



LLOYDMINSTER PUBLIC SCHOOL DIVISION

Ensuring Personal Excellence For All Students

Lloydminster Public School

Division #99

2018-19 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 Gordon S. Wyant, Q.C.
Minister of Education

Dear Minister Wyant:

The Board of Education of Lloydminster Public School Division #99 is pleased to provide you and the residents of the school division with the 2018-19 annual report. This report presents an overview of the Lloydminster Public School Division's goals, activities and results for the fiscal year September 1, 2018 to August 31, 2019. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "David Thompson". The signature is fluid and cursive, with the first name "David" and last name "Thompson" clearly distinguishable.

David Thompson
Board Chair

Introduction

This annual report presents an overview of Lloydminster Public School Division's activities and results for the fiscal year September 1, 2018 to August 31, 2019.

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 deploying the Education Sector Strategic Plan in relation to its school division plan, provides a financial overview and audited financial statements, and includes appendices such as a school list and a payee list.

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



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, 2016 and will serve a four-year term. Board of Education members at August 31, 2019 were:

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

A list of the remuneration paid to board members in 2018-19 is provided in Appendix A.

Lloydminster Public School Division - Board of Education



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. 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, 2015*. The actual number of members varies from one SCC to another. Our SCC members are an integral part of our school communities through volunteering within classrooms, fundraisers and reviewing and supporting our school level plans.

The Education Regulations, 2015 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2018-19 Lloydminster Public School Division conducted two forums, for this purpose, for all ten of its SCCs and executives. The SCCs operate under the direction of the school and are not presently funded by the Board of Education.

The Regulations also require SCCs to work with school staff to develop an annual school level plan that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2018-19, all ten of the division's SCCs reviewed and signed these school level 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. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. The 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. We had two meetings in 2018-19, 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.

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 Lloydminster Public School Division (LPSD) 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 LPSD to be accountable to two provincial authorities and operating procedures.



LPSD 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 extracurricular 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.

Community Partnerships

Community Involvement

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 community partnerships.

Community and Parent Involvement

Research has shown that students achieve at higher levels in school when their families 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.

LPSD had over 1000 parent volunteers throughout the 2018-19 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 Junior A Bobcats Hockey.

LPSD uses 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 LPSD 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 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.

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, Métis and Inuit (FNMI) content, perspectives and ways of knowing, and the adaptive dimension.

In addition, each school in LPSD 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
- Cree Language instruction
- Distance education
- Eco 9
- English as an Additional Language programming
- Hockey Academy
- Junior kindergarten program
- Land-Based Cultural Leadership
- Music/band programming
- Nutrition programs
- Pre-kindergarten programs
- Technical/Vocational programs
- Technology-enhanced learning

Additional services and supports are offered to students and teachers by specialized LPSD 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
- First Nations Metis and Inuit Lead (FNMI) Teachers

The Lloydminster Public School Division has undertaken a number of ongoing initiatives which include the following:

- Early Reading Intervention
- Skills Canada
- Student Leadership
- Job Safety
- Hockey Academy
- Technology Plan
- Avery Outreach School
- FNMI Cultural Activities and Events
- Embedded Music Lessons through Friends of Performing Arts (FOPA)
- Student and Staff Wellness

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. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students.

2018-19 was the fifth 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; and,
- Alignment of human, physical and fiscal resources.

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

The Ministry of Education is pleased to have collaborated with First Nations and Métis organizations, Elders and Traditional Knowledge Keepers, post-secondary and provincial Prekindergarten to Grade 12 education stakeholders to update and renew [*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework*](#). This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level in alignment with the goals of the Education Sector Strategic Plan. *Inspiring Success* is intended to guide and inform planning and implementation of initiatives aimed at improving outcomes for First Nations, Métis and Inuit students.

The goals of *Inspiring Success* are:

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

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

- By June 2018, at least 75% of students will be at or above grade level in reading and writing.
- By June 2019, at least 75% of students will be at or above grade level in math.

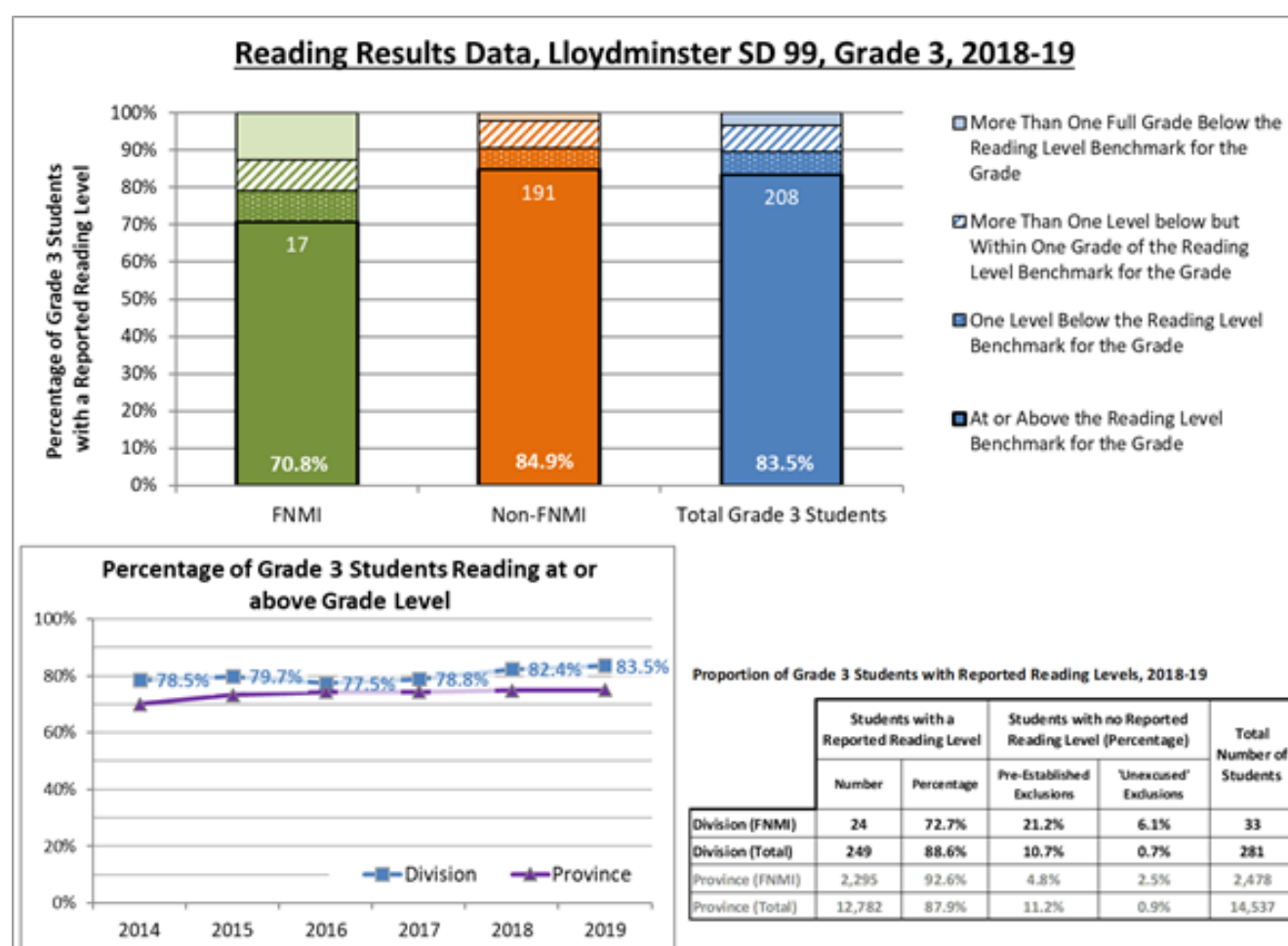
| | |
|--|---|
| <p>School division goals aligned with Reading, Writing and Math at Grade Level outcome</p> | <ul style="list-style-type: none"> • By June 30, 2020 80% of students will be at or above grade level in reading (Gr. 1-3). • By June 30, 2020 80% of students will be at or above grade level in math (number strand). (Gr. 2, 5, 8) • By June 30, 2020 80% of students will be at or above grade level in writing. (Gr. 4, 7, 9) |
| <p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</p> | <p>Data collected for Reading (Gr. 1-6), Writing (Gr. 4,7,9) and Math (Gr. 2,5,8).</p> <ul style="list-style-type: none"> • Data was collected and analyzed at each school. <p>Representatives from LPSD attended the annual Reading, Writing and Math literacy day hosted by the Saskatchewan Education Sector.</p> <p>100% of Elementary Schools deployed a literacy program based on Saskatchewan Reads (Sask Reads) that was aligned with the Educational Strategic Sector Plan.</p> <ul style="list-style-type: none"> • LPSD elementary schools developed a Saskatchewan Reads sustainability plan in collaboration with their school Superintendent (reference Appendix D in Saskatchewan Reads). • In-school administrators observed teachers to support and celebrate the teachers' learning (reference Saskatchewan Reads for Administrators. Pg. 32-34). • In-school administrators strategically planned the use of Literacy Leads within their schools. • In-school administrators involved the Literacy Lead as part of the school improvement team. <p>Provided classroom support in literacy and numeracy instruction.</p> <ul style="list-style-type: none"> • Writing and Numeracy professional development was provided by the Saskatchewan Professional Development Unit. |

| | |
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| | <ul style="list-style-type: none"> • Literacy Leads provided differentiated professional development based on individual needs. • Literacy Leads provided classroom mentorship. <p>Provided professional development necessary for in-school administrators.</p> <ul style="list-style-type: none"> • In school administration reflected upon and developed practices outlined in Saskatchewan Reads for Administrators & Appendix D in Saskatchewan Reads. • Conference opportunities and a book study were provided. <p>Supported the improvement of reading and writing achievement at the Middle School.</p> <ul style="list-style-type: none"> • Writing professional development was provided by the Saskatchewan Professional Development Unit. • Professional development opportunities and classroom mentorship were provided to support guided instruction. • Teachers new to LPSD were provided Kyrene Beers resource books and professional development based on individual needs. |
| Measures for Reading, Writing and Math at Grade Level | |

Proportion of Grade 3 Students Reading At or Above Grade Level

Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth Improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.

The following bar graph displays the percentage of Grade 3 students (FNMI, non-FNMI, all) by reading level. The chart below the graph shows the percentage of Grade 3 students reading at or above grade level relative to the province over a period of time. The table shows the proportion of Grade 3 students with reported reading levels.



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

Source: Ministry of Education, 2019

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

Results for LPSD increased in 2018-19 to 83.5% of Grade 3 students reading at or above grade level, up from 82.4% in 2017-18 and 78.8% in 2016-17. Aside from a decrease in 2015-16, LPSD has experienced steady growth since 2014. Overall in 2018-19, results were higher than the provincial results of 75.0%.

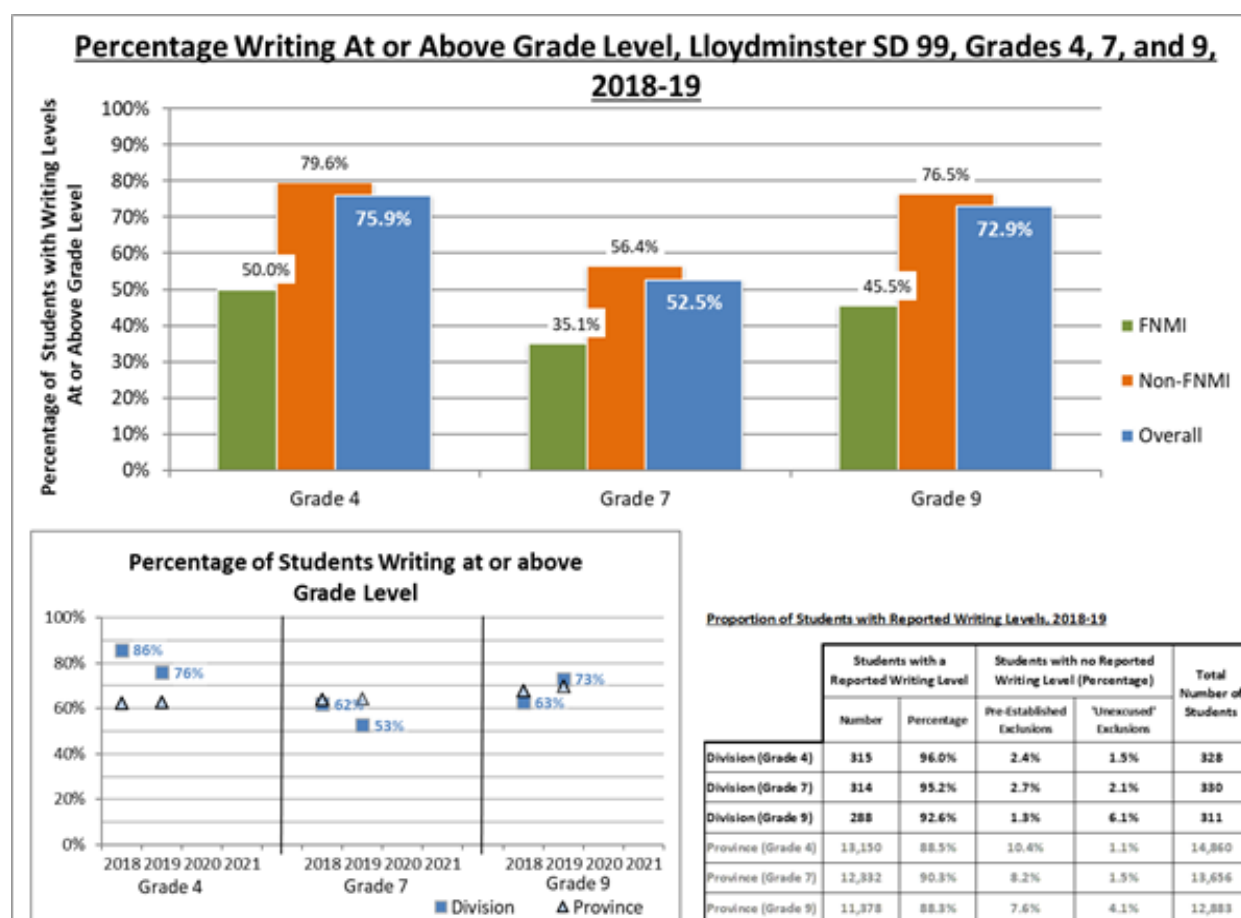
LPSD was pleased that the results for the Grade 3 students overall are consistently above the provincial results (74.9% in 2018-19). LPSD continues to track the progress and actively analyze the data for those students who have not yet achieved grade level in reading.

In 2018-19, 70.8% of Grade 3 FNMI students in LPSD were reading at or above grade level (much higher than the provincial results for this group of students at 55.4%). Results for Grade 3 Non-FNMI students in LPSD were also above the province. LPSD continues to work on closing the gap in achievement between FNMI and Non-FNMI students in the school division.

Proportion of Students Writing At or Above Grade Level

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial writing goal is that by June 2020 at least 80% of grades 4, 7 and 9 students will be at or above grade level as determined by the provincial rubric. ESSP writing results are being reported for a second time in 2019. Students need strong written communication skills to meet the challenges of their future. Writing helps students to: learn; shape critical thought; express and record ideas; convince others; and demonstrate knowledge and veracity. Developing writing skills also reinforces reading skills.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 4, 7 and 9 by levels according to the provincial writing rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



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

not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students Writing At or Above Grade Level

In 2018-19, 75.9% of Grade 4 LPSD students achieved at or above grade level (compared to the province at 62.7%), which was a 10% decrease from 2017-18. In 2018-19, 52.5% of Grade 7 LPSD students achieved at or above grade level (compared to the province at 64.2%), which was a 9% decrease from 2017-18. In 2018-19, 72.9% of Grade 9 LPSD students achieved at or above grade level (compared to the province at 69.8%), which was a 10% increase from 2017-18. LPSD is concerned about the overall decrease in results from 2017-18 for grades 4 and 7.

