)
Total Property Taxes and Other Related Revenue	2,525,500	2,799,137	2,708,837
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	16,990,878	15,120,045	16,376,641
Operating Grant/PMR	567,270	516,053	567,270
Other Ministry Grants	215,429	700,399	237,033
Total Ministry Grants	17,773,577	16,336,497	17,180,944
Other Provincial Grants	129,877	-	131,845
Federal Grants	-	-	14,216
Total Operating Grants	17,903,454	16,336,497	17,327,005
Capital Grants			
Ministry of Education Capital Grants	7,713,000	9,952,518	-
Other Provincial Capital Grants	-	110,827	-
Total Capital Grants	7,713,000	10,063,345	-
Total Grants	25,616,454	26,399,842	17,327,005

Light of Christ Roman Catholic Separate School Division No. 16

Schedule A: Supplementary Details of Revenues for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Tuition and Related Fees Revenue	(Note 12)		
Operating Fees			
Tuition Fees			
Federal Government and First Nations	915,450	847,166	910,236
Total Tuition Fees	915,450	847,166	910,236
Transportation Fees	15,000	16,306	19,714
Total Operating Tuition and Related Fees	930,450	863,472	929,950
Total Tuition and Related Fees Revenue	930,450	863,472	929,950
School Generated Funds Revenue			
Curricular			
Student Fees	55,000	51,093	46,733
Total Curricular Fees	55,000	51,093	46,733
Non-Curricular Fees			
Commercial Sales - GST	13,000	23,135	18,645
Commercial Sales - Non-GST	50,000	50,309	49,315
Fundraising	120,000	175,066	198,618
Grants and Partnerships	70,000	101,150	85,339
Students Fees	142,000	164,000	84,165
Other	10,000	26,663	11,153
Total Non-Curricular Fees	405,000	540,323	447,235
Total School Generated Funds Revenue	460,000	591,416	493,968
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	487,402	492,192	422,456
Other Ministry Grants	75,000	100,000	75,000
Total Operating Grants	562,402	592,192	497,456
Total Complementary Services Revenue	562,402	592,192	497,456

Light of Christ Roman Catholic Separate School Division No. 16
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
External Services	(Note 12)		
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	20,000	20,000	20,000
Other Grants	58,650	56,610	48,036
Total Operating Grants	78,650	76,610	68,036
Fees and Other Revenue			
Other Revenue	115,000	154,479	138,903
Total Fees and Other Revenue	115,000	154,479	138,903
Total External Services Revenue	193,650	231,089	206,939
Other Revenue			
Miscellaneous Revenue	52,000	143,859	109,711
Sales & Rentals	21,800	20,883	10,551
Investments	40,000	369,450	101,676
Total Other Revenue	113,800	534,192	221,938
TOTAL REVENUE FOR THE YEAR	30,402,256	32,011,340	22,386,093

Light of Christ Roman Catholic Separate School Division No. 16
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Governance Expense	(Note 12)		
Board Members Expense	72,508	68,256	65,202
Professional Development - Board Members	14,470	19,865	3,670
Grants to School Community Councils	10,900	2,108	1,400
Other Governance Expenses	66,053	65,190	58,429
Total Governance Expense	163,931	155,419	128,701
Administration Expense			
Salaries	1,337,425	1,338,209	1,277,667
Benefits	143,575	158,739	154,573
Supplies & Services	68,136	59,972	56,920
Non-Capital Furniture & Equipment	16,690	14,889	36,744
Building Operating Expenses	41,450	57,636	61,311
Communications	21,250	22,401	18,696
Travel	27,725	27,981	23,693
Professional Development	42,500	37,223	19,990
Amortization of Tangible Capital Assets	45,819	7,275	8,046
Total Administration Expense	1,744,570	1,724,325	1,657,640
Instruction Expense			
Instructional (Teacher Contract) Salaries	10,863,591	10,556,014	11,135,338
Instructional (Teacher Contract) Benefits	759,549	784,149	701,256
Program Support (Non-Teacher Contract) Salaries	2,538,778	2,501,785	2,467,692
Program Support (Non-Teacher Contract) Benefits	614,285	565,285	519,989
Instructional Aids	520,907	565,403	500,246
Supplies & Services	308,896	262,699	250,615
Non-Capital Furniture & Equipment	168,884	201,922	299,446
Communications	60,137	62,898	59,735
Travel	53,951	57,550	48,887
Professional Development	138,400	129,103	145,827
Student Related Expense	140,964	118,024	156,858
Amortization of Tangible Capital Assets	105,793	155,639	104,931
Total Instruction Expense	16,274,135	15,960,471	16,390,820

Light of Christ Roman Catholic Separate School Division No. 16
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 12)		
Salaries	999,755	978,628	1,028,763
Benefits	212,675	196,611	204,859
Supplies & Services	25,497	80,316	20,542
Non-Capital Furniture & Equipment	14,000	9,153	8,734
Building Operating Expenses	1,575,458	1,167,264	1,243,237
Communications	5,680	3,550	3,804
Travel	25,074	27,905	25,965
Professional Development	4,000	2,804	-
Amortization of Tangible Capital Assets	383,369	447,871	522,128
Amortization of Tangible Capital Assets ARO	-	2,908	2,908
Total Plant Operation & Maintenance Expense	3,245,508	2,917,010	3,060,940
Student Transportation Expense			
Supplies & Services	13,073	5,095	12,675
Non-Capital Furniture & Equipment	2,200	974	2,778
Contracted Transportation	571,380	558,844	560,146
Amortization of Tangible Capital Assets	6,606	6,606	6,606
Total Student Transportation Expense	593,259	571,519	582,205
School Generated Funds Expense			
Academic Supplies & Services	55,000	53,919	42,698
Cost of Sales	30,000	47,824	36,670
Non-Capital Furniture & Equipment	500	3,098	151
School Fund Expenses	374,500	450,626	373,828
Amortization of Tangible Capital Assets	-	15,228	-
Total School Generated Funds Expense	460,000	570,695	453,347

Light of Christ Roman Catholic Separate School Division No. 16
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023	2023	2022
	Budget	Actual	Actual
	\$	\$	\$
Complementary Services Expense	(Note 12)		
Instructional (Teacher Contract) Salaries & Benefits	331,595	348,627	268,619
Program Support (Non-Teacher Contract) Salaries & Benefits	203,580	149,579	168,018
Instructional Aids	9,313	16,299	9,731
Travel	500	1,782	691
Professional Development (Non-Salary Costs)	-	523	-
Student Related Expenses	6,300	6,083	7,418
Total Complementary Services Expense	551,288	522,893	454,477
External Service Expense			
Instructional (Teacher Contract) Salaries & Benefits	13,000	5,545	5,068
Program Support (Non-Teacher Contract) Salaries & Benefits	94,501	102,214	101,680
Instructional Aids	10,000	10,526	17,433
Supplies & Services	173,650	210,843	184,260
Non-Capital Furniture & Equipment	3,000	-	-
Travel	2,231	1,731	1,731
Student Related Expenses	3,000	575	1,650
Contracted Transportation & Allowances	500	65	86
Amortization of Tangible Capital Assets	254	254	254
Total External Services Expense	300,136	331,753	312,162

Light of Christ Roman Catholic Separate School Division No. 16
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	8,850	8,079	8,287
Total Interest and Bank Charges	<u>8,850</u>	<u>8,079</u>	<u>8,287</u>
Total Other Expense	<u>8,850</u>	<u>8,079</u>	<u>8,287</u>
TOTAL EXPENSES FOR THE YEAR	<u>23,341,677</u>	<u>22,762,164</u>	<u>23,048,579</u>

Light of Christ Roman Catholic Separate School Division No. 16

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2023**

	Land		Buildings	Buildings	Other	Furniture and	Computer Hardware and	Computer	Assets	2023	2022	
	Land	Improvements	Buildings	Short-Term	ARO	Equipment	Audio Visual Equipment	Software	Under Construction			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	759,129	624,956	23,118,133	2,106,330	171,312	367,377	1,572,840	1,304,140	145,978	1,953,282	32,123,477	30,323,093
Additions/Purchases	-	-	-	-	-	76,138	231,093	180,796	-	7,305,417	7,793,444	1,800,384
Closing Balance as of August 31	759,129	624,956	23,118,133	2,106,330	171,312	443,515	1,803,933	1,484,936	145,978	9,258,699	39,916,921	32,123,477
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	624,207	17,355,629	602,229	134,064	322,090	1,280,311	1,196,301	84,512	-	21,599,343	20,954,470
Amortization of the Period	-	142	329,388	102,246	2,908	30,323	77,911	68,590	24,273	-	635,781	644,873
Closing Balance as of August 31	N/A	624,349	17,685,017	704,475	136,972	352,413	1,358,222	1,264,891	108,785	N/A	22,235,124	21,599,343
Net Book Value												
Opening Balance as of September 1	759,129	749	5,762,504	1,504,101	37,248	45,287	292,529	107,839	61,466	1,953,282	10,524,134	9,368,623
Closing Balance as of August 31	759,129	607	5,433,116	1,401,855	34,340	91,102	445,711	220,045	37,193	9,258,699	17,681,797	10,524,134
Change in Net Book Value	-	(142)	(329,388)	(102,246)	(2,908)	45,815	153,182	112,206	(24,273)	7,305,417	7,157,663	1,155,511

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$173,950 (2022 - 187,598).

Light of Christ Roman Catholic Separate School Division No. 16
Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2023

	2023	2022
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	635,781	644,873
Total Non-Cash Items Included in Surplus / Deficit	635,781	644,873

Light of Christ Roman Catholic Separate School Division No. 16
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2023

	2023	2022
	\$	\$
Net Change in Non-Cash Operating Activities		
(Increase) Decrease in Accounts Receivable	(872,442)	88,519
(Increase) Decrease in Inventories for Sale	(187)	138
Increase in Accounts Payable and Accrued Liabilities	52,379	823,690
Increase in Liability for Employee Future Benefits	2,000	16,600
Decrease (Increase) in Inventory of Supplies Held for Consumption	3,180	(896)
Decrease (Increase) in Prepaid Expenses	368	(28,321)
Total Net Change in Non-Cash Operating Activities	(814,702)	899,730

Light of Christ Roman Catholic Separate School Division No. 16

Schedule F: Detail of Designated Assets
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$
External Sources				
Jointly Administered Funds				
School generated funds	570,557	-	44,685	525,872
Total Jointly Administered Funds	570,557	-	44,685	525,872
Ministry of Education				
Designated for tangible capital asset expenditures	-	2,005,741	-	2,005,741
PMR maintenance project allocations	1,416,990	516,053	60,866	1,872,177
Total Ministry of Education	1,416,990	2,521,794	60,866	3,877,918
Total	1,987,547	2,521,794	105,551	4,403,790
Internal Sources				
Curriculum and student learning				
School Budget Carryovers	161,970	17,639	-	179,609
ISSI Grad Coach Initiative	15,607	67,855	-	83,462
Total curriculum and student learning	177,577	85,494	-	263,071
Facilities				
Playground and Outdoor Space Enhancement Fund	225,000	-	30,138	194,862
School Buildings	2,500,000	-	-	2,500,000
Snow Removal	50,000	-	-	50,000
Total facilities	2,775,000	-	30,138	2,744,862
Furniture and equipment				
Maintenance Equipment Replacement	80,000	-	-	80,000
Total furniture and equipment	80,000	-	-	80,000
Information technology				
Information Technology Renewal	250,000	-	-	250,000
Total information technology	250,000	-	-	250,000
Other				
Grant Reconciliations	1,179,707	-	-	1,179,707
Total Other	1,179,707	-	-	1,179,707
Transportation				
Division Vehicle Renewal	100,000	-	-	100,000
Total transportation	100,000	-	-	100,000
Total	4,562,284	85,494	30,138	4,617,640
Total Designated Assets	6,549,831	2,607,288	135,689	9,021,430

(Note 11)

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 Light of Christ Roman Catholic Separate School Division No. 16” and operates as “the Light of Christ Roman Catholic Separate School Division No. 16”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

b) Trust Funds

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 13 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$571,300 (2022 - \$569,300) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$22,235,124 (2022 - \$21,599,343) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$171,312 (2022 - \$171,312) because actual expense may differ significantly from valuation estimates.

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

- property taxation revenue of \$2,799,137 (2022 - \$2,708,837) because final tax assessments may differ from initial estimates.

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

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

d) Financial Instruments

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

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

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

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

e) Financial Assets

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

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

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

Inventories for Sale consist of consumables which are held for sale in the ordinary course of operations and are valued at the lower of cost and net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

Portfolio Investments consist of equities with Innovation Federal Credit Union and the Discover Co-op. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (d).

f) Non-Financial Assets

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

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

Tangible capital assets are recorded at cost (or estimated cost when the actual cost is unknown) and include all costs directly attributable to the acquisition, design, construction, development, installation, and betterment of the tangible capital asset. The school division does not capitalize interest incurred while a tangible capital asset is under construction.

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

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

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 10-15 years.

Assets under construction are not amortized until completed and placed into service for use.

Inventory of Supplies Held for Consumption consists of educational materials and school supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost. Inventories held for consumption include: photocopier paper, student exercise books, boxes of pens and pencils, dry eraser markers, glue sticks and other academic supplies.

Prepaid Expenses are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance premiums, Saskatchewan School Boards Association membership fees, Workers' Compensation premiums, and software licenses.

g) Liabilities

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

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

Asset Retirement Obligation (ARO) consists of 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.

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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

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

Defined Contribution Plans

The school division's support staff participate in a defined contribution pension plan. The school division's contributions to the plan are expensed when due.

i) Revenue Recognition

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

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 2022 and 2023 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. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iv) Interest Income

Interest is recognized 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.

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

	2023	2022
Portfolio investments in the cost or amortized cost category:	Cost	Cost
Innovation Federal Credit Union - Equity	\$ 45,656	\$ 35,620
Battlefords District (Discovery) Co-op - Equity	4,874	4,053
Total portfolio investments reported at cost or amortized cost	\$ 50,530	\$ 39,673

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2023 Actual	2022 Actual
Governance	\$ 68,256	\$ 87,163	\$ -	\$ -	\$ 155,419	\$ 128,701
Administration	1,496,948	220,102	-	7,275	1,724,325	1,657,640
Instruction	14,407,233	1,397,599	-	155,639	15,960,471	16,390,820
Plant Operation & Maintenance	1,175,239	1,290,992	-	450,779	2,917,010	3,060,940
Student Transportation	-	564,913	-	6,606	571,519	582,205
School Generated Funds	-	555,467	-	15,228	570,695	453,347
Complementary Services	498,206	24,687	-	-	522,893	454,477
External Services	107,759	223,740	-	254	331,753	312,162
Other	-	-	8,079	-	8,079	8,287
TOTAL	\$ 17,753,641	\$ 4,364,663	\$ 8,079	\$ 635,781	\$ 22,762,164	\$ 23,048,579

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits accumulating non-vested sick leave, accumulating paid time off (PTO) banks, and retirement gratuity. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2023.

Details of the employee future benefits are as follows:

	2023	2022
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	14	14

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

Liability for Employee Future Benefits	2023	2022
Accrued Benefit Obligation - beginning of year	\$ 420,100	\$ 453,700
Current period service cost	28,200	33,300
Interest cost	17,200	9,400
Benefit payments	(36,900)	(23,400)
Actuarial gains	(13,600)	(52,900)
Plan amendments	3,200	-
Accrued Benefit Obligation - end of year	418,200	420,100
Unamortized net actuarial gains	153,100	149,200
Liability for Employee Future Benefits	\$ 571,300	\$ 569,300

Employee Future Benefits Expense	2023	2022
Current period service cost	\$ 28,200	\$ 33,300
Amortization of net actuarial gain	(6,500)	(2,700)
Benefit cost	21,700	30,600
Interest cost	17,200	9,400
Total Employee Future Benefits Expense	\$ 38,900	\$ 40,000

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the school division contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) and Saskatchewan Teachers' Superannuation Plan (STSP)

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

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The school division's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the school division's employees are as follows:

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

	2023			2022
	STRP	STSP	TOTAL	TOTAL
Number of active School Division members	156	1	157	155
Member contribution rate (percentage of salary)	11.70%	7.85%	11.70% / 7.85%	11.70% / 7.85%
Member contributions for the year	\$ 1,129,613	\$ 74	\$ 1,129,687	\$ 1,143,862

ii) Municipal Employees' Pension Plan (MEPP)

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

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

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

Details of the MEPP are as follows:

	2023	2022
	Number of active School Division members	7
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	\$ 48,097	\$ 56,774
School Division contributions for the year	\$ 48,097	\$ 56,774
Actuarial extrapolation date	Dec-31-2022	Dec-31-2021
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

Defined Contribution Plans

The Employee Pension Plan is funded by employer and employee contributions rates determined by the school division. Pension benefits are based on accumulated contributions and investment earnings. Under the defined contribution plan, the school division's obligations are limited to its contributions.

Details of the Employee Pension Plan are as follows:

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

	2023	2022
Number of active School Division members	94	87
Member contribution rate (percentage of salary)	6.50% / 9.00%	6.50% / 9.00%
School Division contribution rate (percentage of salary)	6.50% / 9.00%	6.50% / 9.00%
Member contributions for the year	\$ 256,285	\$ 226,542
School Division contributions for the year	\$ 247,893	\$ 226,542

7. ACCOUNTS RECEIVABLE

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

	2023		2022	
	Total Receivable	Net of Allowance	Total Receivable	Net of Allowance
Taxes Receivable	\$ 1,050,936	\$ 1,050,936	\$ 2,383,157	\$ 2,383,157
Provincial Grants Receivable	2,005,741	2,005,741	-	-
Other Receivables	705,294	705,294	506,372	506,372
Total Accounts Receivable	\$ 3,761,971	\$ 3,761,971	\$ 2,889,529	\$ 2,889,529

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 242,477	\$ 308,173
Supplier Payments	1,207,270	1,080,868
Liability for Asset Retirement Obligation	171,312	171,312
Due to Other Boards	-	460
Payroll Deductions	33,413	29,431
Other - Scholarship Account	110,818	122,667
Total Accounts Payable and Accrued Liabilities	\$ 1,765,290	\$ 1,712,911

The school division recognized an estimated liability for asset retirement obligation of \$171,312 (2022 - \$171,312) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within a number of school buildings that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school division buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

9. COMPLEMENTARY SERVICES

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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	2023	2022
Revenues:			
Operating Grants	\$ 592,192	\$ 592,192	\$ 497,456
Total Revenues	592,192	592,192	497,456
Expenses:			
Salaries & Benefits	498,206	498,206	436,637
Instructional Aids	16,299	16,299	9,731
Travel	1,782	1,782	691
Professional Development (Non-Salary Costs)	523	523	-
Student Related Expenses	6,083	6,083	7,418
Total Expenses	522,893	522,893	454,477
Excess of Revenues over Expenses	\$ 69,299	\$ 69,299	\$ 42,979

10. 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	Servery	Literacy Camp	Driver Training	2023	2022
Revenues:					
Operating Grants	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Grants from Others	-	-	56,610	56,610	48,036
Fees and Other Revenues	154,479	-	-	154,479	138,903
Total Revenues	154,479	20,000	56,610	231,089	206,939
Expenses:					
Salaries & Benefits	102,215	5,544	-	107,759	106,748
Instructional Aids	-	10,526	-	10,526	17,433
Supplies and Services	154,020	213	56,610	210,843	184,260
Travel	1,731	-	-	1,731	1,731
Student Related Expenses	-	575	-	575	1,650
Contracted Transportation & Allowances	-	65	-	65	86
Amortization of Tangible Capital Assets	254	-	-	254	254
Total Expenses	258,220	16,923	56,610	331,753	312,162
(Deficiency) Excess of Revenues over Expenses	\$ (103,741)	\$ 3,077	\$ -	\$ (100,664)	\$ (105,223)

11. ACCUMULATED SURPLUS

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

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 and 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, 2022	Additions during the year	Reductions during the year	August 31, 2023
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 10,524,134	\$ 7,793,444	\$ 635,781	\$ 17,681,797
Less: Liability for Asset Retirement Obligation	171,312	-	-	171,312
	10,352,822	7,793,444	635,781	17,510,485
Designated Assets (Schedule F)	6,549,831	2,607,288	135,689	9,021,430
Unrestricted Surplus	1,966,733	-	380,086	1,586,647
Total Accumulated Surplus	\$ 18,869,386	\$ 10,400,732	\$ 1,151,556	\$ 28,118,562

12. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on September 13, 2022 and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services

13. TRUSTS

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

Information about these trusts is as follows:

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

	Trust Fund A	
	2023	2022
Cash and short-term investments	\$ 22,430	\$ 22,330
Total Assets	22,430	22,330
Revenues		
Interest on investments	1,100	321
	1,100	321
Expenses		
Materials and supplies	1,000	1,000
	1,000	1,000
Excess (Deficiency) of Revenues over Expenses	100	(679)
Trust Fund Balance, Beginning of Year	22,330	23,009
Trust Fund Balance, End of Year	\$ 22,430	\$ 22,330

14. CONTRACTUAL OBLIGATIONS

Significant contractual obligations of the school division are for a construction contract for the John Paul II Collegiate Major Capital Project in the amount of \$5,651,519 with project completion expected during the 2023-2024 fiscal year.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2024	\$ 68,750	\$ 68,750
2025	68,750	68,750
2026	68,750	68,750
Total Lease Obligations	\$ 206,250	\$ 206,250

15. COMPARATIVE INFORMATION

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

16. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits in order to reduce its credit risk and the close monitoring of overdue accounts.

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

The school division does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of grants and other accounts receivable as at August 31, 2023, was:

August 31, 2023					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 2,005,741	\$ 2,005,741	\$ -	\$ -	\$ -
Other Receivables	166,160	-	-	-	166,160
Net Receivables	\$ 2,171,901	\$ 2,005,741	\$ -	\$ -	\$ 166,160

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 forecasts.

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

August 31, 2023					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 1,765,290	\$ 1,593,978	\$ -	\$ -	\$ 171,312
Total	\$ 1,765,290	\$ 1,593,978	\$ -	\$ -	\$ 171,312

iii) Market Risk

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

Interest Rate Risk

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

The school division also has an authorized bank line of credit of \$1,500,000 with interest payable monthly at a rate of prime plus 0.75% per annum. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2023.

The school division minimizes these risks by doing the following:

LIGHT OF CHRIST ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO.16
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2023

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit