



LLOYDMINSTER PUBLIC SCHOOL DIVISION

*Ensuring Personal Excellence  
For All Students*

# **Lloydminster Public School Division #99**

## **2015-16 Annual Report**

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## **School Division Contact Information**

### **Lloydminster Public School Division #99 “Ensuring Personal Excellence for All Students”**

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## Letter of Transmittal



Honourable Don Morgan  
Minister of Education

Dear Minister Morgan:

The Board of Education of Lloydminster School Division #99 is pleased to provide you and the residents of the school division with the 2015-16 annual report. This report outlines activities and accomplishments of the school division and provides audited financial statements for the fiscal year September 1, 2015 to August 31, 2016.

Respectfully submitted,

A handwritten signature in black ink that reads "David Thompson". The signature is written in a cursive style with a horizontal line underlining the name.

David Thompson

## Introduction

This annual report presents an overview of Lloydminster Public School Division's activities and results for the fiscal year September 1, 2015 to August 31, 2016.

It provides a snapshot of the division, its governance structures, students, staff, programs, and facilities. It also includes results and analysis of a number of indicators that contribute to student success.

In addition to detailing the school division's activities and performance, this report outlines how the division is implementing its strategic plan, provides a financial overview and audited financial statements, and includes appendices such as an organizational chart, school list, and payee list.

Financial statements included in this report have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.



# School Division Profile

## About Us

The Lloydminster Public School Division is a very complex organization, in that it is both a Saskatchewan and Alberta school division. The Division follows the Saskatchewan curriculum and reports primarily to the Saskatchewan Ministry of Education. It also receives funding from Alberta Education to support a number of student learning and facility initiatives. This complex environment creates an opportunity for the Division to simultaneously glean the best from two provinces. However, at the same time, the situation presents challenges by requiring the School Division to be accountable to two provincial authorities and operating procedures.



Our School Division has five elementary schools, one kindergarten to grade 9 school, two middle schools, one - high school and one outreach school. All of our schools offer students a well-rounded education based on curricula provided by the Saskatchewan Ministry of Education. Students who attend our schools not only receive excellent curricular instruction, but also benefit from extensive co-curricular and extra-curricular opportunities!

The economy of the Lloydminster area reflects both the Oil industry and Agriculture. There has been evidence of the downturn in the economy through job loss, which results in more students for breakfast/lunch programs and other subsidies we can offer.



## **Division Philosophical Foundation**

### **Division Mission Statement**

*“Ensuring Personal Excellence for All Students”*

### **Division Vision Statement**

Lloydminster Public School Division has a shared commitment with parents and community to create a safe and caring learning environment in order to prepare students to be inspired learners and productive citizens.

### **Division Values**

- Respect for diversity
- Care for themselves and others
- Respect for authority, property, and the environment
- Continuous improvement
- Excellence in all they do
- Leadership in making positive choices
- Accountability for their choices and actions
- Collaborative relationships

### **Division Belief Statements**

- We believe all students can achieve personal excellence given sufficient time and the right supports;
- We believe high expectations and early and ongoing interventions are essential;
- We believe all staff can perform to high standards given the right assistance;
- We believe all staff can articulate what they do and why they perform the way they do.

### **Program Overview**

The students in Lloydminster Public School Division 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 our students, Lloydminster Public School Division offers a wide range of programs in the 10 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. Classroom instruction is designed to incorporate differentiated instruction, First Nations and Métis (FNM) content, perspectives and ways of knowing, and the adaptive dimension.

In addition, each school in the Division 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
- Community school programming
- Core French instruction
- Distance education
- English as an Additional Language programming
- Technical/Vocational programs
- Hockey Academy
- Music/band programming
- Nutrition programs
- Pre-kindergarten programs
- Technology-enhanced learning

Additional services and supports are offered to students and teachers by specialized School Division staff including:

- Literacy Coaches and Technology Consultants
- Educational psychologist services
- English as an Additional Language lead teachers
- Occupational Therapist
- Speech and language Pathologists
- Student Counsellors
- Targeted Skills Teachers
- FNM Lead Teachers

The School Division has undertaken a number of on-going initiatives which include the following:

- Early Reading Intervention
- Skills Canada
- Student Leadership
- Soundfield Systems
- Job Safety
- Hockey Academy
- Technology Plan
- Avery Outreach School
- FNM Cultural Activities and Events
- Embedded Music Lessons (FOPA)
- Pre-kindergarten
- Student and staff Wellness

# Governance

## The Board of Education

Lloydminster Public School Division 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”.

Board members are elected “at large” and reside in the City of Lloydminster. There are no sub-divisions in Lloydminster Public School Division.

The current Board of Education was elected on October 24, 2012 and will serve a four-year term. Board of Education members at September 1, 2016 were:

- Chair ..... David Thompson
- Vice-Chair..... Karoline Kennedy
- Member..... Eric Bloch-Hansen
- Member..... Cathy Cornet
- Member..... Chrissy Gee
- Member..... Yana Knight
- Member..... Joy Wareham

A list of the remuneration paid to board members in 2015-16 is provided in Appendix A.

### Lloydminster Public School Division - Board of Education



**David Thompson**  
Board Chair



**Karoline Kennedy**  
Vice-Chair



**Chrissy  
Gee**



**Cathy Cornet**



**Eric Bloch-Hansen**



**Yana Knight**



**Joy Wareham**

## School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the ten schools in the Lloydminster Public School Division.

*The Education Regulations, 1986* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2015-16 Lloydminster Public School Division conducted a forum, for this purpose, for all ten of its SCCs and executives.

The Regulations also require SCCs to work with school staff to develop an annual school Learning Improvement Plan (LIP) that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2015-16, all ten of the division's SCCs reviewed and signed these Plans.

School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. We had two meetings in 2015-16, once in the Fall and once in the Spring whereby each SCC chair or designate shared their goals and accomplishments and heard from our Board Chair and Director about such items as the Strategic Plan. It was a great opportunity to celebrate, ask questions and seek feedback.

The advice the SCCs give to the Board of Education encompasses policies, programs, and educational service delivery; the advice they give to the school staff relates to the school's programs.

SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators.

All ten of the SCCs in Lloydminster Public School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 1986*. The actual number of members varies from one SCC to another.



## **School Division in the Community**

Lloydminster Public School Division is an integral part of community life in west central Saskatchewan. The Division, as a whole, and individual schools are linked to the broader community in a multitude of ways. The Board of Education places strong emphasis on community and parent involvement, and on community partnerships.

### **Community and Parent Involvement**

Research has shown that students achieve at higher levels in school when their parents/guardians and other community members are involved in education. The schools of Lloydminster Public School Division all have programs and initiatives to encourage community and parent involvement. These programs vary from school to school and are, therefore, unique to each school community.

What all the schools of Lloydminster Public School Division have in common is the importance of School Community Councils (SCCs) as a mechanism for connecting community and school. SCCs play a role in governance (described more fully in the next section) and most have established formal processes to foster community and parent involvement.

An example of Lloydminster Public School Division in the Community was having Board Members, Senior Leaders and Principal/Vice-Principals take shifts at a Lloydminster Public School Division Booth at the Annual Fall Trade Show. The public was encouraged to do a short survey about the best ways to communicate with families, visit and enter draws. It was an amazing opportunity to visit, gain insight and be a presence within the community. We had a lot of positive feedback from parents, staff and community members and therefore we will do it again this November.

LPSD had over 1000 parent volunteers throughout the 2015-16 school year!

### **Community Partnerships**

Lloydminster Public School Division 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 these partners include: Lakeland College, City of Lloydminster, Vic Juba Theatre, Native Friendship Center, FOPA (Friends of the Performing Arts) and the Jr. A Bobcats.

Schools in the Division use an integrated services model in which they partner with social service agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have greater capacity to learn and to succeed in school and in life.

Several schools in the Division have partnered with local businesses. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing

opportunities for students and sends representatives to the schools to talk about their business or industry.

Lloydminster Public School Division provided leadership in the developing and chairing of HUB meetings throughout the school year. This framework unites Prairie North Regional Health, AB/SK Social Services, Lloydminster RCMP, AB/SK Ministries of Justice and Corrections and Alberta Works to serve individuals and families who are at risk.

Partnerships were formed between Thunderchild First Nations for a High School project and Lloydminster Native Friendship Centre for an Elementary School project which began in the 2014-15 School year and continues today.

## **Strategic Direction and Reporting**

### **The Education Sector Strategic Plan**

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector and its priorities and outcomes align the work of school divisions and the Ministry of Education. The plan is expected to shape a new direction in education for the benefit of all Saskatchewan students.

2015-16 was the second year of deployment of the 2014-2020 ESSP.

### **Enduring Strategies**

The Enduring Strategies in the ESSP are:

- Culturally relevant and engaging curriculum;
- Differentiated, high quality instruction;
- Culturally appropriate and authentic assessment;
- Targeted and relevant professional learning;
- Strong family, school and community partnerships;
- Alignment of human, physical and fiscal resources.

## Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

### **OUTCOME:**

By June 30, 2020, collaboration between First Nations and Métis and non-First Nations and Métis partners will result in significant improvement in First Nations and Métis student engagement and will increase the three-year graduation rate from 35% in June 2012 to at least 65%.

### **PRIORITY:**

In partnership with First Nations and Métis stakeholders implement the Following Their Voices Initiative (Phase 1).

**School division goals aligned with the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

- By March 2016, 80% of First Nations and Métis (FNM) students in Grades 1-3 will perform at grade level using the Fountas and Pinnell Reading Benchmark Assessment System.
- By June, 2016, 65% of FNM students will graduate from high school within three years of starting grade 10.

**School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the First Nations and Métis Student Engagement and Graduation Rates outcome and the Following Their Voices priority**

- Collected disaggregated FNM reading and math achievement for grades 1-3, 4-6 and achievement data for grades 7-9; course completion for grades 10-12.
- Refined implementation of the Level Literacy Intervention Program.
- Developed and implemented a list of strategies and actions to support students of FNM background at Lloydminster Comprehensive High School.
- Engaged LPSD students by participating in Aboriginal cultural activities. Schools planned to host or participate in an Aboriginal Cultural activity or event.
- Provided teachers and administrators with opportunities to develop FNM understandings and Treaty Education knowledge through professional development.

## Measures for Improving First Nations and Métis Student Engagement and Graduation Rates and Following Their Voices

### **Average Final Marks**

Teacher assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decision, to meet entrance requirements for postsecondary education, to determine eligibility for scholarships and awards and by some employers when hiring.

The following displays average final marks in selected secondary-level courses for all students, and by non-FNMI and FNMI student subpopulations in the division, along with provincial results for each category.

### Average Final Marks in Selected Secondary-Level Courses, 2015-16

| Subject  | All Students |                 | Non-FNMI |                 | FNMI     |                 |
|--|--------------|-----------------|----------|-----------------|----------|-----------------|
|  | Province     | Lloydminster SD | Province | Lloydminster SD | Province | Lloydminster SD |
| English Language Arts A 10 (Eng & Fr equiv)            | 73.0         | 71.7            | 76.1     | 72.8            | 61.1     | 61.9            |
| English Language Arts B 10 (Eng & Fr equiv)            | 73.4         | 73.7            | 76.2     | 74.2            | 62.5     | 67.8            |
| Science 10 (Eng & Fr equiv)                            | 72.0         | 75.8            | 75.1     | 76.8            | 59.6     | 65.9            |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 72.8         | 70.1            | 76.1     | 69.9            | 60.8     | 70.8            |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 72.4         | 70.2            | 74.8     | 71.1            | 60.3     | 59.4            |
| English Language Arts 20 (Eng & Fr equiv)              | 74.4         | 71.0            | 76.3     | 72.3            | 64.7     | 63.3            |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 66.9         | 65.9            | 69.3     | 66.8            | 61.3     | 62.9            |
| Math: Foundations 20 (Eng & Fr equiv)                  | 73.6         | 72.3            | 75.3     | 73.1            | 63.6     | 61.1            |

Notes: 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

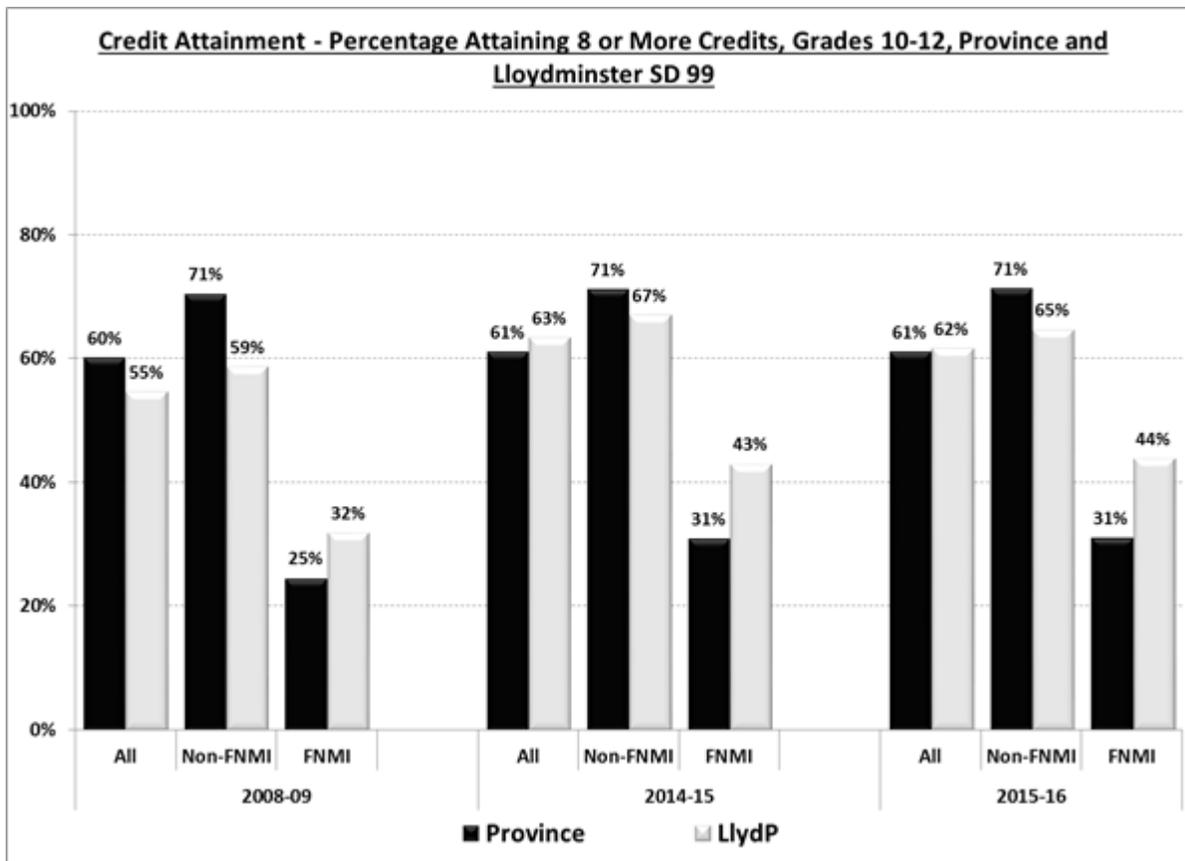
### Analysis of results

Average final marks for selected secondary-level courses for FNMI students are generally slightly higher than the provincial marks for FNMI students. The average final marks for selected secondary-level courses for all students are generally slightly lower than the province. In all selected secondary-level courses, FNMI students achieved lower grades than non-FNMI students. This trend has been consistent over the past three years. The gap ranges from 15% difference to a 5% difference in marks for the selected secondary-level courses. The division will attend to further analysis of this data to investigate the achievement gap between FNMI students and Non-FNMI students.

### Credit Attainment

Credit attainment provides a strong predictive indicator of a school system's on-time 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 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: Proportions 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.  
 Source: Ministry of Education, 2016

### Analysis of results

The percentage of grades 10-12 students attaining 8 or more credits in Lloydminster Public School Division has stayed the same over the past three years; this rate is similar to the provincial results. The percentage of FNMI grades 10-12 students attaining 8 or more credits in Lloydminster Public School Division (41%) is significantly higher than the province (31%) in the 2015-16 school year. However, the difference in the percentage of FNMI students attaining 8 or more credits compared to the percentage of Non-FNMI students attaining 8 or more credits was 21 percent. This trend has been consistent over the past three years and is an area of concern. The division will attend to further analysis of this data to investigate the credit attainment gap between FNMI students and Non-FNMI students.