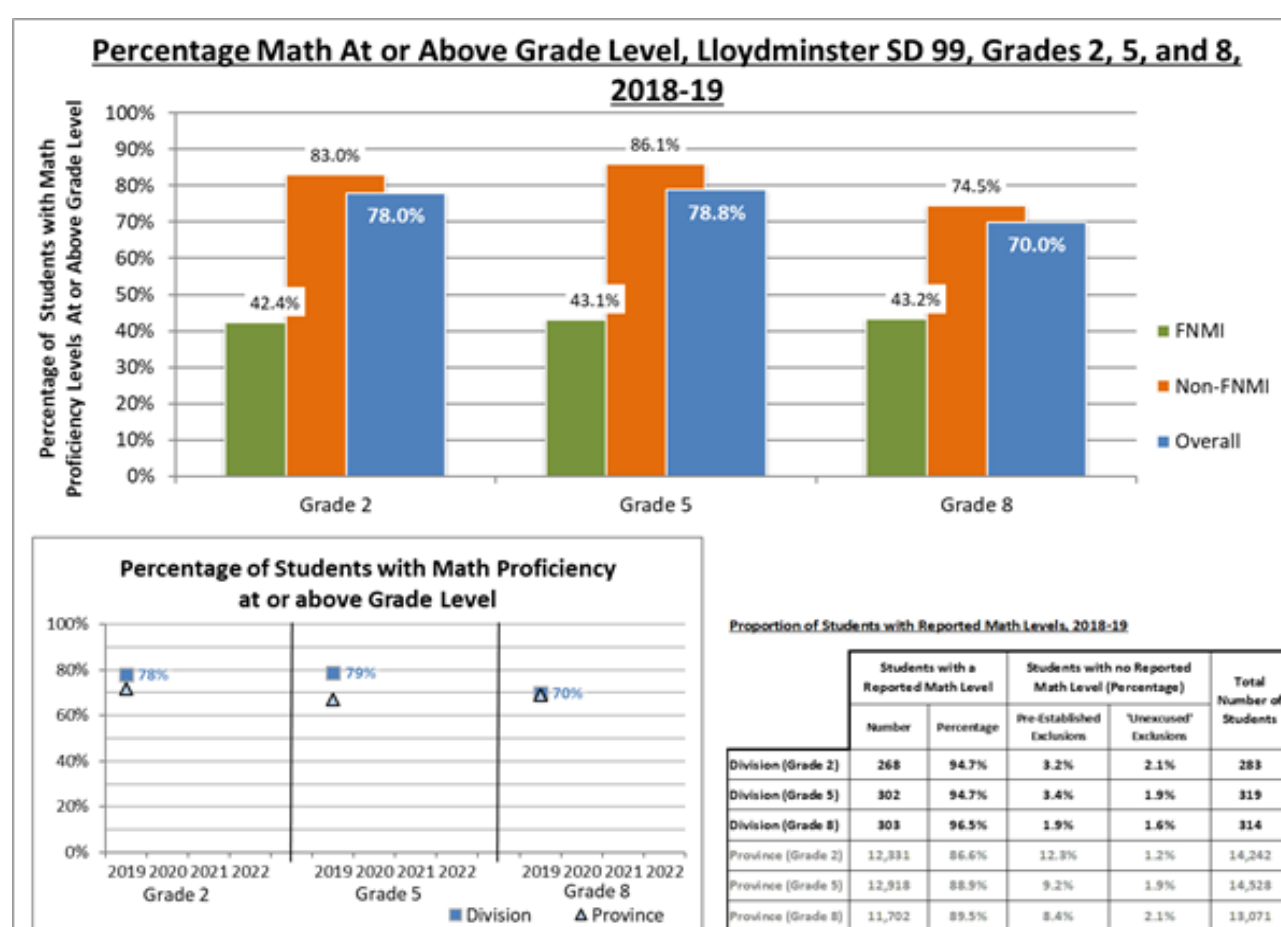
- In Grade 4 for LPSD, 50% of FNMI students achieved at or above grade level (compared to the province at 39.6%), 79.6% of Non-FNMI students achieved at or above grade level (compared to the province at 67.9%) and 75.9% of students overall were at or above grade level (compared to the province at 62.7%).
- In Grade 7 for LPSD, 35.1% of FNMI students achieved at or above grade level (compared to the province at 41.9%), 56.4% of Non-FNMI students achieved at or above grade level (compared to the province at 69.5%) and 52.5% of students overall were at or above grade level (compared to the province at 64.2%).
- In Grade 9 for LPSD, 45.5% of FNMI students achieved at or above grade level (compared to the province at 48.7%), 76.5% of Non-FNMI students achieved at or above grade level (compared to the province at 74.0%), 72.9% of students overall were at or above grade level (compared to the province at 69.8%).

There is concern that results for LPSD grades 4 and 7 students have declined from 2017-18, and that results for grades 7 and 9 students do not meet the provincial goal of 80% of students writing at or above grade level.

Proportion of Students At or Above Grade Level in Mathematics

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. The provincial goal is that by June 2020 at least 80% of grades 2, 5 and 8 students will be at or above grade level as determined by the provincial rubric. ESSP math number strand results are being reported for the first time in 2019. Students who develop an understanding of the number strand outcome become flexible and confident with numbers, and can transfer those abilities to more abstract problems.

The following bar graph displays the percentage of students (FNMI, non-FNMI, all) in Grades 2, 5 and 8 mathematics by levels according to the provincial number strand rubric. The chart below the graph shows school division results relative to the province over a period of time. The table shows the proportion of students with reported results.



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

Source: Ministry of Education, 2019

Analysis of Results – Proportion of Students At or Above Grade Level in Mathematics

The Grade 2 overall result of 78.0% of students who are at or above grade level were comparable to those of the province at 71.9%, but still below the provincial goal of 80% of students achieving at or above grade level in math. The Grade 5 overall results of 78.8% of students who are at or above grade level were comparable to those of the province at 78.8%, however, LPSD was still below the provincial goal of 80% of students achieving at or above grade level in math. The Grade 8 overall results of 70.0% of students who are at or above grade level were comparable to those of the province at 68.8%, however, LPSD is still below the provincial goal of 80% of students achieving at or above grade level in math.

- In Grade 2 for LPSD, 42.4% of FNMI students achieved at or above grade level (compared to the province at 49.0%), 83.0% of Non-FNMI students achieved at or above grade level (compared to the province at 76.7%) and 78.0% of students overall were at or above grade level (compared to the province at 71.9%).
- In Grade 5 for LPSD, 43.1% of FNMI students achieved at or above grade level (compared to the province at 43.3%), 86.1% of Non-FNMI students achieved at or above grade level (compared to the province at 72.4%) and 78.8% of students overall were at or above grade level (compared to the province at 67.0%).
- In Grade 8 for LPSD, 43.2% of FNMI students achieved at or above grade level (compared to the province at 42.5%), 74.5% of Non-FNMI students achieved at or above grade level (compared to the province at 74.9%), 70.0% of students overall were at or above grade level (compared to the province at 68.8%).

Areas we need to attend to include the gap between FNMI and Non-FNMI achievement. While LPSD results for grades 2, 5 and 8 are slightly above provincial results, they do not meet the provincial goal of 80% of students at or above grade level in math.

Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates

ESSP Outcome:

By June 30, 2020, collaboration between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit partners will result in significant improvement in First Nations, Métis and Inuit student engagement and will increase three-year graduation rates from 35% in June 2012 to at least 65% and the five-year graduation rate to at least 75%.

ESSP Improvement Targets:

- **Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.**
- **By June 2019, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.**
- **By 2018, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures.**

ESSP Priority:

In partnership with First Nations, Métis and Inuit stakeholders, continue to implement the Following Their Voices (FTV) Initiative.

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| <p>School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>LPSD Goal:</p> <p>Collaboration between First Nations, Metis and Inuit and non-FNMI partners will result in significant improvement in First Nations, Metis and Inuit student engagement and will increase three-year graduation rates from 56.3% in June 2015 to at least 65% in June 2020.</p> |
| <p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome</p> | <p>Schools connected with various organizations and Elders to encourage partnership initiatives.</p> <ul style="list-style-type: none"> ● Implemented Protocols for the Treaty 6 Land Acknowledgement. This is now followed at LPSD school and division events. (Administrative Procedure in place) ● Began the process of Treaty 6 and Metis Flag raising events in LPSD schools. (Began education of staff and students on the “why”). ● Students experienced Aboriginal cultural events in all schools as well as experienced Aboriginal ongoing cultural programming. <p>In response to the TRC’s Calls to Action, learning environments were responsive to student needs, including positive relationships and shared responsibility.</p> <ul style="list-style-type: none"> ● An increased number of LPSD teachers have <i>Teaching Treaties in the Classroom Training (beyond humanities)</i>. ● Specific First Nations and Metis professional development was offered to teachers. ● Three LPSD Principals/Vice Principals were trained as Leading to Learn: Impacting First Nations, Inuit and Metis Student Outcome facilitators. ● A First Nations Education resource bank was developed and shared with LPSD teachers. (curriculum & Elder connections) ● A pilot project (kindergarten classroom) of primary students assessed with <i>Help Me Tell My Story</i>. ● Students and teachers developed an awareness of reconciliation. Schools engaged students in school-wide or classroom-based reconciliation project(s). ● The school division utilized the report on OurSCHOOL (Inclusion composite) implementation and provided a response to data in schools. <p>Facilitated transition plans for students moving through and among LPSD including mechanisms for sharing information.</p> <ul style="list-style-type: none"> ● Schools reflected on and acquired understanding in relationship protocols and communication protocols as outlined in the <i>FNMI Student Transitions Rubric</i> provided by the ministry. |

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| | <p>Schools engaged families and caregivers in student support.</p> <ul style="list-style-type: none"> Schools invited First Nations and Metis families to school events and developed relationships. |
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Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

Average Final Marks

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

The following table 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, 2018-19 | | | | | | |
|--|--------------|---------------------|----------|---------------------|----------|---------------------|
| Subject | All Students | | Non-FNMI | | FNMI | |
| | Province | Lloydminster Public | Province | Lloydminster Public | Province | Lloydminster Public |
| English Language Arts A 10 (Eng & Fr equiv) | 73.9 | 71.3 | 77.0 | 72.7 | 62.0 | 59.4 |
| English Language Arts B 10 (Eng & Fr equiv) | 73.2 | 72.9 | 76.5 | 74.2 | 60.8 | 61.7 |
| Science 10 (Eng & Fr equiv) | 72.6 | 67.2 | 76.0 | 68.8 | 59.8 | 55.1 |
| Math: Workplace and Apprenticeship 10 (Eng & Fr equiv) | 73.3 | 67.4 | 77.2 | 69.0 | 60.7 | 62.0 |
| Math: Foundations and Pre-calculus 10 (Eng & Fr equiv) | 73.3 | 70.4 | 75.6 | 71.4 | 61.1 | 57.3 |
| English Language Arts 20 (Eng & Fr equiv) | 75.6 | 75.4 | 77.7 | 75.9 | 65.2 | 69.7 |
| Math: Workplace and Apprenticeship 20 (Eng & Fr equiv) | 67.7 | 65.9 | 70.2 | 65.3 | 63.1 | 67.8 |
| Math: Foundations 20 (Eng & Fr equiv) | 74.7 | 67.8 | 76.3 | 68.4 | 65.3 | 55.4 |

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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Average Final Marks

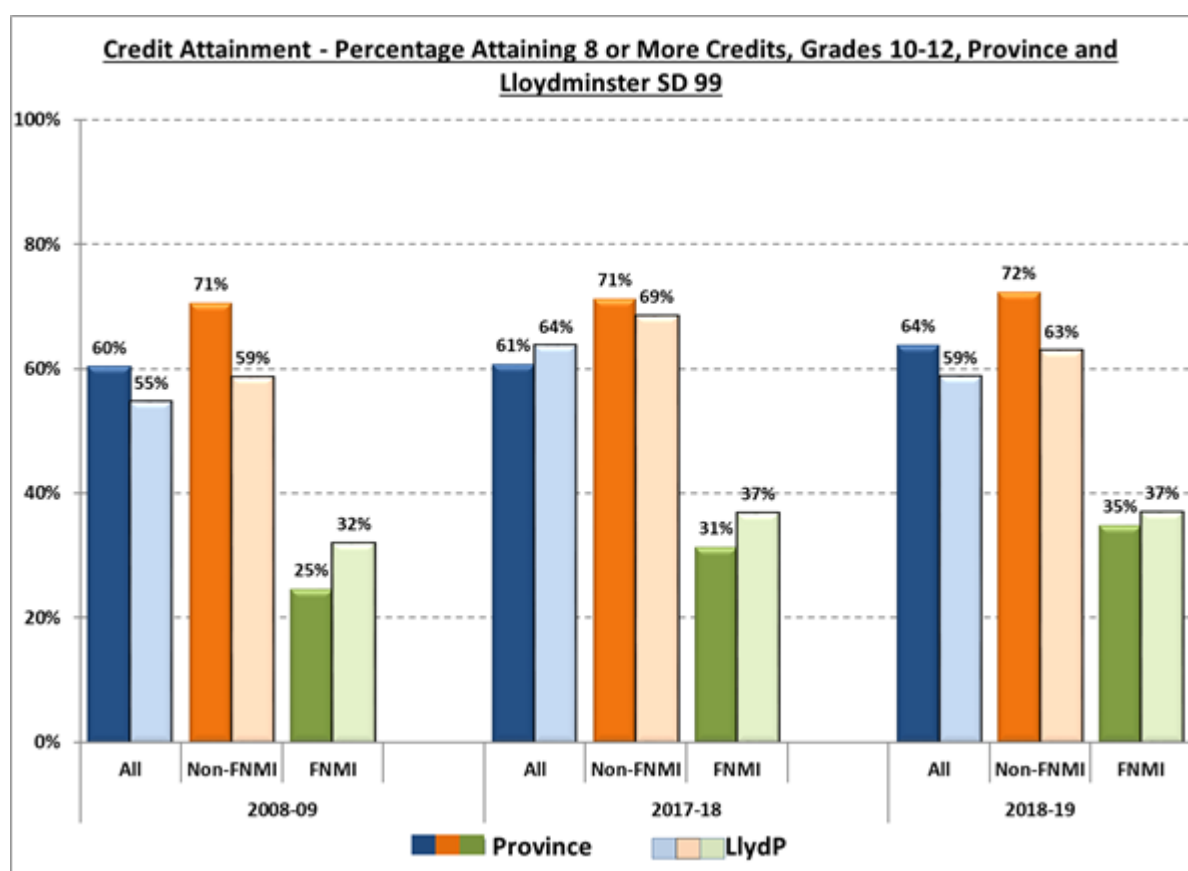
The LPSD average final marks for selected secondary-level courses for FNMI students were higher than the FNMI students of the province in English Language Arts (ELA) B 10, Math: Workplace and Apprenticeship 10, ELA 20, and Math: Workplace and Apprenticeship 20. The average final marks for selected secondary-level courses for all students in LPSD are lower than the province in all eight course areas. This is consistent with LPSD's Non-FNMI population as well in relation to the province. In seven of the selected secondary-level courses, FNMI students achieved lower grades than Non-FNMI students and in one course,

(Math: Workplace and Apprenticeship 20), the grade was higher for FNMI students. This trend has been consistent for the past five years. The differences in average finals marks between FNMI and Non-FNMI students in LPSD ranges from -2.5 to 14.1 percentage points 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. A cross-section of OurSCHOOL Survey data and attendance data will be helpful.

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



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

Source: Ministry of Education, 2019

Analysis of Results – Credit Attainment

The percentage of grades 10-12 LPSD students overall attaining 8 or more credits in Lloydminster Public School Division has fluctuated over the past three years; to a rate 5 percent lower than the provincial results. The percentage of FNMI grades 10-12 students attaining 8 or more credits in Lloydminster Public School Division (37%) was slightly higher than the province (35%) in the 2018-19 school year. However, the difference in the percentage of FNMI students in LPSD attaining 8 or more credits compared to the percentage of non-FNMI students attaining 8 or more credit was 26 percentage points compared to the province with a spread of 37 percentage points. 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. Results for LPSD at the elementary level, such as the Grade 3 reading results, suggest that differences in results between these two groups of students are being reduced.

Graduation Rates

ESSP Outcome:

By June 30, 2020, Saskatchewan will achieve an 85% three-year graduation rate and a 90% five-year graduation rate.

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- By June 2018, students will report a 5% increase in intellectual engagement as measured by OurSCHOOL.

School Division goals aligned with the Graduation Rates outcome

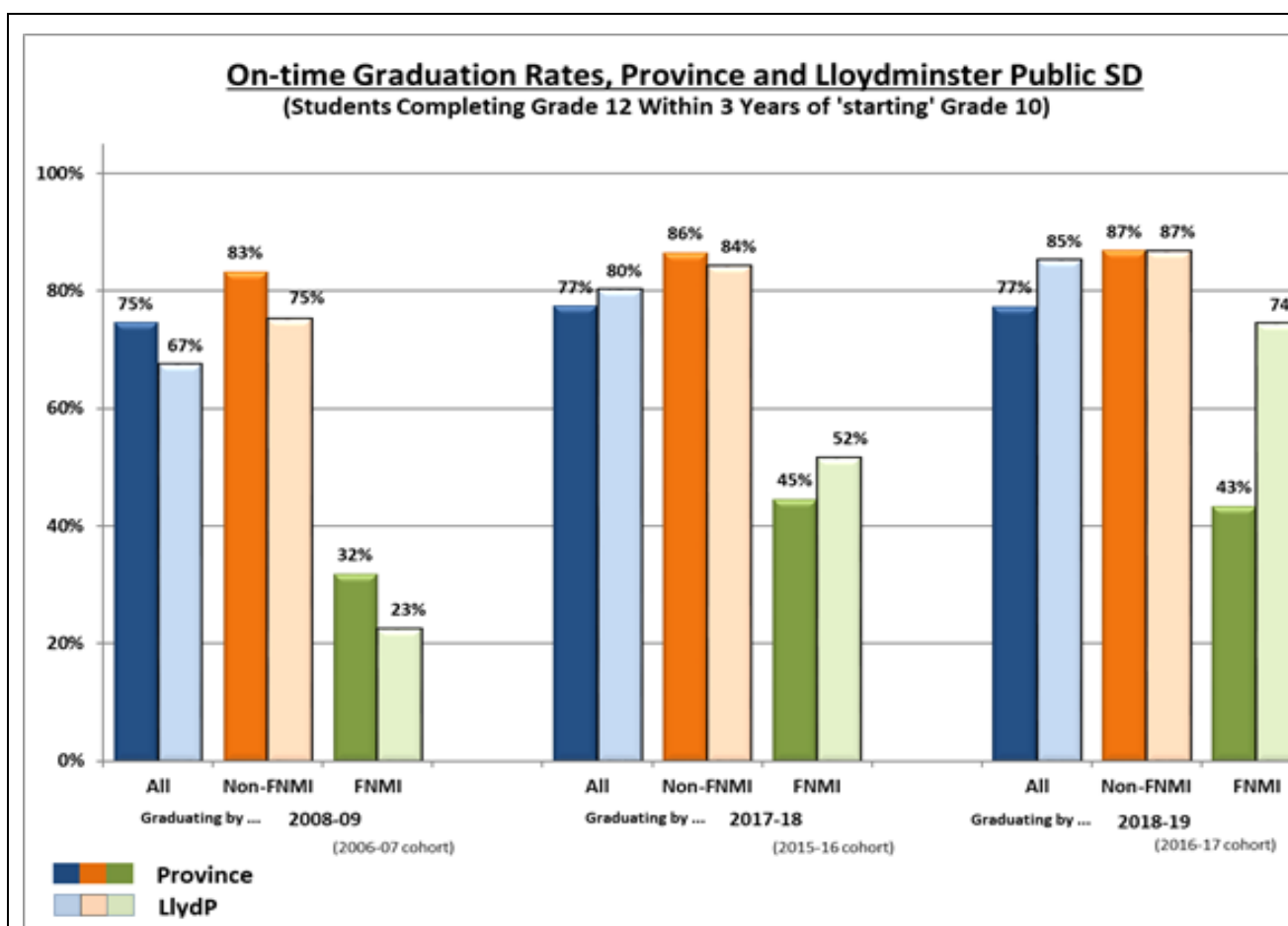
By June 30, 2020, Saskatchewan will achieve an 85% graduation rate and a 90% 5-year graduation rate.

School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Graduation Rates outcome

Explored and shared successful initiatives emerging from school division graduation rate improvement plans.

- FNMI Teacher and the Graduation Rate Outcome Team shared promising practices on the SASKGraduates website and attended both the Graduation Rate and Attendance Symposium.

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| | <p>Conducted an analysis of the impact of school and school division policies and procedures that created barriers that impacted student achievement.</p> <ul style="list-style-type: none"> ● Barriers were identified by Focus groups, OurSCHOOL Survey, and Course Completion Rates. <p>Implementation of My Student First Classroom</p> <ul style="list-style-type: none"> ● Learning Targets were incorporated in Teacher’s planning and practice. ● Enhanced teacher-student relationships. ● Reviewed and renewed policy. ● Increased awareness by staff members. ● Reviewed the Attendance School Policy and incentives were put into place. <p>Continued using strategies so all Grade 9 students have a graduation and post-graduation plan, and established a process for maintaining those plans through Grade 12.</p> <ul style="list-style-type: none"> ● Schools monitored individual student progress toward graduation and each student’s story was understood and consciously supported by several adults in the school. ● Lloydminster Comprehensive High School student services staff met with every student in semester 1 and semester 2. ● Students utilized My Blueprint (an online education and career planning tool). |
| Measures for Graduation Rates | |
| Grade 12 Graduation Rate: On-time (within 3 years) | |
| <p>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 on measure of the efficiency of the school system.</p> <p>The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within three years of entering Grade 10, along with provincial results in each of these categories.</p> | |



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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – On-time Graduation Rates (within 3 years)

Over the past 10 years, Lloydminster Public School Division's on-time graduation rates for all students have shown steady increases. In 2008-09, the on-time graduation rate was 67% for all students; the 2017-18 rate was 80% for all students; and last year's graduation rate for all students was 85%. Compared to the provincial on-time graduation rate for all students, LPSD students have achieved graduation status at a slightly higher rate.

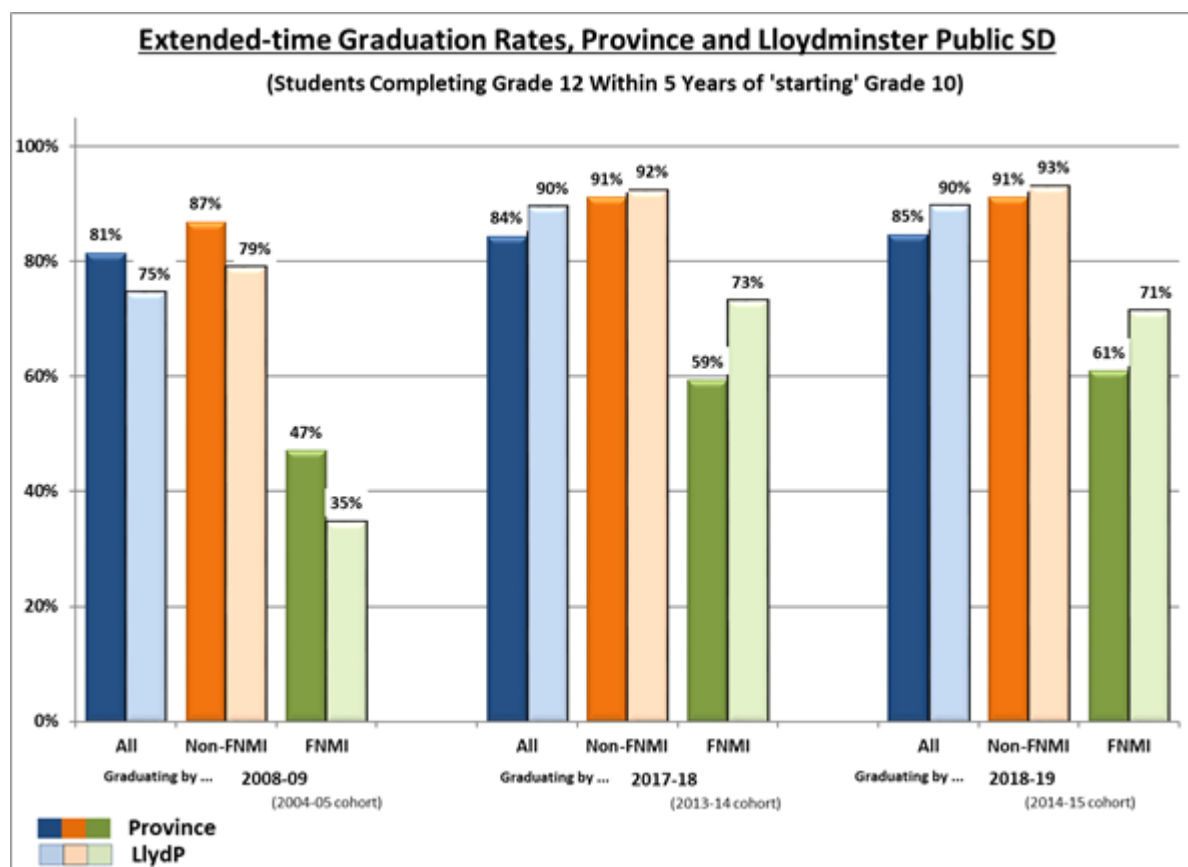
Lloydminster Public School Division FNMI on-time graduation rates have gradually increased over the past 10 years. The results in 2008-09 were 23% and the results from the last two years were as follows: 2017-18 (52%) and 2018-19 (74%). The FNMI on-time graduation rate for 2018-19 resulted in an increase to

74%. Compared to the FNMI provincial on-time graduation rate of 43%, LPSD FNMI students have achieved a significantly higher graduation rate. The division's FNMI graduation rate has been consistently higher than the province's FNMI graduation rate over the past 10 years; however, a 13% graduation difference between FNMI and Non-FNMI is still evident. This achievement gap is a concern. The school division will attend further analysis of this data to investigate the decline.

Grade 12 Graduation Rate: Extended-time (within 5 years)

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

The following graph displays the percentage of students (all students, non-FNMI and FNMI) in the school division who graduated within **five years** of entering Grade 10, which includes those who graduated 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 First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Extended-time Graduation Rates (within 5 years)

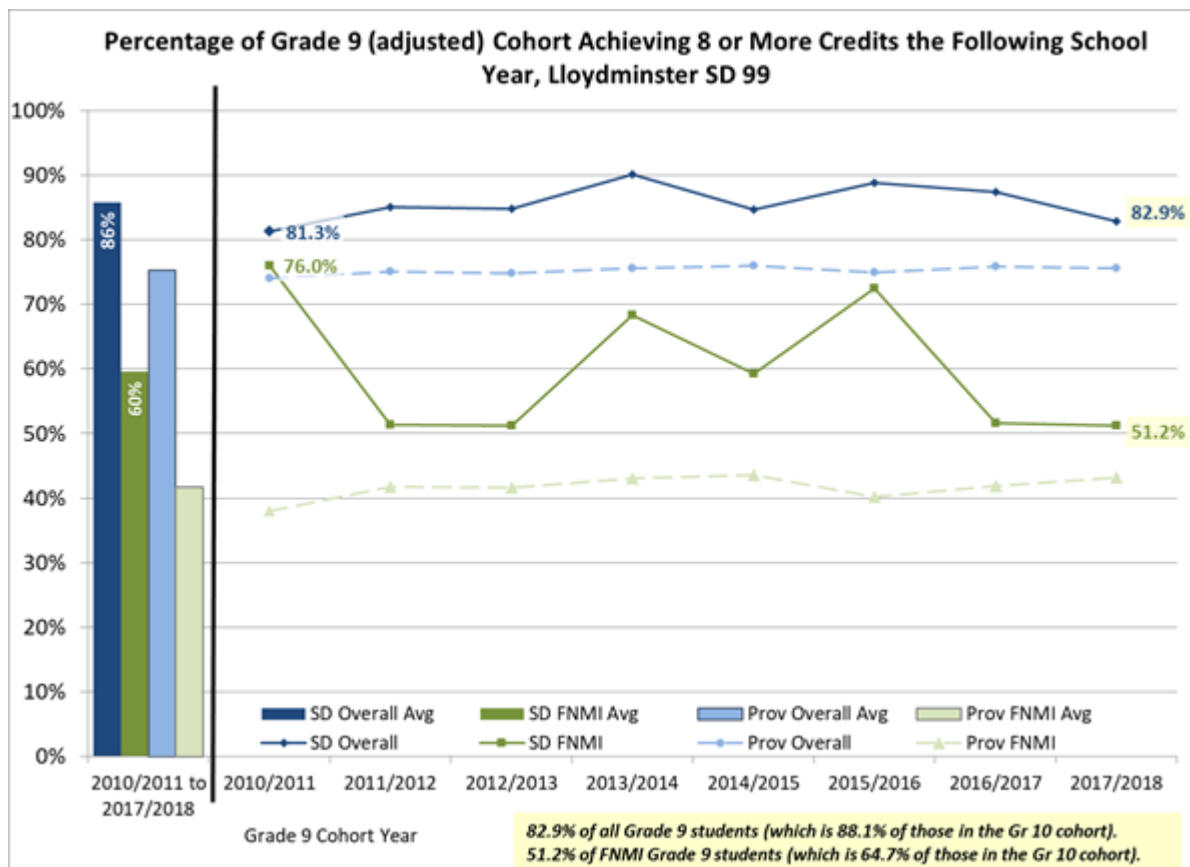
Extended time Graduation Rates for Non-FNMI students for Lloydminster Public School Division have increased slightly from 2017-18 (92%) to 2018-19 (93%). In 2018-19 this rate was slightly above the provincial results (91%). Extended-Time Graduation Rates for FNMI students for Lloydminster Public School Division have decreased slightly from 2017-18 (73%) to 2018-19 (71%).

The school division will attend to further analysis of this data to investigate the decline. Some 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. LPSD intends 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 per year is important for steady progress towards graduating on-time.

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



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

Source: Ministry of Education, 2019

Analysis of Results – Grade 9 to 10 Transition

The percentage of the Grade 9 FNMI cohort achieving 8 or more credits the following year has decreased over the past eight years; two positive spikes in the trend line occurred in 2013/14 and 2015/16. In 2017/18, 51.2% of the 2016-17 Grade 9 FNMI cohort students achieved 8 or more credits in Grade 10; 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 decreased over the past six years, however, in the last year, the decline was slight. In 2016-17, 82.9% of all the 2015-16 Grade 9 cohort students in Lloydminster Public School Division achieved 8 or more credits in the following year; this was a decline from the 2015-16 school year but still exceeded the provincial results.

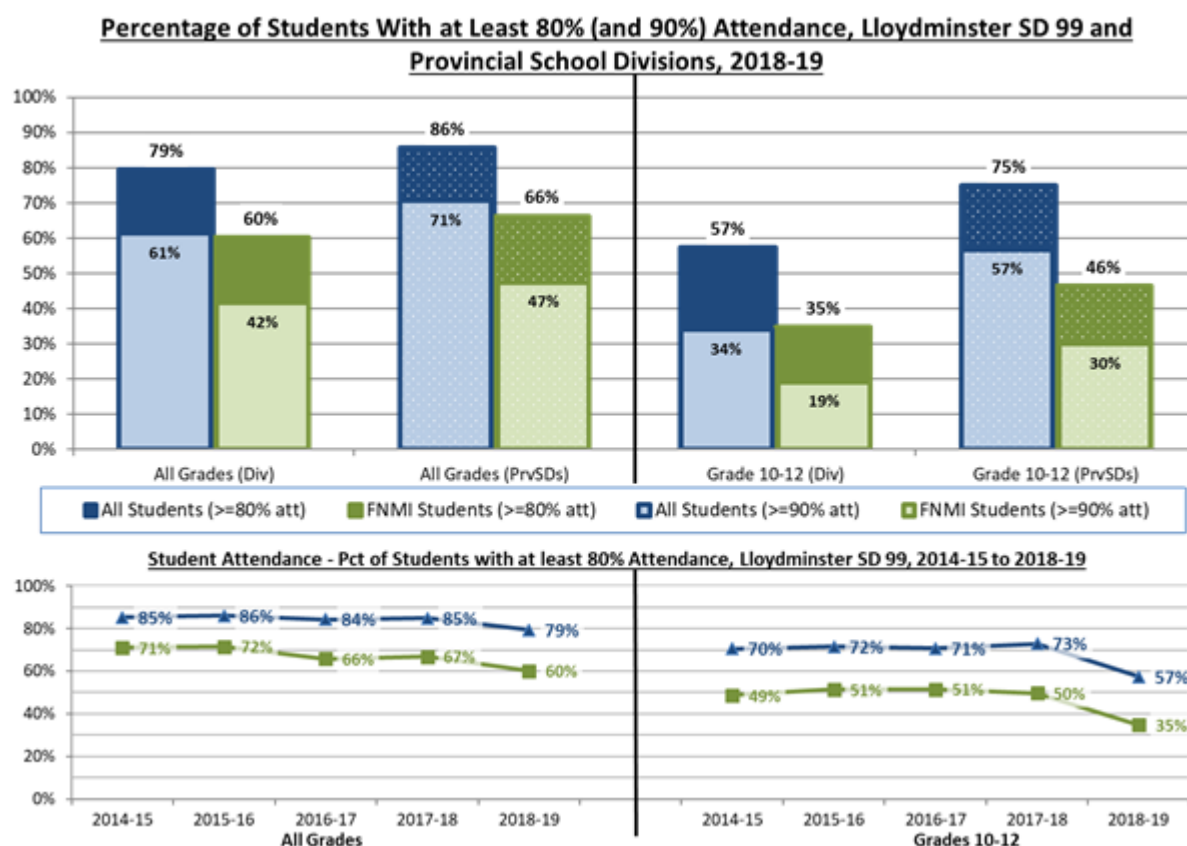
Lloydminster Public School Division is concerned with the decline of the percentage of Grade 9 cohort

students transitioning to Grade 10 and these results indicate that a concentrated effort is needed. As a school division, the achievement gap between all students and the FNMI students is a concern; LPSD intends to analyze this further.

Attendance

Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance.

The following bar graph displays the percentage of students in the school division (all students and the FNMI subpopulation) with at least 80% attendance and with at least 90% attendance, for all grades PreK-12 and grades 10-12, along with provincial results for each category. The line graph shows the percentage of students in the school division in the past five years who have at least 80% attendance for the specified year, with a specific look at grades 10-12.



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying

individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2019

Analysis of Results – Attendance

The percentage of the LPSD students of all grades with at least 80% attendance rate has decreased from 2017-18 (85%) to 2018-19 (79%). In 2018-19, this rate was lower than the provincial results (86%). The significant gap between all students (79%) and the FNMI (60%) population is a concern; LPSD intends to analyze this further.

The percentage of the students of grades 10 - 12 with at least 80% attendance rate has significantly decreased from 2017-18 (73%) to 2018-19 (57%). In 2018-19, this rate was lower than the provincial results (75%). The significant gap between all students (57%) and the FNMI (35%) population is a concern; LPSD intends to analyze this further.

In all accounts, as a school division, the percentage of LPSD students with at least 80% attendance rate was lower than the provincial rate; ongoing strategies will be explored to improve the overall rates.

Early Years

ESSP 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.

ESSP Improvement Targets:

- By June 2018, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

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| <p>School division goals aligned with the Early Years outcome</p> | <ul style="list-style-type: none"> ● By June 2020, children aged 0-6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades. |
| <p>School division actions taken during the 2018-19 school year to achieve the outcomes and targets of the Early Years outcome</p> | <p>Supported use of EYE results.</p> <ul style="list-style-type: none"> ● Provided EYE data reports and resources from ministry to school administration and teachers. ● Implemented ministry developed resource of developmentally appropriate practices into Early Learning programs and Kindergarten. <p>Supported the enhancement of early childhood teaching practices through formal and informal professional development opportunities.</p> <ul style="list-style-type: none"> ● In partnership with the Saskatchewan Professional Development Unit (SPDU), hosted the following PD opportunities <ul style="list-style-type: none"> ○ Connecting Curriculum to Play ○ Developing Self-Regulation and Social Emotional Skills in the Early Years ○ Parent and Family Engagement ● Early Years Community of Practice met every second month to discuss best practices and reflect on professional development. <p>Aligned LPSD practices with Ministry standards.</p> <ul style="list-style-type: none"> ● School based administrators utilized provincial resources to conduct classroom visitations to provide feedback to teachers. <p>Continued to implement and enhance effective practices for family engagement in Early Learning programs and Kindergarten.</p> <ul style="list-style-type: none"> ● Provided an online presence to connect with parents. ● Ensured schools were aware of and connected with Junior and PreKindergarten students that would attend Kindergarten in their schools. |

- Schools developed and implemented a plan for family engagement (letters, phone calls, special evenings, school events, etc.)

Continued to work with partner agencies to promote early learning.

- Enhanced partner agency knowledge and understanding of Ministry PreKindergarten and Early Learning (PUF) goals and criteria
- Continued collaborative partnerships with partner agencies to identify vulnerable students and families.

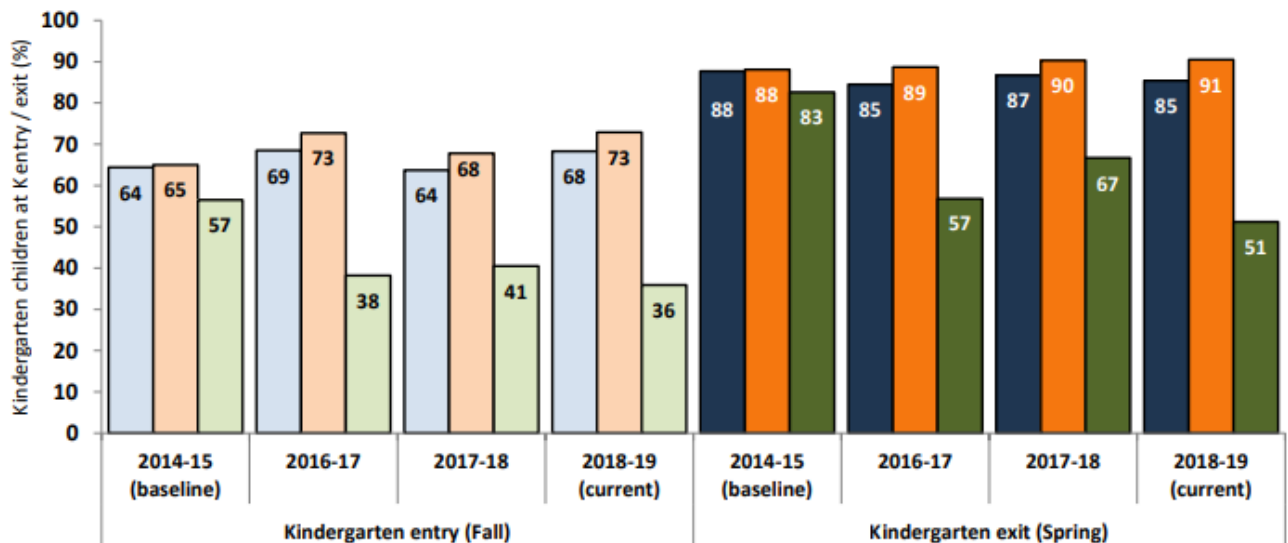
Measures for Early Years

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. RTI is a preventative 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 graph displays the percentage of children (all children, non-FNMI and FNMI) in the division assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit, for the 2014-15 (baseline) year and the three most recent years, as well as provincial results for the same time period.

Lloydminster Public SD 99



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

School division EYE-TA displays show results for self-declared First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk children (FNMI) and for those who do not identify as FNMI (non-FNMI), provided both comparison groups consist of a minimum of 10 children. It should be noted that the non-FNMI group may include FNMI students who choose not to self-identify, or who have yet to self-identify.

Source: Ministry of Education, Early Years Branch, 2019

Analysis of Results – Early Years Evaluation

Trends:

- Year after year (2015 to 2019) we see an approximate increase of 20 percentage points at Tier 1 from kindergarten entry to exit in all categories for LPSD. This means that about 50 students move into the Tier 1 category during Kindergarten and are ready to learn in Grade 1.
- LPSD has overall results that are higher than the province at exit (85% in 2018-19 compared to 79%)
- 2016-17 EYE-TA results for LPSD went from 69% in the fall (Province 58%) to 85% in the spring (province 80%) for an overall increase of 16 percentage points.
- 2017-18 EYE-TA results for LPSD went from 64% overall in the fall (Province 57%) to 87% in the Spring (Province 79%) for an overall increase of 23 percent as opposed to the province at 22 percent.
- 2018-19 EYE-TA results for LPSD went from 68% overall in the fall (Province 56%) to 85% in the spring (province 79%) for an overall increase of 17%.
- EYE-TA results for LPSD FNMI students increased 15% during the 2018-19 school year. If we are looking at the four-year trend, results for FNMI students have increased an average of 22% yearly. Provincially, results for FNMI students went up 25% during the 2018-19 school year with a four-year average of 26%. In comparison, results for Non-FNMI students in LPSD increased 18% in 2018-19 with a four-year average increase. Provincially, results for Non-FNMI students showed a greater increase.

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.
- LPSD has continued the Junior Kindergarten program for 4 year olds as a way to reach more of our youth.
- LPSD was pleased to be able to partner with SPDU to offer three early learning PD sessions right in Lloydminster for teachers to attend.

Areas of Concern:

- LPSD continues to have a large wait list for Prekindergarten.
- 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 English as an Additional Language (EAL) population and refugee families.
- LPSD attendance results for Kindergarten were below the provincial average even though transportation is provided.
- FNMI children in LPSD enter kindergarten with a much smaller proportion at Tier 1 (36% compared to 73% of Non-FNMI children in 2018-19).

School Division Local Priority Area

Staff and Student Wellness

School division goals aligned with local priority area

LPSD will create environments that promote and develop wellness within staff and students. This includes ensuring resources are available to support mental health, an increased focus on ensuring students have opportunities to improve their physical wellness in elementary, middle and high school. As well, staff will be provided opportunities to participate in activities to develop their physical wellness and have access to resources for mental wellness.

School division actions taken during the 2018-19 school year to support local priority area

Student Wellness:

Provided Mental Health supports for schools in addition to school counselors

- Renewed Shared Mental Health Worker contract
- Schools identified a school-based focus for Mental Health in conjunction with the Mental Health Worker

Developed Action Plans based on OurSCHOOL Data that was shared with Staff, Parents and Students.

- Schools identified, communicated and displayed intentional actions with students, parents and the school community that improved OurSCHOOL results.

Promoted physical wellness and athletic excellence at Elementary, Middle Years and High School

- Coordination of Athletic Programs for Elementary and Middle years
- Enhanced LPSD athletic programs in elementary and middle years schools
- Worked with Elementary Athletics Council to align extra-curricular sports in LPSD
- Coordinated training opportunities for coaches in LPSD
- Ensured every school had an intramural program that can be accessed by all students
- Coordinated professional development opportunities for LPSD teachers to enhance clubs with a physical activity focus

Promoted the importance of Student Attendance and implemented strategies to ensure more students attended school regularly.

- Systemically promoted the value of regular attendance through school and division-based media.
- Monitored school based attendance.

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| | <ul style="list-style-type: none"> ● Ensured that protocols and procedures which address barriers to attendance were followed. ● Where appropriate, developed school based procedures to incentivize student attendance at the Elementary level. <p>Developed and Promoted system wide, community based activities that promoted Physical Activity.</p> <ul style="list-style-type: none"> ● LPSD Fun Run ● Lloydminster Triathlon <p>Promoted best practice in school based nutrition.</p> <ul style="list-style-type: none"> ● Reviewed the LPSD Nutrition Administrative Procedure and planned first steps of implementation. <p><u>Staff Wellness:</u></p> <p>Promoted and fostered an environment that improved wellness and staff engagement.</p> <ul style="list-style-type: none"> ● Developed and distributed a monthly Wellness Newsletter that promoted Mental and Physical Health strategies. ● Developed and offered four Healthy Staff Cooking classes ● Offered Financial Planning/Financial Health workshops for all staff ● Trained School Based and Division Leadership Team on Staff Engagement ● Prepared for gathering baseline data on Staff Engagement <p>Enhanced working environments that improved staff wellness</p> <ul style="list-style-type: none"> ● Increased availability of healthy food options for LPSD staff attending Division events <p>Provided personal and professional development in wellness, resilience and mental health</p> <ul style="list-style-type: none"> ● Provided Mental Health Professional Development for staff on Non-Violent Crisis Intervention, Mental Health First Aid and Compassion Fatigue Syndrome ● Provided the opportunity for all teaching staff to complete the <i>StrengthsFinder</i> assessment ● Built staff capacity in Strengths through school-based processes ● Provided the Strengths Discovery Day training along with advanced Strengths training through Leadership Academy ● Developed a process for students to complete the Strengths Explorer assessment or the Strengths Finder assessment. |
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- Provided training to teachers for the integration of strengths into their practice.
- Provided Leadership training opportunities for LPSD leaders in Strengths and Engagement through Leadership Meetings and Admin Council.

Local Measures for Staff and Student Wellness Priority

1. School Division and Provincial OurSCHOOL Results and School Improvement Plan Goal

OurSCHOOL Survey April 2019 Results:

Elementary Students

| | Sense of Belonging | | Feeling Safe | | Advocacy at School | | Positive Teacher Relationships | |
|----------|--------------------|----------|--------------|----------|--------------------|----------|--------------------------------|----------|
| | FNMI | Non FNMI | FNMI | Non FNMI | FNMI | Non FNMI | FNMI | Non FNMI |
| Division | 63 | 80 | 55 | 72 | 62 | 64 | 80 | 85 |
| Province | 73 | | 63 | | 61 | | 80 | |

Secondary Students

| | Sense of Belonging | | Feeling Safe | | Advocacy at School | | Positive Teacher Relationships | |
|----------|--------------------|----------|--------------|----------|--------------------|----------|--------------------------------|----------|
| | FNMI | Non FNMI | FNMI | Non FNMI | FNMI | Non FNMI | FNMI | Non FNMI |
| Division | 59 | 65 | 59 | 68 | 32 | 31 | 62 | 65 |
| Province | 64 | | 63 | | 33 | | 66 | |

2. Anecdotal data on the impact of Mental Health Worker
 - a. Success stories of the impact of the Mental Health Worker
 - b. School administration and counselors completed a survey to identify the impact the Mental Health Worker had on their school community.

3. Number of students participating in extracurricular programs and activities (after school sports, intramurals, In Motion Program, LPSD Fun Run)
4. Analysis of number of staff participating in physical challenges and reading the Wellness Newsletter.
5. Number of schools that created displays showing what they have done with their OurSCHOOL survey LPSD data.

Analysis of Results

Trends

- More and more students are looking to the school for adult connectedness and a sense of belonging. Schools are being creative and flexible to build connections with students. Elementary students report no change in sense of belonging from 2017 to 2018 staying at 78% (compared to the Canadian norm at 86% in 2018). We went up slightly in 2019 overall, however, there is a gap of 17 percentage points between FNMI students and Non-FNMI students. At the Middle School level, we saw a decline from 2017 to 2018 from 67% to 64% (Canadian norm 71% in 2018). High school students went from 60% in 2017 to 61% in 2018 (Canadian norm 71% in 2017). The results have not changed much for 2019 with 59% of FNMI students feeling like they have a sense of belonging compared to 65% of non FNMI students and 64% within the province.
- Teachers are feeling the pressures and challenges of working with students who have mental health concerns. They are also experiencing more mental health concerns themselves. Positive student-teacher relationships as outlined in the OurSchool data, (Elementary 2017 - 85%, 2018 - 84% Canadian norm 2018 - 79%). 2019 results were 80% (FNMI) and 85% (Non-FNMI) compared to the province at 80%. (Middle years 2017 - 62%, 2018 - 77% Canadian norm 76%) (High school 2017 - 63%, 2018 - 77% Canadian norm -76%) show results that exceed the Canadian norm. The implementation of My Student First Classroom (MSFC) appears to have had a positive result on this data. 2019 data was 62% for FNMI students and 65% for non-FNMI students compared to the province at 66% overall. There are many opportunities for growth for the upcoming school year.
- Counseling referrals remained 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.
- No cost/low cost activities remain popular with students and families.
- Staff are willing to participate in a variety of physical wellness options.

Results We Are Proud Of

- The Mental Health Worker has been a valuable resource for schools and families. This resource has:
 - Built capacity with our teaching staff
 - Provided support for students with severe mental health concerns to access service in a predictable and expedited way
 - A strong connection for school counsellors to Mental Health and Addictions (Saskatchewan Health)
- Schools are being intentional about the structures and supports they are putting in place to support students and build resiliency.

- Schools are ensuring students and parents know what they have targeted as a result of the OurSCHOOL survey results
- School staff members are identifying and targeting at risk students in order to ensure better connection for these students in schools
- School extra-curricular opportunities are expanding.
- School athletic programs are now more aligned and provide more involvement opportunities for students
- The LPSD Fun Run had over 1000 participants (students and parents)
- Teachers are starting to build knowledge about how to support students with mental health challenges in the classroom and how to access supports for their own needs, as well.
- LPSD has built strong partnerships in the community in the area of Mental Health. This includes medical professionals, RCMP, and other community organizations. A School Resource Office (SRO) was put into place.
- Schools are building positive teacher-student relationships.

Staff Wellness:

- Many staff participated in physical challenges
- Staff members are making healthy food choices when it comes to lunches
- The Staff Wellness Newsletter continues to be sent out to all LPSD staff members.
- School Administrators were learning about their “Strengths” and using this knowledge to become more effective leaders
- All staff now have access to a new, comprehensive employee assistance plan

Areas of Concern:

- Students are coming to our schools with high levels of need in the areas of mental health (anxiety, depression, self-harm behaviours, etc.). We are seeing this in younger and younger students.
- Schools need continued community resource support to help families and children access the appropriate services.
- There are longer wait times for students and families to receive outside services especially in the areas of mental health and addictions counselling, and psychiatry.

New Needs:

- Staff mental and physical wellness continues to be something LPSD has identified as requiring attention and focus. This has been connected to staff engagement and job satisfaction.
- An increased focus on student physical wellness including nutrition and activity levels.
- Initiatives and education for teachers, parents and students around attendance.

Demographics

Students

LPSD receives provincial funding for three PreK programs and the Board funds an additional three programs of Junior Kindergarten. Even with the addition of these classrooms, there continues to be a waiting list of vulnerable children. LPSD also has an outreach school (Avery Outreach) that serves Grades 9-12 students.

| Grade | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|---------------------|--------------|--------------|--------------|--------------|--------------|
| Kindergarten | 303 | 283 | 282 | 287 | 318 |
| 1 | 295 | 323 | 273 | 276 | 280 |
| 2 | 295 | 309 | 321 | 288 | 278 |
| 3 | 303 | 311 | 303 | 329 | 285 |
| 4 | 294 | 309 | 312 | 310 | 327 |
| 5 | 303 | 298 | 307 | 307 | 325 |
| 6 | 273 | 305 | 300 | 321 | 318 |
| 7 | 295 | 282 | 313 | 318 | 323 |
| 8 | 303 | 285 | 279 | 313 | 319 |
| 9 | 253 | 327 | 285 | 275 | 312 |
| 10 | 412 | 344 | 418 | 438 | 427 |
| 11 | 351 | 370 | 288 | 355 | 341 |
| 12 | 306 | 317 | 389 | 329 | 390 |
| Total | 3,986 | 4,063 | 4,070 | 4,146 | 4,243 |

| | | | | | |
|-------------|----|----|----|-----|-----|
| PreK | 91 | 94 | 93 | 127 | 141 |
|-------------|----|----|----|-----|-----|

| Subpopulation Enrolments | Grades | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 |
|--|-----------------|------------|------------|------------|------------|------------|
| Self-Identified FNMI | K to 3 | 143 | 150 | 155 | 171 | 155 |
| | 4 to 6 | 93 | 116 | 144 | 167 | 164 |
| | 7 to 9 | 94 | 104 | 111 | 130 | 157 |
| | 10 to 12 | 159 | 145 | 160 | 175 | 181 |
| | Total | 489 | 515 | 570 | 643 | 657 |
| English as an Additional Language | 1 to 3 | 48 | 66 | 54 | 39 | 41 |
| | 4 to 6 | 10 | 16 | 18 | 12 | 20 |
| | 7 to 9 | 14 | 14 | 14 | 13 | 16 |
| | 10 to 12 | 13 | 17 | 17 | 13 | 19 |
| | Total | 85 | 113 | 103 | 77 | 96 |

Notes:

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

Source: Ministry of Education, 2019

Staff

| Job Category 2018/19 | FTEs |
|--|---------------|
| Classroom Teachers (includes coaches, supervisors) | 242.48 |
| Principals, Vice-Principals (includes Administration Time) | 18.34 |
| Other Educational Staff - educational assistants, school community coordinators, speech language pathologists, occupational therapist (includes non-teacher counsellors, home school liaisons) | 125.72 |
| Administrative and Financial Staff - clerks, accountants, Integrated Technology personnel, administrative assistants (includes coordinators, accounting, payroll, sub dispatcher, school clerical, division office clerical, office assistants, executive assistants, library technicians) | 31.99 |
| Plant Operations and Maintenance - caretakers, handypersons, carpenters, plumbers, electricians, supervisors (includes facilities manager, facilities supervisor) | 36.95 |
| Transportation - bus drivers, supervisor | 9.50 |
| Senior Management - chief financial officer, director of education, superintendents | 5.00 |
| Total Full-Time Equivalent (FTE) Staff: | 469.98 |

Notes:

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

Source: PowerSchool, 2019

Senior Management Team

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

- Superintendent of Administration- Mr. Matt Read
- Superintendent of Education- Mrs. Trisha Rawlake
- Superintendent of Education- Mr. Scott Wouters
- Superintendent of Education- Mr. Brent Thomas

Infrastructure and Transportation

| School | Grades | Location |
|--|--------|--------------|
| Avery Outreach School | 7-12 | Lloydminster |
| Barr Colony Elementary School | PreK-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 | PreK-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

| Infrastructure Projects | | | |
|-------------------------|------------------|--|--------------------|
| School | Project | Details | 2018-19 Cost |
| LCHS | Flooring | Replace flooring on main floor | \$376,703 |
| Queen Elizabeth | Flooring | Replace flooring on main floor | 191,311 |
| Jack Kemp | Playground | Playground | 290,850 |
| Rendell Park | Roof Replacement | Remove existing membrane and install new two ply system on sections 3, 4, 6, 8 | 316,968 |
| Total | | | \$1,175,832 |

Transportation

Lloydminster Public School Division owns and operates 22 yellow buses and one white Multi-Functional School Activity Bus. LPSD operates 14 three tier routes on a daily basis and three Prekindergarten 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:

- Prekindergarten 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.

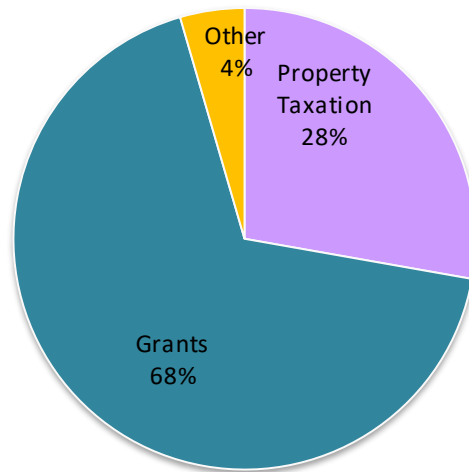
*Statistics below do not include numbers or cost from rural students.

| Transportation Statistics | |
|---------------------------------------|-------------------------|
| Students transported | 1551 |
| Transportation routes | 14 – 3 tier 3 - PreK |
| Number of buses | 22 |
| Daily kilometers traveled | 882 |
| Average age of bus (excluding spares) | 8.75 |
| Capacity utilized on buses | 62.5 |
| Average one-way ride time | 7.5 min |
| Longest one-way ride time | 17 min |
| Cost per student per year | \$717.04 |
| Cost per kilometer traveled | \$6.82 |

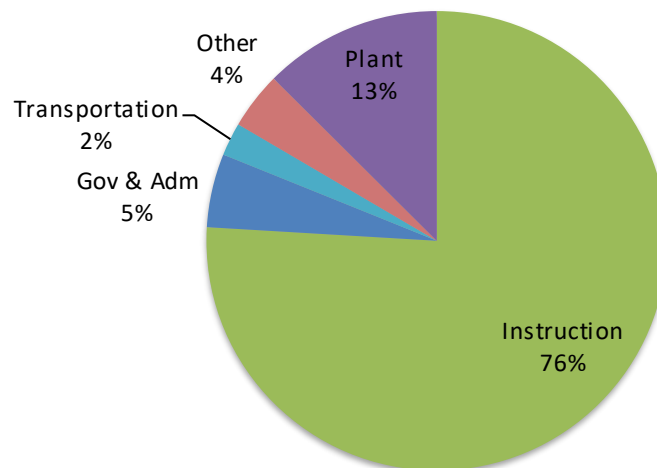
Financial Overview

Summary of Revenue and Expenses

Revenue 2018-19



Expense 2018-19



Budget to Actual Revenue, Expenses and Variances

| | 2019 | 2019 | 2018 | Budget to Actual Variance | Budget to Actual % | |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------------------|-----------------------|------|
| | Budget | Actual | Actual | Over / (Under) | Variance | Note |
| REVENUES | | | | | | |
| Property Taxation | 12,359,081 | 12,360,381 | 13,008,927 | 1,300 | 0% | |
| Grants | 28,975,793 | 29,648,539 | 28,723,648 | 672,746 | 2% | |
| Tuition and Related Fees | 52,210 | 134,933 | 113,187 | 82,723 | 158% | 1 |
| School Generated Funds | 1,000,000 | 1,092,236 | 1,117,024 | 92,236 | 9% | 2 |
| Complementary Services | 364,048 | 364,075 | 335,484 | 27 | 0% | |
| External Services | 191,896 | 222,570 | 180,890 | 30,674 | 16% | 3 |
| Other | 489,175 | 663,136 | 535,284 | 173,961 | 36% | 4 |
| Total Revenues | 43,432,203 | 44,485,870 | 44,014,444 | 1,053,667 | 2% | |
| EXPENSES | | | | | | |
| Governance | 250,000 | 220,313 | 159,547 | (29,687) | -12% | 5 |
| Administration | 2,081,337 | 2,240,021 | 2,021,561 | 158,684 | 8% | 6 |
| Instruction | 35,124,276 | 36,120,393 | 34,175,496 | 996,117 | 3% | |
| Plant | 5,337,140 | 5,955,057 | 6,018,325 | 617,917 | 12% | 7 |
| Transportation | 970,331 | 1,112,133 | 1,008,696 | 141,802 | 15% | 8 |
| Tuition and Related Fees | 5,000 | 12,340 | - | 7,340 | 147% | 9 |
| School Generated Funds | 1,000,000 | 1,024,583 | 1,033,138 | 24,583 | 2% | |
| Complementary Services | 555,802 | 524,552 | 546,369 | (31,250) | -6% | 10 |
| External Services | 241,671 | 249,631 | 190,813 | 7,960 | 3% | |
| Other Expenses | 83,761 | 101,704 | 109,369 | 17,943 | 21% | 11 |
| Total Expenses | 45,649,318 | 47,560,727 | 45,263,314 | 1,911,409 | 4% | |
| Surplus (Deficit) for the Year | (2,217,115) | (3,074,857) | (1,248,870) | | | |

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

| Note | Explanation |
|------|--|
| 1 | Additional 5 tuition paying international students. On Reserve student count higher than budgeted. |
| 2 | School Generated Funds activity higher than budgeted. |
| 3 | Additional grant for Kids First programming. Money distributed to partner agencies. |
| 4 | Interest Income & Reimbursement Income higher than budgeted. |
| 5 | Fewer trustee's participating in Professional Development activities. |
| 6 | Additional support staff positions added after budget. |
| 7 | Additional minor renovation projects undertaken during the year. |
| 8 | Increase in fuel & repair costs over budget. |
| 9 | Advanced credit courses offered for grade 9 student with costs covered by school division. |
| 10 | Fewer program support staff needed to support Pre-Kindergarten programs. |
| 11 | Interest on Employee Future Benefits Costs not included in budget. |

Appendix A – Payee List

Board Remuneration

| Name | Remuneration | Travel | | Professional Development | | Other | Total |
|----------------------|--------------|-------------|-----------------|--------------------------|-----------------|-------|---------|
| | | In Province | Out of Province | In Province | Out of Province | | |
| Bloch-Hansen, Eric | \$4,774 | \$352 | \$- | \$361 | \$- | \$- | \$5,487 |
| Cornet, Cathy | 6,002 | 87 | - | 1,195 | 1,489 | - | 8,773 |
| Gee, Chrissy | 6,366 | 787 | - | 2,173 | - | - | 9,326 |
| Kennedy, Karoline ** | 14,474 | 4,213 | - | 1,022 | 2,556 | - | 22,265 |
| Park, Allan | 8,127 | 1,573 | - | 4,285 | - | - | 13,985 |
| Thompson, David* | 11,414 | 954 | - | 1,270 | 5,925 | - | 19,563 |
| Wareham, Joy | 3,304 | 352 | - | 150 | - | - | 3,806 |

* Board Chair

** Board Vice Chair

Personal Services

| Name | Amount |
|--------------------|----------|
| ALLIN, FERN R | \$54,635 |
| ANDERSON, ALVIN D | 83,083 |
| ANDERSON, JOANN C | 80,890 |
| ANDRES, JESSICA | 69,441 |
| APRIL, RACHELLE J | 68,002 |
| ARMSTRONG, DEREK B | 85,588 |

| | |
|-----------------------|--------|
| ARMSTRONG, ERIN L | 86,864 |
| BABCOCK, DEBBIE A | 53,974 |
| BALL, JENNIFER L | 86,505 |
| BASHIR, EZZAH A | 54,459 |
| BAUM, HYDEE K | 87,589 |
| BEAR, SARAH E | 75,681 |
| BEAUCHESNE, VALERIE S | 78,350 |
| BECOTTE, SAMANTHA | 86,688 |

| | |
|-------------------------|---------|
| BEHM, ELAINE A | 111,909 |
| BEHM, EMILY L | 67,997 |
| BERG, TRACY J | 86,996 |
| BLANCHETTE, LISA | 85,764 |
| BLOCK, AMANDA R | 53,256 |
| BLOCK, DENISE L | 87,663 |
| BLOCK, REGINALD H | 85,910 |
| BLOXAM, COLE AJ | 79,438 |
| BLYTHE, CRAIG M | 88,543 |
| BLYTHE, LAURA | 85,033 |
| BODNARCHUK, JENNIFER L. | 78,676 |
| BORN, BRENDA L | 85,896 |
| BOUCK, JACQUELINE R | 116,031 |
| BOUCK, KELSEY R. | 66,646 |
| BRAND, ELENA M | 123,690 |
| BREBBER, SCOTT A | 81,936 |
| BRINKLOW, NICOLE | 73,233 |
| BRITTON, KAYLIN | 62,226 |
| BROWN, DEBBIE | 52,350 |
| BROWN, JENSON K | 87,179 |
| BRUCE, DENAE | 79,609 |
| BRUMMUND, JODY A | 77,150 |
| BUCKNELL, PATRICIA | 85,850 |
| BUHNAI, CHRISTINE R | 88,957 |

| | |
|----------------------------|---------|
| BURRAGE, NICOLE A | 90,076 |
| BURRELL, AMIE E | 66,233 |
| CANFIELD, AARON D | 112,481 |
| CARTER, ADAM R | 84,970 |
| CHARLESWORTH, SAMANTHA | 81,980 |
| CHOCAN, KAMMY | 91,527 |
| CHOCAN, SANDY K. | 87,297 |
| CHOCAN, TRINA L | 85,896 |
| CHRISTIE, TYLER G | 87,089 |
| CLAXTON, KATHLEEN E | 94,840 |
| COISH, KRISTA L | 86,505 |
| COPELAND, TASIA R | 73,154 |
| COTE, KRISTON L | 87,450 |
| COULTER, KRISTIN | 52,175 |
| COULTER, SHAWN T | 87,730 |
| DANIELS, JESSICA T | 66,075 |
| DAVIES, CATHERINE A | 91,339 |
| DEBOTH, JENNA N | 58,683 |
| DETERS NOWOSAD, MICHELLE D | 57,579 |
| DIXON, TARA D | 87,133 |
| DMYTERKO, TERRANCE J | 70,001 |
| DONALD, SHAUN D | 84,788 |
| DOSDALL, TARA L | 86,291 |
| DUBE, MARIE CHANTELE | 60,550 |

| | |
|-------------------------|---------|
| DUNHAM, PAMELA R | 76,936 |
| DYER, AUSTIN L | 90,566 |
| ELFORD, THERESA C | 61,718 |
| ELLIOTT, TAMMY S | 97,457 |
| FINLAY, RANDY J | 111,456 |
| FLETCHER, RHAEL | 72,225 |
| FONTAINE, LUC G | 81,277 |
| FRASER, MARY A | 120,508 |
| FREESTON, LANELLE B | 88,260 |
| FRIESEN, TYSON | 72,287 |
| FULTON, JOCELYN K | 70,253 |
| FURMAN, ALLYSON B | 58,062 |
| GALE, DEVIN G. | 79,751 |
| GALLAGHER, WILLIAM S | 116,187 |
| GAREAU, LAURIE M | 87,417 |
| GAUTHIER, BERNARD B | 125,235 |
| GEORGE, LOIS A | 71,544 |
| GOLDEN, BRENT M | 87,034 |
| GORDON, JOSIE K | 116,834 |
| GRANT, JAIME N | 85,086 |
| GRASSL, WAYNE D | 77,425 |
| GRATTON, CORY LP | 91,498 |
| GRIFFITH, ALAN G | 86,749 |
| GRILLANDINI, BRYAN MARK | 94,519 |

| | |
|----------------------|---------|
| GRINDLE, NATHAN | 71,746 |
| GROAT, SHIRLEY J | 120,452 |
| GROAT, STEPHANIE L | 65,331 |
| GROENINK, MARIE A | 64,198 |
| GUEST, BAILIE A.L. | 58,706 |
| GUSTAFSON, LORNE F | 90,929 |
| GUSTAFSON, MYRA A | 67,087 |
| HALLIDAY, LORALIE E. | 92,640 |
| HAMILTON, BRENT D | 98,655 |
| HAMILTON, DEBRA A | 91,546 |
| HANN, LEEANNE D. | 68,831 |
| HANSON, GINA L | 86,975 |
| HARBIN, CHANTAL T | 86,052 |
| HAREWOOD, LOUIS M | 90,914 |
| HARPER, AARON G. | 73,100 |
| HARPER, BRONWYN E. | 70,645 |
| HART, ELIZABETH L | 83,424 |
| HEINRICHS, ARRIN L | 90,076 |
| HICKMAN, CHARMAINE | 73,160 |
| HIRON, AMY M | 90,238 |
| HOLTBY, CHERYL M | 87,104 |
| HURD, STEPHANIE N | 85,896 |
| HYLAND, DEREK A | 81,572 |
| HYSUIK, JARETT J. | 63,830 |

| | |
|-------------------------------|---------|
| INKSTER, DAYNA L.M. | 69,605 |
| JEFFERY, DWAYNE D | 87,034 |
| JEFFERY, POPPY L | 90,929 |
| JEWITT-MERRYWEATHER, JANINE J | 87,068 |
| JOHANNESSON, CHRISTINE | 66,689 |
| JONES, CHELLE L | 90,645 |
| JONES, KEVIN DA | 90,076 |
| KAJNER, KATLYN | 59,956 |
| KAMINSKI, RICHARD A | 60,599 |
| KAPPEL, DEREK J | 80,377 |
| KARDAS, LYNN M | 69,482 |
| KELLY, JUSTIN T | 94,994 |
| KELLY, MINDY L | 88,881 |
| KENT, CHRISTINE I. E. | 76,758 |
| KETTLE, SARAH J | 54,950 |
| KINASCHUK, KATHERINE S | 91,733 |
| KING, GRAYDON F | 99,937 |
| KING, JOANNE M. | 85,953 |
| KLAMOT, LUELLA A | 86,859 |
| KLISOWSKY, STACEY L | 116,682 |
| KORN, LESLIE J | 97,288 |
| KORT, KEN G | 91,261 |
| KRAHN, CORNELIUS | 95,777 |
| KRAWCHUK PARCHOMA, KARLA | 90,621 |

| | |
|------------------------|---------|
| KRUCHKOWSKI, DEBORAH L | 116,754 |
| KVILL, CHARLENE D | 70,770 |
| KYLE, GLENYS S | 63,191 |
| LABONTE, KIMBERLY L | 82,220 |
| LAING, C. DAWN | 87,057 |
| LANE, KENDRA L | 87,009 |
| LAPOINTE, MCKENZIE R. | 57,795 |
| LAROCQUE, LEAH A | 76,407 |
| LARSON, SHAWN L | 120,093 |
| LEPAGE, NICOLE A | 112,963 |
| LINK, KIERAN D | 91,798 |
| LITTLE, KELCI | 62,818 |
| LOPASCHUK, CAROLINE A | 89,782 |
| LUMBARD, KELANIE N | 90,161 |
| LUMBARD, R SCOTT | 90,161 |
| LYONS, SCOTT C | 92,112 |
| MABBOTT, BRIANNA L | 76,388 |
| MACCARTHY, DARREN J | 93,127 |
| MACDOUGALL, JESSICA C. | 62,014 |
| MAINVILLE, MEGAN M | 94,801 |
| MANN, G.MORGAN | 90,702 |
| MARCHAND, LAWRENCE H | 66,527 |
| MARCINIW, DWAYNE J | 131,459 |
| MATHER, PAMELA R | 107,227 |

| | |
|-----------------------|---------|
| MATHER, RYAN G | 108,129 |
| MAW, LUKE | 69,572 |
| MAZZEI, JEFFREY P | 85,896 |
| MCEWEN-SPENCE, LISA D | 88,399 |
| MCFARLANE, DARCY R | 93,306 |
| MCLEAN, NIKKI K. | 52,914 |
| MCVEY, ADAM C | 89,494 |
| MELNECHENKO, LEANNE M | 86,180 |
| MERILEES, ROB S | 106,708 |
| MERTH, SHELLEY L | 99,653 |
| MESSMER, MATTHEW J | 78,423 |
| MILLER, DACIENNE B | 89,095 |
| MILNE, MICHELLE J | 86,627 |
| MOISAN, MELANIE I | 86,052 |
| MOLINE, KOREE J | 64,550 |
| MORRELL, TONI-LYNN | 90,261 |
| MORROW, MANDY L | 91,329 |
| MOSER, MICHAEL J. | 70,360 |
| MUIR, LEAH R | 86,206 |
| MUSYJ, ANGIE V | 86,180 |
| NAMUR, LYNETTE J | 85,896 |
| NAPPER, DANIELLE L | 87,492 |
| NELSON, VIRGINIA | 89,358 |
| NEWMAN, PAMELA M | 91,723 |

| | |
|------------------------|---------|
| NORDBY, ASHLEY F | 83,225 |
| OAKES, REBECCA M | 54,558 |
| OBERG, JERRAIE L. | 70,063 |
| O'CONNOR, AMY T | 86,627 |
| O'CONNOR, GARRY WE | 71,213 |
| O'GRADY, MEAGHAN M | 87,706 |
| OLDERSHAW, VICTORIA K | 86,749 |
| OLEKSYN, MICHELLE A | 85,896 |
| OLIVER, TORRIE S | 105,856 |
| OSTER-HARDER, MARCIA E | 87,028 |
| PALKO, LEAH G | 85,896 |
| PARK, JOANNE M. | 91,549 |
| PEARN, BRYCE | 84,162 |
| PECK, REBECCA L | 109,366 |
| PEDERSEN, MELISSA S | 57,934 |
| PETERSON, BARBARA ANN | 81,450 |
| POLLARD, E. ERIN | 77,525 |
| POLLARD, JACQUELINE D | 85,707 |
| POPOWICH, CHRISTINE I | 85,954 |
| POROZNUK, PHYLLIS M | 85,896 |
| PORTER, GEMMA | 87,854 |
| PREDIGER, MARINA A | 86,515 |
| PROCTOR, BLAIR | 89,684 |
| PROKOP, JASON B | 69,456 |

| | |
|------------------------|---------|
| PROSPER, TRACY M | 88,136 |
| RAWLAKE, TRISHA L | 168,341 |
| RAWLUK, BRADLEY M | 90,076 |
| READ, MATTHEW K | 157,981 |
| RENTON, DEBRA J. | 72,993 |
| RICHARDSON, ANDREW J | 79,182 |
| RIDEOUT-BRACE, TRACY E | 105,653 |
| ROBERTS, CAROL D | 52,186 |
| ROBINSON, TODD R | 215,000 |
| ROGERS, HEATHER R | 85,959 |
| ROGERS, KELSEY E. | 61,635 |
| ROSS, DESIREE A.M. | 61,607 |
| ROY, GRAHAM E | 52,677 |
| RUSSELL, JOANNA K | 86,180 |
| RYAN, HELEN F | 53,156 |
| SAULNIER, JUSTIN C | 97,891 |
| SCHEMENAUER, TRACY | 90,232 |
| SCHWENK, RHONDA J | 87,931 |
| SCUTT, CRYSTAL L | 86,630 |
| SENDECKI, COURTNEE J | 61,944 |
| SHARKEY, PATRICK | 74,276 |
| SHAW, HILARY J. | 69,609 |
| SHUMILAK, MARLA J. | 71,176 |
| SKINNER, AMY F | 111,196 |

| | |
|-----------------------|---------|
| SKLAPSKY, RYAN B | 90,645 |
| SMITH, CHAD D | 88,092 |
| SMITH, DOUG | 118,067 |
| SMITH, TREVOR W | 86,223 |
| SMITH, TRICIA L | 90,523 |
| SNIDER, JANE C | 56,272 |
| SONNENBURG, STEPHANIE | 73,012 |
| SPENRATH, GORDON E | 86,749 |
| SPRATT, BRITTNEY C. | 69,413 |
| SPRINGER, KIMBERLEY J | 85,896 |
| STANG, SIMON E | 83,232 |
| STEINHAUER, CERISSA M | 89,483 |
| STENE, THERESA S | 81,328 |
| STEPHENS, SHERYL A | 86,198 |
| STEWART, SHELLA D | 86,971 |
| STUDER, SARAH L | 74,799 |
| STUDER, VIRGINIA R | 53,532 |
| SUTHERLAND, CORA L | 85,941 |
| SWATSCHINA, TAYLER R. | 66,266 |
| TEASDALE, BRENT J | 90,780 |
| TEMPLE, MELINDA M | 91,739 |
| THIESSEN, CHRISTINE L | 91,514 |
| THOMAS, BRENT M | 168,341 |
| THOMAS, JACQUELYN M | 90,625 |

| | |
|-------------------------------|--------|
| THOMPSON, JEREMY | 69,525 |
| THOMSON, GLEN M | 88,151 |
| THOMSON, TEIRA L | 87,034 |
| TINDALL, CHANTEL C. | 61,317 |
| TOPOTT, CONNIE C | 96,267 |
| TOPP, ASHLEY M | 85,924 |
| TREMME, PATTI D | 85,896 |
| TROTCHIE, KENDALL W | 70,432 |
| TROTZUK, DONAVON MARK | 71,235 |
| UTKE, MEAGAN L. | 86,368 |
| UTLEY, NANCY B | 70,236 |
| VALETTE-TOPLEY, DANIELLE K | 72,175 |
| VAN DRESAR KHAN, JACQUELINE M | 87,549 |
| WALDE, JENNA J | 66,273 |
| WALKER, COLLIN K | 87,667 |
| WANDLER, ASHLEY | 76,661 |

| | |
|---------------------|---------|
| WANDLER, TANYA L | 65,444 |
| WARD, LANCE C. | 81,500 |
| WEIR, SHAWNA L | 87,085 |
| WESTMAN, MARK A. | 78,508 |
| WHEATON, KARLA | 86,052 |
| WIEBE, NATALIE | 84,446 |
| WILCHYNSKI, RAEMI J | 86,749 |
| WILLARD, ANGELA N | 88,077 |
| WILLIAMS, WENDY A | 86,906 |
| WILSON, REBECA L | 67,849 |
| WOODS, TENILLE C | 97,939 |
| WOUTERS, JANICE L | 115,160 |
| WOUTERS, SCOTT G | 175,146 |
| WOYTIUK, ERINN A | 89,032 |
| YOUNG, NEVADA | 86,147 |
| YUSEP, DONALD I | 90,360 |

Supplier Payments

| Name | Amount |
|-------------------------------|----------|
| Alberta WCB | \$57,691 |
| Axia Supernet Ltd. | 140,676 |
| Bexson Construction Ltd. | 694,550 |
| Boarder City Connects Society | 81,360 |

| | |
|------------------------------|---------|
| City of Lloydminster | 301,389 |
| Compugen Inc. | 697,761 |
| Danrae | 58,685 |
| Driving Force | 69,832 |
| Evolution Presentation Tech. | 52,097 |
| Gas Alberta Energy | 778,238 |

| | |
|---|---------|
| General Fence Ltd. | 73,203 |
| Hi-Quality Auto Repair | 99,845 |
| High Grade Tuck Driving | 218,751 |
| Lloydminster & District Co-op | 155,992 |
| Lloydminster Agriculture & Exhibition Association | 51,463 |
| MacQueen Playground Installations | 419,652 |
| Marsh Canada Ltd. | 109,820 |
| Midwest Floor Covering | 280,285 |
| Pinnacle Distribution Lloydminster | 124,269 |

| | |
|--------------------------------|---------|
| Powerschool Canada ULC | 147,179 |
| RMIS Engineering | 58,262 |
| Shanahan's Limited Partnership | 90,575 |
| Shaw Business | 64,129 |
| Sun West School Division | 56,500 |
| Sysco Edmonton | 135,539 |
| Ultimate Fundraising Inc. | 50,496 |
| Western Canada IC Bus Inc. | 118,014 |
| Wetaskiwin Telephone Co. Ltd. | 125,329 |
| Wilhelm, R. Leonard | 124,500 |

Other Expenditures

| Name | Amount |
|----------------------------------|-----------|
| Alberta Teachers Retirement Fund | \$454,722 |
| Manulife Financial | 870,722 |

| | |
|--|-----------|
| Saskatchewan School Boards Association | 540,210 |
| Saskatchewan Teachers Federation | 2,483,258 |
| Receiver General of Canada | 9,168,392 |

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the Lloydminster School Division No. 99

School Division No. 6050000

For the Period Ending: August 31, 2019

Matthew Read, CPA, CMA

Chief Financial Officer

Wilkinson Livingston Stevens LLP

Auditor

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

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.

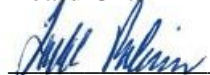
The Board of Education is composed of elected officials who are not employees of the school division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible 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 Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Lloydminster Public School Division No. 99:



Board Chair



CEO/Director of Education



Chief Financial Officer

November 27, 2019

INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Board of Education
Lloydminster Public School Division No. 99
Lloydminster, Saskatchewan

Opinion

We have audited the financial statements of the Lloydminster Public School Division No. 99, which comprise the statement of financial position as at August 31, 2019 and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Lloydminster Public School Division No. 99 as at August 31, 2019, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Lloydminster Public School Division No. 99 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Lloydminster Public School Division No. 99's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Lloydminster Public School Division No. 99 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Lloydminster Public School Division No. 99's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users

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

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lloydminster Public School Division No. 99's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Lloydminster Public School Division No. 99's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Lloydminster Public School Division No. 99 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Wilkinson Livingston Storer LLP

Lloydminster, Alberta
November 27, 2019

Chartered Accountants

LLOYDMINSTER SCHOOL DIVISION NO. 99
INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2019

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Lloydminster School Division No. 99
Statement of Financial Position
as at August 31, 2019

| | 2019 | 2018 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents | 7,661,126 | 7,745,770 |
| Accounts Receivable (Note 7) | 247,125 | 746,181 |
| Portfolio Investments (Note 3) | 2,211,476 | 3,067,097 |
| Total Financial Assets | 10,119,727 | 11,559,048 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 8) | 2,349,971 | 1,963,021 |
| Long-Term Debt (Note 9) | 1,844,821 | 1,945,127 |
| Liability for Employee Future Benefits (Note 5) | 600,200 | 568,500 |
| Deferred Revenue (Note 10) | 2,957,224 | 3,022,392 |
| Total Liabilities | 7,752,216 | 7,499,040 |
| Net Financial Assets | 2,367,511 | 4,060,008 |
| Non-Financial Assets | | |
| Tangible Capital Assets (Schedule C) | 46,577,159 | 48,051,848 |
| Inventory of Supplies for Consumption | 180,522 | 193,032 |
| Prepaid Expenses | 211,113 | 106,274 |
| Total Non-Financial Assets | 46,968,794 | 48,351,154 |
| Accumulated Surplus (Note 13) | 49,336,305 | 52,411,162 |

Contractual Obligations and Commitments (Note 16)

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| REVENUES | (Note 14) | | |
| Property Taxes and Other Related Revenue | 12,359,081 | 12,360,381 | 13,008,927 |
| Grants | 28,975,793 | 29,648,539 | 28,723,648 |
| Tuition and Related Fees | 52,210 | 134,933 | 113,187 |
| School Generated Funds | 1,000,000 | 1,092,236 | 1,117,024 |
| Complementary Services (Note 11) | 364,048 | 364,075 | 335,484 |
| External Services (Note 12) | 191,896 | 222,570 | 180,890 |
| Other | 489,175 | 663,136 | 535,284 |
| Total Revenues (Schedule A) | 43,432,203 | 44,485,870 | 44,014,444 |
| EXPENSES | | | |
| Governance | 250,000 | 220,313 | 159,547 |
| Administration | 2,081,337 | 2,240,021 | 2,021,561 |
| Instruction | 35,124,276 | 36,120,393 | 34,175,496 |
| Plant | 5,337,140 | 5,955,057 | 6,018,325 |
| Transportation | 970,331 | 1,112,133 | 1,008,696 |
| Tuition and Related Fees | 5,000 | 12,340 | - |
| School Generated Funds | 1,000,000 | 1,024,583 | 1,033,138 |
| Complementary Services (Note 11) | 555,802 | 524,552 | 546,369 |
| External Services (Note 12) | 241,671 | 249,631 | 190,813 |
| Other | 83,761 | 101,704 | 109,369 |
| Total Expenses (Schedule B) | 45,649,318 | 47,560,727 | 45,263,314 |
| Operating Deficit for the Year | (2,217,115) | (3,074,857) | (1,248,870) |
| Accumulated Surplus from Operations, Beginning of Year | 52,411,162 | 52,411,162 | 53,660,032 |
| Accumulated Surplus from Operations, End of Year | 50,194,047 | 49,336,305 | 52,411,162 |

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| | (Note 14) | | |
| Net Financial Assets, Beginning of Year | 4,060,008 | 4,060,008 | 3,922,352 |
| Changes During the Year | | | |
| Operating Deficit for the Year | (2,217,115) | (3,074,857) | (1,248,870) |
| Acquisition of Tangible Capital Assets (Schedule C) | (966,190) | (1,061,452) | (1,231,257) |
| Proceeds on Disposal of Tangible Capital Assets (Schedule C) | - | 6,840 | 3,420 |
| Net Gain on Disposal of Capital Assets (Schedule C) | - | (6,840) | (3,420) |
| Amortization of Tangible Capital Assets (Schedule C) | 2,617,000 | 2,536,141 | 2,543,957 |
| Net Acquisition of Inventory of Supplies | - | 12,510 | 9,272 |
| Net Change in Other Non-Financial Assets | - | (104,839) | 64,554 |
| Change in Net Financial Assets | (566,305) | (1,692,497) | 137,656 |
| Net Financial Assets, End of Year | 3,493,703 | 2,367,511 | 4,060,008 |

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, 2019**

| | 2019 | 2018 |
|--|--------------------|--------------------|
| | \$ | \$ |
| OPERATING ACTIVITIES | | |
| Operating Deficit for the Year | (3,074,857) | (1,248,870) |
| Add Non-Cash Items Included in Deficit (Schedule D) | 2,529,301 | 2,540,537 |
| Net Change in Non-Cash Operating Activities (Schedule E) | 760,209 | (494,967) |
| Cash Provided by Operating Activities | 214,653 | 796,700 |
| CAPITAL ACTIVITIES | | |
| Cash Used to Acquire Tangible Capital Assets | (1,061,452) | (1,231,257) |
| Proceeds on Disposal of Tangible Capital Assets | 6,840 | 3,420 |
| Cash Used by Capital Activities | (1,054,612) | (1,227,837) |
| INVESTING ACTIVITIES | | |
| Cash Used to Acquire Portfolio Investments | - | (2,900,210) |
| Proceeds on Disposal of Portfolio Investments | 855,621 | - |
| Cash Provided (Used) by Investing Activities | 855,621 | (2,900,210) |
| FINANCING ACTIVITIES | | |
| Repayment of Long-Term Debt | (100,306) | (108,751) |
| Cash Used by Financing Activities | (100,306) | (108,751) |
| DECREASE IN CASH AND CASH EQUIVALENTS | (84,644) | (3,440,098) |
| CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR | 7,745,770 | 11,185,868 |
| CASH AND CASH EQUIVALENTS, END OF YEAR | 7,661,126 | 7,745,770 |

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, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Property Taxes and Other Related Revenue | | | |
| Tax Levy Revenue | | | |
| Property Tax Levy Revenue | 12,359,081 | 12,234,507 | 12,823,497 |
| Total Property Tax Revenue | 12,359,081 | 12,234,507 | 12,823,497 |
| Grants in Lieu of Taxes | | | |
| Federal Government | - | 3,183 | 3,333 |
| Provincial Government | - | 17,365 | 15,055 |
| Total Grants in Lieu of Taxes | - | 20,548 | 18,388 |
| Other Tax Revenues | | | |
| House Trailer Fees | - | 27,512 | 49,997 |
| Total Other Tax Revenues | - | 27,512 | 49,997 |
| Additions to Levy | | | |
| Penalties | - | 101,270 | 134,156 |
| Total Additions to Levy | - | 101,270 | 134,156 |
| Deletions from Levy | | | |
| Cancellations | - | (11,921) | (13,301) |
| Other Deletions | - | (11,535) | (3,810) |
| Total Deletions from Levy | - | (23,456) | (17,111) |
| Total Property Taxes and Other Related Revenue | 12,359,081 | 12,360,381 | 13,008,927 |
| Grants | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 13,031,777 | 13,525,906 | 12,550,048 |
| Other Ministry Grants | - | 20,166 | 77,395 |
| Total Ministry Grants | 13,031,777 | 13,546,072 | 12,627,443 |
| Federal Grants | - | 9,607 | 2,611 |
| Grants from Others | 15,579,513 | 15,662,587 | 15,329,091 |
| Total Operating Grants | 28,611,290 | 29,218,266 | 27,959,145 |
| Capital Grants | | | |
| Ministry of Education Capital Grants | 364,503 | 430,273 | 537,303 |
| Other Capital Grants | - | - | 227,200 |
| Total Capital Grants | 364,503 | 430,273 | 764,503 |
| Total Grants | 28,975,793 | 29,648,539 | 28,723,648 |
| Tuition and Related Fees Revenue | | | |
| Operating Fees | | | |
| Tuition Fees | | | |
| School Boards | - | 5,250 | 3,270 |
| Federal Government and First Nations | 52,210 | 92,691 | 88,117 |
| Individuals and Other | - | 36,992 | 21,800 |
| Total Tuition and Related Fees Revenue | 52,210 | 134,933 | 113,187 |

Lloydminster School Division No. 99
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| School Generated Funds Revenue | | | |
| Curricular | | | |
| Student Fees | 180,000 | 202,771 | 215,339 |
| Total Curricular Fees | 180,000 | 202,771 | 215,339 |
| Non-Curricular Fees | | | |
| Commercial Sales - GST | 140,000 | 113,153 | 131,235 |
| Commercial Sales - Non-GST | - | 3,000 | 4,227 |
| Fundraising | 100,000 | 198,720 | 209,350 |
| Grants and Partnerships | - | 7,967 | - |
| Students Fees | 200,000 | 295,418 | 294,983 |
| Other | 380,000 | 271,207 | 261,890 |
| Total Non-Curricular Fees | 820,000 | 889,465 | 901,685 |
| Total School Generated Funds Revenue | 1,000,000 | 1,092,236 | 1,117,024 |
| Complementary Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Operating Grant | 198,048 | 198,075 | 194,484 |
| Other Grants | 166,000 | 166,000 | 141,000 |
| Total Complementary Services Revenue | 364,048 | 364,075 | 335,484 |
| External Services | | | |
| Operating Grants | | | |
| Ministry of Education Grants | | | |
| Other Ministry Grants | 76,896 | 110,492 | 76,896 |
| Other Provincial Grants | - | 889 | 6,597 |
| Total Operating Grants | 76,896 | 111,381 | 83,493 |
| Fees and Other Revenue | | | |
| Other Revenue | 115,000 | 111,189 | 97,397 |
| Total Fees and Other Revenue | 115,000 | 111,189 | 97,397 |
| Total External Services Revenue | 191,896 | 222,570 | 180,890 |
| Other Revenue | | | |
| Miscellaneous Revenue | 337,300 | 459,775 | 377,551 |
| Sales & Rentals | 35,500 | 19,500 | 33,176 |
| Investments | 116,375 | 177,021 | 121,137 |
| Gain on Disposal of Capital Assets | - | 6,840 | 3,420 |
| Total Other Revenue | 489,175 | 663,136 | 535,284 |
| TOTAL REVENUE FOR THE YEAR | 43,432,203 | 44,485,870 | 44,014,444 |

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Governance Expense | | | |
| Board Members Expense | 73,500 | 62,901 | 34,281 |
| Professional Development - Board Members | 42,000 | 20,426 | 8,191 |
| Grants to School Community Councils | 20,000 | 13,548 | 887 |
| Other Governance Expenses | 114,500 | 123,438 | 116,188 |
| Total Governance Expense | 250,000 | 220,313 | 159,547 |
| Administration Expense | | | |
| Salaries | 1,371,286 | 1,516,387 | 1,325,686 |
| Benefits | 143,651 | 147,876 | 130,039 |
| Supplies & Services | 135,950 | 128,931 | 119,469 |
| Non-Capital Furniture & Equipment | 51,000 | 76,193 | 49,426 |
| Building Operating Expenses | 44,350 | 42,706 | 41,861 |
| Communications | 29,000 | 20,486 | 25,871 |
| Travel | 45,000 | 52,253 | 43,093 |
| Professional Development | 41,000 | 20,897 | 32,803 |
| Amortization of Tangible Capital Assets | 220,100 | 234,292 | 253,313 |
| Total Administration Expense | 2,081,337 | 2,240,021 | 2,021,561 |
| Instruction Expense | | | |
| Instructional (Teacher Contract) Salaries | 22,960,071 | 23,038,275 | 22,466,714 |
| Instructional (Teacher Contract) Benefits | 1,168,909 | 1,164,795 | 1,088,551 |
| Program Support (Non-Teacher Contract) Salaries | 5,588,202 | 5,923,929 | 5,678,292 |
| Program Support (Non-Teacher Contract) Benefits | 809,647 | 826,353 | 735,889 |
| Instructional Aids | 870,379 | 703,810 | 696,943 |
| Supplies & Services | 679,354 | 824,016 | 542,938 |
| Non-Capital Furniture & Equipment | 160,198 | 873,483 | 211,932 |
| Communications | 228,250 | 223,677 | 245,630 |
| Travel | 27,000 | 15,636 | 16,775 |
| Professional Development | 287,166 | 282,621 | 242,644 |
| Student Related Expense | 107,800 | 111,456 | 114,990 |
| Amortization of Tangible Capital Assets | 2,237,300 | 2,132,342 | 2,134,198 |
| Total Instruction Expense | 35,124,276 | 36,120,393 | 34,175,496 |

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Plant Operation & Maintenance Expense | | | |
| Salaries | 2,085,408 | 2,149,166 | 2,083,495 |
| Benefits | 315,206 | 308,914 | 294,440 |
| Supplies & Services | 700 | 551 | 557 |
| Non-Capital Furniture & Equipment | 11,500 | 29,958 | 20,610 |
| Building Operating Expenses | 2,833,126 | 3,370,014 | 3,527,181 |
| Communications | 5,000 | 3,512 | 2,983 |
| Travel | 29,700 | 37,033 | 34,554 |
| Professional Development | 10,000 | 4,930 | 7,112 |
| Amortization of Tangible Capital Assets | 46,500 | 50,979 | 47,393 |
| Total Plant Operation & Maintenance Expense | 5,337,140 | 5,955,057 | 6,018,325 |
| Student Transportation Expense | | | |
| Salaries | 409,707 | 508,135 | 470,607 |
| Benefits | 65,699 | 64,316 | 61,450 |
| Supplies & Services | 155,725 | 157,309 | 143,699 |
| Non-Capital Furniture & Equipment | 138,350 | 188,609 | 151,771 |
| Travel | 3,500 | 3,028 | 2,937 |
| Professional Development | 6,000 | 11,377 | 4,862 |
| Contracted Transportation | 78,250 | 60,831 | 64,317 |
| Amortization of Tangible Capital Assets | 113,100 | 118,528 | 109,053 |
| Total Student Transportation Expense | 970,331 | 1,112,133 | 1,008,696 |
| Tuition and Related Fees Expense | | | |
| Tuition Fees | 5,000 | 12,340 | - |
| Total Tuition and Related Fees Expense | 5,000 | 12,340 | - |
| School Generated Funds Expense | | | |
| Cost of Sales | 75,000 | 81,872 | 103,326 |
| School Fund Expenses | 925,000 | 942,711 | 929,812 |
| Total School Generated Funds Expense | 1,000,000 | 1,024,583 | 1,033,138 |

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Complementary Services Expense | | | |
| Instructional (Teacher Contract) Salaries & Benefits | 209,091 | 206,950 | 213,461 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 202,771 | 160,557 | 200,711 |
| Student Related Expenses | 143,940 | 157,045 | 132,197 |
| Total Complementary Services Expense | 555,802 | 524,552 | 546,369 |
| External Service Expense | | | |
| Grant Transfers | 75,996 | 108,906 | 75,906 |
| Program Support (Non-Teacher Contract) Salaries & Benefits | 50,675 | 63,816 | 54,823 |
| Supplies & Services | 115,000 | 76,909 | 60,084 |
| Total External Services Expense | 241,671 | 249,631 | 190,813 |
| Other Expense | | | |
| Interest and Bank Charges | | | |
| Current Interest and Bank Charges | 4,000 | 21,954 | 25,356 |
| Interest on Capital Loans | 79,761 | 79,750 | 84,013 |
| Total Other Expense | 83,761 | 101,704 | 109,369 |
| TOTAL EXPENSES FOR THE YEAR | 45,649,318 | 47,560,727 | 45,263,314 |

Lloydminster School Division No. 99
**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2019**

| | Land | Land Improvements | Buildings | Buildings Short-Term | School Buses | Other Vehicles | Furniture and Equipment | Computer Hardware and Audio Visual Equipment | Computer Software | Assets Under Construction | 2019 | 2018 |
|--|------------------|-------------------|--------------------|----------------------|------------------|----------------|-------------------------|--|-------------------|---------------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Tangible Capital Assets - at Cost</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | 2,282,580 | 2,308,851 | 73,983,761 | 2,595,984 | 2,124,697 | 458,475 | 3,311,859 | 2,124,969 | 420,555 | 153,563 | 89,765,294 | 89,780,507 |
| Additions/Purchases | - | - | - | 494,076 | 114,193 | 70,333 | 191,585 | 134,414 | - | 56,851 | 1,061,452 | 1,231,257 |
| Disposals | - | - | - | - | - | (29,335) | (383,678) | (396,562) | - | - | (809,575) | (1,246,470) |
| Transfers to (from) | - | - | - | 152,137 | - | - | - | - | - | (152,137) | - | - |
| Closing Balance as of August 31 | 2,282,580 | 2,308,851 | 73,983,761 | 3,242,197 | 2,238,890 | 499,473 | 3,119,766 | 1,862,821 | 420,555 | 58,277 | 90,017,171 | 89,765,294 |
| <i>Tangible Capital Assets - Amortization</i> | | | | | | | | | | | | |
| Opening Balance as of September 1 | - | 949,332 | 34,145,422 | 1,452,348 | 1,557,284 | 352,549 | 1,912,470 | 1,034,731 | 309,310 | - | 41,713,446 | 40,415,959 |
| Amortization of the Period | - | 92,295 | 1,444,328 | 143,022 | 109,976 | 32,339 | 311,977 | 372,564 | 29,640 | - | 2,536,141 | 2,543,957 |
| Disposals | - | - | - | - | - | (29,335) | (383,678) | (396,562) | - | - | (809,575) | (1,246,470) |
| Closing Balance as of August 31 | N/A | 1,041,627 | 35,589,750 | 1,595,370 | 1,667,260 | 355,553 | 1,840,769 | 1,010,733 | 338,950 | N/A | 43,440,012 | 41,713,446 |
| Net Book Value | | | | | | | | | | | | |
| Opening Balance as of September 1 | 2,282,580 | 1,359,519 | 39,838,339 | 1,143,636 | 567,413 | 105,926 | 1,399,389 | 1,090,238 | 111,245 | 153,563 | 48,051,848 | 49,364,548 |
| Closing Balance as of August 31 | 2,282,580 | 1,267,224 | 38,394,011 | 1,646,827 | 571,630 | 143,920 | 1,278,997 | 852,088 | 81,605 | 58,277 | 46,577,159 | 48,051,848 |
| Change in Net Book Value | - | (92,295) | (1,444,328) | 503,191 | 4,217 | 37,994 | (120,392) | (238,150) | (29,640) | (95,286) | (1,474,689) | (1,312,700) |
| Disposals | | | | | | | | | | | | |
| Historical Cost | - | - | - | - | - | 29,335 | 383,678 | 396,562 | - | - | 809,575 | 1,246,470 |
| Accumulated Amortization | - | - | - | - | - | 29,335 | 383,678 | 396,562 | - | - | 809,575 | 1,246,470 |
| Net Cost | - | - | - | - | - | - | - | - | - | - | - | - |
| Price of Sale | - | - | - | - | - | 6,840 | - | - | - | - | 6,840 | 3,420 |
| Gain on Disposal | - | - | - | - | - | 6,840 | - | - | - | - | 6,840 | 3,420 |

Lloydminster School Division No. 99
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2019

| | 2019 | 2018 |
|--|------------------|------------------|
| | \$ | \$ |
| Non-Cash Items Included in Deficit | | |
| Amortization of Tangible Capital Assets (Schedule C) | 2,536,141 | 2,543,957 |
| Net Gain on Disposal of Tangible Capital Assets (Schedule C) | (6,840) | (3,420) |
| Total Non-Cash Items Included in Deficit | 2,529,301 | 2,540,537 |

Lloydminster School Division No. 99
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2019

| | 2019 | 2018 |
|---|----------------|------------------|
| | \$ | \$ |
| Net Change in Non-Cash Operating Activities | | |
| Decrease (Increase) in Accounts Receivable | 499,056 | (350,551) |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 386,950 | (213,819) |
| Increase in Liability for Employee Future Benefits | 31,700 | 53,700 |
| Decrease in Deferred Revenue | (65,168) | (58,123) |
| Decrease in Inventory of Supplies for Consumption | 12,510 | 9,272 |
| Decrease (Increase) in Prepaid Expenses | (104,839) | 64,554 |
| Total Net Change in Non-Cash Operating Activities | 760,209 | (494,967) |

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS
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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 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) 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 15 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$600,200 (2018 - \$568,500) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$12,360,381 (2018 - \$13,008,927) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related amortization of \$2,536,141 (2018 - \$2,543,957) 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.

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2019

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

d) Financial Instruments

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

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

e) Financial Assets

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

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with 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.

Accounts Receivable includes provincial grants receivable and other receivables.

Provincial grants receivable represent 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.

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NOTES TO THE FINANCIAL STATEMENTS
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Portfolio Investments consist of term deposits and 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 (d).

f) Non-Financial Assets

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

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

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

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

| | |
|--|----------|
| Land improvements (pavement, fencing, lighting, etc.) | 20 years |
| Buildings | 50 years |
| Buildings – short-term (portables, storage sheds, outbuildings, garages) | 20 years |
| School buses | 12 years |
| Other vehicles – passenger | 5 years |
| Other vehicles – heavy (graders, 1 ton truck, etc.) | 10 years |
| 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.

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, copier leases, and service contract payments that relate to a future fiscal period.

g) Liabilities

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

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

Long-Term Debt is comprised of a capital loan with initial maturity of more than one year and was 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.

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) 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). 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.

i) Revenue Recognition

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

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS
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The school division's sources of revenues include the following:

i) Government Transfers (Grants)

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

ii) Property Taxation

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Governments of Saskatchewan and Alberta. Tax revenues are recognized on the basis of time with 1/12th of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the City of Lloydminster 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 the City who levy and collect the property tax on behalf of the school division. The final annual taxation amounts are reported to the division by the City following the conclusion of each calendar taxation year, and any difference between final amounts and the school division's estimates is recorded as an adjustment to revenue in the next fiscal year.

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax for the Rural Municipalities of Wilton and Britannia. As of that date, the school division no longer earns taxation revenue from these municipalities.

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

| | 2019 | 2018 |
|--|---------------------|---------------------|
| Portfolio investments in the cost or amortized cost category: | <u>Cost</u> | <u>Cost</u> |
| Term deposits | \$ 2,156,013 | \$ 2,890,000 |
| Equity common shares at Credit Union and Coop | 55,463 | 177,097 |
| Total portfolio investments | \$ 2,211,476 | \$ 3,067,097 |

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

| Function | Salaries & Benefits | Goods & Services | Debt Service | Amortization of TCA | 2019 Actual | 2018 Actual |
|--------------------------|---------------------|--------------------|------------------|---------------------|---------------------|---------------------|
| Governance | \$ 62,901 | \$ 157,412 | \$ - | \$ - | \$ 220,313 | \$ 159,547 |
| Administration | 1,664,263 | 341,466 | - | 234,292 | 2,240,021 | 2,021,561 |
| Instruction | 30,953,352 | 3,034,699 | - | 2,132,342 | 36,120,393 | 34,175,496 |
| Plant | 2,458,080 | 3,445,998 | - | 50,979 | 5,955,057 | 6,018,325 |
| Transportation | 572,451 | 421,154 | - | 118,528 | 1,112,133 | 1,008,696 |
| Tuition and Related Fees | - | 12,340 | - | - | 12,340 | - |
| School Generated Funds | - | 1,024,583 | - | - | 1,024,583 | 1,033,138 |
| Complementary Services | 367,507 | 157,045 | - | - | 524,552 | 546,369 |
| External Services | 63,816 | 185,815 | - | - | 249,631 | 190,813 |
| Other | - | - | 101,704 | - | 101,704 | 109,369 |
| TOTAL | \$36,142,370 | \$8,780,512 | \$101,704 | \$ 2,536,141 | \$47,560,727 | \$45,263,314 |

5. EMPLOYEE FUTURE BENEFITS

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, 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 as at March 31, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2019.

Details of the employee future benefits are as follows:

| | 2019 | 2018 |
|--|-------|-------|
| Long-term assumptions used: | | |
| Discount rate at end of period | 1.93% | 3.00% |
| Inflation and productivity rate (excluding merit and promotion) - Teachers | 2.50% | 2.50% |
| Inflation and productivity rate (excluding merit and promotion) - Non-Teachers | 3.00% | 3.00% |
| Expected average remaining service life (years) | 16 | 16 |

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As at August 31, 2019

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| Liability for Employee Future Benefits | 2019 | 2018 |
|---|-------------------|-------------------|
| Accrued Benefit Obligation - beginning of year | \$ 510,300 | \$ 559,300 |
| Current period service cost | 47,000 | 54,600 |
| Interest cost | 16,300 | 16,200 |
| Benefit payments | (29,100) | (20,800) |
| Actuarial (gains) losses | 79,000 | (99,000) |
| Accrued Benefit Obligation - end of year | 623,500 | 510,300 |
| Unamortized Net Actuarial Gains (Losses) | (23,300) | 58,200 |
| Liability for Employee Future Benefits | \$ 600,200 | \$ 568,500 |

| Employee Future Benefits Expense | 2019 | 2018 |
|---|------------------|------------------|
| Current period service cost | \$ 47,000 | \$ 54,600 |
| Amortization of net actuarial (gain) loss | (2,500) | 3,700 |
| Benefit cost | 44,500 | 58,300 |
| Interest cost | 16,300 | 16,200 |
| Total Employee Future Benefits Expense | \$ 60,800 | \$ 74,500 |

6. PENSION PLANS

Multi-Employer Defined Benefit Plans

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

i) Saskatchewan Teachers' Retirement Plan (STRP) and Alberta Teachers' Retirement Fund (ATRF)

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

The STRP 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 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 and the Government of Alberta for the ATRF.

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

| | 2019 | | | 2018 |
|---|----------------|-----------------|----------------|----------------|
| | STRP | ATRF | TOTAL | TOTAL |
| Number of active School Division members | 264 | 54 | 318 | 307 |
| Member contribution rate (percentage of salary) | 9.50% / 11.70% | 10.17% / 14.52% | 9.50% / 14.52% | 9.50% / 15.34% |
| Member contributions for the year | \$ 1,889,521 | \$ 494,911 | \$ 2,384,432 | \$ 2,707,931 |

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

| | 2019 | 2018 |
|--|--------------|--------------|
| Number of active School Division members | 1 | 1 |
| Member contribution rate (percentage of salary) | 9.00% | 9.00% |
| School Division contribution rate (percentage of salary) | 9.00% | 9.00% |
| Member contributions for the year | \$ 14,218 | \$ 1,181 |
| School Division contributions for the year | \$ 14,218 | \$ 1,181 |
| Actuarial extrapolation date | Dec-31-2018 | Dec-31-2017 |
| Plan Assets (in thousands) | \$ 2,487,505 | \$ 2,469,995 |
| Plan Liabilities (in thousands) | \$ 2,024,269 | \$ 2,015,818 |
| Plan Surplus (in thousands) | \$ 463,236 | \$ 454,177 |

Defined Contribution Plans

The Manulife Pension Plan is funded by the school division making payments to match the required 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:

| | 2019 | 2018 |
|--|-------------|-------------|
| Number of active School Division members | 174 | 180 |
| 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 | \$ 433,569 | \$ 448,021 |
| School Division contributions for the year | \$ 421,335 | \$ 416,054 |

LLOYDMINSTER SCHOOL DIVISION NO. 99

NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2019

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7. ACCOUNTS RECEIVABLE

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

| | 2019 | | | 2018 | | |
|----------------------------------|---------------------|------------------------|---------------------|---------------------|------------------------|---------------------|
| | Total Receivable | Valuation Allowance | Net of Allowance | Total Receivable | Valuation Allowance | Net of Allowance |
| Provincial Grants Receivable | \$ 7,158 | \$ - | \$ 7,158 | \$ 322,931 | \$ - | \$ 322,931 |
| Other Receivables | 239,967 | - | 239,967 | 423,250 | - | 423,250 |
| Total Accounts Receivable | \$ 247,125 | \$ - | \$ 247,125 | \$ 746,181 | \$ - | \$ 746,181 |

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

| | 2019 | 2018 |
|---|---------------------|---------------------|
| Accrued Salaries and Benefits | \$ 10,986 | \$ 134,766 |
| Supplier Payments | 2,338,985 | 1,828,255 |
| Total Accounts Payable and Accrued Liabilities | \$ 2,349,971 | \$ 1,963,021 |

9. LONG-TERM DEBT

Details of long-term debt are as follows:

| | 2019 | 2018 |
|---|---------------------|---------------------|
| Capital Loan: Monthly payments of principal and interest combined of \$15,005, interest rate of 4.20%; due on the 28th day of each month through January 2033 (BMO - College Park School Construction). | \$ 1,844,821 | \$ 1,945,127 |
| Total Long-Term Debt | \$ 1,844,821 | \$ 1,945,127 |

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

| | Capital Loans | Total |
|--------------|---------------------|---------------------|
| 2020 | \$ 105,018 | \$ 105,018 |
| 2021 | 109,067 | 109,067 |
| 2022 | 113,737 | 113,737 |
| 2023 | 118,607 | 118,607 |
| 2024 | 123,686 | 123,686 |
| Thereafter | 1,274,706 | 1,274,706 |
| Total | \$ 1,844,821 | \$ 1,844,821 |

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NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2019

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| Principal and interest payments on the long-term debt are as follows: | | | | |
|---|---------------|----------------|-------------------|-------------------|
| | Capital Loans | | 2019 | 2018 |
| Principal | \$ | 100,306 | \$ 100,306 | \$ 108,751 |
| Interest | | 79,750 | 79,750 | 84,013 |
| Total | \$ | 180,056 | \$ 180,056 | \$ 192,764 |

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

| | Balance as at Aug. 31, 2018 | Additions during the Year | Revenue recognized in the Year | Balance as at Aug. 31, 2019 |
|---|-----------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| Non-Capital deferred revenue: | | | | |
| Property Taxes | \$ 2,880,080 | \$ 2,865,775 | \$ 2,880,080 | \$ 2,865,775 |
| Hockey Academy Deposits | 50,370 | 53,990 | 50,370 | 53,990 |
| International Student Tuition Fees | 41,942 | 32,209 | 36,692 | 37,459 |
| Contribution to School Resource Officer Program | 50,000 | - | 50,000 | - |
| Total Deferred Revenue | \$ 3,022,392 | \$ 2,951,974 | \$ 3,017,142 | \$ 2,957,224 |

11. 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:

| Summary of Complementary Services Revenues and Expenses, by Program | Pre-K Programs | School Nutrition | Other Programs | 2019 | 2018 |
|---|---------------------|---------------------|-------------------|---------------------|---------------------|
| Revenues: | | | | | |
| Operating Grants | \$ 198,075 | \$ 166,000 | \$ - | \$ 364,075 | \$ 335,484 |
| Total Revenues | 198,075 | 166,000 | - | 364,075 | 335,484 |
| Expenses: | | | | | |
| Salaries & Benefits | 326,006 | 41,437 | 64 | 367,507 | 414,172 |
| Student Related Expenses | 6,463 | 145,534 | 5,048 | 157,045 | 132,197 |
| Total Expenses | 332,469 | 186,971 | 5,112 | 524,552 | 546,369 |
| Deficiency of Revenues over Expenses | \$ (134,394) | \$ (20,971) | \$ (5,112) | \$ (160,477) | \$ (210,885) |

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12. 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:

| Summary of External Services Revenues and Expenses, by Program | Cafeteria | KidsFirst | Other Programs | 2019 | 2018 |
|---|--------------------|------------------|-----------------------|--------------------|-------------------|
| Revenues: | | | | | |
| Operating Grants | \$ - | \$ 110,492 | \$ 889 | \$ 111,381 | \$ 83,493 |
| Fees and Other Revenues | 111,189 | - | - | 111,189 | 97,397 |
| Total Revenues | 111,189 | 110,492 | 889 | 222,570 | 180,890 |
| Expenses: | | | | | |
| Grant Transfers | - | 108,906 | - | 108,906 | 75,906 |
| Salaries & Benefits | 63,816 | - | - | 63,816 | 54,823 |
| Supplies and Services | 68,659 | - | 8,250 | 76,909 | 60,084 |
| Total Expenses | 132,475 | 108,906 | 8,250 | 249,631 | 190,813 |
| Excess (Deficiency) of Revenues over Expenses | \$ (21,286) | \$ 1,586 | \$ (7,361) | \$ (27,061) | \$ (9,923) |

13. 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. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the designated assets.

Details of accumulated surplus are as follows:

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| | August 31 2018 | Additions during the year | Reductions during the year | August 31 2019 |
|--|----------------------|---------------------------------|----------------------------------|----------------------|
| Invested in Tangible Capital Assets: | | | | |
| Net Book Value of Tangible Capital Assets | \$ 48,051,848 | \$ 1,061,452 | \$ 2,536,141 | \$ 46,577,159 |
| Less: Debt owing on Tangible Capital Assets | (1,945,127) | - | (100,306) | (1,844,821) |
| | 46,106,721 | 1,061,452 | 2,435,835 | 44,732,338 |
| PMR maintenance project allocations (1) | 103,520 | 430,273 | 533,793 | - |
| Designated Assets: | | | | |
| Capital Projects: | | | | |
| Designated for tangible capital asset expenditures | 247,863 | - | 247,863 | - |
| Community Track | 40,000 | 8,000 | - | 48,000 |
| Maintenance Vehicle Purchase | 10,000 | - | - | 10,000 |
| Technology Evergreen | 286,116 | - | 285,000 | 1,116 |
| School Bus Purchase | 115,000 | - | 115,000 | - |
| Facilities Upgrades | 3,028,659 | - | 861,377 | 2,167,282 |
| | 3,727,638 | 8,000 | 1,509,240 | 2,226,398 |
| Other: | | | | |
| School generated funds | 446,128 | 107,543 | - | 553,671 |
| Board Strategies | 504,000 | - | 83,000 | 421,000 |
| School budget carryovers | 67,882 | 35,529 | 67,882 | 35,529 |
| Incomplete Budgets | 3,173 | 46,171 | 3,173 | 46,171 |
| Parkland Proceeds | 94,611 | 3,220 | 8,862 | 88,969 |
| Support Staff SEB Plan | 40,000 | - | 9,909 | 30,091 |
| Kids First Program | 76,896 | 77,492 | 76,896 | 77,492 |
| | 1,232,690 | 269,955 | 249,722 | 1,252,923 |
| Unrestricted Surplus | 1,240,593 | - | 115,947 | 1,124,646 |
| Total Accumulated Surplus | \$ 52,411,162 | \$ 1,769,680 | \$ 4,844,537 | \$ 49,336,305 |

(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.

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on May 23, 2018 and the Minister of Education on August 22, 2018.

15. 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:

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| | 2019 | | | | Total | Total |
|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | Craig | Hawkins | Jones | Other | 2019 | 2018 |
| Cash and short-term investments | \$ 70,087 | \$ 54,535 | \$ 44,124 | \$ 279,545 | \$ 448,291 | \$ 442,026 |
| Portfolio investments | - | - | - | 34,487 | 34,487 | 34,487 |
| Total Assets | 70,087 | 54,535 | 44,124 | 314,032 | 482,778 | 476,513 |
| Revenues | | | | | | |
| Contributions and donations | - | - | - | 23,760 | 23,760 | 11,594 |
| Interest on investments | 2,002 | 1,563 | 1,279 | 8,821 | 13,665 | 9,726 |
| | 2,002 | 1,563 | 1,279 | 32,581 | 37,425 | 21,320 |
| Expenses | | | | | | |
| Awarded to Students | - | 1,500 | 2,000 | 27,660 | 31,160 | 33,820 |
| | - | 1,500 | 2,000 | 27,660 | 31,160 | 33,820 |
| Excess (Deficiency) of Revenues over Expenses | 2,002 | 63 | (721) | 4,921 | 6,265 | (12,500) |
| Trust Fund Balance, Beginning of Year | 68,085 | 54,472 | 44,845 | 309,111 | 476,513 | 489,013 |
| Trust Fund Balance, End of Year | \$ 70,087 | \$ 54,535 | \$ 44,124 | \$ 314,032 | \$ 482,778 | \$ 476,513 |

16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Construction contract for the replacement of sections of roofing on Rendell Park Elementary School in the amount of \$433,722 payable over the next year.
- 4-year Funding Agreement with the City of Lloydminster for a School Resource Officer program for the school division. The agreement commits the school division to provide \$80,000 in funding for the program over the next 3 years.
- Lease agreements for the provision of Multi-Function Printers at all schools and school division office.

Operating lease obligations of the school division are as follows:

| | Operating Leases | |
|---------------------------------------|-------------------|-------------------|
| | Copier Leases | Total Operating |
| Future minimum lease payments: | | |
| 2020 | \$ 88,682 | \$ 88,682 |
| 2021 | 88,682 | 88,682 |
| 2022 | 88,682 | 88,682 |
| 2023 | 81,292 | 81,292 |
| Total Lease Obligations | \$ 347,338 | \$ 347,338 |

17. COMPARATIVE INFORMATION

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

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18. 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, 2019 was:

| August 31, 2019 | | | | | | |
|------------------------|------------------|------------------|-------------------|-------------------|---------------------|--|
| | Total | Current | 30-60 days | 60-90 days | Over 90 days | |
| Grants Receivable | \$ 7,158 | \$ 7,158 | \$ - | \$ - | \$ - | |
| Other Receivables | 49,431 | 44,946 | - | - | 4,485 | |
| Net Receivables | \$ 56,589 | \$ 52,104 | \$ - | \$ - | \$ 4,485 | |

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

ii) Liquidity Risk

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

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

| August 31, 2019 | | | | | |
|--|---------------------|------------------------|---------------------------|---------------------|---------------------|
| | Total | Within 6 months | 6 months to 1 year | 1 to 5 years | > 5 years |
| Accounts payable and accrued liabilities | \$ 2,349,971 | \$ 2,349,971 | \$ - | \$ - | \$ - |
| Long-term debt | 1,844,821 | 52,175 | 52,843 | 465,097 | 1,274,706 |
| Total | \$ 4,194,792 | \$ 2,402,146 | \$ 52,843 | \$ 465,097 | \$ 1,274,706 |

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 the bank's prime rate. 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, 2019.

The school division minimizes these risks by:

- holding cash in an account at a Canadian Credit Union, 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.