## Reading, Writing, Math at Grade Level and Saskatchewan Reads

### OUTCOME:

By June 30, 2020, 80% of students will be at grade level or above in reading, writing and math.

### PRIORITY:

Implement a refined set of provincial high impact reading assessment, instruction and intervention strategies (Saskatchewan Reads).

|   |   |
|---|---|
| <p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome and the Saskatchewan Reads priority</b></p>   | <ol style="list-style-type: none"> <li>1) Throughout the 2015-2106, the focus of LPSD was to support Middle School Literacy teachers to be able to incorporate the pedagogy of the Saskatchewan Reads into their practice so that they were able to meet the diverse needs of their students in Reading.</li> <li>2) By June 2020, 80% of grade 3 students will be reading at or above grade level.</li> </ol>  |
| <p><b>School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Reading, Writing, Math at Grade Level outcome and the Saskatchewan Reads priority</b></p> | <ol style="list-style-type: none"> <li>1) To support the teachers to be successful at incorporating the Saskatchewan Reads, the following actions were taken: <ul style="list-style-type: none"> <li>• August Professional Development for Middle School Literacy Teachers - Modelled and Shared Reading</li> <li>• November - Middle School Literacy Teachers learned how to analyze data so they were able to plan their reading instruction accordingly</li> <li>• Throughout the year, Middle School Literacy Teachers implemented teaching strategies - Modelled and Shared</li> <li>• Administration reported monthly on the progress of students/teachers' implementation of Saskatchewan Reads - Modelled and Shared</li> <li>• Resources were researched for the following year (Guided and Independent)</li> <li>• Middle Schools submitted reading achievement data to the Division Office in January, 2016 and June, 2016</li> </ul> </li> <li>2) The following actions support our reading goal: <ul style="list-style-type: none"> <li>• Grades 1-6 reading levels for 100% of *eligible students will be collected using consistent administration, collation, and reporting practices with F&amp;P. (F&amp;P testing will occur 3X per year (Oct., Mar., June)</li> <li>• 100% of schools will design and deploy a literacy program based on <i>Saskatchewan Reads</i> that is aligned with the Educational Strategic Sector Plan.</li> <li>• Provide professional development necessary at the school division level for in-school administrators.</li> <li>• Review/assessment of SK Reads deployment with superintendent at</li> </ul> </li> </ol> |

School Operations Meetings

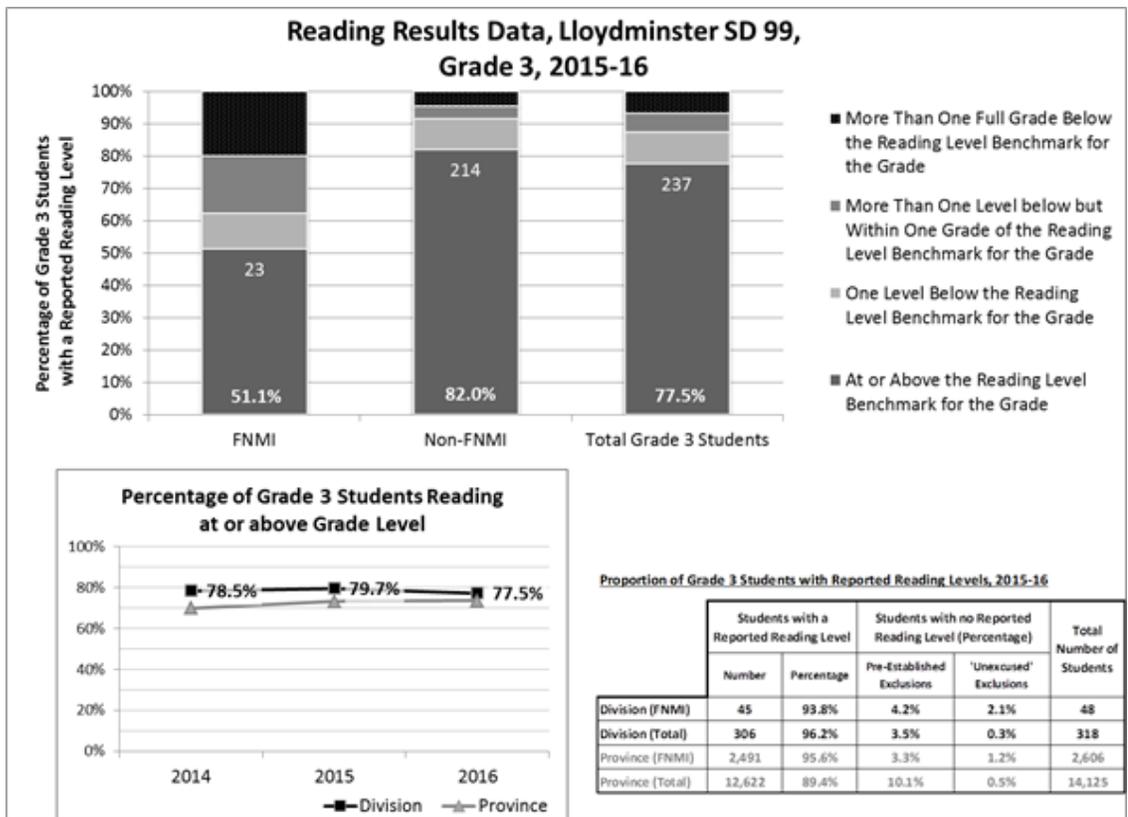
- Engagement of stakeholders:
  - Students will demonstrate Grade 3 reading proficiency through their comprehension, fluency and engagement. Students will set goals in reading.
  - Caregivers will be informed of their child’s reading progress and efforts will be made to engage them in improving their child’s reading.
  - Teachers will be provided with a family literacy brochure to share with families.
  - SCCs will provide input and support on School Improvement Plans.

**Measures for Reading, Writing and Math at Grade Level and Saskatchewan Reads**

**Proportion of Grade 3 Students Reading At or Above Grade Level**

Grade 3 reading levels are considered a leading indicator of future student performance.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level grouping. The charts below the graph indicate the percentage of Grade 3 students in the province reading at or above grade level, as well as the proportion of Grade 3 students with reported reading levels.



Notes: Reading level groupings are based on provincially developed benchmarks. The percentages of students in each of the reading level groupings were found using the number of students with reported reading levels as the denominator in the calculations. Students who were excluded or who did not participate in the reading assessment were not included in the denominator for 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify. Source: Ministry of Education, 2016.

### Analysis of results

Within our school division we have seen some growth from the 2013-14 school year (78.5% all students) to the 2014-15 school year (79.7%). Last year we went down slightly to 77.5% to show a 2% decrease. Overall, we have stayed relatively the same. Although we are pleased to be above the provincial average of 73.7% for all students, we have implemented some new supports and procedures that we hope will impact student reading at all grade levels.

Our FNMI population achieved 51.1% (slightly below province at 52.2%), compared to our Non-FNMI population which achieved 82% (above the province at 78.9%). We are aware from some additional analysis done of the reading levels provincially, that better attendance contributes to improved reading results. We will continue to work alongside of our FNMI families to build trust, support and resources to get students to come to school and be able to learn in a safe, supportive environment

## Graduation Rates

### Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate.

### School Division goals aligned with the Graduation Rates outcome

By June 2016, Lloydminster Public School Division will achieve an 87% three-year graduation rate.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Graduation Rates outcome

Students entering grade 9 will develop and maintain a graduation and transition from high school plan.

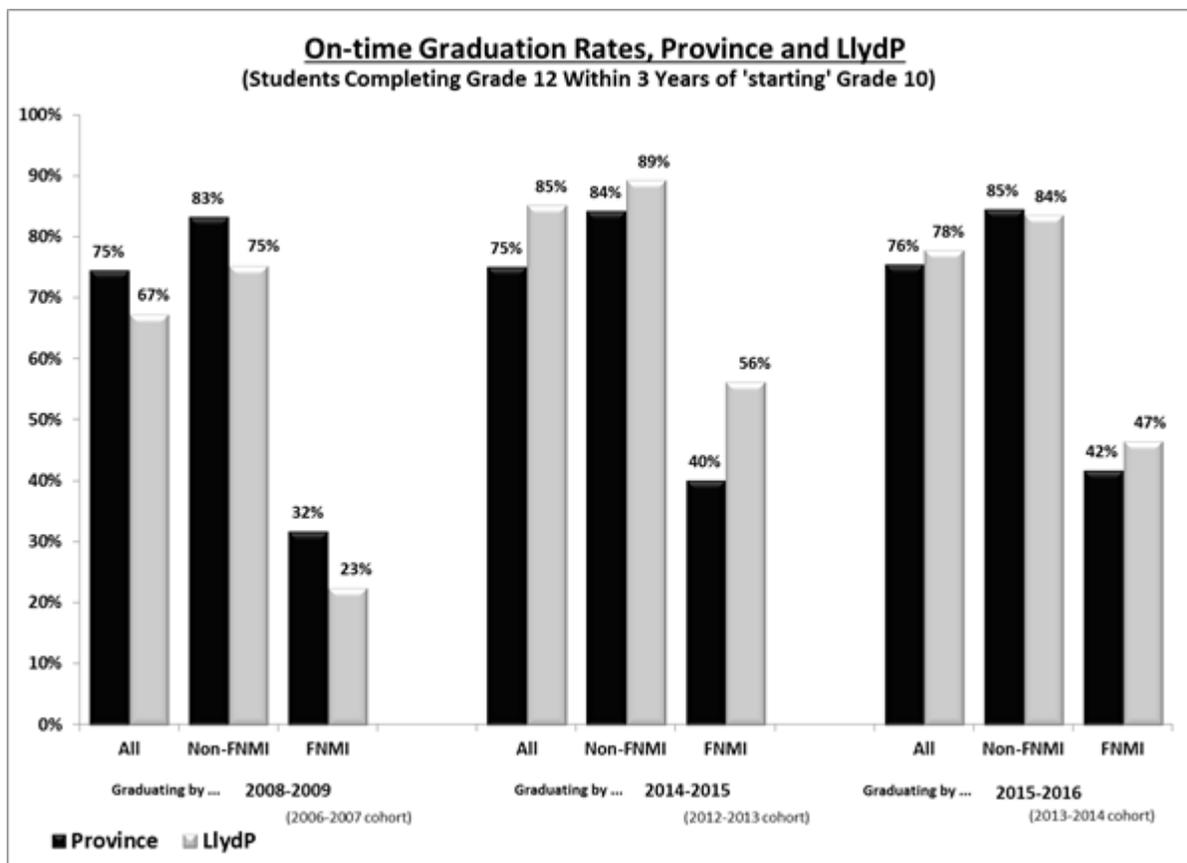
- Developed school based procedures to meet the requirements outlined in the LPSD Assessment Administration Procedure.
- Investigated alternate pathways to learning at the high school and middle school levels.
- Compared cohort lists from the Ministry and LPSD.
- Identified former and current LPSD students who would qualify for an adult 12 diploma.

## Measures for Graduation Rates

### Grade 12 Graduation Rate: On-Time

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 required secondary level credits at the end of Grade 12. On-time graduation rates are one measure of the efficiency of a school system.

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2016

### Analysis of results

Over the past 4 years, Lloydminster Public School Division's on-time graduation rate for all students has been steadily increasing. This has been a celebration for staff and students. In 2011-12 the on-time graduation rates was 66% for all students and the results from the next three years were as follows: 2012-13 (74%), 2013-14 (79%) and 2014-15 (85%). The on-time graduation rate for all students for the 2015-16 resulted in a decline to 78%. Compared to the provincial on-time graduation rate for all students, LPSD students are achieving graduation status at a slightly higher rate. The decline in the on-time graduation rate for all students is a concern and will be investigated.

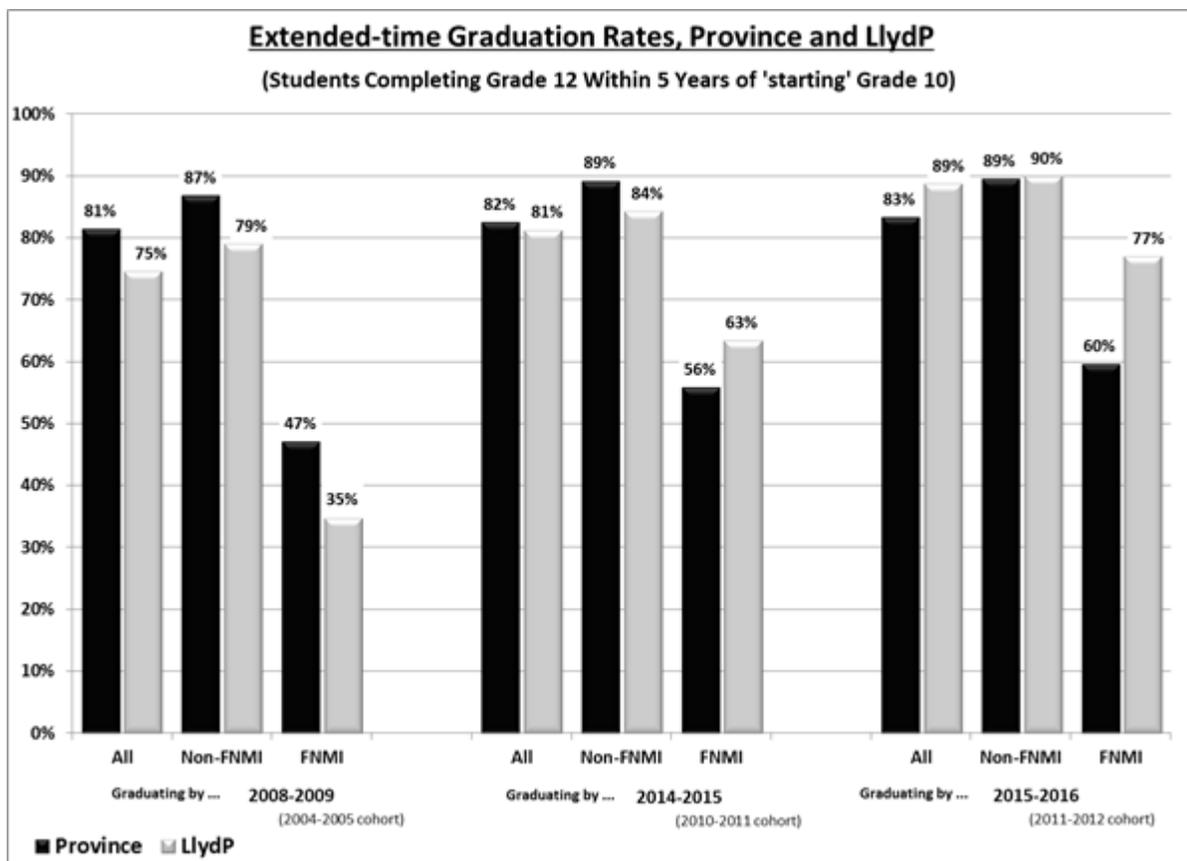
Lloydminster Public School Division FNMI On-time graduation rates have gradually increased over the past 4 years. The results in 2011-12 were 29% and the results from the next three years are as follows: 2012-13 (51%), 2013-14 (57%), 2014-15 (56%). The FNMI On-time graduation rate for the 2015-16 resulted in a decline to 47%. Compared to the FNMI provincial on-time graduation rate of 42%, LPSD FNMI students are achieving a slightly higher graduation rate. The division's FNMI graduation rate has been consistently higher than the province's

FNMI graduation rate over the past three years; however, a 37% graduation rate difference between FNMI and Non-FNMI exists. This achievement gap is a concern. The school division will attend to further analysis of this data to investigate the decline.

### Grade 12 Graduation Rate: Extended-Time

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. Extended-time graduation rates are one measure of the responsiveness of the school system.

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

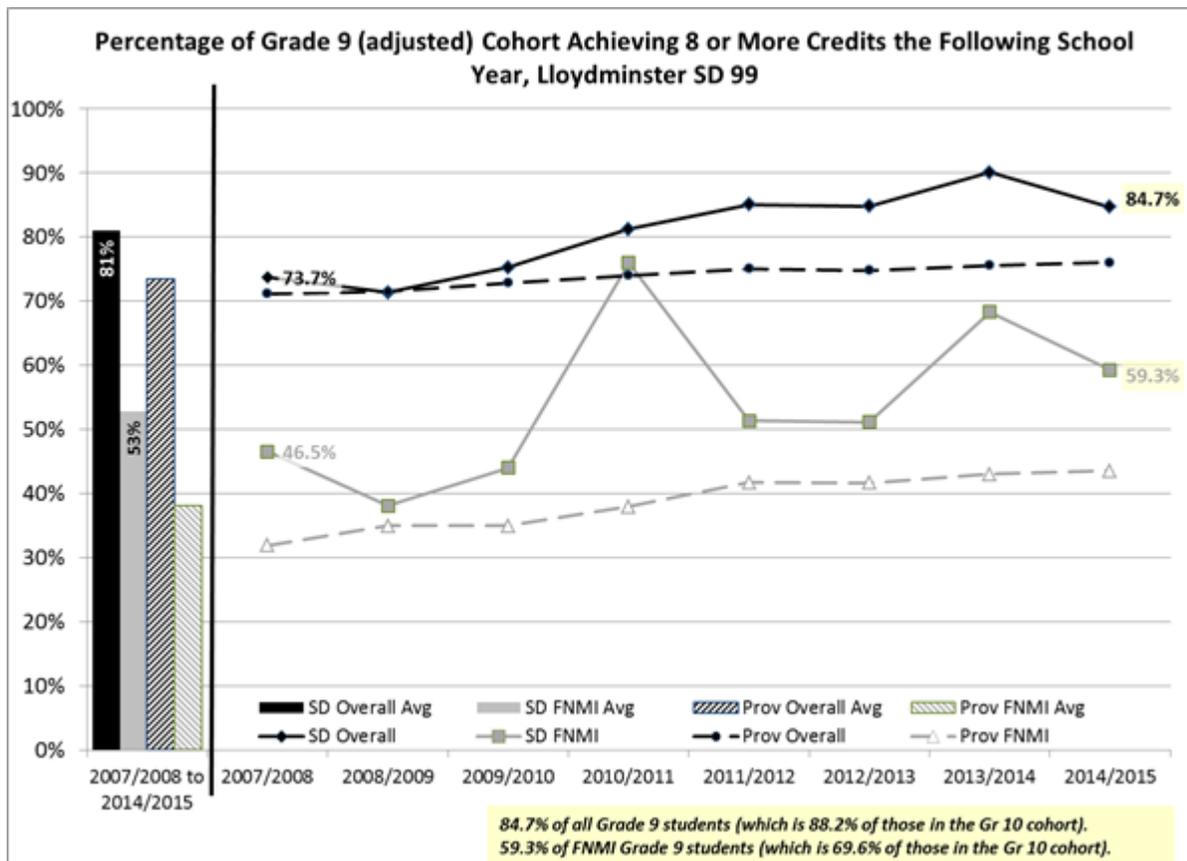
## Analysis of results

Extended-Time Graduation Rates for Non-FNMI students for Lloydminster Public School Division have increased slightly from 2014-15 (84%) to 2015-16 (90%). In 2015-16 this rate is aligned to the provincial results (89%). Extended-Time Graduation Rates for FNMI students for Lloydminster Public School Division have increased significantly from 2014-15 (63%) to 2015-16 (77%); this result is a celebration for our school division. Students are accessing school supports to attain a grade 12 education after a period of disengagement from school or at a slower pace that meets their personal situations. As a school division, we intend to further analyze students who are not attaining graduation standing within three years of grade 10 and implement ways of keeping these students connected with the school system.

### Grade 9 to 10 Transition

The transition from Grades 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 grades. This measure is intended to show how well Grade 9 students adjust in the transition to Grade 10. Achieving eight or more credits a year is important for steady progress towards graduating on-time.

The following displays the percentage of Grade 9 students (all students and the FNMI subpopulation) in the 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: Percentages 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 (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as FNM or I, however this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2016

### **Analysis of results**

The percentage of the Grade 9 cohort achieving 8 or more credits the following school year for FNMI students has gradually increased over the past five years; two positive spikes in the trend line are noted for 2010/11 and 2013/14. In 2015-16, 59.3% of FNMI students achieved 8 or more credits; these results are above the provincial results. The percentage of all students in the grade 9 cohort achieving 8 or more credits in the following school year has gradually increased over the past 5 years. In 2014/15, 84.7% of all students in Lloydminster Public School Division achieved 8 or more credits; this was a decline from the 2013/14 school year and exceeds the provincial results. Lloydminster Public School Division is proud of the achievement of grade 10 students and these results indicate that transition practices are working well as students move from grade 9 to grade 10. As a school division, the achievement gap between all students and FNMI students is a concern; LPSD intends to analyze this further.

## Operational Spending

**Outcome:**

**By August 31, 2020, implement a sector-wide approach to find efficiencies and increase value add in order for the sector to be responsive to the challenges of student needs.**

**School division goals aligned with the Operational Spending outcome**

Lloydminster Public School Division will have an operational budget that is predictable and sustainable. Practices and policies within the organization will be efficient and effective while being flexible to accommodate student and staff needs.

**School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Operational Spending outcome**

1. Create and Implement a revised annual Budget creation process that is based on Board priorities and financial assumptions.
2. Conduct 2 LEAN events during the 2015/2016 school year.
  - a. Event 1 – Transportation
  - b. Event 2 – Earned Days Off
3. To enhance the understanding of the Lean leadership philosophy on the Division Leadership team.
4. Development of a management strategy for Curricular and Extra-Curricular travel.
5. Development of a management strategy for Noon Hour Supervision
6. Implement Enterprise Risk Management.

## Early Years

### Outcome:

By June 30, 2020, children aged 0-6 years will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.

### School division goals aligned with the Early Years outcome

Throughout the 2015-16 school year the focus of LPSD was to support Early Years Teachers in the implementation of teaching and learning activities that promoted the development of, and school readiness for, children in Prekindergarten and Kindergarten.

### School division actions taken during the 2015-16 school year to achieve the targets and outcomes of the Early Years outcome

The following actions were taken to achieve the outcomes of the Early Years Outcome:

1. Administer the Early Years Evaluation (EYE) and share results with parents in face-to-face meetings
2. Ensure that all Early Years Teachers are trained as per Ministry standards on EYE processes
3. Use EYE data to inform decisions on interventions for school readiness
4. Provide collaboration opportunities for Early Years Teachers with the formation of a Community of Practice
5. Implement administrative walk-through and teacher self-assessment tool.

## Measures for Early Years

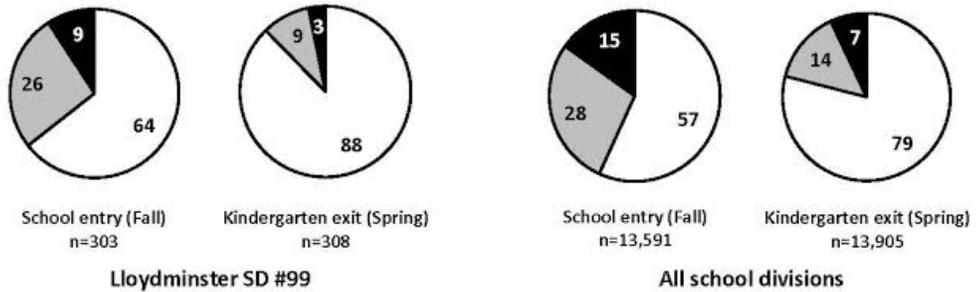
### Early Years Evaluation

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 children 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. Responsive Tiered Instruction (RTI) is a preventive approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.

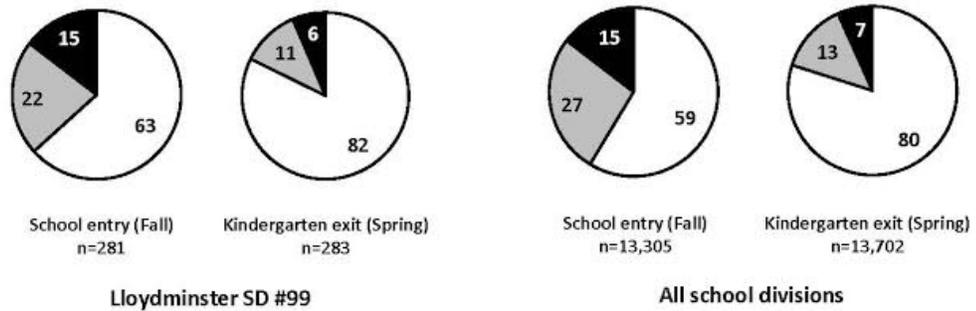
The following displays the percentage of students by RTI tiers at the end of Kindergarten in 2015-16, as well as the provincial results for each category.

**Ready to Learn: Early Years Evaluation – Teacher Assessment (EYE-TA) RTI  
(responsive, tiered instruction) results (%) at school entry & Kindergarten exit,  
2014-15 (baseline) & 2015-16**

**2014-15 (baseline) collection; % of n values for School entry & Kindergarten exit categories**



**2015-16 collection; % of n values for School entry & Kindergarten exit categories**



Tier I – Children are achieving developmental tasks
  Tier II – Children are experiencing some difficulty achieving developmental tasks
  Tier III – Children are experiencing significant difficulty achieving developmental tasks

Totals may not add to 100 due to rounding

Copy and paste “EYE-TA” display here.

Notes: Research shows early identification followed by a responsive, tiered approach to instruction from Kindergarten to Grade 3 can substantially reduce the prevalence of reading problems. Children who have Tier 2 or Tier 3 needs at Kindergarten entry are re-assessed before Kindergarten exit, allowing school divisions to measure the impact of their supports and responses. Spring RTI data also serves as a leading indicator of the population of students who may need Tier 2 or Tier 3 instructional supports as they transition from Kindergarten to Grade 1.

Results reported previously for division EYE RTI Tiers at Kindergarten exit in 2014-15 may vary from results reported here. This is due to a change in reporting methodology. Prior to 2015-16, EYE results at Kindergarten exit omitted results for children who were assessed in spring post-screens only. The amended reporting methodology now includes results for all children screened in a division, regardless of whether or not they were enrolled and present during fall pre-screens.

Source: Ministry of Education, Early Years Branch, 2016

### **Analysis of results**

#### **Trends:**

- In 2014-15, EYE-TA results for LPSD went from 64% of children in Tier 1 at Kindergarten entry (Fall) to 88% at Kindergarten exit (Spring), showing an increase of 24% of children achieving developmental tasks. Provincial data shows an increase from 57% of children at Tier 1 at Kindergarten entry to 79% at Tier 1 at Kindergarten exit. Provincial data shows an increase of 22% over the year.
- In 2014-15, EYE-TA results for LPSD went from 9% of children at Tier 3 at Kindergarten entry to 3% at Kindergarten exit. This compares with the provincial data that shows 15% of children at Tier 3 at Kindergarten entry, moving to 7% at Kindergarten exit.
- 2015-16 EYE data for LPSD shows 63% of children at Tier 1 at Kindergarten entry compared with provincial data of 59% of children at Tier 1. At Kindergarten exit, 82% of children in LPSD were at Tier 1, showing an increase of 19% over the year. Provincial data at Kindergarten exit shows 80% of children at Tier 1, to an increase across the province of 21%.
- 2015-16 EYE data for LPSD went from 15% of children at Tier 3 at Kindergarten entry to 6% at Kindergarten exit. This compares with the provincial data that shows 15% of children at Tier 3 at Kindergarten entry, moving to 7% at Kindergarten exit.
- LPSD trend data shows a slight decrease of Tier 1 at Kindergarten exit from 2014-15 to 2015-16 (6%) but LPSD results remain above the provincial average for each year.

#### **Results LPSD is proud of;**

- The formation of the Early Years Community of Practice provided six opportunities for Prekindergarten and Kindergarten Teachers to meet, share resources and best practices, and to explore Ministry documents.
- While the Early Years Community of Practice meetings were held after school hours and were voluntary, each meeting had an attendance rate of over 90% of Early Years Teachers.
- The Early Years Walkthrough document was utilized twice a year with the focus being on teacher practice. These documents provided opportunities for teachers to reflect on practice and develop professional goals with their administration.

#### **Areas of Concern:**

- LPSD continues to have a large wait list for Prekindergarten (over 40 children in 2015-16).
- The community is experiencing an economic downturn. This has increased the number of children

coming to our schools from vulnerable situations.

- The community has a large EAL population and refugee families.

## School Division Local Priority Area

The local priority in Lloydminster Public School Division was a focus on addressing and improving Student Wellness and Student Resiliency.

|  |  |
|--|--|
| <b>School division goals aligned with local priority area</b>                                      | Schools in LPSD will create environments that promote and develop resiliency within students. This includes ensuring resources are available to support student mental health, and an increased focus on ensuring students have opportunities to improve their physical wellness in elementary, middle and high school.  |
| <b>School division actions taken during the 2015-16 school year to support local priority area</b> | <p>The following actions aligned with the LPSD local priority were undertaken in 2015-16:</p> <ol style="list-style-type: none"><li>1) Consult with resiliency expert Dr. Michael Ungar to work directly with LPSD Staff and partner organizations.<ol style="list-style-type: none"><li>a) Provide professional development presentations and direct consultation opportunities for staff and partner organizations</li></ol></li><li>2) Develop/Build school environments, based on Dr. Ungar’s work, that contribute to student resiliency.<ol style="list-style-type: none"><li>a) School Admin to complete an analysis of school environment.</li><li>b) Develop a school plan that focuses on the “9 Things Students Need”.</li></ol></li><li>3) Hire a school based mental health professional to build capacity of staff and support student mental health.<ol style="list-style-type: none"><li>a) The mental health professional will develop and present mental health specific presentations to staff</li><li>b) The mental health professional will work directly with schools and families to facilitate mental health support.</li></ol></li><li>4) Hire an athletic coordinator to align athletics and physical wellness opportunities throughout LPSD.</li><li>5) Administer the Tell Them From Me Survey in grades 4-12.<ol style="list-style-type: none"><li>a) Schools will use data to create an actionable goal that is related to student engagement and sense of belonging..</li></ol></li><li>6) Attend the Alberta Mental Health Conference to build staff capacity in the area of wellness.</li></ol> |

**Local Measures for Student Wellness Priority**

1. Individual school Tell Them From Me Survey Results and School Improvement Plan Goal

Tell Them From Me Survey April 2016 Results:

|                          | Participation In Sports | Sense of Belonging | Anxiety/Depression | Advocacy at School | Positive Teacher-Student Relations |
|--------------------------|-------------------------|--------------------|--------------------|--------------------|------------------------------------|
| Canadian Norm Elementary | 68%                     | 86%                | 16%                | 49%                | 79%                                |
| LPSD Elementary Schools  | 77%                     | 78%                | 21%                | 65%                | 86%                                |
| Canadian Norm Gr. 7-9    | 48%                     | 71%                | 18%                | 27%                | 60%                                |
| LPSD Schools Gr. 7-9     | 60%                     | 64%                | 20%                | 30%                | 65%                                |
| Canadian Norm Gr. 10-12  | 42%                     | 61%                | 18%                | 28%                | 64%                                |
| LPSD Gr. 10-12           | 28%                     | 56%                | 22%                | 35%                | 71%                                |

2. School extra-curricular opportunity data.
  - a. Lists of extracurricular opportunities available at schools.
3. Anecdotal data on impact of Mental Health Worker
  - a. Success stories of the impact of the Mental Health Worker
4. School counselor referrals analysis
5. Identification of the number of referrals for anxiety, and depression

**Analysis of results**

### **Trends**

- More and more students are looking to the school for adults connectedness and a sense of belonging.
- Schools do many things in their school environment that contribute to resilience for students.
- Schools are able to identify the things that they are intentionally doing to ensure students feel a sense of belonging and are connected to the school.
- Teachers are feeling the pressures and challenges of working with students who have mental health concerns. They are needing more professional development and support in this area.
- Schools are having to expand the variety and times of extra-curricular opportunities to meet the vast student interests and needs.
- Participation in sports at the high school level is decreasing.
- Counseling referrals remain high and are trending upward. Many of these referrals are beyond the scope of school counselors and require significant support and deal with anxiety and depression in elementary, middle and high school.

### **Results We Are Proud Of**

- The addition of a Mental Health Worker has provided schools a valuable resource. This resource has begun to build capacity with our teaching staff and support students with severe mental health concerns access service in a predictable and expedited way. Counselors are able to consult with her and as a result students are receiving better services in this area.
- School staffs are now aware and focused on the things they can intentionally do to build resilience within their students. They are assessing their school environment and ensuring that they are filling any gaps that they have identified.
- School staffs are identifying and targeting at risk students. They are expanding and altering the ways they offer services to ensure student needs are being met in and outside of the classroom.
- Schools extra-curricular opportunities are expanding. A larger variety of opportunities are being offered to meet student interests and needs.
- School athletic programs are now more aligned and provide more involvement opportunities for students
- Teachers are starting to build knowledge about how to support students with mental health challenges in the classroom. This has been done through targeted support from the school counselors and Mental Health Worker.
- LPSD has built strong partnerships in the community in the area of Mental Health. This includes medical professionals, RCMP, and other community organizations.
- Schools are building positive teacher-student relationships.

### **Areas of Concern**

- The community is going through an economic downturn. This has increased the number of students coming our schools with high levels of need in the areas of mental health (anxiety, depression, self harm behaviours, etc.)
- Schools need continued community resource support to help families and children access the appropriate services.

### **New Needs**

- Staff mental and physical wellness is becoming a challenge. This has been connected to staff engagement and job satisfaction.
- An increased focus on student physical wellness including nutrition, and activity levels.



## Demographics

The following sections outline student enrollment, staffing full time equivalents and senior management for LPSD.

### Students

**SOURCE:**

Ministry of Education, 2015

| Lloydminster SD 99 |             |             |             |                                   |          |         |         |         |
|--------------------|-------------|-------------|-------------|-----------------------------------|----------|---------|---------|---------|
| Grade              |             |             |             | Subpopulation Enrolments          | Grades   |         |         |         |
|                    | 2013-14     | 2014-15     | 2015-16     |                                   |          | 2013-14 | 2014-15 | 2015-16 |
| Kindergarten       | 289         | 303         | 283         | Self-Identified FNMI              | K to 3   | 135     | 143     | 150     |
| 1                  | 292         | 295         | 323         |                                   | 4 to 6   | 94      | 93      | 116     |
| 2                  | 303         | 295         | 309         |                                   | 7 to 9   | 111     | 94      | 104     |
| 3                  | 283         | 303         | 311         |                                   | 10 to 12 | 144     | 159     | 145     |
| 4                  | 300         | 294         | 309         |                                   | Total    | 484     | 489     | 515     |
| 5                  | 278         | 303         | 298         | English as an Additional Language | 1 to 3   | 40      | 48      | 66      |
| 6                  | 284         | 273         | 305         |                                   | 4 to 6   | 20      | 10      | 16      |
| 7                  | 314         | 295         | 282         |                                   | 7 to 9   | 17      | 14      | 14      |
| 8                  | 267         | 303         | 285         |                                   | 10 to 12 | 4       | 13      | 17      |
| 9                  | 306         | 253         | 327         |                                   | Total    | 81      | 85      | 113     |
| 10                 | 398         | 412         | 344         |                                   |          |         |         |         |
| 11                 | 320         | 351         | 370         |                                   |          |         |         |         |
| 12                 | 311         | 306         | 317         |                                   |          |         |         |         |
| <b>Total</b>       | <b>3945</b> | <b>3986</b> | <b>4063</b> |                                   |          |         |         |         |
| <b>PreK</b>        | 99          | 91          | 94          |                                   |          |         |         |         |

**NOTES:**

1. Enrolment numbers are based on headcounts from Student Data Services (SDS) as of September 30 for each school year.
2. Enrolments includes all residency types, all ages, home based and home bound students, with the exception of EAL enrolments which exclude non-Saskatchewan residents, students 22 years and older, and home based students.
3. PreK enrolments are the 3- and 4-year-old enrolments on the SDS which includes those children who occupy the Ministry designated PreK spaces and those in other school division operated PreK or preschool programs.
4. A student's FNMI identity is established through self-identification.

Note: The table above identifies the actual number of students enrolled in each grade as of September 30 of each year.

Source: Ministry of Education, 2015

LPSD is funded for three pre-k programs and our Board funds an additional three programs. Even with the addition of these classrooms, we continue to have a waiting list of at-risk children. We also have an outreach school (Avery Outreach) that serves grade 9-12 students.

## Staff

| Job Category   | FTEs         |
|--|--------------|
| <b>Classroom teachers</b>  | 249.6        |
| <b>Principals, vice-principals</b>   | 18.4         |
| <b>Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists</b> | 117.4        |
| <b>Administrative and financial staff – e.g., accountants, Information Technology people, supervisors, administrative assistants, clerks</b>   | 32.6         |
| <b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors</b>   | 38.9         |
| <b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors</b>   | 9.5          |
| <b>Senior management team (as described below) – e.g., chief financial officer, director of education, superintendents</b>   | 6.0          |
| <b>Total Full-Time Equivalent (FTE) Staff</b>  | <b>472.4</b> |

### Notes:

- The numbers shown above represent full-time equivalents (FTEs). The number of employees may be greater because some people work part-time or seasonally.
- Some individuals are counted in more than one category. For example, a teaching principal might be counted as 0.4 as a classroom teacher and 0.6 as a principal.

## Senior Management Team

The Director of Education, Mr. Todd Robinson, reports directly to the Board of Education. The other five members of the senior leadership team include:

- Chief Financial Officer - Mr. Matthew Read
- Superintendent of Student Services - Mr. Brent Thomas
- Superintendent of Curriculum and Instruction - Mrs. Shirley Groat
- Superintendent of Curriculum and Instruction - Mrs. Trisha Rawlake
- Superintendent of Human Resources - Mr. Scott Wouters

## Facilities Infrastructure Projects and Transportation

### Facilities

#### School List 2015-16

| School                                 | Grades | Location     |
|--|--------|--------------|
| Avery Outreach School                  | 7-12   | Lloydminster |
| Barr Colony Elementary School          | K-6    | Lloydminster |
| Bishop Lloyd Middle School             | 7-9    | Lloydminster |
| College Park School                    | K-9    | Lloydminster |
| ES Laird Middle School                 | 7-9    | Lloydminster |
| Jack Kemp Community School             | K-6    | Lloydminster |
| Lloydminster Comprehensive High School | 10-12  | Lloydminster |
| Queen Elizabeth Elementary School      | K-6    | Lloydminster |
| Rendell Park Elementary School         | K-6    | Lloydminster |
| Winston Churchill Elementary School    | K-6    | Lloydminster |

#### Infrastructure Projects 2015-16

| Infrastructure Projects                |                                |  |              |
|--|--------------------------------|--|--------------|
| School                                 | Project                        | Details  | 2014-15 Cost |
| Lloydminster Comprehensive High School | LCHS Canopies and Bus Lane     | This project involved the addition of visitor parking lot, bus lane and extended student parking lot.<br>Installed new aluminum frames/doors to include canopies to North, N.W, east and south. updated all the door hardware to meet current code requirements. | \$1,154,400  |
| Lloydminster Comprehensive High School | LCHS Fieldhouse                | Constructed two change rooms to the south side of gym.<br>The building exterior is a steel frame with steel studs with a brick exterior.<br>Installed a main sprinkler tree that was sized for future expansion.   | \$1,069,604  |
| Jack Kemp Community School             | Relocate Portable to Jack Kemp | The Portables were Installed on steel piles with a link attaching them to the school.<br>The washrooms were also tied in too existing services.<br>The sprinklers system was extended from   | \$400,000    |

|                 |                              |   |                    |
|-----------------|------------------------------|---|--------------------|
|                 |                              | the main school   |                    |
| Queen Elizabeth | Queen Elizabeth Roof Phase 1 | Replace section 8 of existing school with a two ply membrane system. The exterior face was also replaced due to weather damage. | \$390,000          |
| <b>Total</b>    |                              |   | <b>\$3,014,004</b> |

## Transportation

### Student Transportation

Lloydminster Public School Division owns and operates 21 buses. We run 13 three tier routes on a daily basis and 6 Pre-K routes Monday to Thursday. Agreements are in place with Northwest School Division(SK) and Buffalo Trails School Division(AB) to provide busing services to eligible rural students attending school in Lloydminster.\* Lloydminster Public School Division also has an agreement with the local Handi-van to transport students with special needs who are unable to ride a regular bus due to their disability.

Lloydminster Public School Division provides transportation services for eligible students within Lloydminster City limits to their designated school based on the following distances:

- Pre K door to door service to the designated school;
- K to Grade 6 if they reside 0.6 km or more from their designated school
- Grades 7 – 9 if they reside 0.9 km or more from their designated school;
- Grades 10 -12 if they reside 1.5 km or more from their designated school.

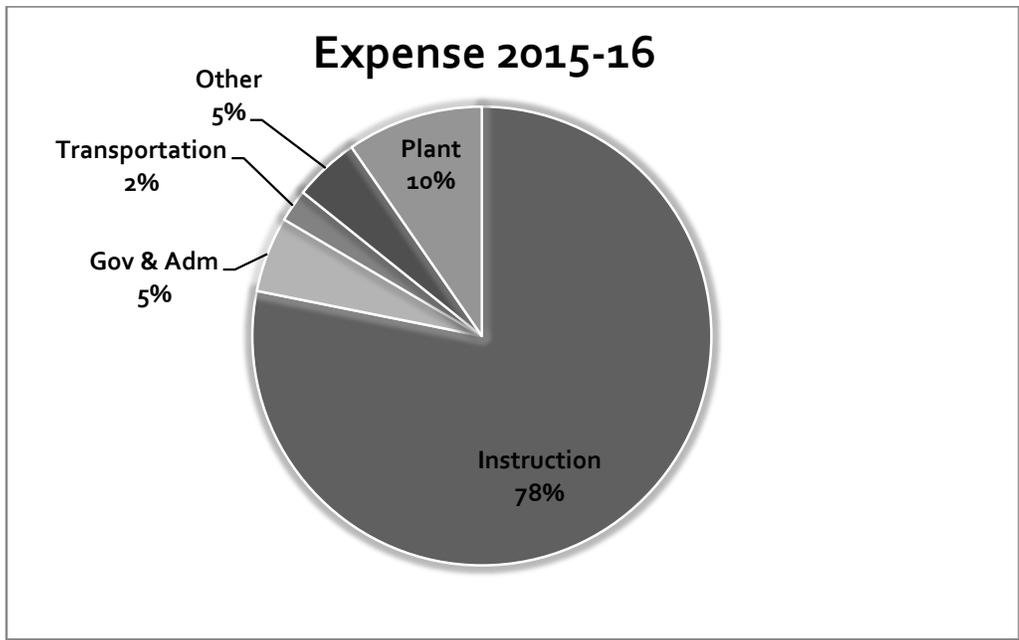
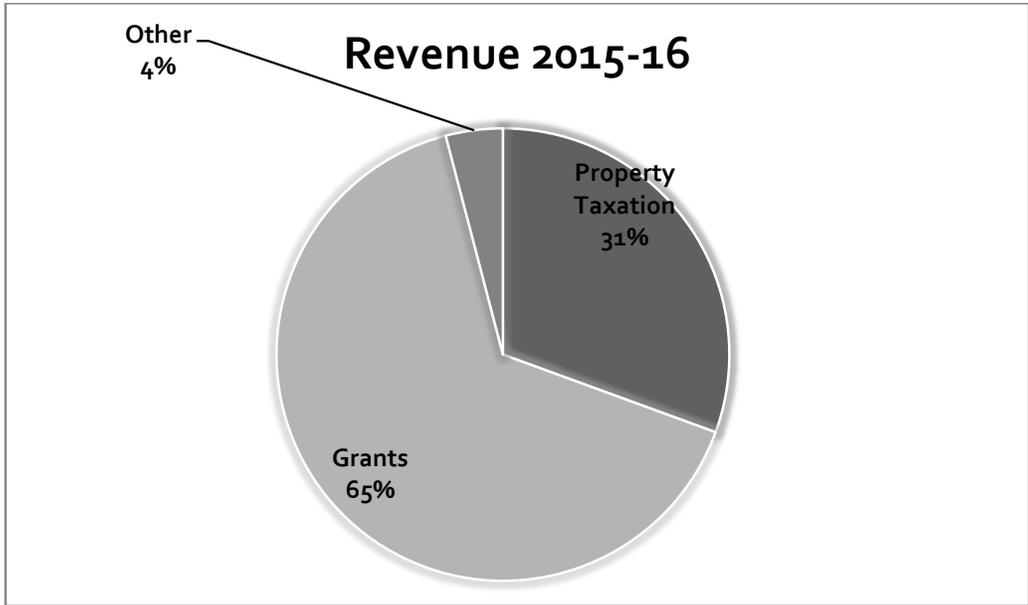
\*Statistics below do not include numbers or cost from rural students.

| <b>Transportation Statistics</b>      |                      |
|---------------------------------------|----------------------|
| Students transported                  | 1383                 |
| Transportation routes                 | 13 – 3 tier; 6 Pre K |
| Number of buses                       | 21                   |
| Daily kilometres traveled             | 674.3                |
| Average age of bus (excluding spares) | 10                   |
| Capacity utilized on buses            | 55 %                 |
| Average one-way ride time             | 8.75 min             |
| Longest one-way ride time             | 32 min               |

|                             |          |
|-----------------------------|----------|
| Cost per student per year   | \$762.26 |
| Cost per kilometre traveled | \$7.79   |

# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

|                                       | 2016               | 2016               | 2015               | Budget to<br>Actual<br>Variance | Budget to<br>Actual %<br>Variance | Note |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------------------|------|
|                                       | Budget             | Actual             | Actual             | Over / (Under)                  |                                   |      |
| <b>REVENUES</b>                       |                    |                    |                    |                                 |                                   |      |
| Property Taxation                     | 11,971,985         | 12,917,349         | 11,647,997         | 945,364                         | 8%                                | 1    |
| Grants                                | 28,235,817         | 27,323,212         | 28,454,922         | (912,605)                       | -3%                               |      |
| Tuition and Related Fees              | 52,900             | 57,132             | 51,455             | 4,232                           | 8%                                | 2    |
| School Generated Funds                | 1,000,000          | 1,010,221          | 1,023,162          | 10,221                          | 1%                                |      |
| Complementary Services                | 200,081            | 200,076            | 193,692            | (5)                             | 0%                                |      |
| External Services                     | 271,135            | 206,936            | 204,450            | (64,199)                        | -24%                              | 3    |
| Other                                 | 369,450            | 530,478            | 610,606            | 161,028                         | 44%                               | 4    |
| <b>Total Revenues</b>                 | <b>42,101,368</b>  | <b>42,245,404</b>  | <b>42,186,284</b>  | <b>144,036</b>                  | <b>0%</b>                         |      |
| <b>EXPENSES</b>                       |                    |                    |                    |                                 |                                   |      |
| Governance                            | 276,985            | 250,726            | 198,998            | (26,259)                        | -9%                               | 5    |
| Administration                        | 2,162,096          | 2,195,212          | 2,312,690          | 33,116                          | 2%                                |      |
| Instruction                           | 35,203,533         | 35,920,548         | 36,941,157         | 717,015                         | 2%                                |      |
| Plant                                 | 4,986,386          | 4,415,626          | 5,349,873          | (570,760)                       | -11%                              | 6    |
| Transportation                        | 1,162,113          | 1,054,211          | 1,084,467          | (107,902)                       | -9%                               | 7    |
| Tuition and Related Fees              | -                  | -                  | 1,258              | -                               |                                   |      |
| School Generated Funds                | 1,000,000          | 1,011,813          | 1,002,811          | 11,813                          | 1%                                |      |
| Complementary Services                | 371,366            | 452,741            | 369,664            | 81,375                          | 22%                               | 8    |
| External Services                     | 251,321            | 214,940            | 208,929            | (36,381)                        | -14%                              | 9    |
| Other Expenses                        | 108,152            | 445,279            | 87,251             | 337,127                         | 312%                              | 10   |
| <b>Total Expenses</b>                 | <b>45,521,952</b>  | <b>45,961,096</b>  | <b>47,557,098</b>  | <b>439,144</b>                  | <b>1%</b>                         |      |
| <b>Surplus (Deficit) for the Year</b> | <b>(3,420,584)</b> | <b>(3,715,692)</b> | <b>(5,370,814)</b> |                                 |                                   |      |

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

| Note | Explanation  |
|------|--|
| 1    | Assessment values for City of Lloydminster properties increased by 7.1% for 2016 which was significantly higher than budgeted. |
| 2    | One additional student from Onion Lake First Nation attended for a portion of the school year.                                 |
| 3    | Concession Revenues at Middle Schools were lower than expected.  |
| 4    | Additional Reimbursements received above what was budgeted, including increased facility rentals.                              |
| 5    | Fewer regular board meetings than what was originally budgeted, not all board members attended all conventions.                |
| 6    | Renegotiated Energy contracts and warmer than normal winter resulted in lower utility costs.                                   |
| 7    | Use of chartered & coach buses reduced during the year. Using Division owned buses as much as possible.                        |
| 8    | Additional Educational Assistants and Bus Supervisors hired to assist in the Pre-Kindergarten program.                         |
| 9    | Food purchases at Middle School Concessions were lower than budgeted.  |
| 10   | Write down of amounts receivable from SK & AB governments relating to the College Park School Construction Project.            |

## Appendices

### Appendix A – Payee List

#### *Board Remuneration*

| Name               | Remuneration | Expenses | Travel | Professional Development | Total   |
|--------------------|--------------|----------|--------|--------------------------|---------|
| Bloch-Hansen, Eric | \$5,841      | \$141    | \$82   | \$365                    | \$6,429 |
| Cornet, Cathy      | 7,190        | 141      | 2,389  | 4,331                    | 14,051  |
| Gee, Chrissy       | 5,985        | 141      | 82     | 365                      | 6,573   |
| Kennedy, Karoline  | 10,416       | 141      | 2,498  | 832                      | 13,887  |
| Knight, Yana       | 3,193        | 125      | -      | 141                      | 3,459   |
| Thompson, David*   | 12,973       | 141      | 4,275  | 4,530                    | 21,919  |
| Wareham, Joy       | 2,288        | 141      | -      | 141                      | 2,570   |

\*Board Chair

\*\* Professional Development includes education, training and conferences

#### *Personal Services*

A list of individuals who received payments for salaries, wages, honorariums, etc. which total \$50,000 or more is available upon request to the Chief Financial Officer at 780-875-5541.

#### *Supplier Payments*

| Name                                 | Amount    |
|--------------------------------------|-----------|
| AB Teachers Retirement Fund          | \$479,931 |
| Alberta Distance Learning            | 54,858    |
| Alberta WCB                          | 51,252    |
| Ameresco                             | 69,508    |
| AODBT Architecture & Interior Design | 184,422   |
| AXIA Supernet Ltd.                   | 170,321   |
| Bank of Montreal MasterCard          | 959,128   |
| Bexson Construction                  | 41,885    |
| Brite Images Ltd.                    | 74,865    |
| Bus Sales of Saskatoon               | 112,699   |
| Century Roofing & Sheet Metal Ltd.   | 165,281   |
| Christensen and Mclean               | 145,530   |

| Name                                   | Amount    |
|--|-----------|
| Roofing Co.                            |           |
| City of Lloydminster                   | 167,181   |
| Compugen Inc.                          | 241,438   |
| Craftex Builders                       | 1,995,281 |
| Enmax Commercial Energy Marketing Inc. | 383,356   |
| Friesens Yearbooks                     | 77,657    |
| Gas Alberta Energy                     | 179,881   |
| High Grade Truck Driving               | 197,502   |
| J&N Holdings O/A 928231                | 57,997    |
| Lloydminster & District Co-op          | 155,455   |
| Lloydminster Handivan Service          | 70,140    |
| Manulife Financial                     | 894,982   |

| Name                                  | Amount    |
|---------------------------------------|-----------|
| Marsh Canada Ltd.                     | 93,514    |
| Marshall-Lee Construction Corp.       | 305,000   |
| Office Max Canada                     | 69,236    |
| Outreach Support Services Inc.        | 118,340   |
| Pioneer Landscaping                   | 62,822    |
| Ricoh Canada Inc.                     | 68,117    |
| Saskatchewan School Board Association | 44,588    |
| Saskatchewan Teachers                 | 2,655,312 |

| Name                         | Amount    |
|------------------------------|-----------|
| Federation                   |           |
| Saskatchewan WCB             | 72,253    |
| Servus Credit Union LTD      | 8,900,193 |
| Telus Advanced Communication | 50,400    |
| Unisource Canada             | 118,582   |
| Weinrauch, Cheryl - ATM      | 115,000   |
| Western Canada Bus           | 110,902   |
| Wilhelm, Leonard             | 91,000    |

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

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## Audited Financial Statements

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Of the Lloydminster School Division No. 99

School Division No. 6050000

For the Period Ending: August 31, 2016

Matthew Read, CPA, CMA

Chief Financial Officer

Wilkinson Livingston Stevens LLP

Auditor

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

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**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2016**

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## Management's Responsibility for the Financial Statements

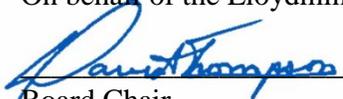
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

The external auditors, Wilkinson Livingston Stevens LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditor's 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 Lloydminster Public School Division No. 99:

  
Board Chair

  
CEO/Director of Education

  
Chief Financial Officer

November 23, 2016



Box 10350, The Atrium Centre  
Lloydminster, Alberta T9V 3A5  
Phone: (780) 875-9144  
Fax: (780) 875-6056  
Email: [wlsca@wlsca.com](mailto:wlsca@wlsca.com)  
Web: [www.wlsca.com](http://www.wlsca.com)

## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Lloydminster Public School Division No. 99  
Lloydminster, Saskatchewan

We have audited the accompanying financial statements of the Lloydminster Public School Division No. 99, which comprise the statement of financial position as at August 31, 2016, and the statement of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Lloydminster Public School Division No. 99 as at August 31, 2016, and the results of its operations and changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Wilkinson Livingston Stevens LLP*

Lloydminster, Alberta  
November 23, 2016

Chartered Accountants

**Lloydminster School Division No. 99**  
**Statement of Financial Position**  
**as at August 31, 2016**

|   | 2016              | 2015              |
|---|-------------------|-------------------|
| <b>Financial Assets</b>                           |                   |                   |
| Cash and Cash Equivalents                         | 7,598,218         | 6,438,866         |
| Accounts Receivable (Note 8)                      | 3,961,392         | 8,367,210         |
| Portfolio Investments (Note 4)                    | 159,993           | 152,800           |
| <b>Total Financial Assets</b>                     | <b>11,719,603</b> | <b>14,958,876</b> |
| <b>Liabilities</b>                                |                   |                   |
| Accounts Payable and Accrued Liabilities (Note 9) | 2,219,272         | 2,348,561         |
| Long-Term Debt (Note 10)                          | 2,164,447         | 2,270,634         |
| Liability for Employee Future Benefits (Note 6)   | 440,500           | 377,100           |
| Deferred Revenue (Note 11)                        | 2,581,387         | 2,786,607         |
| <b>Total Liabilities</b>                          | <b>7,405,606</b>  | <b>7,782,902</b>  |
| <b>Net Financial Assets</b>                       | <b>4,313,997</b>  | <b>7,175,974</b>  |
| <b>Non-Financial Assets</b>                       |                   |                   |
| Tangible Capital Assets (Schedule C)              | 49,464,025        | 50,270,773        |
| Inventory of Supplies for Consumption             | 240,255           | 216,511           |
| Prepaid Expenses                                  | 179,009           | 249,720           |
| <b>Total Non-Financial Assets</b>                 | <b>49,883,289</b> | <b>50,737,004</b> |
| <b>Accumulated Surplus</b> (Note 14)              | <b>54,197,286</b> | <b>57,912,978</b> |

Contractual Obligations and Commitments (Note 18)

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

Approved by the Board:



Chairperson



Chief Financial Officer

**Lloydminster School Division No. 99**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2016**

|   | <b>2016<br/>Budget</b> | <b>2016<br/>Actual</b> | <b>2015<br/>Actual</b> |
|---|------------------------|------------------------|------------------------|
| <b>REVENUES</b>   | (Note 15)              |                        |                        |
| Property Taxation   | 11,971,985             | 12,917,349             | 11,647,997             |
| Grants  | 28,235,817             | 27,323,212             | 28,454,922             |
| Tuition and Related Fees                                      | 52,900                 | 57,132                 | 51,455                 |
| School Generated Funds  | 1,000,000              | 1,010,221              | 1,023,162              |
| Complementary Services (Note 12)                              | 200,081                | 200,076                | 193,692                |
| External Services (Note 13)                                   | 271,135                | 206,936                | 204,450                |
| Other   | 369,450                | 530,478                | 610,606                |
| <b>Total Revenues (Schedule A)</b>                            | <b>42,101,368</b>      | <b>42,245,404</b>      | <b>42,186,284</b>      |
| <b>EXPENSES</b>   |                        |                        |                        |
| Governance  | 276,985                | 250,726                | 198,998                |
| Administration  | 2,162,096              | 2,195,212              | 2,312,690              |
| Instruction   | 35,203,533             | 35,920,548             | 36,941,157             |
| Plant   | 4,986,386              | 4,415,626              | 5,349,873              |
| Transportation  | 1,162,113              | 1,054,211              | 1,084,467              |
| Tuition and Related Fees                                      | -                      | -                      | 1,258                  |
| School Generated Funds  | 1,000,000              | 1,011,813              | 1,002,811              |
| Complementary Services (Note 12)                              | 371,366                | 452,741                | 369,664                |
| External Services (Note 13)                                   | 251,321                | 214,940                | 208,929                |
| Other Expenses  | 108,152                | 445,279                | 87,251                 |
| <b>Total Expenses (Schedule B)</b>                            | <b>45,521,952</b>      | <b>45,961,096</b>      | <b>47,557,098</b>      |
| <b>Operating Deficit for the Year</b>                         | <b>(3,420,584)</b>     | <b>(3,715,692)</b>     | <b>(5,370,814)</b>     |
| <b>Accumulated Surplus from Operations, Beginning of Year</b> | <b>57,912,978</b>      | <b>57,912,978</b>      | <b>63,283,792</b>      |
| <b>Accumulated Surplus from Operations, End of Year</b>       | <b>54,492,394</b>      | <b>54,197,286</b>      | <b>57,912,978</b>      |

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

**Lloydminster School Division No. 99**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2016**

|  | <b>2016<br/>Budget</b> | <b>2016<br/>Actual</b> | <b>2015<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|
|  | (Note 15)              |                        |                        |
| <b>Net Financial Assets, Beginning of Year</b>       | <b>7,175,974</b>       | <b>7,175,974</b>       | <b>8,117,455</b>       |
| <b>Changes During the Year</b>                       |                        |                        |                        |
| Operating Deficit for the Year                       | (3,420,584)            | (3,715,692)            | (5,370,814)            |
| Acquisition of Tangible Capital Assets (Schedule C)  | (1,261,949)            | (3,522,673)            | (2,414,628)            |
| Net Loss on Disposal of Capital Assets (Schedule C)  | -                      | 1,766                  | -                      |
| Amortization of Tangible Capital Assets (Schedule C) | 3,988,300              | 4,327,655              | 6,780,991              |
| Net Acquisition of Inventory of Supplies             | -                      | (23,744)               | (15,930)               |
| Net Change in Other Non-Financial Assets             | -                      | 70,711                 | 78,900                 |
| <b>Change in Net Financial Assets</b>                | <b>(694,233)</b>       | <b>(2,861,977)</b>     | <b>(941,481)</b>       |
| <b>Net Financial Assets, End of Year</b>             | <b>6,481,741</b>       | <b>4,313,997</b>       | <b>7,175,974</b>       |

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

**Lloydminster School Division No. 99**  
**Statement of Cash Flows**  
**for the year ended August 31, 2016**

|  | <b>2016</b>        | <b>2015</b>        |
|--|--------------------|--------------------|
| <b>OPERATING ACTIVITIES</b>                              |                    |                    |
| Operating Deficit for the Year                           | (3,715,692)        | (5,370,814)        |
| Add Non-Cash Items Included in Deficit (Schedule D)      | 4,329,421          | 6,780,991          |
| Net Change in Non-Cash Operating Activities (Schedule E) | 4,181,676          | (3,005,149)        |
| <b>Cash Provided (Used) by Operating Activities</b>      | <b>4,795,405</b>   | <b>(1,594,972)</b> |
| <b>CAPITAL ACTIVITIES</b>                                |                    |                    |
| Cash Used to Acquire Tangible Capital Assets             | (3,522,673)        | (2,414,628)        |
| <b>Cash Used by Capital Activities</b>                   | <b>(3,522,673)</b> | <b>(2,414,628)</b> |
| <b>INVESTING ACTIVITIES</b>                              |                    |                    |
| Cash Used to Acquire Portfolio Investments               | (7,193)            | (7,838)            |
| Proceeds on Disposal of Portfolio Investments            | -                  | 96,182             |
| <b>Cash Provided (Used) by Investing Activities</b>      | <b>(7,193)</b>     | <b>88,344</b>      |
| <b>FINANCING ACTIVITIES</b>                              |                    |                    |
| Repayment of Long-Term Debt                              | (106,187)          | (101,979)          |
| <b>Cash Used by Financing Activities</b>                 | <b>(106,187)</b>   | <b>(101,979)</b>   |
| <b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>  | <b>1,159,352</b>   | <b>(4,023,235)</b> |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>      | <b>6,438,866</b>   | <b>10,462,101</b>  |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>            | <b>7,598,218</b>   | <b>6,438,866</b>   |

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

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

|  | 2016<br>Budget    | 2016<br>Actual    | 2015<br>Actual    |
|--|-------------------|-------------------|-------------------|
| <b>Property Taxation Revenue</b>       |                   |                   |                   |
| <b>Tax Levy Revenue</b>                |                   |                   |                   |
| Property Tax Levy Revenue              | 11,971,985        | 12,767,517        | 11,519,838        |
| <b>Total Property Tax Revenue</b>      | <b>11,971,985</b> | <b>12,767,517</b> | <b>11,519,838</b> |
| <b>Grants in Lieu of Taxes</b>         |                   |                   |                   |
| Federal Government                     | -                 | (9,156)           | 18,936            |
| Provincial Government                  | -                 | 57,898            | 44,118            |
| Other                                  | -                 | 7,819             | 560               |
| <b>Total Grants in Lieu of Taxes</b>   | <b>-</b>          | <b>56,561</b>     | <b>63,614</b>     |
| <b>Other Tax Revenues</b>              |                   |                   |                   |
| House Trailer Fees                     | -                 | 40,841            | 24,332            |
| <b>Total Other Tax Revenues</b>        | <b>-</b>          | <b>40,841</b>     | <b>24,332</b>     |
| <b>Additions to Levy</b>               |                   |                   |                   |
| Penalties                              | -                 | 85,581            | 65,134            |
| <b>Total Additions to Levy</b>         | <b>-</b>          | <b>85,581</b>     | <b>65,134</b>     |
| <b>Deletions from Levy</b>             |                   |                   |                   |
| Cancellations                          | -                 | (25,681)          | (21,511)          |
| Other Deletions                        | -                 | (7,470)           | (3,410)           |
| <b>Total Deletions from Levy</b>       | <b>-</b>          | <b>(33,151)</b>   | <b>(24,921)</b>   |
| <b>Total Property Taxation Revenue</b> | <b>11,971,985</b> | <b>12,917,349</b> | <b>11,647,997</b> |
| <b>Grants</b>                          |                   |                   |                   |
| <b>Operating Grants</b>                |                   |                   |                   |
| Ministry of Education Grants           |                   |                   |                   |
| Operating Grant                        | 11,572,166        | 11,524,226        | 11,367,440        |
| Other Ministry Grants                  | 68,000            | 121,844           | 73,923            |
| <b>Total Ministry Grants</b>           | <b>11,640,166</b> | <b>11,646,070</b> | <b>11,441,363</b> |
| Federal Grants                         | -                 | 1,344             | -                 |
| Grants from Others                     | 16,385,497        | 15,407,657        | 16,803,405        |
| <b>Total Operating Grants</b>          | <b>28,025,663</b> | <b>27,055,071</b> | <b>28,244,768</b> |
| <b>Capital Grants</b>                  |                   |                   |                   |
| Ministry of Education Capital Grants   | 210,154           | 268,141           | 210,154           |
| <b>Total Capital Grants</b>            | <b>210,154</b>    | <b>268,141</b>    | <b>210,154</b>    |
| <b>Total Grants</b>                    | <b>28,235,817</b> | <b>27,323,212</b> | <b>28,454,922</b> |

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

|   | <b>2016<br/>Budget</b> | <b>2016<br/>Actual</b> | <b>2015<br/>Actual</b> |
|---|------------------------|------------------------|------------------------|
| <b>Tuition and Related Fees Revenue</b>       |                        |                        |                        |
| <b>Operating Fees</b>                         |                        |                        |                        |
| Tuition Fees                                  |                        |                        |                        |
| Federal Government and First Nations          | 52,900                 | 57,132                 | 51,455                 |
| <b>Total Tuition and Related Fees Revenue</b> | <b>52,900</b>          | <b>57,132</b>          | <b>51,455</b>          |
| <b>School Generated Funds Revenue</b>         |                        |                        |                        |
| <b>Curricular</b>                             |                        |                        |                        |
| Student Fees                                  | 180,000                | 187,323                | 153,852                |
| <b>Total Curricular Fees</b>                  | <b>180,000</b>         | <b>187,323</b>         | <b>153,852</b>         |
| <b>Non-Curricular Fees</b>                    |                        |                        |                        |
| Commercial Sales - GST                        | 140,000                | 159,224                | 149,135                |
| Commercial Sales - Non-GST                    | -                      | 17,565                 | 3,673                  |
| Fundraising                                   | 100,000                | 151,050                | 158,896                |
| Students Fees                                 | 200,000                | 250,322                | 290,732                |
| Other   | 380,000                | 244,737                | 266,874                |
| <b>Total Non-Curricular Fees</b>              | <b>820,000</b>         | <b>822,898</b>         | <b>869,310</b>         |
| <b>Total School Generated Funds Revenue</b>   | <b>1,000,000</b>       | <b>1,010,221</b>       | <b>1,023,162</b>       |
| <b>Complementary Services</b>                 |                        |                        |                        |
| <b>Operating Grants</b>                       |                        |                        |                        |
| Ministry of Education Grants                  |                        |                        |                        |
| Operating Grant                               | 200,081                | 200,076                | 193,692                |
| <b>Total Complementary Services Revenue</b>   | <b>200,081</b>         | <b>200,076</b>         | <b>193,692</b>         |

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2016**

|  | 2016<br>Budget    | 2016<br>Actual    | 2015<br>Actual    |
|--|-------------------|-------------------|-------------------|
| <b>External Services</b>               |                   |                   |                   |
| <b>Operating Grants</b>                |                   |                   |                   |
| Ministry of Education Grants           |                   |                   |                   |
| Other Ministry Grants                  | 76,135            | 76,896            | 76,896            |
| Other Provincial Grants                | 10,000            | 8,643             | 2,794             |
| <b>Total Operating Grants</b>          | <b>86,135</b>     | <b>85,539</b>     | <b>79,690</b>     |
| <b>Fees and Other Revenue</b>          |                   |                   |                   |
| Tuition and Related Fees               | -                 | -                 | 4,480             |
| Other Revenue                          | 185,000           | 121,397           | 120,280           |
| <b>Total Fees and Other Revenue</b>    | <b>185,000</b>    | <b>121,397</b>    | <b>124,760</b>    |
| <b>Total External Services Revenue</b> | <b>271,135</b>    | <b>206,936</b>    | <b>204,450</b>    |
| <b>Other Revenue</b>                   |                   |                   |                   |
| Miscellaneous Revenue                  | 262,000           | 448,305           | 519,629           |
| Sales & Rentals                        | 31,000            | 56,553            | 27,232            |
| Investments                            | 76,450            | 25,620            | 63,745            |
| <b>Total Other Revenue</b>             | <b>369,450</b>    | <b>530,478</b>    | <b>610,606</b>    |
| <b>TOTAL REVENUE FOR THE YEAR</b>      | <b>42,101,368</b> | <b>42,245,404</b> | <b>42,186,284</b> |

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

|   | 2016<br>Budget    | 2016<br>Actual    | 2015<br>Actual    |
|---|-------------------|-------------------|-------------------|
| <b>Governance Expense</b>                       |                   |                   |                   |
| Board Members Expense                           | 50,650            | 41,412            | 30,637            |
| Professional Development- Board Members         | 26,100            | 27,820            | 11,556            |
| Advisory Committees                             | 5,000             | -                 | -                 |
| Elections                                       | -                 | -                 | 7,055             |
| Other Governance Expenses                       | 195,235           | 181,494           | 149,750           |
| <b>Total Governance Expense</b>                 | <b>276,985</b>    | <b>250,726</b>    | <b>198,998</b>    |
| <b>Administration Expense</b>                   |                   |                   |                   |
| Salaries  | 1,377,817         | 1,437,450         | 1,548,287         |
| Benefits  | 144,279           | 149,588           | 156,213           |
| Supplies & Services                             | 116,450           | 113,518           | 105,951           |
| Non-Capital Furniture & Equipment               | 67,000            | 63,297            | 51,593            |
| Building Operating Expenses                     | 52,050            | 39,867            | 41,459            |
| Communications                                  | 49,000            | 35,489            | 56,365            |
| Travel  | 42,500            | 38,345            | 32,328            |
| Professional Development                        | 45,000            | 53,644            | 42,855            |
| Amortization of Tangible Capital Assets         | 268,000           | 264,014           | 277,639           |
| <b>Total Administration Expense</b>             | <b>2,162,096</b>  | <b>2,195,212</b>  | <b>2,312,690</b>  |
| <b>Instruction Expense</b>                      |                   |                   |                   |
| Instructional (Teacher Contract) Salaries       | 22,238,338        | 22,614,956        | 21,368,406        |
| Instructional (Teacher Contract) Benefits       | 1,188,604         | 1,184,664         | 1,207,583         |
| Program Support (Non-Teacher Contract) Salaries | 5,085,199         | 5,222,962         | 5,174,687         |
| Program Support (Non-Teacher Contract) Benefits | 710,582           | 725,737           | 707,391           |
| Instructional Aids                              | 748,932           | 659,425           | 605,376           |
| Supplies & Services                             | 933,795           | 785,571           | 807,288           |
| Non-Capital Furniture & Equipment               | 185,577           | 218,321           | 162,808           |
| Communications                                  | 256,801           | 257,666           | 276,851           |
| Travel  | 27,500            | 28,483            | 21,485            |
| Professional Development                        | 186,952           | 208,434           | 173,325           |
| Student Related Expense                         | 104,953           | 114,950           | 95,674            |
| Amortization of Tangible Capital Assets         | 3,536,300         | 3,899,379         | 6,340,283         |
| <b>Total Instruction Expense</b>                | <b>35,203,533</b> | <b>35,920,548</b> | <b>36,941,157</b> |

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

|  | <b>2016<br/>Budget</b> | <b>2016<br/>Actual</b> | <b>2015<br/>Actual</b> |
|--|------------------------|------------------------|------------------------|
| <b>Plant Operation &amp; Maintenance Expense</b>       |                        |                        |                        |
| Salaries   | 2,134,188              | 2,092,020              | 2,088,117              |
| Benefits   | 321,793                | 327,601                | 304,801                |
| Supplies & Services                                    | 4,200                  | 1,141                  | 2,432                  |
| Non-Capital Furniture & Equipment                      | 14,800                 | 34,806                 | 30,855                 |
| Building Operating Expenses                            | 2,392,305              | 1,867,273              | 2,825,474              |
| Communications   | 2,400                  | 4,156                  | 9,613                  |
| Travel   | 41,000                 | 29,375                 | 24,201                 |
| Professional Development                               | 11,500                 | 4,987                  | 12,002                 |
| Amortization of Tangible Capital Assets                | 64,200                 | 54,267                 | 52,378                 |
| <b>Total Plant Operation &amp; Maintenance Expense</b> | <b>4,986,386</b>       | <b>4,415,626</b>       | <b>5,349,873</b>       |
| <b>Student Transportation Expense</b>                  |                        |                        |                        |
| Salaries   | 532,640                | 515,389                | 513,490                |
| Benefits   | 85,448                 | 75,085                 | 74,188                 |
| Supplies & Services                                    | 152,875                | 122,072                | 149,165                |
| Non-Capital Furniture & Equipment                      | 124,100                | 149,041                | 136,116                |
| Communications   | 300                    | 270                    | 563                    |
| Travel   | 3,500                  | 2,770                  | 2,818                  |
| Professional Development                               | 6,400                  | 5,466                  | 8,277                  |
| Contracted Transportation                              | 137,050                | 74,123                 | 89,159                 |
| Amortization of Tangible Capital Assets                | 119,800                | 109,995                | 110,691                |
| <b>Total Student Transportation Expense</b>            | <b>1,162,113</b>       | <b>1,054,211</b>       | <b>1,084,467</b>       |
| <b>Tuition and Related Fees Expense</b>                |                        |                        |                        |
| Tuition Fees   | -                      | -                      | 1,258                  |
| <b>Total Tuition and Related Fees Expense</b>          | <b>-</b>               | <b>-</b>               | <b>1,258</b>           |
| <b>School Generated Funds Expense</b>                  |                        |                        |                        |
| Cost of Sales  | 75,000                 | 154,150                | 142,210                |
| School Fund Expenses                                   | 925,000                | 857,663                | 860,601                |
| <b>Total School Generated Funds Expense</b>            | <b>1,000,000</b>       | <b>1,011,813</b>       | <b>1,002,811</b>       |

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2016**

|  | 2016<br>Budget    | 2016<br>Actual    | 2015<br>Actual    |
|--|-------------------|-------------------|-------------------|
| <b>Complementary Services Expense</b>                      |                   |                   |                   |
| Instructional (Teacher Contract) Salaries & Benefits       | 244,736           | 243,547           | 243,834           |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 114,080           | 193,979           | 112,335           |
| Student Related Expenses                                   | 12,550            | 15,215            | 13,495            |
| <b>Total Complementary Services Expense</b>                | <b>371,366</b>    | <b>452,741</b>    | <b>369,664</b>    |
| <b>External Service Expense</b>                            |                   |                   |                   |
| Grant Transfers  | 75,175            | 75,906            | 75,175            |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 69,536            | 56,878            | 56,734            |
| Supplies & Services  | 106,610           | 79,551            | 74,394            |
| Building Operating Expenses                                | -                 | 2,605             | 2,626             |
| <b>Total External Services Expense</b>                     | <b>251,321</b>    | <b>214,940</b>    | <b>208,929</b>    |
| <b>Other Expense</b>                                       |                   |                   |                   |
| <b>Interest and Bank Charges</b>                           |                   |                   |                   |
| Current Interest and Bank Charges                          | 15,200            | 24,619            | 15,112            |
| Interest on Capital Loans                                  | 92,952            | 92,932            | 97,139            |
| <b>Total Interest and Bank Charges</b>                     | <b>108,152</b>    | <b>117,551</b>    | <b>112,251</b>    |
| Provision for Uncollectable Accounts                       | -                 | 327,728           | (25,000)          |
| <b>Total Other Expense</b>                                 | <b>108,152</b>    | <b>445,279</b>    | <b>87,251</b>     |
| <b>TOTAL EXPENSES FOR THE YEAR</b>                         | <b>45,521,952</b> | <b>45,961,096</b> | <b>47,557,098</b> |

**Lloydminster School Division No. 99**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2016**

|  | Land           |                  | Buildings         |                  | School           | Other           | Furniture<br>and | Computer<br>Hardware and<br>Audio Visual | Computer        | Assets<br>Under  |                   |                    |
|--|----------------|------------------|-------------------|------------------|------------------|-----------------|------------------|--|-----------------|------------------|-------------------|--------------------|
|  | Land           | Improvements     | Buildings         | Short-Term       | Buses            | Vehicles        | Equipment        | Equipment                                | Software        | Construction     | 2016              | 2015               |
| <b><i>Tangible Capital Assets - at Cost</i></b>      |                |                  |                   |                  |                  |                 |                  |  |                 |                  |                   |                    |
| Opening Balance as of September 1                    | 577,580        | 994,476          | 72,079,410        | 2,608,293        | 1,919,533        | 447,754         | 3,557,321        | 2,852,554                                | 284,547         | 190,708          | <b>85,512,176</b> | <b>83,792,160</b>  |
| Additions/Purchases                                  | -              | 964,512          | 1,973,344         | -                | 135,184          | -               | 172,421          | 277,212                                  | -               | -                | <b>3,522,673</b>  | <b>2,414,628</b>   |
| Disposals  | -              | -                | -                 | -                | -                | -               | (194,038)        | (754,648)                                | -               | (1,766)          | <b>(950,452)</b>  | <b>(694,612)</b>   |
| Transfers to (from)                                  | -              | -                | 188,942           | -                | -                | -               | -                | -  | -               | (188,942)        | -                 | -                  |
| <b>Closing Balance as of August 31</b>               | <b>577,580</b> | <b>1,958,988</b> | <b>74,241,696</b> | <b>2,608,293</b> | <b>2,054,717</b> | <b>447,754</b>  | <b>3,535,704</b> | <b>2,375,118</b>                         | <b>284,547</b>  | <b>-</b>         | <b>88,084,397</b> | <b>85,512,176</b>  |
| <b><i>Tangible Capital Assets - Amortization</i></b> |                |                  |                   |                  |                  |                 |                  |  |                 |                  |                   |                    |
| Opening Balance as of September 1                    | -              | 646,525          | 28,327,734        | 1,114,864        | 1,290,726        | 318,317         | 1,540,672        | 1,821,144                                | 181,421         | -                | <b>35,241,403</b> | <b>29,155,024</b>  |
| Amortization of the Period                           | -              | 97,950           | 3,111,386         | 118,299          | 101,443          | 28,866          | 348,392          | 475,024                                  | 46,295          | -                | <b>4,327,655</b>  | <b>6,780,991</b>   |
| Disposals  | -              | -                | -                 | -                | -                | -               | (194,038)        | (754,648)                                | -               | -                | <b>(948,686)</b>  | <b>(694,612)</b>   |
| <b>Closing Balance as of August 31</b>               | <b>N/A</b>     | <b>744,475</b>   | <b>31,439,120</b> | <b>1,233,163</b> | <b>1,392,169</b> | <b>347,183</b>  | <b>1,695,026</b> | <b>1,541,520</b>                         | <b>227,716</b>  | <b>N/A</b>       | <b>38,620,372</b> | <b>35,241,403</b>  |
| <b>Net Book Value</b>                                |                |                  |                   |                  |                  |                 |                  |  |                 |                  |                   |                    |
| Opening Balance as of September 1                    | 577,580        | 347,951          | 43,751,676        | 1,493,429        | 628,807          | 129,437         | 2,016,649        | 1,031,410                                | 103,126         | 190,708          | <b>50,270,773</b> | <b>54,637,136</b>  |
| Closing Balance as of August 31                      | 577,580        | 1,214,513        | 42,802,576        | 1,375,130        | 662,548          | 100,571         | 1,840,678        | 833,598                                  | 56,831          | -                | <b>49,464,025</b> | <b>50,270,773</b>  |
| <b>Change in Net Book Value</b>                      | <b>-</b>       | <b>866,562</b>   | <b>(949,100)</b>  | <b>(118,299)</b> | <b>33,741</b>    | <b>(28,866)</b> | <b>(175,971)</b> | <b>(197,812)</b>                         | <b>(46,295)</b> | <b>(190,708)</b> | <b>(806,748)</b>  | <b>(4,366,363)</b> |
| <b>Disposals</b>                                     |                |                  |                   |                  |                  |                 |                  |  |                 |                  |                   |                    |
| Historical Cost                                      | -              | -                | -                 | -                | -                | -               | 194,038          | 754,648                                  | -               | 1,766            | <b>950,452</b>    | <b>694,612</b>     |
| Accumulated Amortization                             | -              | -                | -                 | -                | -                | -               | 194,038          | 754,648                                  | -               | -                | <b>948,686</b>    | <b>694,612</b>     |
| <b>Net Cost</b>                                      | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>         | <b>-</b>                                 | <b>-</b>        | <b>1,766</b>     | <b>1,766</b>      | <b>-</b>           |
| <b>Loss on Disposal</b>                              | <b>-</b>       | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>         | <b>-</b>                                 | <b>-</b>        | <b>(1,766)</b>   | <b>(1,766)</b>    | <b>-</b>           |

**Lloydminster School Division No. 99**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2016**

|  | 2016             | 2015             |
|--|------------------|------------------|
| <b>Non-Cash Items Included in Deficit</b>                    |                  |                  |
| Amortization of Tangible Capital Assets (Schedule C)         | 4,327,655        | 6,780,991        |
| Net Loss on Disposal of Tangible Capital Assets (Schedule C) | 1,766            | -                |
| <b>Total Non-Cash Items Included in Deficit</b>              | <b>4,329,421</b> | <b>6,780,991</b> |

**Lloydminster School Division No. 99**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2016**

|  | 2016             | 2015               |
|--|------------------|--------------------|
| <b>Net Change in Non-Cash Operating Activities</b>       |                  |                    |
| Decrease in Accounts Receivable                          | 4,405,818        | 948,048            |
| Decrease in Accounts Payable and Accrued Liabilities     | (129,289)        | (4,507,851)        |
| Increase in Liability for Employee Future Benefits       | 63,400           | 34,100             |
| Increase (Decrease) in Deferred Revenue                  | (205,220)        | 457,584            |
| Increase in Inventory of Supplies for Consumption        | (23,744)         | (15,930)           |
| Decrease in Prepaid Expenses                             | 70,711           | 78,900             |
| <b>Total Net Change in Non-Cash Operating Activities</b> | <b>4,181,676</b> | <b>(3,005,149)</b> |

**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 Lloydminster Public School Division No. 99” and operates as “the Lloydminster Public School Division No. 99”. 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 funded mainly by grants from the Governments of Saskatchewan and Alberta and a levy on the property assessment included in the school division’s boundaries at mill rates determined by the provincial government. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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).

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

**a) Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting.

**b) Reporting Entity**

The financial statements include all of the assets, liabilities, revenues and expenses of the school division reporting entity.

**c) 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 trustee, the school division merely administers the terms and conditions embodied in the agreements and 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 17 of the financial statements.

**d) 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 \$440,500 (2015 - \$377,100) because actual experience may differ significantly from actuarial estimations.

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**

**As at August 31, 2016**

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- property taxation revenue of \$12,917,349 (2015 - \$11,647,997) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related amortization of \$4,327,655 (2015 - \$6,780,991) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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.

**e) 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 and long-term debt.

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

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

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

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**

As at August 31, 2016

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**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 collectability of outstanding balances.

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

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

**Portfolio Investments** consist of equity in common shares which are carried at cost. The school division values its portfolio investments in accordance with its policy for financial instruments, as described in Note 2 (e).

**g) 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 include land and land improvements, buildings, buildings – short-term, school buses, other vehicles, furniture and equipment, computer hardware and software, audio visual equipment, and assets under construction.

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 |
| School buses   | 12 years |
| Other vehicles – passenger   | 5 years  |
| Other vehicles – heavy (graders, 1 ton truck, etc.)                      | 10 years |

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**

As at August 31, 2016

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

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

Assets that have a historical or cultural significance, such as works of art, monuments and other cultural artifacts, are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with these properties cannot be made.

**Inventory of Supplies for Consumption** consists of 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.

**Prepaid Expenses** are prepaid amounts for goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include such items as insurance premiums, Saskatchewan School Boards Association membership fees, other membership fees, software licenses, vehicle licensing and copier leases.

**h) 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.

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

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

**Deferred Revenue from Non-government Sources** represents fees or payments for services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Revenue from tuition and related fees is recognized as the course is delivered and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified by the contributor.

**i) Employee Pension Plans**

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

**Multi-Employer Defined Benefit Plans**

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP), the Saskatchewan Teachers' Superannuation Plan (STSP), or the Alberta Teachers' Retirement Fund (ATRF). 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) One employee participates in the Municipal Employees' Pension Plan (MEPP). In accordance with the Public Sector Accounting Board (PSAB) standards, 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, excluding one support staff who participates in MEPP, participate in a defined contribution pension plan. The school division's contributions to the plan are expensed when due.

**j) 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 revenues include the following:

**i) Government Transfers (Grants)**

Grants from governments are considered to be government transfers. In accordance with PS3410 standard, government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, revenue is recognized 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. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the municipalities for the calendar taxation year. For the January to August portion of its fiscal year, the school division estimates tax revenue based on estimate information provided by municipalities who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported

to the division by each municipality following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

**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 on an accrual basis 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 that are not held in perpetuity 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.

**k) Statement of Remeasurement Gains and Losses**

The school division has not presented a statement of remeasurement gains or losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

**3. SHORT-TERM BORROWINGS**

**Bank indebtedness** consists of a demand operating line of credit with a maximum borrowing limit of \$2,600,000 (2015 - \$7,000,000) that bears interest at a rate of the bank's prime rate less 1.85% (2015 - prime less 0.5%) per annum with Servus Credit Union. This line of credit is authorized by a borrowing resolution by the board of education dated April 24, 2013 and is secured by an overdraft protection agreement and borrowing resolution. This line of credit was approved by the Minister of Education on January 22, 2013. The balance drawn on the line of credit at August 31, 2016 was \$0 (August 31, 2015 - \$0).

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As at August 31, 2016

**4. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

|   | 2016              | 2015              |
|---|-------------------|-------------------|
| <b>Portfolio investments in the cost and amortized cost category:</b> | <u>Cost</u>       | <u>Cost</u>       |
| Equity common shares at Servus Credit Union and Co-op                 | \$ 159,993        | \$ 152,800        |
| <b>Total portfolio investments</b>                                    | <b>\$ 159,993</b> | <b>\$ 152,800</b> |

**5. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION**

| Function                 | Salaries & Benefits  | Goods & Services    | Debt Service      | Amortization of TCA | 2016 Actual          | 2015 Actual          |
|--------------------------|----------------------|---------------------|-------------------|---------------------|----------------------|----------------------|
| Governance               | \$ 41,412            | \$ 209,314          | \$ -              | \$ -                | \$ 250,726           | \$ 198,998           |
| Administration           | 1,587,038            | 344,160             | -                 | 264,014             | 2,195,212            | 2,312,690            |
| Instruction              | 29,748,319           | 2,272,850           | -                 | 3,899,379           | 35,920,548           | 36,941,157           |
| Plant                    | 2,419,621            | 1,941,738           | -                 | 54,267              | 4,415,626            | 5,349,873            |
| Transportation           | 590,474              | 353,742             | -                 | 109,995             | 1,054,211            | 1,084,467            |
| Tuition and Related Fees | -                    | -                   | -                 | -                   | -                    | 1,258                |
| School Generated Funds   | -                    | 1,011,813           | -                 | -                   | 1,011,813            | 1,002,811            |
| Complementary Services   | 437,526              | 15,215              | -                 | -                   | 452,741              | 369,664              |
| External Services        | 56,878               | 158,062             | -                 | -                   | 214,940              | 208,929              |
| Other                    | -                    | 327,728             | 117,551           | -                   | 445,279              | 87,251               |
| <b>TOTAL</b>             | <b>\$ 34,881,268</b> | <b>\$ 6,634,622</b> | <b>\$ 117,551</b> | <b>\$ 4,327,655</b> | <b>\$ 45,961,096</b> | <b>\$ 47,557,098</b> |

**6. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. Morneau Shepell Ltd, a firm of consulting actuaries, performed an actuarial valuation and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2016.

Details of the employee future benefits are as follows:

|   | 2016          | 2015          |
|---|---------------|---------------|
| Actuarial extrapolation date                                    | Aug. 31, 2016 | Aug. 31, 2015 |
| Long-term assumptions used:                                     |               |               |
| Discount rate at end of period                                  | 2.10%         | 2.50%         |
| Inflation and productivity rate (excluding merit and promotion) | 3.20%         | 3.20%         |
| Expected average remaining service life (years)                 | 16            | 16            |

| Liability for Employee Future Benefits                | 2016              | 2015              |
|---|-------------------|-------------------|
| <b>Accrued Benefit Obligation - beginning of year</b> | <b>\$ 513,800</b> | <b>\$ 336,900</b> |
| Current period service cost                           | 60,000            | 34,300            |
| Interest cost   | 14,100            | 10,300            |
| Benefit payments                                      | (19,000)          | (9,900)           |
| Actuarial losses                                      | 30,900            | 142,200           |
| <b>Accrued Benefit Obligation - end of year</b>       | <b>599,800</b>    | <b>513,800</b>    |
| Unamortized Net Actuarial Losses                      | (159,300)         | (136,700)         |
| <b>Liability for Employee Future Benefits</b>         | <b>\$ 440,500</b> | <b>\$ 377,100</b> |

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| Employee Future Benefits Expense              | 2016             | 2015             |
|---|------------------|------------------|
| Current period service cost                   | \$ 60,000        | \$ 34,300        |
| Amortization of net actuarial (gain) / loss   | 8,300            | (600)            |
| <b>Benefit cost</b>                           | <b>68,300</b>    | <b>33,700</b>    |
| Interest cost                                 | 14,100           | 10,300           |
| <b>Total Employee Future Benefits Expense</b> | <b>\$ 82,400</b> | <b>\$ 44,000</b> |

**7. 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), Saskatchewan Teachers' Superannuation Plan (STSP) or Alberta Teachers' Retirement Fund (ATRF)**

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

The STRP, STSP and ATRF are funded by contributions by the participating employee members and the Governments of Saskatchewan or Alberta. The school division's obligation to the STRP, STSP and ATRF 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, with the Government of Saskatchewan for the STSP and the Government of Alberta for the ATRF.

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

|   | 2016            |               |                 |                | 2015           |
|---|-----------------|---------------|-----------------|----------------|----------------|
|   | STRP            | STSP          | ATRF            | TOTAL          | TOTAL          |
| Number of active School Division members        | 272             | 2             | 47              | 321            | 315            |
| Member contribution rate (percentage of salary) | 10.20% / 12.40% | 6.05% / 7.85% | 11.44% / 16.34% | 6.05% / 16.34% | 6.05% / 16.34% |
| Member contributions for the year               | \$ 2,031,006    | \$ 4,778      | \$ 497,931      | \$ 2,533,715   | \$ 2,280,985   |

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**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. In accordance with the Public Sector Accounting Board (PSAB) standards, 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:

|  | <b>2016</b>          | <b>2015</b>        |
|--|----------------------|--------------------|
| Number of active School Division members                 | 1                    | 1                  |
| Member contribution rate (percentage of salary)          | 8.15%                | 8.15%              |
| School Division contribution rate (percentage of salary) | 8.15%                | 8.15%              |
| Member contributions for the year                        | \$ 8,200             | \$ 17,959          |
| School Division contributions for the year               | \$ 8,200             | \$ 17,959          |
| Actuarial (extrapolation) valuation date                 | <b>(Dec-31-2015)</b> | <b>Dec-31-2014</b> |
| Plan Assets (in thousands)                               | \$ 2,148,676         | \$ 2,006,587       |
| Plan Liabilities (in thousands)                          | \$ 1,831,743         | \$ 1,672,585       |
| Plan Surplus (in thousands)                              | \$ 316,933           | \$ 334,002         |

**Defined Contribution Plans**

The Manulife Pension Plan is funded by the school division making required payments to match the contributions made by employees for current services. 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 Manulife Pension Plan are as follows:

|  | <b>2016</b> | <b>2015</b> |
|--|-------------|-------------|
| Number of active School Division members                 | 175         | 166         |
| Member contribution rate (percentage of salary)          | 6.00%       | 6.00%       |
| School Division contribution rate (percentage of salary) | 6.00%       | 6.00%       |
| Member contributions for the year                        | \$ 434,763  | \$ 409,277  |
| School Division contributions for the year               | \$ 402,709  | \$ 385,067  |

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**8. 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:

|                                  | 2016                |                        |                     | 2015                |                        |                     |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
|                                  | Total<br>Receivable | Valuation<br>Allowance | Net of<br>Allowance | Total<br>Receivable | Valuation<br>Allowance | Net of<br>Allowance |
| Taxes Receivable                 | \$ 465,249          | \$ -                   | \$ 465,249          | \$ 46,537           | \$ -                   | \$ 46,537           |
| Provincial Grants Receivable     | 3,204,114           | -                      | 3,204,114           | 7,916,592           | -                      | 7,916,592           |
| Other Receivables                | 292,029             | -                      | 292,029             | 404,081             | -                      | 404,081             |
| <b>Total Accounts Receivable</b> | <b>\$ 3,961,392</b> | <b>\$ -</b>            | <b>\$ 3,961,392</b> | <b>\$ 8,367,210</b> | <b>\$ -</b>            | <b>\$ 8,367,210</b> |

**9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

|   | 2016                | 2015                |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits                         | \$ 19,457           | \$ 64,840           |
| Supplier Payments                                     | 2,199,815           | 2,283,721           |
| <b>Total Accounts Payable and Accrued Liabilities</b> | <b>\$ 2,219,272</b> | <b>\$ 2,348,561</b> |

**10. LONG-TERM DEBT**

Details of long-term debt are as follows:

|  | 2016                | 2015                |
|--|---------------------|---------------------|
| Capital Loans:   |                     |                     |
| (1) Monthly payments of principal and interest combined of \$15,004.61, interest rate of 4.20%; due on the 28th day of each month through to January 2033 (BMO - College Park School Construction)       | \$ 2,133,574        | \$ 2,222,034        |
| (2) Monthly payments of principal and interest combined of \$1,588.62, interest rate of 3.30%; due on the last day of each month through to April 2018 (BMO - Replacement of Bishop Lloyd School Boiler) | 30,873              | 48,600              |
| <b>Total Long-Term Debt</b>  | <b>\$ 2,164,447</b> | <b>\$ 2,270,634</b> |

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| <b>Future principal repayments over the next 5 years are estimated as follows:</b> |                      |                     |
|--|----------------------|---------------------|
|  | <b>Capital Loans</b> | <b>Total</b>        |
| 2017   | \$ 111,026           | \$ <b>111,026</b>   |
| 2018   | 108,730              | <b>108,730</b>      |
| 2019   | 100,294              | <b>100,294</b>      |
| 2020   | 104,590              | <b>104,590</b>      |
| 2021   | 109,067              | <b>109,067</b>      |
| Thereafter   | 1,630,740            | <b>1,630,740</b>    |
| <b>Total</b>   | <b>\$ 2,164,447</b>  | <b>\$ 2,164,447</b> |

| <b>Principal and interest payments on the long-term debt are as follows:</b> |                      |                   |                   |
|--|----------------------|-------------------|-------------------|
|  | <b>Capital Loans</b> | <b>2016</b>       | <b>2015</b>       |
| Principal  | \$ 106,187           | \$ <b>106,187</b> | \$ <b>101,979</b> |
| Interest   | 92,952               | <b>92,952</b>     | <b>97,158</b>     |
| <b>Total</b>   | <b>\$ 199,139</b>    | <b>\$ 199,139</b> | <b>\$ 199,137</b> |

**11. DEFERRED REVENUE**

Details of deferred revenues are as follows:

|                                | <b>Balance<br/>as at<br/>Aug. 31, 2015</b> | <b>Additions<br/>during the<br/>Year</b> | <b>Revenue<br/>recognized<br/>in the Year</b> | <b>Balance<br/>as at<br/>Aug. 31, 2016</b> |
|--------------------------------|--|--|---|--|
| <b>Other deferred revenue:</b> |  |  |   |  |
| Property Taxes                 | \$ 2,755,707                               | \$ 2,529,607                             | \$ 2,755,707                                  | \$ 2,529,607                               |
| Other                          | 30,900                                     | 51,780                                   | 30,900  | 51,780                                     |
| <b>Total Deferred Revenue</b>  | <b>\$ 2,786,607</b>                        | <b>\$ 2,581,387</b>                      | <b>\$ 2,786,607</b>                           | <b>\$ 2,581,387</b>                        |

**12. COMPLEMENTARY SERVICES**

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

Following is a summary of the revenue and expenses of the Complementary Services programs operated by the school division in 2016 and 2015:

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| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs      | Other Programs     | 2016                | 2015                |
|---|---------------------|--------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                     |                    |                     |                     |
| Operating Grants  | \$ 200,076          | \$ -               | \$ 200,076          | \$ 193,692          |
| <b>Total Revenues</b>   | <b>200,076</b>      | <b>-</b>           | <b>200,076</b>      | <b>193,692</b>      |
| <b>Expenses:</b>  |                     |                    |                     |                     |
| Salaries & Benefits   | 433,010             | 4,516              | 437,526             | 356,169             |
| Student Related Expenses  | 6,796               | 8,419              | 15,215              | 13,495              |
| <b>Total Expenses</b>   | <b>439,806</b>      | <b>12,935</b>      | <b>452,741</b>      | <b>369,664</b>      |
| <b>Deficiency of Revenues over Expenses</b>                         | <b>\$ (239,730)</b> | <b>\$ (12,935)</b> | <b>\$ (252,665)</b> | <b>\$ (175,972)</b> |

The purpose and nature of each Complementary Services program is as follows:

- i) Pre-Kindergarten is a comprehensive initiative targeting children who may benefit from additional supports such as speech language and social development programming and is limited to children who are three and four years of age.
- ii) Other programs represent Breakfast Programs, where the diverse learning needs of children and youth are met by incorporating a comprehensive range of effective educational practices. One of these practices includes providing nutritional meal options to students.

### 13. 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 revenue and expenses of the External Services programs operated by the school division in 2016 and 2015:

| Summary of External Services Revenues and Expenses, by Program | Cafeteria          | Other Programs  | 2016              | 2015              |
|--|--------------------|-----------------|-------------------|-------------------|
| <b>Revenues:</b>   |                    |                 |                   |                   |
| Operating Grants   | \$ -               | \$ 85,539       | \$ 85,539         | \$ 79,690         |
| Fees and Other Revenues  | 121,397            | -               | 121,397           | 124,760           |
| <b>Total Revenues</b>  | <b>121,397</b>     | <b>85,539</b>   | <b>206,936</b>    | <b>204,450</b>    |
| <b>Expenses:</b>   |                    |                 |                   |                   |
| Grant Transfers  | -                  | 75,906          | 75,906            | 75,175            |
| Salaries & Benefits  | 56,878             | -               | 56,878            | 56,734            |
| Supplies and Services  | 74,831             | 4,720           | 79,551            | 74,394            |
| Building Operating Expenses                                    | -                  | 2,605           | 2,605             | 2,626             |
| <b>Total Expenses</b>  | <b>131,709</b>     | <b>83,231</b>   | <b>214,940</b>    | <b>208,929</b>    |
| <b>Excess (Deficiency) of Revenues over Expenses</b>           | <b>\$ (10,312)</b> | <b>\$ 2,308</b> | <b>\$ (8,004)</b> | <b>\$ (4,479)</b> |

The purpose and nature of each External Services program is as follows:

- i) The Cafeteria provides food services for students at the school division's Middle Schools and High School over the noon hour, as well as for special events that are occurring within the school division throughout the year.

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- ii) Other programs represent the Kids First program and LPSD Kids-in-Motion program. The Kids First program helps vulnerable families to become the best parents they can by enhancing knowledge, providing support and building on family strengths. The LPSD Kids-in-Motion program promotes increasing physical activity for health, social, environmental and economic benefits.

**14. ACCUMULATED SURPLUS**

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes such as school generated funds, incomplete budgets, replacement of aging vehicles, community track and technology evergreening. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the internally restricted amounts.

Details of accumulated surplus are as follows:

|  | August 31<br>2015    | Additions<br>during the<br>year | Reductions<br>during the<br>year | August 31<br>2016    |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| <b>Invested in Tangible Capital Assets:</b>        |                      |                                 |                                  |                      |
| Net Book Value of Tangible Capital Assets          | \$ 50,270,773        | \$ 3,522,673                    | \$ (4,329,421)                   | \$ 49,464,025        |
| Less: Debt owing on Tangible Capital Assets        | 2,270,634            | -                               | (106,187)                        | 2,164,447            |
|  | <b>48,000,139</b>    | <b>3,522,673</b>                | <b>(4,223,234)</b>               | <b>47,299,578</b>    |
| <b>PMR maintenance project allocations (1)</b>     | <b>46,354</b>        | <b>268,141</b>                  | <b>(46,354)</b>                  | <b>268,141</b>       |
| <b>Internally Restricted Surplus:</b>              |                      |                                 |                                  |                      |
| <b>Capital projects:</b>                           |                      |                                 |                                  |                      |
| Designated for tangible capital asset expenditures | 3,299,633            | -                               | (3,149,633)                      | 150,000              |
| Community Track                                    | 16,000               | 8,000                           | -                                | 24,000               |
| Maintenance Vehicle Purchase                       | 20,000               | -                               | (20,000)                         | -                    |
| Technology Evergreening                            | 536,245              | 235,000                         | (219,129)                        | 552,116              |
| Facilities Upgrades                                | 3,742,759            | 2,162,672                       | (2,475,985)                      | 3,429,446            |
|  | <b>7,614,637</b>     | <b>2,405,672</b>                | <b>(5,864,747)</b>               | <b>4,155,562</b>     |
| <b>Other:</b>                                      |                      |                                 |                                  |                      |
| School generated funds                             | 320,829              | -                               | (74,454)                         | 246,375              |
| Board Strategies                                   | 580,000              | -                               | -                                | 580,000              |
| School budget carryovers                           | 90,686               | 25,891                          | (90,686)                         | 25,891               |
| Incomplete Budgets                                 | 35,005               | 365,045                         | (35,005)                         | 365,045              |
| Parkland Proceeds                                  | 98,432               | -                               | (5,684)                          | 92,748               |
| Kids First Program                                 | 76,896               | -                               | -                                | 76,896               |
|  | <b>1,201,848</b>     | <b>390,936</b>                  | <b>(205,829)</b>                 | <b>1,386,955</b>     |
| <b>Unrestricted Surplus</b>                        | <b>1,050,000</b>     | <b>37,050</b>                   | <b>-</b>                         | <b>1,087,050</b>     |
| <b>Total Accumulated Surplus</b>                   | <b>\$ 57,912,978</b> | <b>\$ 6,624,472</b>             | <b>\$ (10,340,164)</b>           | <b>\$ 54,197,286</b> |

- (1) **PMR Maintenance Project Allocations** represent transfers received from the Ministry of Education as funding support for maintenance projects on the school division's approved 3 year capital maintenance plans. Unspent funds at the end of a fiscal year are designated for future approved capital plan maintenance project expenditures.

The purpose and nature of each Internally Restricted Surplus amount is as follows:

- i) The Designated for tangible capital asset reserve is monies received through government grants, loans, and internal resources set aside to be used for the construction of the new K – 9 College Park School.
- ii) The Facilities upgrades fund will be used to fund capital projects in future fiscal years.
- iii) School generated funds are accumulated surpluses from the various extracurricular activities that are to support future operating costs of these activities.
- iv) The Board strategies fund is accessible by the board to support strategic initiatives that it feels are of importance to the division.
- v) School budget carryovers are unspent school budgets from the current year that are to be spent in the upcoming fiscal year.
- vi) Incomplete budgets are unspent funds on various projects that are to be completed in the upcoming fiscal year.
- vii) The Parkland proceeds fund is to be used to purchase specialized equipment to support the program for intensive needs children.
- viii) The Community track fund is to be used to enhance the track and field area at the Lloydminster Comprehensive High School.
- ix) The technology evergreening fund will be used to refresh computers and other technology over a predetermined period of time.
- x) The Maintenance vehicle purchases fund is to be used for the purchase of maintenance vehicles in the future.
- xi) The Kids First program represents a transfer received from the Ministry of Education as funding to support the Kids First program in the upcoming fiscal year.

## **15. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 17, 2015 and the Minister of Education on August 20, 2015.

## **16. RELATED PARTIES**

These financial statements include transactions with related parties. The school division is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges, and crown corporations under the common control of the Government of Saskatchewan. The school division is also related to non-crown enterprises that the Government jointly controls or significantly influences. In addition, the school division is related to other non-government organizations by virtue of its economic interest in these organizations.

### **Related Party Transactions**

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

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|                                     | 2016                 | 2015                 |
|-------------------------------------|----------------------|----------------------|
| <b>Revenues:</b>                    |                      |                      |
| Community Initiatives Fund          | \$ 8,643             | \$ -                 |
| Ministry of Education               | 12,192,111           | 11,923,404           |
| Saskatchewan Lotteries              | -                    | 2,794                |
| Saskatchewan WCB                    | 88,990               | 14,244               |
| SGI                                 | 197,502              | 240,796              |
|                                     | <b>\$ 12,487,246</b> | <b>\$ 12,181,238</b> |
| <b>Expenses:</b>                    |                      |                      |
| Good Spirit School Division         | \$ 15,115            | \$ 5,221             |
| Minister of Finance                 | 1,586                | 1,547                |
| Prairie North Health Authority      | 193                  | -                    |
| Saskatchewan WCB                    | 72,253               | 34,545               |
| SaskPower                           | 40,412               | 37,971               |
| SaskTel                             | 19,834               | 17,228               |
| SGI - Auto Fund Division            | 27,684               | 40,961               |
| Sun West School Division # 207      | 49,000               | 30,000               |
| Other Saskatchewan School Divisions | 750                  | 1,293                |
|                                     | <b>\$ 226,827</b>    | <b>\$ 168,766</b>    |
| <b>Accounts Receivable:</b>         |                      |                      |
| Ministry of Education               | \$ -                 | \$ 4,338,950         |
| SGI Driver's Ed                     | 66,045               | -                    |
|                                     | <b>\$ 66,045</b>     | <b>\$ 4,338,950</b>  |
| <b>Prepaid Expenses:</b>            |                      |                      |
| Good Spirit School Division         | \$ -                 | \$ 5,675             |
| Saskpower                           | 667                  | 583                  |
| SGI - Auto Fund Division            | 12,397               | 15,000               |
|                                     | <b>\$ 13,064</b>     | <b>\$ 21,258</b>     |

In addition, the school division pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

A portion of the revenue from the Ministry of Education includes funding allocated to principal and interest repayments on some school board loans.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

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**17. TRUSTS**

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

Information about these trusts is as follows:

|  | 2016             |                  |                  |                   | Total<br>2016     | Total<br>2015     |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|
|  | Craig            | Hawkins          | Jones            | Other             |                   |                   |
| Cash and short-term investments              | \$ 1,130         | \$ -             | \$ -             | \$ 75,110         | \$ 76,240         | \$ 120,961        |
| Portfolio investments                        | 73,100           | 55,251           | 46,991           | 250,689           | 426,031           | 328,476           |
| <b>Total Assets</b>                          | <b>\$ 74,230</b> | <b>\$ 55,251</b> | <b>\$ 46,991</b> | <b>\$ 325,799</b> | <b>\$ 502,271</b> | <b>\$ 449,437</b> |
| <b>Revenues</b>                              |                  |                  |                  |                   |                   |                   |
| Contributions and donations                  | \$ -             | \$ -             | \$ -             | \$ 75,723         | \$ 75,723         | \$ 6,000          |
| Interest on investments                      | 2,904            | 2,016            | 1,751            | 10,899            | 17,570            | 8,284             |
|  | 2,904            | 2,016            | 1,751            | 86,622            | 93,293            | 14,284            |
| <b>Expenses</b>                              |                  |                  |                  |                   |                   |                   |
| Awards to Students                           | 5,000            | 1,500            | 2,000            | 31,959            | 40,459            | 32,513            |
|  | 5,000            | 1,500            | 2,000            | 31,959            | 40,459            | 32,513            |
| Excess (Deficiency) of Revenue over Expenses | (2,096)          | 516              | (249)            | 54,663            | 52,834            | (18,229)          |
| Trust Fund Balance, Beginning of Year        | 76,326           | 54,735           | 47,240           | 271,136           | 449,437           | 467,666           |
| <b>Trust Fund Balance, End of Year</b>       | <b>\$ 74,230</b> | <b>\$ 55,251</b> | <b>\$ 46,991</b> | <b>\$ 325,799</b> | <b>\$ 502,271</b> | <b>\$ 449,437</b> |

**18. CONTRACTUAL OBLIGATIONS AND COMMITMENTS**

Significant contractual obligations and commitments of the school division are as follows:

- Lease agreements for the provision of Multi-Function Printers at all schools and Division Office.

Operating lease obligations of the school division are as follows:

|                                       | Operating Leases |                    |
|---------------------------------------|------------------|--------------------|
|                                       | Copier<br>Leases | Total<br>Operating |
| <b>Future minimum lease payments:</b> |                  |                    |
| 2017                                  | \$ 34,455        | <b>\$ 34,455</b>   |
| 2018                                  | 34,455           | <b>34,455</b>      |
| 2019                                  | 22,752           | <b>22,752</b>      |
| <b>Total Lease Obligations</b>        | <b>\$ 91,662</b> | <b>\$ 91,662</b>   |

**19. COMPARATIVE INFORMATION**

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

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**20. SUBSEQUENT EVENTS**

In May 2016 the Board of Education agreed to a property exchange with the City of Lloydminster. The Lloydminster Public School Division will transfer a parcel of land on the Alberta side of the city to the City of Lloydminster in exchange for a parcel of land on the Saskatchewan side of the city. The Minister of Education approved this exchange on June 30, 2016. As of August 31, 2016 the transfer had not been completed. This transfer is expected to be completed by November 30, 2016.

**21. 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 close monitoring of overdue accounts.

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 provincial grants and other accounts receivable at August 31, 2016 was:

|                        | August 31, 2016     |                  |             |                  |             |                     |
|------------------------|---------------------|------------------|-------------|------------------|-------------|---------------------|
|                        | Total               | Current          | 0-30 days   | 30-60 days       | 60-90 days  | Over 90 days        |
| Grants Receivable      | \$ 3,204,114        | \$ 7,392         | \$ -        | \$ -             | \$ -        | \$ 3,196,722        |
| Other Receivables      | 100,590             | 2,805            | -           | 97,785           | -           | -                   |
| <b>Net Receivables</b> | <b>\$ 3,304,704</b> | <b>\$ 10,197</b> | <b>\$ -</b> | <b>\$ 97,785</b> | <b>\$ -</b> | <b>\$ 3,196,722</b> |

**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 and through its budget practices and monitoring.

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

|   | August 31, 2016     |                       |                   |                     |
|---|---------------------|-----------------------|-------------------|---------------------|
|   | Within<br>6 months  | 6 months<br>to 1 year | 1 to 5 years      | > 5 years           |
| Accounts payable and accrued liabilities    | \$ 2,219,272        | \$ -                  | \$ -              | \$ -                |
| Long-term debt ( <i>includes interest</i> ) | 99,560              | 99,560                | 732,930           | 2,055,632           |
| <b>Total</b>                                | <b>\$ 2,318,832</b> | <b>\$ 99,560</b>      | <b>\$ 732,930</b> | <b>\$ 2,055,632</b> |

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$2,600,000 with interest payable monthly at a rate of prime less 1.85%. 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, 2016.

The school division minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency,
- investing in GICs and term deposits for short terms at fixed interest rates,
- managing cash flows to minimize utilization of its bank line of credit,
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt.