



**LLOYDMINSTER PUBLIC SCHOOL DIVISION**

*Ensuring Personal Excellence For All Students*

**Lloydminster Public School**

**Division #99**

**2020-21 Annual Report**

## Table of Contents

School Division Contact Information .....	3
Letter of Transmittal .....	4
Introduction .....	5
School Division Profile.....	8
Community Partnerships .....	10
Program Overview .....	11
Demographics .....	39
Infrastructure and Transportation.....	42
Financial Overview .....	45
Appendix A - Payee List.....	47
Appendix B - Management Report and Audited Financial Statements.....	57

## School Division Contact Information



### **Lloydminster Public School Division # 99**

“Ensuring Personal Excellence for All Students”

5017-46 Street  
Lloydminster, AB T9V 1R4

Phone: 780-875-5541

Fax: 780-875-7829

Website: <http://www.lpsd.ca>

Email: [contact@lpsd.ca](mailto:contact@lpsd.ca)

An electronic copy of this report is available at <http://www.lpsd.ca>

## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan,

The Board of Education of the Lloydminster Public School Division 99 is pleased to provide you and the residents of the school division with the 2020-21 annual report. This report presents an overview of the Lloydminster Public School Division's goals, activities and results for the fiscal year September 1, 2020, to August 31, 2021. 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, reading "Karoline Kennedy". The signature is fluid and cursive, with a long horizontal stroke at the end.

Karoline Kennedy  
Board of Education Chair



## Introduction

This annual report presents an overview of Lloydminster Public School Division's activities and results for the 2020-21 fiscal year, its governance structures, students, staff, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division enacted the Education Sector Strategic Plan in relation to its school division plan.

The 2020-21 school year included the safe return to school buildings for students and staff and the resumption of in-class learning that had been suspended in March 2020. While many students returned to in-class learning, there was an increase in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2020-21 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's Safe School Plan for 2020-21, supported by contingency funding.

In addition to detailing the school division's activities and performance, this report outlines how the division organized the Education Sector Strategic Plan in relation to its school division plan, while providing a financial overview including audited financial statements.

## 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 Authority to govern the school division.

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

The current Board of Education was elected on November 9, 2020, and will serve a four-year term. Board of Education members as of August 31, 2021 include:

- Chair - Karoline Kennedy
- Vice-Chair - Cathy Cornet
- Member - Chrissy Gee
- Member - Melanie Mutter
- Member - Viren Taylor
- Member - David Thompson
- Member - Georgina Veltikold

A list of the remuneration paid to board members in 2020-21 is provided in Appendix A.

## 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 the Lloydminster Public School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another. Lloydminster Public School Division's SCC members are an integral part of the Division's school communities through volunteering within classrooms, fundraisers and reviewing and supporting the School Learning Improvement plans.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2020-21 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 2020-21, 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 gives 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. There was a meeting in 2020-21, the fall of 2020-21 whereby each SCC Chair or designate shared their goals and accomplishments and heard from the Board Chair and Director about such items as the Strategic Plan. It was a great opportunity to celebrate, ask questions and receive 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 the 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 the Division 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 a 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.

### **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), Bike for Breakfast 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 a 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 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 the 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:

- Technology Consultants
- Educational psychologist services
- Occupational Therapist
- Speech and Language Pathologists
- Student Counsellors
- First Nations Metis and Inuit Lead (FNMI) Teachers

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

### Education Sector - Strategic Planning

Members of the education sector worked together to develop the Education Sector Strategic Plan (ESSP) for 2014-2020, which described the strategic direction of the education sector, with priorities and outcomes that aligned the work of school divisions and the Ministry of Education. In 2020-21, the ESSP continued for a final year to guide the education sector for the benefit of all Saskatchewan students while work proceeded to develop a provincial education plan to 2030.

In November 2019, the collaboration of education sector partners culminated in the release of the *Framework for the Provincial Education Plan 2020-2030*. The framework is guiding the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. Initial work in 2020-21 has focused on an interim plan that will support staff and students for the upcoming school year as the province emerges from the COVID-19 pandemic.

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

Education partners in Saskatchewan continue to work together to implement [\*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 ESSP. *Inspiring Success* guides and informs 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.

<p><b>Reading, Writing, Math at Grade Level</b></p> <p><b>ESSP Outcome:</b>  <b>By June 30, 2021, 80% of students will be at grade level or above in reading, writing and math.</b></p> <p><b>ESSP Improvement Targets:</b></p> <ul style="list-style-type: none"> <li>➤ <b>By June 2018, at least 75% of students will be at or above grade level in reading and writing.</b></li> <li>➤ <b>By June 2019, at least 75% of students will be at or above grade level in math.</b></li> </ul>	
<p><b>School division goals aligned with Reading, Writing and Math at Grade Level outcome</b></p>	<p><b>By June 30, 2021 85% of students will be at or above grade level in reading in accordance with Fountas &amp; Pinnell (Gr. 3).</b>  (Baseline data: 3-year average: 82%)</p> <p><b>By June 30, 2021 75% of students will be at or above grade level in writing in accordance with the Saskatchewan Provincial Rubric. (Gr. 4, 7, 9)</b>  (Baseline data: last year: 67%, 2-year average: 66%)</p> <p><b>By June 30, 2021 80% of students will be at or above grade level in math (number strand) in accordance with the Saskatchewan Provincial Rubric. (Gr. 2, 5, 8)</b>  (2018-19 Baseline data: 75.6%)</p>
<p><b>School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome</b></p>	<p><b><u>LPSD Focus for Literacy:</u></b></p> <ul style="list-style-type: none"> <li>● Address learning gaps for students grades 1-9.</li> <li>● Continue to improve teacher practice and student achievement in the areas of reading and writing.</li> </ul> <p><b><u>Level 2 Strategies/Actions:</u></b></p> <ul style="list-style-type: none"> <li>● Teacher observations took place for 1st and 2nd year teachers on the observation cycle with regards to Saskatchewan Reads instructional approaches.</li> <li>● Common writing collaboration morning for Grade 7 teachers was postponed due to the COVID-19 pandemic.</li> <li>● Continued meetings with the Elementary Admin Literacy team.</li> <li>● Continued meeting with the Middle Years Literacy administration team.</li> <li>● Grades 1-6 teachers utilized commonly used rubrics to assess where students are at in relation to Writing.</li> <li>● Grades 7-9 teachers utilized the LPSD rubrics to determine where students are at in relation to Writing.</li> </ul> <p><b><u>LPSD Focus for Math:</u></b></p> <ul style="list-style-type: none"> <li>● Continually addressed the learning gaps of students for Grades 1-9.</li> </ul> <p><b><u>Level 2 Strategies/Actions:</u></b></p> <ul style="list-style-type: none"> <li>● Collaborated with administrators to present math expectations in the fall and follow up to support teachers for Grades 1-9</li> </ul>

### Measures for Reading, Writing and Math At or Above Grade Level

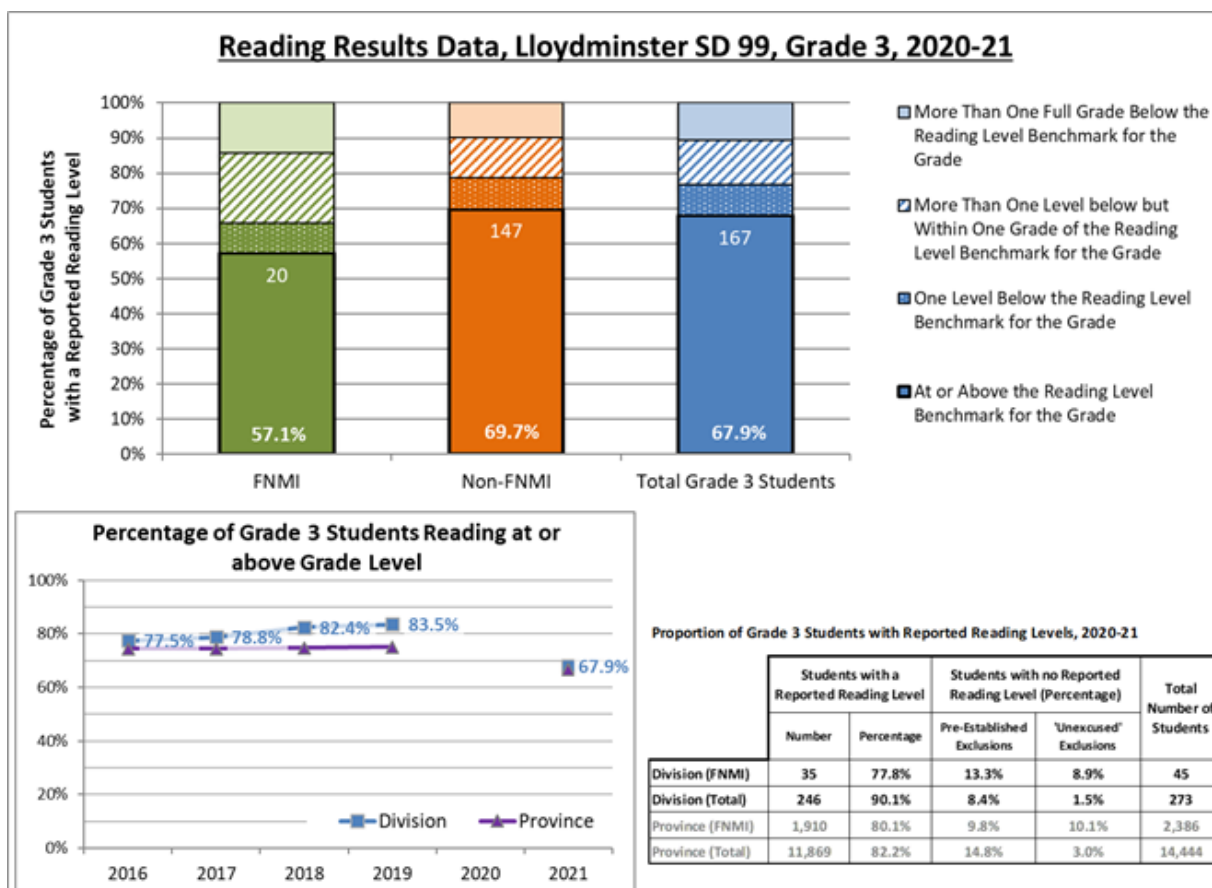
In 2019-20, results of student progress in reading, writing and mathematics were not available to report for comparison with previous years because end-of-year data collections were interrupted due to the COVID-19 pandemic.

In 2020-21, provincial data collection of reading levels resumed. Although there was no provincial data collections for writing and mathematics number strand, school divisions continued to independently monitor student progress in writing and mathematics.

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

Grade 3 reading levels are considered a leading indicator of future student performance. Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3 students 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 for the five most recent years. The table shows the proportion of Grade 3 students with reported reading levels. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.



Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (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, 2021

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

Results for LPSD in 2020-21 decreased to 67.9% of Grade 3 students reading at or above grade level, down from 83.5% in 2018-19 and 82.4% in 2017-18. Data was not collected in the spring of 2020 due to the COVID 19 pandemic so no comparator to that year can be provided. Overall in 2020-21, results are higher than the provincial results of 66.7%. LPSD is pleased that results for our Grade 3 students overall continue to be above the provincial results (67.9% in 2020-21). LPSD continues to track the progress and actively analyze the data for those students who have not yet achieved grade level in reading. It is understood that the COVID-19 pandemic has caused disruptions to schooling and shifts in learning delivery, with the need to maintain focus on student safety and well-being, that has resulted in a decline in reading skill development that will need to



continue to be monitored and addressed. FNMI students achieved 57.1% reading at or above grade-level, compared to the Non-FNMI population which achieved 69.7%. LPSD continues to work on closing the gap in achievement between FNMI and Non-FNMI students (10.8% achievement gap for 2020-21).

#### **Progress for Students in Writing At or Above Grade Level**

Writing is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for writing was suspended for the 2020-21 school year, with school divisions continuing to monitor progress in writing informed by school division data collection and analysis. The following provides an indication of progress in writing for 2020-21.

LPSD did not collect division writing data for the 2020-21 school year. Each school/teacher collected their own classroom data and provided individual and small group interventions as a response to their own data.

#### **Progress for Students in Mathematics – Number Strand At or Above Grade Level**

Mathematics number strand is a key measure identified in the ESSP Reading, Writing and Math at Grade Level Outcome. 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.

Provincial data collection for mathematics – number strand was suspended for the 2020-21 school year, with school divisions continuing to monitor progress informed by school division data collection and analysis. The following provides an indication of progress in mathematics – number strand for 2020-21.

As data is not available for 2020 and 2021, 2019 data is being used for baseline reference. The Grade 2 overall result of 78.0% of students who are at or above grade level was comparable to the province of 71.9%, however, LPSD was still below the provincial goal of 80% of students achieving at or above grade level in math. The Grade 5 overall result of 78.8% of students who are at or above grade level was comparable to the province of 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 was comparable to the province of 68.8%, however, LPSD was still below the provincial goal of 80% of students achieving at or above grade level in math. LPSD did not collect division math data for the 2020-21 school year.

In 2019, the areas LPSD needed to attend to include the gap between FNMI and Non-FNMI achievement. Also, Grade 2, 5, and 8 data were slightly above the provincial data, however, LPSD did not meet the provincial goal of 80% of students at or above grade level in math.

In 2020, and again in 2021, at the direction of the ESSP Provincial Leadership Team, writing and math data was not collected provincially because of the COVID-19 pandemic.

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

### ESSP Outcome:

By June 30, 2021, 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 2021, schools involved in Following Their Voices for at least two years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2021, school divisions will achieve parity between First Nations, Métis and Inuit and non-First Nations, Métis and Inuit students on the OurSCHOOL engagement measures (Student Engagement, Inclusion and Learning Context).

**School division goals aligned with the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

By June 30, 2021, LPSD will increase the three-year First Nations, Métis and Inuit (FNMI) graduation rates to at least 75% and the five-year graduation rate to at least 75%.

(2018-19 Baseline data: 3-year: 74%, 5-year: 71%)

**Improve Our School student survey results by 2% in the Inclusion Composite. (FNMI students and Non FNMI)**

(No survey in June 2020 due to the COVID-19 pandemic)

- Focus on Sense of Belonging

### LPSD focus:

Continue the path towards truth and reconciliation

- Ensure FNMI languages and culture are valued and supported.
- Ensure equitable opportunities and outcomes for FNMI learners.

### Level 2 Goal Areas for 2020-21:

- Continuation of Cree language programming
- Culturally appropriate curriculum development
  - Treaty Essential Learnings accountability
  - Land-based learning opportunities for staff and students
- Partnership development
  - Partnerships: Onion Lake, Frog Lake, Poundmaker, Lloydminster Catholic School Division, Lakeland College, Native Friendship Centre, Heart of Treaty 6
- Flag raising (Postponed due to the COVID-19 pandemic)
- Professional development for staff

**School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome**

**Student Programming: (Language & Culture) (Equitable Opportunities)**

- Elementary Programming (K-6)
  - Elementary Cree Clubs implemented.
  - Spirit Bear Program implemented (Teaching reconciliation, history and culture).
  - Teepee Teachings provided to students.
  - Blanket Activities were provided for students and teachers. (Small Fires Mentorship took the lead - students from high school).
  - Circle of Courage teaching took place at both Elementary and Middle Schools.
  - Treaty Education (Treaty Essential Learning Kits) supported by FNMI Coordinator and partnering Elders and Knowledge Keepers.
- Middle years FNMI programs 7,8,9, (9:00am to 9:55am) took place in the first hour of the day.
  - Cree courses implemented at E.S. Laird School.
  - Implementation of Circle of Courage, Teepee Teachings, Legends, Treaty Teachings - all Middle Schools.
- High School programs- LCHS, Avery
  - Implementation of Cree 10,20 - LCHS (January)
  - Small Fires Mentorship Course 30L - LCHS (January Pilot - credit implemented).
  - FNMI Support through FNMI Grad Coach and Coordinator.
- Treaty Education support provided
  - Gr 1,2,3 - FNMI Leads and teachers - classroom activities took place.
  - Gr 4,5,6 – In-school Treaty Education displays and simulation presented. (classroom activity)
  - Gr 7, 8, 9 – In-school Treaty Education displays and simulation were presented. (classroom activity)
  - High school - displays and blanket activity provided.
- Orange Shirt Day Sept 28 Resources & Support (September)
  - Gr 1,2,3 - FNMI Leads and teachers - classroom activities were supported.
  - Gr 4,5,6 - school displays and presentations took place.
  - Gr 7, 8, 9 - displays provided.
  - High school - displays provided.
- Metis Culture, History and Awareness week was supported: (November)
  - Cort Dogniez - St. Michael's School - Metis History, STF, OTC)
  - Dwayne Dockens - Gabriel Dumont Institute
  - Lloyd Native Friendship Centre - Bonnie Start, Marlene Gervais

- Many presentations/conversations moved virtually due to the COVID-19 pandemic
- Aboriginal Storytelling Month Resources & Support (February)
  - FNMI Online Interactive Human Resource Library provided
- LPSD Drumming group was started
  - Mentors - Winddancer Waskewitch, Farron Chamakese.
  - Gala (cancelled due to the pandemic restrictions).
- Cultural Activities / Presentations.
  - Culture Camps for middle schools were cancelled due to COVID-19.
  - Hunting Camps for middle schools were cancelled due to the pandemic.
  - Ribbon skirt/shirt sewing at High School - Postponed due to the pandemic restrictions.
  - Beading introduction and teachings took place throughout the division. (Made 60 looms)
- Student Services FNMI Graduation Coach
  - Small Fire Mentorship -limited gathering due to COVID-19
  - Help My Tell My Story took place - Pre-K/Kindergarten
  - Help Me Talk About Math was introduced in Gr. 1 classrooms.

**Curriculum Support provided:** (Culturally appropriate assessment) (Language & Culture) (Equitable Opportunities) (First Nations worldview & historical impact)

- Help Me Tell My Story
- Help Me Talk About Math
- Land-based Learning support provided - (Hunting camp postponed, Cultural Day - Exploratory)
- K-12 Outcomes; Treaty Education connections & resource kits provided.
- Curriculum Renewal (Phys. Ed 20/30 support provided) Land Based - days took place.

**Partnership Development continued:** (Relationship building)

- Heart of Treaty 6 Leadership
- Lloydminster Native Friendship Centre
- First Nations Communities; Onion Lake First Nations (FN), Poundmaker FN, Frog Lake FN, and Little Pine FN,
- Division HR & policies

**FNMI Resource Program:** (Language & Culture) (Equitable Opportunities)

- Secured Knowledge keepers & Elders to work in LPSD schools.

**Reconciliation Projects/Work**

- Continued with Small Fires Student work.
- FNMI Leads were identified in every school and had regular meetings.

- School Reconciliation projects took place.
- Division Reconciliation project was paused - Student Conference.

**Professional Development that took place:** (Language & Culture) (First Nations worldview & historical impact)

- Orientation (LPSD new teachers)
- Racism (Stereotypes, Labels, Stigmas)
- School staff meetings - Indigenous awareness presentations took place.
- Teachers - Treaty Education support provided (basic, advanced)
- Administrators completed Signpost #1 of the Leading to Learn program.
- Board of Education - awareness & understanding discussions were postponed due to the COVID-19 pandemic.
- 4 Seasons of Reconciliation online professional development provided for all LPSD staff.

## Measures for Improving First Nations, Métis and Inuit Student Engagement and Graduation

### Average Final Marks

Teacher-assigned marks are important indicators of student performance in school. Classroom marks are used for grade promotion and graduation decisions, to meet entrance requirements for post-secondary 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, 2020-21**

Subject	All Students		Non-FNMI		FNMI	
	LlydP	Province	LlydP	Province	LlydP	Province
English Language Arts A 10 (Eng & Fr equiv)	74.9	75.5	76.5	78.7	64.1	62.6
English Language Arts B 10 (Eng & Fr equiv)	75.5	74.9	76.6	78.1	67.0	62.2
Science 10 (Eng & Fr equiv)	70.9	74.6	72.7	77.8	59.9	61.6
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	71.9	74.5	72.7	78.5	68.2	61.6
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	73.9	76.0	74.7	78.1	65.5	63.8
English Language Arts 20 (Eng & Fr equiv)	76.4	76.6	76.9	78.9	72.0	64.8
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	72.1	69.4	72.5	72.8	70.7	62.3
Math: Foundations 20 (Eng & Fr equiv)	72.0	76.6	72.6	78.3	62.7	66.0

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, 2021

### 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 ELA A 10, B 10, and 20; Math: Workplace and Apprenticeship 10 and 20; and Foundations 10. The LPSD average final marks for FNMI students were lower than the province in Science 10 and Math Foundations 20.

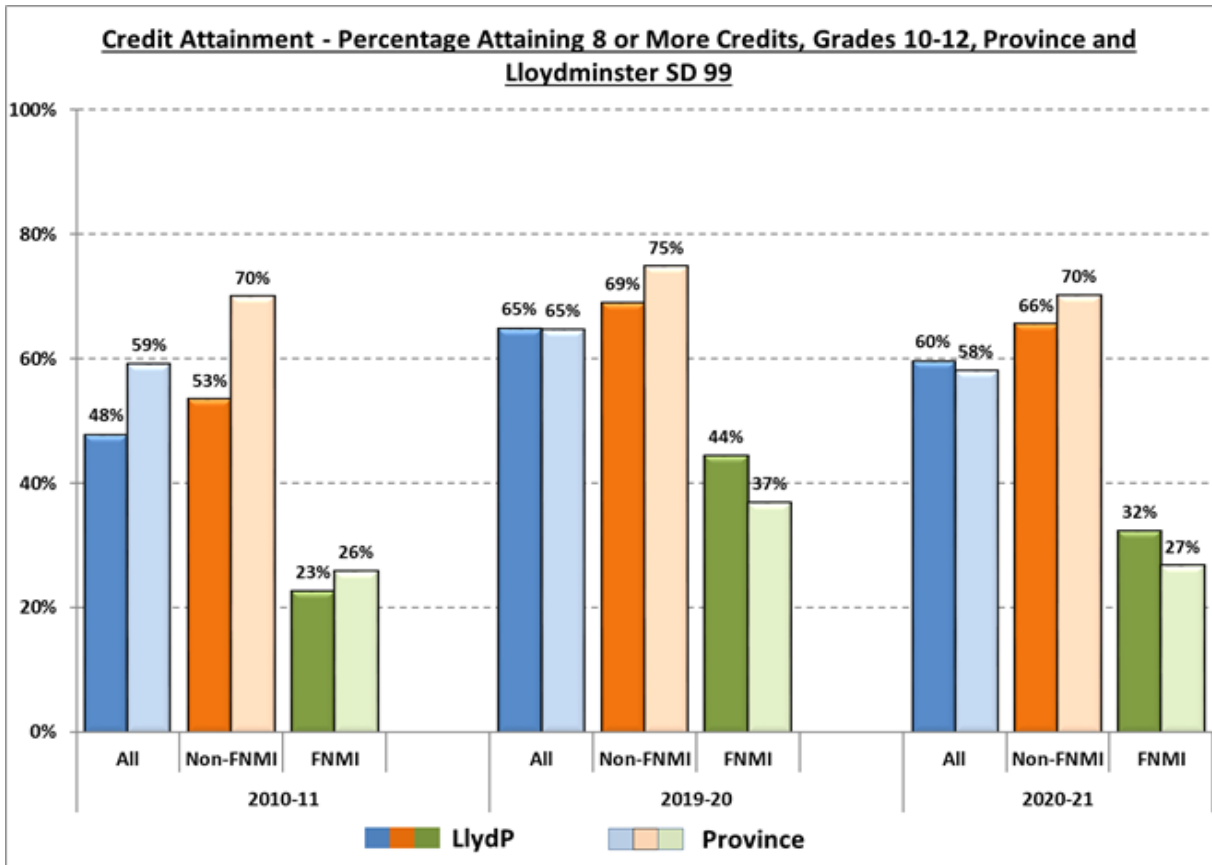
The average final marks for selected secondary-level courses for all students in LPSD are lower than the province in six of the eight course areas. Similarly, LPSD's non-FNMI students are lower than the province in all eight courses. In all eight selected secondary-level courses, FNMI students achieved lower grades than Non-FNMI students. This disparity in achievement between FNMI and Non-FNMI students in LPSD ranges from 1.8 to 12.8 percentage points in average marks for the selected secondary-level courses.

This trend has been consistent for the past five years. The division will attend to further analysis of this data to implement actions to continue to lessen this gap. The 2019-20 gap between LPSD Non-FNMI and FNMI was over 17.8%

## Credit Attainment

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

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



Notes: Credit attainment measures are calculated as the percentage of students enrolled at the secondary level on September 30 attaining eight or more credits yearly. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2021

### Analysis of Results – Credit Attainment

The percentage of grades 10-12 students overall attaining 8 or more credits in Lloydminster Public School Division has fluctuated over the past five years; in three of the five, credit attainment results for LPSD has been slightly higher than the province. Results for LPSD in 2020-21 continue to be well above those reported 10 years ago (2010-11).

The percentage of FNMI grades 10-12 students attaining 8 or more credits in Lloydminster Public School Division (32%) was significantly higher than the province (27%) in the 2020-21 school year. However, the percentage of FNMI students in LPSD attaining 8 or more credits was 34% lower than non-FNMI students in LPSD attaining 8 or more credits. This trend has been consistent over the past five years and is an area of concern.

The division will conduct further analysis of this data to determine actions to lessen this gap in achievement between FNMI students and Non-FNMI students.



## Graduation Rates

### ESSP Outcome:

By June 30, 2021, 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.
- 80% of students have achieved at least 4 credits by the end of February.
- 80% of Grade 10 students will have at least 8 credits by the end of Grade 10 in 2020-21.

**School division goals aligned with the Graduation Rates outcome**

**By June 30, 2021, LPSD will achieve an 85% graduation rate and a 92% 5-year graduation rate.**

(2018-19 Baseline Data: 3-year: 85%, 5-year: 90%)

**School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Graduation Rates outcome**

### LPSD focus:

- Close learning gaps for all students in Grades 10-12
- Increase the number of students graduating, with emphasis on improving the 3-year grad rate.
- Extend innovative pathways to graduation and programming.

### Level 2 Strategies/Actions:

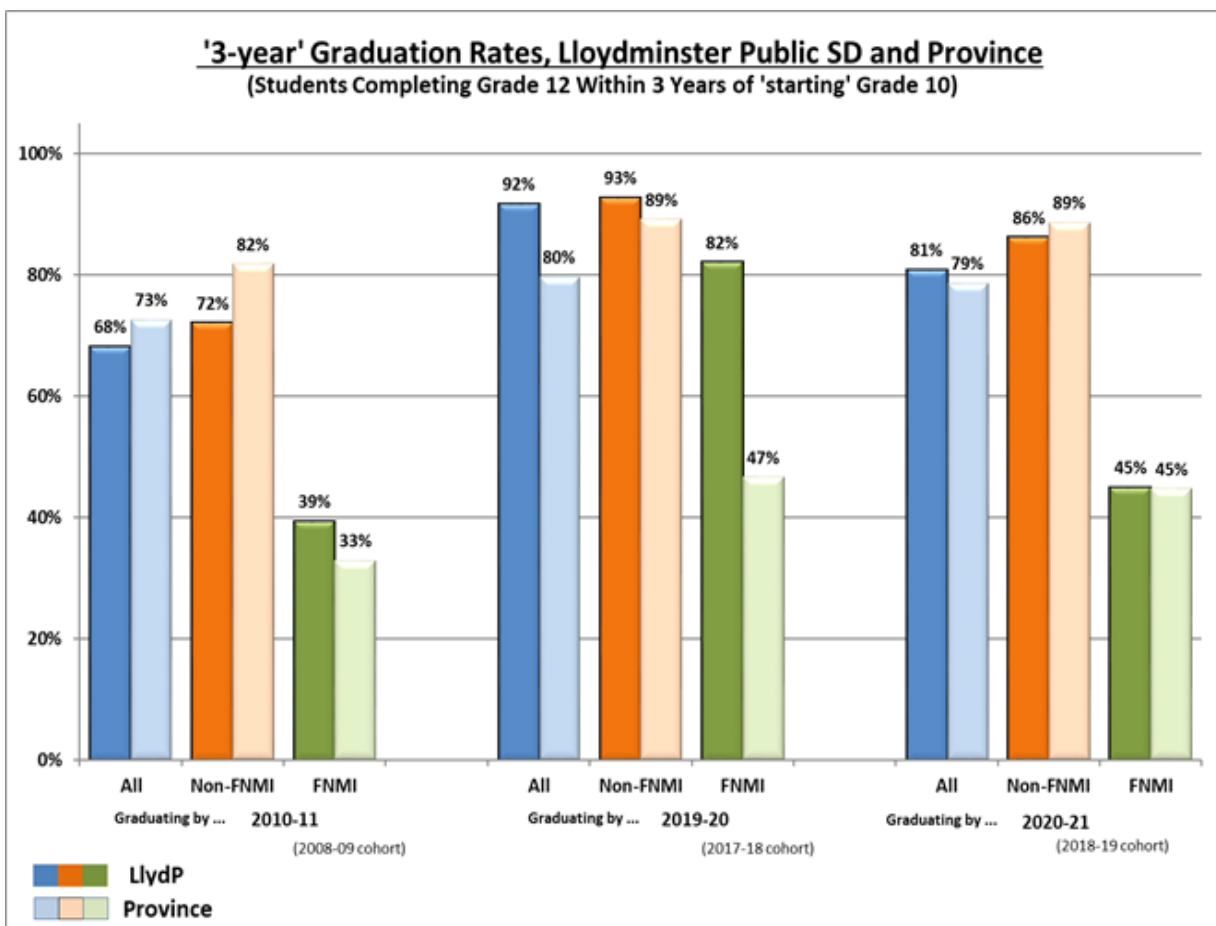
- Implemented strong Professional Learning Communities (PLC's) (Admin support).
- Provided Coordinator support for PLCs and teacher practice as it relates to My Student First Classroom.
  - Provided support and professional development as necessary for teachers to develop pre- and post-assessments for students and/or design targeted instruction to support improved skill development.
  - Supported school data teams processes and structures.
  - Provided a platform for data compilation and analysis.

## Measures for Graduation Rates

### Three-Year Graduation Rate

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

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



Notes: Three-year graduation rates are calculated as the percentage of students who complete Grade 12 within three years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2021

### **Analysis of Results – Three-Year Graduation Rates**

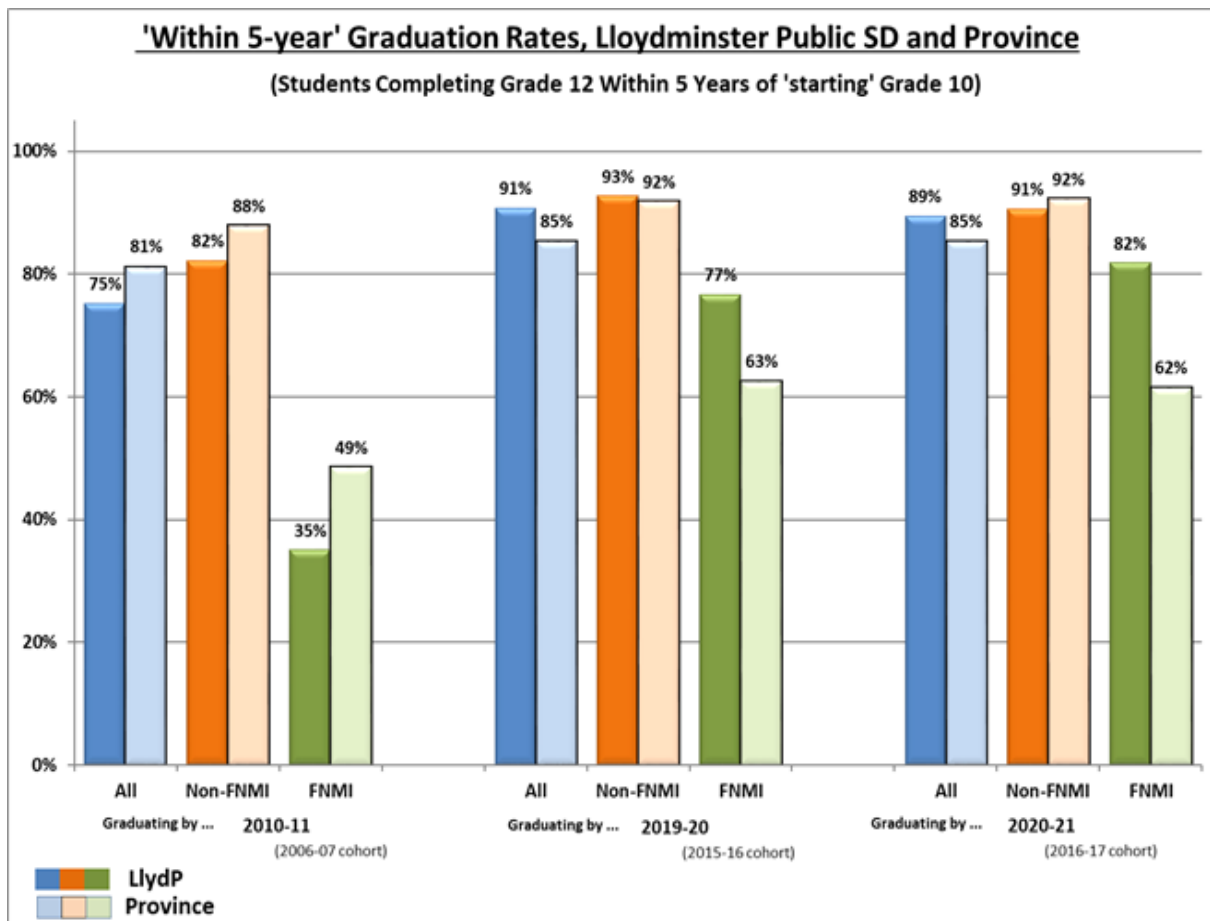
Over the past 5 years, Lloydminster Public School Division's on-time graduation rates for all students have been within 5% (higher or lower) of our division's on-time goal of 85%. In 2016-17, the on-time graduation rate was 80% for all students; the 2019-20 rate was 93% for all students; and last year's graduation rate for all students was 81%.

Lloydminster Public School Division non-FNMI on-time graduation rates have remained quite steady over the past five years, ranging from 84% in 2016-17, to 87% in 2018-19, and 86% in 2020-21. LPSD's FNMI on-time graduation rates have fluctuated in the same period, ranging from 59% in 2016-17, to 74% in 2018-19, and 45% in 2020-21. The division's FNMI graduation rate has been consistently higher than the province's FNMI graduation rate; however, the difference between FNMI and Non-FNMI graduation rates in the school division is significant. This achievement gap remains a concern. The school division will continue further analysis of this data to investigate and inform actions to address the disparity.

## Grade 12 Graduation Rate: Within Five Years

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

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



Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (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, 2021

### **Analysis of Results – Graduation Rates ‘within five years’**

Over the past 5 years, Lloydminster Public School Division’s extended time graduation rates for all students have remained steady and in line with our division goal of 90%. In 2016-17, the extended time graduation rate was 91% for all students; the 2019-20 rate was 91%; and last year’s graduation rate for all students was 89%. In comparison with the provincial extended time graduation rates, LPSD students have been at least 4% higher in each of the past five years.

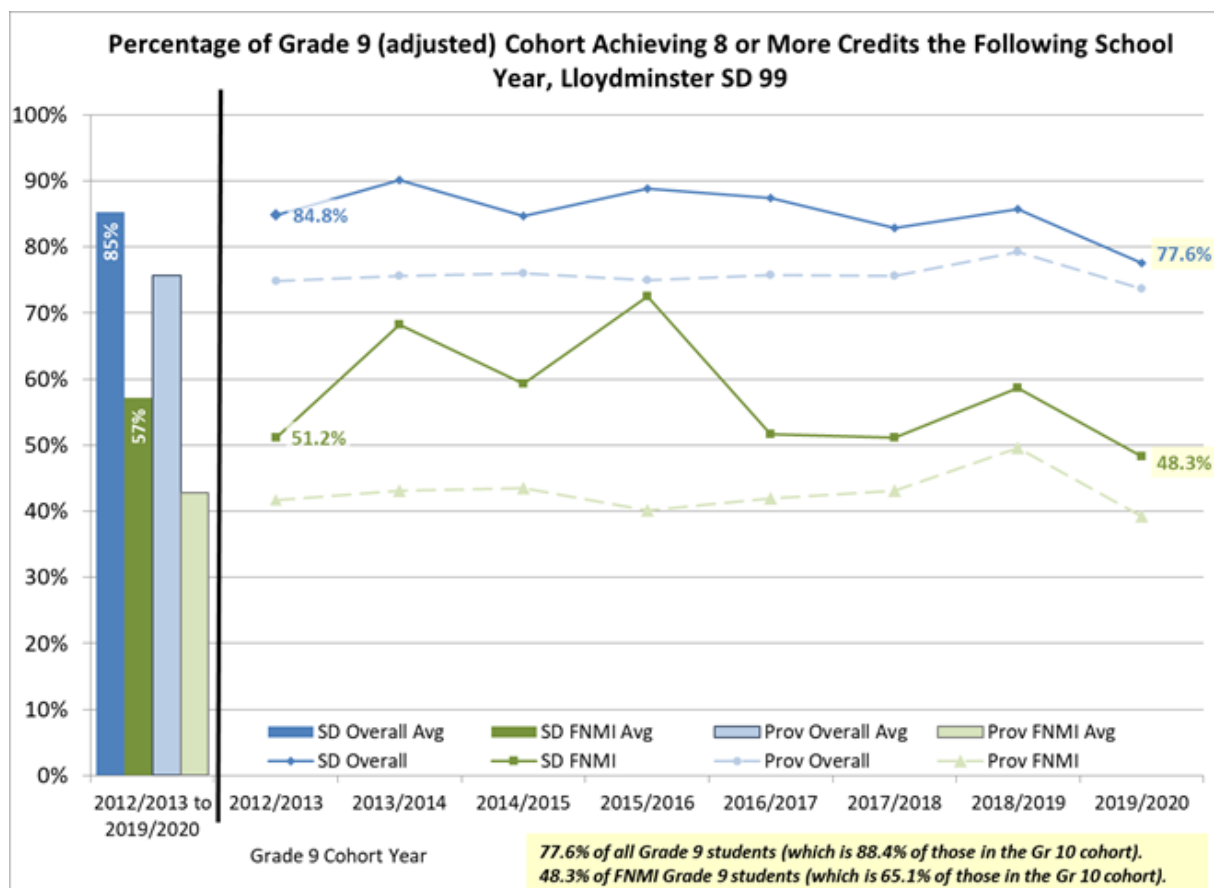
Lloydminster Public School Division non-FNMI extended time graduation rates have remained steady over the past five years, ranging from 94% in 2016-17, to 93% in 2018-19, and 91% in 2020-21. LPSD’s FNMI on-time graduation rates have also been quite steady in the same period: 74% in 2016-17; 71% in 2018-19; and 82% in 2020-21.

The school division will continue to monitor credit attainment at each of the high school years and implement actions to support increased credit attainment for both on-time and extended-time graduation.

### **Grade 9 to 10 Transition**

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (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, 2021

### 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 fluctuated over the past eight years; three positive spikes in the trend line occurred for 2013/14, 2015/16, and 2019/20 Grade 9 cohorts. LPSD's results with all students and FNMI students are above the provincial results.

Lloydminster Public School Division is concerned with the significant achievement gap between all students and the FNMI students, as well as the decrease over the past two school years: from 85.7% to 77.6% for all students; and from 58.7% to 48% for FNMI students which are both below the 8-year average (85% overall and 57% for FNMI students). As a school division, LPSD intends to analyze this further and implement actions to increase the credit attainment and lessen the gap between all students and FNMI students.

## Early Years

### ESSP Outcome:

By June 30, 2021, 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 2020, 75% of in-service Pre-K educators will have completed the Responding to Children's Interests workshop and 75% of in-service Kindergarten educators will have completed Literacy Practices in Kindergarten (paused for 2020-21).

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

By June 30, 2021, children aged 0-6 will be supported in their development to ensure that 90% of students exiting K are ready for learning in the primary grades.  
(Baseline data: 3-year average of 87%)

**School division actions taken during the 2020-21 school year to achieve the outcomes and targets of the Early Years outcome**

### LPSD Focus:

- Students will exit kindergarten ready to learn
  - Improve teacher practice
  - Improve attendance in the early years
- Improve Family Engagement

### Level 2 Strategies/Actions:

- Continued our Division Community of Practice
  - Focused on the Early Childhood Environment Rating Scale (ECERS) assessment tool and ways to increase family engagement.

## Measures for Early Years

### Early Years Evaluation

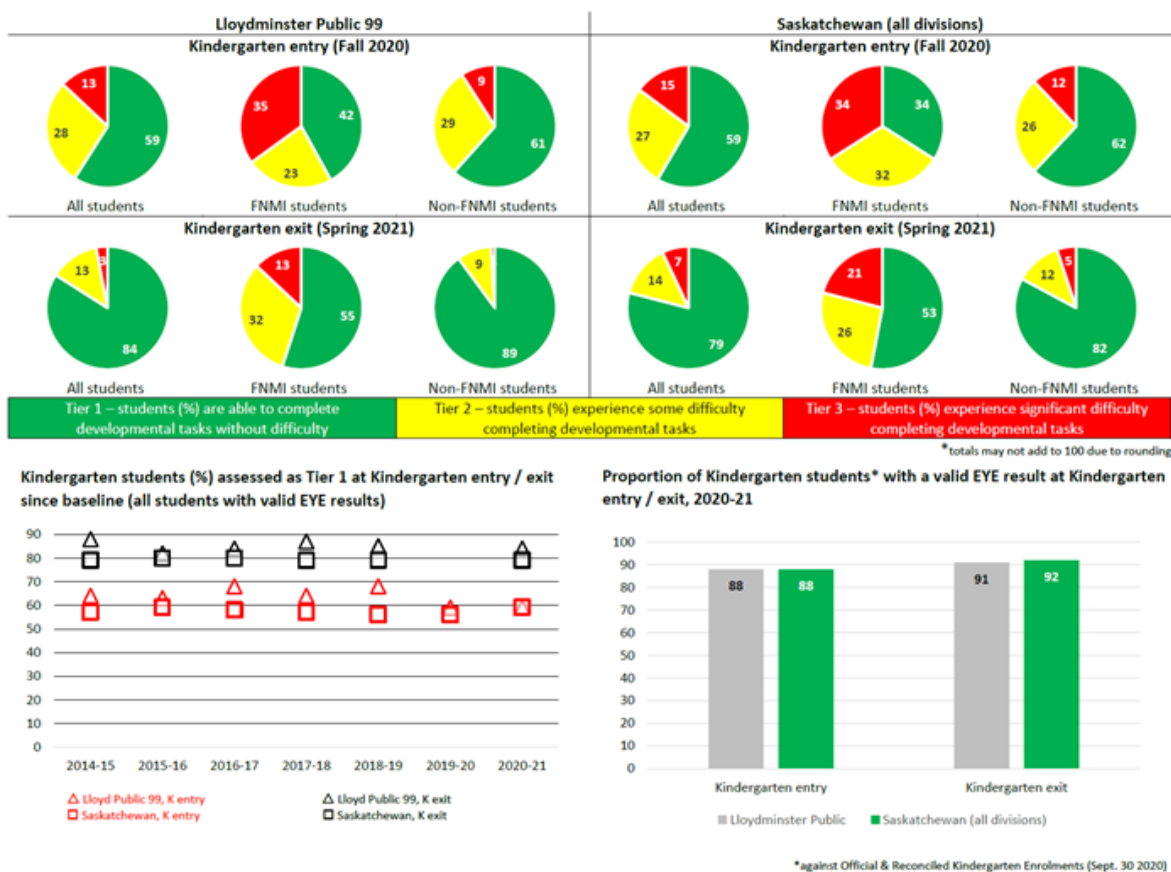
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year) for the school division and the province. As a result of the COVID-19 pandemic response, spring 2020 EYE data is unavailable.

Also included is a display for the school division showing Kindergarten enrolments for 2020-21 alongside the EYE-TA participation rates. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.





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, 2021

## Analysis of Results – Early Years Evaluation

### Trends:

- Year after year, with the exception of the COVID-19 pandemic which resulted in no data being collected in June of 2020, (2015 to 2021) there is 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 (84% in 2020-21 compared to 79%).
- 2016-17 EYE-TA results for LPSD students increased 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 increased from 64% overall in the fall (province 57%) to 87% in the spring (province 79%) for an overall increase of 23% as opposed to the province at 22%.
- 2018-19 EYE-TA results for LPSD students increased from 68% overall in the fall (province 56%) to 85% in the spring (province 79%) for an overall increase of 17%.
- 2019-20 EYE-TA results were not collected due to the COVID-19 pandemic because students were at home and the ESSP Provincial Leadership Team put a pause on data collection for the spring of 2020.
- 2020-21 EYE-TA results for LPSD students increased from 59% overall in the fall (province 59%) to 84% in the spring (province 79%) for an overall increase of 25% as opposed to the province at 20%.
- EYE-TA results for LPSD FNMI students increased by 13% during the 2020-21 school year. Looking at the four-year trend, LPSD FNMI students increased an average of 20% yearly. In comparison to Non-FNMI students, LPSD results in 2020-21, increased by 28% with a four-year average of 21% as compared to the provincial results for Non-FNMI students who showed 20% growth for the 2020-21 school year.

### Results LPSD is proud of:

- The formation of the Early Years Community of Practice provided six online opportunities for Prekindergarten and Kindergarten Teachers to meet, share resources and best practices, and to explore Ministry of Education 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.
- 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 the Saskatchewan Professional Development Unit (SPDU) to offer one online early learning PD session 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 EAL (English as an Additional Language) population and refugee families.
- FNMI children enter Kindergarten with a much smaller proportion at Tier 1 (55% compared to 89% of Non-FNMI children in 2020-21).

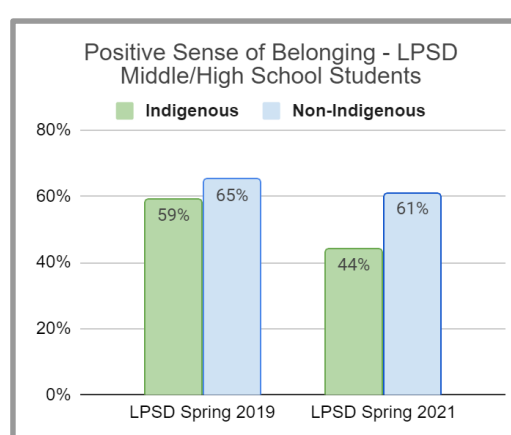
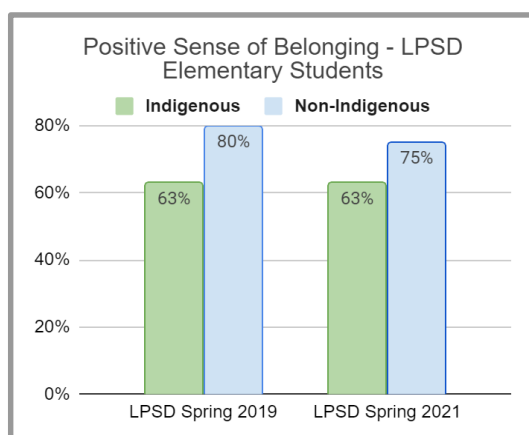
School Division Local Priority Area	
Staff and Student Wellness	
School division goals aligned with local priority area	<p><b>Improve OurSCHOOL student survey results by 2% in the Inclusion Composite</b>  (2018-19 Baseline data:)  Middle School/High School and <a href="#">Elementary</a>.  Sense of Belonging: 63% <b>75%</b>  FNMI: 59% <b>63%</b>  Sports: 45% <b>67%</b>  Clubs: 31% <b>48%</b>  Pos. Relationships: 76% <b>83%</b>  Bullying: 18% <b>n/a</b>  Safe to/from/at school: 65% <b>68%</b></p>
School division actions taken during the 2020-21 school year to support local priority area	<p><b><u>LPSD focus:</u></b></p> <ul style="list-style-type: none"> <li>● Promote physical wellness and athletic excellence</li> <li>● Develop and promote system wide, community based activities that promote physical activity.</li> <li>● Support and foster staff and student wellness</li> </ul> <p><b><u>Level 2 Strategies/Actions:</u></b></p> <ul style="list-style-type: none"> <li>● Provided mental health supports for schools</li> <li>● Promoted best practice in school based nutrition.</li> <li>● Promoted and fostered an environment that improves wellness and staff engagement.</li> <li>● Utilized thought exchange to gather data from stakeholder groups.</li> </ul> <p><b><u>Resources provided:</u></b></p> <ul style="list-style-type: none"> <li>● Resource Officer (Board Supported)</li> <li>● Wellness and Nutrition Coordinator (Community Liaison, Grants, Nutrition support, Student support)</li> <li>● Family School Liaison worker (Family support)</li> <li>● SHINE worker (Mental Health Support)</li> <li>● Our School Survey for Students, Parents and Teachers on Pause)</li> <li>● Thought Exchange surveys for staff and parents</li> </ul>

## Local Measures for Staff and Student Wellness Priority:

\* The Level 3 high school schedule necessitated by the pandemic in 2020-21 significantly impacted the number of students who completed the survey

OurSCHOOL Survey Select Indicators	LPSD: Spring 2019 E(lementary): 876 students S(econdary): 1377 students		LPSD: Spring 2021 E(lementary): 775 students: S(econdary): 972* students	
	E	S	E	S
Students with a positive sense of belonging	75%	63%	70%	55%
Students with positive relationships at school	83%	76%	82%	73%
Student participation in school sports	67%	45%	n/a	26
Student participation in school clubs	48%	31%	n/a	15
Bullying & exclusion/Victims of bullying	n/a	18%	n/a	18%
Students who feel safe at school as well as going to and from school	68%	65%	65%	61%

### Positive Sense of Belonging: Indigenous and Non-Indigenous



## 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 a reduction of 5% in sense of belonging from 2019 to 2021 going from 75% to 70%. (Compared to the Canadian norm at 79% in 2021). There is a gap of 12 percentage points between FNMI students and Non-FNMI students. (Down from 17% the previous year). At the Middle and High School level, there was a decline from 2019 to 2021 from 63% to 55% (Canadian norm 66% in 2021). The results have not changed much for 2021 with 44% of FNMI students feeling like they have a sense of belonging compared to 61% of non-FNMI students.
- 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.
- Counseling referrals remained high and are trending upward. Many of these referrals are beyond the scope of school counselors and required significant support and dealt 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 LPSD is 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. The COVID-19 pandemic restrictions posed challenges including the need to create student cohorts.
- 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 and sports were virtually non-existent due to the pandemic.
- 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) continues to be in place.
- Schools are building positive teacher-student relationships.

### Staff Wellness:

- Many staff participated in online activities (cooking classes, painting, mindfulness)
- 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.
- 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.

## Demographics

### Students

LPSD received provincial funding for three Prekindergarten programs and the Board funds an additional two 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 7 – 12 students.

For the 2020-2021 school year we had an online school option for grades kindergarten through to grade 12. While this number fluctuated throughout the year, we averaged 150 students.

### Students – Lloydminster SD

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Kindergarten	282	287	318	282	274
1	273	276	280	318	290
2	321	288	278	279	295
3	303	329	285	290	276
4	312	310	327	296	278
5	307	307	325	329	288
6	300	321	318	328	323
7	313	318	323	311	319
8	279	313	319	332	308
9	285	275	312	314	316
10	418	438	427	408	341
11	288	355	341	340	390
12	389	329	390	395	402
Total	4,070	4,146	4,243	4,222	4,100

PreK	93	127	141	146	89
------	----	-----	-----	-----	----

Subpopulation Enrolments	Grades	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	155	171	155	173	165
	<b>4 to 6</b>	144	167	164	156	127
	<b>7 to 9</b>	111	130	157	161	173
	<b>10 to 12</b>	160	175	181	185	202
	<b>Total</b>	<b>570</b>	<b>643</b>	<b>657</b>	<b>675</b>	<b>667</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	54	39	41	29	27
	<b>4 to 6</b>	18	12	20	16	12
	<b>7 to 9</b>	14	13	16	13	14
	<b>10 to 12</b>	17	13	19	17	<10
	<b>Total</b>	<b>103</b>	<b>77</b>	<b>96</b>	<b>75</b>	<b>61</b>

Notes:

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

Source: Ministry of Education, 2020



## Staff

<b>Job Category 2020-21</b>	<b>FTEs</b>
<b>Classroom Teachers</b>	236.23
<b>Principals, Vice-Principals</b>	24.75
<b>Other Educational Staff</b> (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff, and other instructional employees	133.60
<b>Administrative Staff</b> – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants, and other administrative employees	31.88
<b>Plant Operations and Maintenance</b> – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors, and managers	41.84
<b>Transportation</b> – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors, and managers	9.5
<b>League of Educational Administrators, Directors, and Superintendents (LEADS)</b> – e.g., director of education, and superintendents	5
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>482.8</b>

### Notes:

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

Source: PowerSchool, 2021

## 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:

- ❖ Deputy Director of Education - Mr. Scott Wouters
- ❖ Chief Financial Officer - Mr. Matt Read
- ❖ Superintendent of Education - Mrs. Trisha Rawlake
- ❖ Superintendent of Education - Mr. Brent Thomas

## Infrastructure and Transportation

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

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2020-21 Cost
Winston Churchill	Boiler Replacement	Completion of Boiler Replacement project commenced during the 2019/20 fiscal year	\$104,287
ES Laird Middle School	Wall Replacement	Completion of project commenced during the 2019/20 fiscal year to replace exterior west wall of school due to significant deterioration	\$112,157
Rendell Park	Air Conditioning Installation	Completion of project commenced during the 2019/20 fiscal year to add school wide Air Conditioning system	305,553

Infrastructure Projects (continued)			
School	Project	Details	2020-21 Cost
Various Schools	Lighting Retrofit	Replace existing lighting systems at various schools with energy efficient LED system	270,562
Winston Churchill	Flooring Replacement	Replace existing flooring through all common corridors and portables	258,568
Lloydminster Comprehensive High School	Addition & Renovation	Design phase work on major addition and renovation of school	642,871
<b>Total</b>			<b>\$1,693,998</b>

## Transportation

Lloydminster Public School Division owns and operates 22 yellow buses. LPSD operates 14 three tier routes on a daily basis with 3 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. LPSD also has an agreement with Lloydminster Border City Connects Society to transport students with additional needs who are unable to ride a regular bus due to their disability.

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

- Pre-Kindergarten 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.

Transportation Statistics*	
Students transported	1,533
Transportation routes	14 – 3 tier 3 – Pre-K
Number of buses	22
Daily kilometers traveled	829 km
Average age of buses (excluding spares)	10.75 years

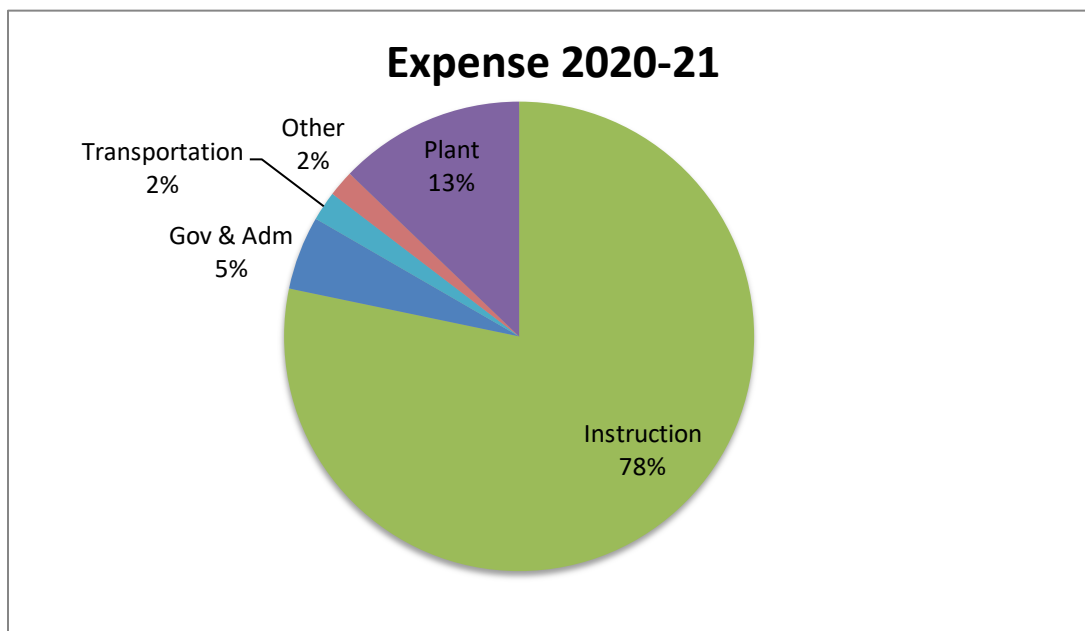
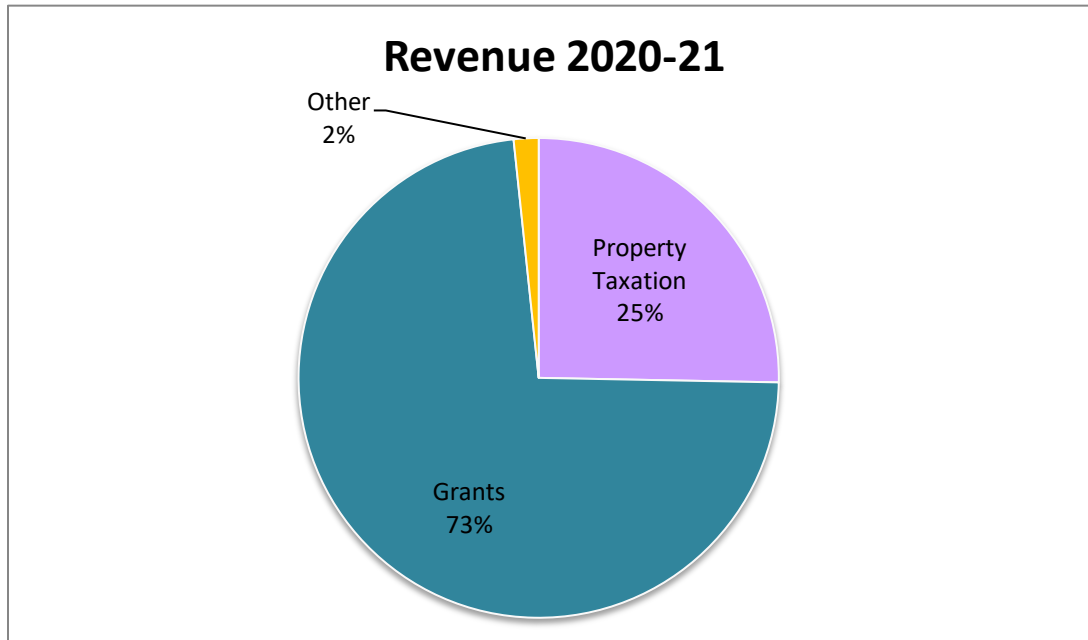
<b>Transportation Statistics*(continued)</b>	
Capacity utilized on buses	81%
Average one-way ride time	7.25 minutes
Longest one-way ride time	29 minutes
Cost per student per year	\$638.49/student
Cost per kilometer traveled	\$6.38/km

\* Statistics do not include numbers or costs from rural students

## Financial Overview

In 2020-21, contingency funding of \$965,235 was provided to the school division to support additional costs related to the COVID-19 pandemic. The additional funds supported the 2020-21 school year as well as preparations for the 2021-22 school year.

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses, and Variances

	2021	2021	2020	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	11,978,630	12,084,993	12,139,356	106,363	1%	
Grants	29,950,909	34,549,182	31,154,399	4,598,273	15%	1
Tuition and Related Fees	54,852	84,657	136,303	29,805	54%	2
School Generated Funds	1,000,000	258,871	705,551	(741,129)	-74%	3
Complementary Services	301,060	293,010	366,006	(8,050)	-3%	
External Services	194,468	167,568	201,087	(26,900)	-14%	4
Other	634,888	325,323	599,284	(309,565)	-49%	5
<b>Total Revenues</b>	<b>44,114,807</b>	<b>47,763,604</b>	<b>45,301,986</b>	<b>3,648,797</b>	<b>8%</b>	
<b>EXPENSES</b>						
Governance	178,900	222,467	163,205	43,567	24%	6
Administration	2,203,948	2,215,531	2,171,299	11,583	1%	
Instruction	36,781,798	37,597,722	36,106,936	815,924	2%	
Plant	5,003,926	6,154,614	6,489,438	1,150,688	23%	7
Transportation	1,010,163	978,806	963,227	(31,357)	-3%	
Tuition and Related Fees	5,000	-	7,740	(5,000)	-100%	8
School Generated Funds	1,000,000	211,106	644,016	(788,894)	-79%	9
Complementary Services	346,824	333,080	516,424	(13,744)	-4%	
External Services	220,293	213,349	230,518	(6,944)	-3%	
Other Expenses	116,988	107,785	104,925	(9,203)	-8%	10
<b>Total Expenses</b>	<b>46,867,840</b>	<b>48,034,460</b>	<b>47,397,728</b>	<b>1,166,620</b>	<b>2%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>(2,753,033)</b>	<b>(270,856)</b>	<b>(2,095,742)</b>			

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

Note	Explanation
1	Additional grants from provincial governments to support schools as a result of the COVID-19 pandemic. Grant from Saskatchewan Ministry of Education for the design phase of LCHS addition & renovation project.
2	More students attending who are residents of a First Nation Reserve than budgeted.
3	Fundraising activities reduced due to COVID-19 restrictions.
4	School based concession sales reduced due to COVID-19 restrictions.
5	No facility rental revenue received this year. Hockey Academy revenue less than budgeted due to programming restrictions as a result of COVID-19 restrictions.
6	School board election costs higher than budgeted.
7	Additional facilities projects completed under the Alberta CMR Acceleration Stimulus program. As well, unbudgeted lighting upgrades funded by Climate Action Incentive Fund.
8	Budget included amounts for dual-credit programming for students, during this year no students accessed this fund for additional programming.
9	Activities reduced due to COVID-19 restrictions.
10	Reduced banking fees during year due to reduced school generated funds activities and delay in implementing online payment system.

## Appendix A - Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Allan Park*	621	-	-	-	-	-	621
Cathy Cornet****	11,554	-	-	-	-	-	11,554
Chrissy Gee	9,116	-	-	102	-	-	9,218
Eric Bloch-Hansen*	834	-	-	-	-	-	834
Joy Wareham*	484	-	-	-	-	-	484
Karoline Kennedy***	17,596	-	-	-	-	-	17,596
Melanie Mutter**	7,577	-	-	-	-	-	7,577
Viren Taylor**	7,757	-	-	-	-	-	7,757
David Thompson	8,965	-	-	-	-	-	8,965
Georgina Veltikold**	7,793	-	-	-	-	-	7,793

#### Notes:

\* Term ended November 18, 2020

\*\* Term began November 18, 2020

\*\*\* Board Chair

\*\*\*\* Board Vice-Chair

## Personal Services

Name	Amount
Allin, Fern R	60,301
Anderson, Alvin D	84,775
Anderson, Joann C	90,214
Andres, Jessica	76,909
April, Rachelle J	76,580
Armstrong, Derek B	91,828
Armstrong, Erin L	90,085
Babcock, Debbie A	59,428
Ball, Jennifer L	89,245
Baum, Hydee K	89,663
Bay, Marilyn A	68,599
Bear, Sarah E	85,093
Beauchesne, Valerie S	84,404
Becotte, Samantha	97,614
Behm, Emily L	75,335
Belly, Verna F.	52,284
Berg, Tracy J	90,264
Blahun, Barbara Ann	87,793
Blanchette, Lisa	88,975
Block, Denise L	89,070

Block, Elaina L	60,806
Block, Reginald H	88,491
Bloxam, Cole AJ	88,603
Blyan, Tammy L	89,582
Blythe, Craig M	108,324
Bodnarchuk, Jennifer L.	88,833
Bollum, Katelyn J	67,232
Born, Brenda L	88,784
Bouck, Jacqueline R	55,000
Bouck, Kelsey R.	85,167
Brachmann, Danielle K	88,649
Brand, Elena M	129,272
Brebber, Scott A	91,690
Brinklow, Nicole	82,160
Britton, Kaylin	70,348
Brochu, Christine I. E.	92,149
Brown, Brenda G	70,967
Brown, Debbie	59,392
Brown, Jenson K	87,053
Bruce, Denae	88,377
Brummund, Jody A	86,621
Bucknell, Patricia	87,576
Buhnai, Christine R	93,066



Burrage, Nicole A	93,846
Burrell, Amie E	90,038
Canfield, Aaron D	120,697
Carter, Adam R	88,792
Charlesworth, Samantha	92,214
Chocan, Clint	116,163
Chocan, Kammy	93,676
Chocan, Sandy K.	89,077
Chocan, Trina L	89,221
Christie, Tyler G	88,491
Claxton, Kathleen E	98,671
Coish, Krista L	88,491
Comeau, Tyler R	70,251
Cote, Kriston L	90,880
Coulter, Kristin	82,589
Coulter, Shawn T	90,282
Crossley, Danielle C	59,970
Daniels, Jessica T	74,878
Davies, Catherine A	93,860
Davis, Stephen H	66,051
Dease, Jenna N	66,709
Derkach, Mitchell D	67,312
Deters Nowosad, Michelle	60,385
Deviller, Kelly A.	51,997

Dixon, Tara D	89,370
Dmyterko, Terrance J	84,179
Donald, Shaun D	92,530
Dosdall, Tara L	88,512
Dube, Marie Chantelle	68,004
Dunham, Pamela R	78,999
Dyer, Austin L	64,741
Elford, Theresa C	63,746
Elliott, Tammy S	90,030
Esau, Jenna J	73,235
Finlay, Randy J	125,000
Fleming, Christine E	80,192
Fletcher, Rhae L	79,761
Fontaine, Luc G	90,058
Fraess, Linda L	65,890
Fraser, Mary A	143,252
Freeston, Lanelle B	90,035
Friesen, Tyson	81,187
Fry, Cole R	60,155
Fulton, Jocelyn K	66,334
Gadwa, Nicole J	60,800
Gale, Devin G.	94,327
Gallagher, William S	120,937
Gareau, Laurie M	89,417

Gauthier, Bernard B	117,106
Golden, Brent M	91,144
Gordon, Josie K	117,689
Grant, Jaime N	93,676
Grassl, Wayne D	88,766
Gratton, Cory L P	93,565
Griffith, Alan G	88,887
Grillandini, Bryan Mark	96,953
Grindle, Nathan	73,186
Groat, Stephanie L	70,827
Gustafson, Lorne F	93,383
Gustafson, Myra A	68,445
Hamilton, Brent D	99,762
Hamilton, Debra A	93,800
Hann, Leeanne D.	71,335
Hannah, Brittany	74,869
Hanson, Gina L	89,380
Harbin, Chantal T	89,720
Harewood, Louis M	93,229
Hart, Elizabeth L	93,527
Heinrichs, Arrin L	92,797
Hickman, Charmaine	84,672
Hill, Charlene A.	62,036
Hiron, Amy M	92,797

Holfeld, Bradley D	96,511
Hyland, Derek A	88,784
Jardine, Katelyn Na	65,806
Jeffery, Dwayne D	89,370
Jeffery, Poppy L	93,522
Jewittmerryweather, Janine	89,317
Jezowski, Wanda M	54,182
Johannesson, Christine	94,331
Jones, Chelle L	92,797
Jones, Kevin Da	98,085
Kajner, Katlyn	66,223
Kappel, Derek J	91,539
Kelly, Justin T	95,773
Kelly, Mindy L	95,890
Kinaschuk, Katherine S	95,729
King, Graydon F	102,956
King, Joanne M.	89,287
Klamot, Luella A	90,209
Klisowsky, Stacey L	120,431
Korn, Leslie J	99,552
Kort, Ken G	93,158
Krahn, Cornelius	100,387
Krawchuk Parchoma, Karla	93,440
Kruchkowski, Deborah L	120,469

Kvill, Charlene D	72,635
Kyle, Glenys S	81,960
Labonte, Kimberly L	88,491
Laboucane, Roxanne L	56,540
Laing, C. Dawn	88,491
Lane, Kendra L	94,016
Lang, Shelby B	59,842
Larson, Shawn L	123,924
Lepage, Nicole A	116,824
Lewis-Prince, Kimberly A.L.	51,748
Link, Kieran D	98,964
Little, Kelci	71,708
Lopaschuk, Caroline A	92,249
Lorenz, Kelsie A	56,886
Luchynski, Taylor	76,136
Lumbard, Kelanie N	93,574
Lumbard, R Scott	93,799
Lyons, Scott C	93,090
Maccarthy, Darren J	96,401
Mainville, Megan M	114,448
Mann, G.Morgan	92,797
Marchand, Lawrence H	73,017
Marciniw, Dwayne J	136,373
Mather, Pamela R	107,701

Mather, Ryan G	113,497
Maw, Luke	85,993
Maze, Zane	61,231
Mazzei, Jeffrey P	88,951
Mcewen-Spence, Lisa D	89,863
Mcfarlane, Darcy R	96,060
McClean, Nikki K.	59,746
Mcvey, Adam C	96,642
Melnechenko, Leanne M	89,183
Merilees, Rob S	113,814
Merth, Shelley L	102,370
Messmer, Matthew J	79,887
Miller, Dacienne B	89,652
Moen, Kashtin Manford	66,833
Moisan, Melanie I	89,920
Moline, Koree J	66,368
Morrell, Toni-Lynn	93,424
Morrow, Mandy L	93,378
Moser, Michael J.	78,146
Muir, Leah R	88,491
Musyj, Angie V	89,992
Napper, Danielle L	90,256
Nelson, Chelsea K	75,558
Nelson, Virginia	92,033

Newman, Pamela M	92,867
Nicholson, Crystal L	88,561
Nordby, Ashley F	94,078
O'connor, Amy T	88,497
O'connor, Garry We	80,739
O'donnell, Misha L	82,083
O'grady, Meaghan M	91,017
Oakes, Rebecca M	56,206
Oldershaw, Victoria K	89,370
Oleksyn, Michelle A	89,370
Oliver, Torrie S	106,731
Olson, Michelle D.	68,133
Oster-Harder, Marcia E	90,660
Palko, Leah G	88,520
Park, Joanne M.	93,090
Paterson, Sarah J	58,195
Patterson, Constance J	120,469
Payne, Raelene M	51,195
Pearn, Bryce	98,378
Peck, Rebecca L	123,808
Pedersen, Melissa S	59,875
Phipps, Heidi	93,811
Pollard, E. Erin	95,795
Popowich, Christine I	88,784

Poroznuk, Phyllis M	88,620
Porter, Gemma	98,964
Postnikoff, Heather L	89,344
Proctor, Blair	96,813
Prokop, Jason B	70,299
Prosper, Tracy M	93,133
Pynten, Lydia E	91,961
Rawlake, Trisha L	178,798
Rawluk, Bradley M	93,207
Read, Matthew K	164,363
Renton, Debra J.	82,575
Richardson, Andrew J	89,481
Rideout-Brace, Tracy E	109,455
Roberts, Carol D	59,354
Robinson, Todd R	219,300
Rogers, Heather R	88,825
Rogers, Kelsey E.	72,871
Ross, Desiree A.M.	69,622
Ross, Robina V	57,474
Roy, Graham E	58,404
Russell, Joanna K	89,370
Salter, Allyce R	80,984
Saulnier, Justin C	100,379
Schemenauer, Tracy	93,383

Schneider, Ashley	79,922
Schultz, Pamela R.	83,998
Schwenk, Rhonda J	88,499
Sendecki, Courtnee J	69,200
Sharkey, Patrick	81,798
Sharp, Christopher V	94,262
Shaw, Hilary J.	67,488
Shumilak, Marla J.	79,788
Skinner, Amy F	114,838
Sklapsky, Ryan B	95,252
Smith, Chad D	89,968
Smith, Doug	122,836
Smith, Trevor W	89,180
Smith, Tricia L	92,797
Snider, Jane C	92,775
Spenrath, Gordon E	89,370
Spratt, Brittney C.	73,473
Stang, Simon E	96,586
Steinhauer, Cerissa M	91,762
Stene, Theresa S	92,545
Stephens, Sheryl A	89,649
Stevenson, Jolene R	93,251
Stewart, Shella D	89,820
Stolz, Darby G	78,350

Sutherland, Cora L	88,812
Swatschina, Tayler R.	76,089
Teasdale, Brent J	92,797
Temple, Melinda M	92,797
Thiessen, Christine L	93,435
Thomas, Brent M	178,798
Thomas, Jacquelyn M	94,293
Thompson, Jeremy	73,288
Thomson, Glen M	90,087
Thomson, Teira L	89,077
Tindall, Chantel C.	63,487
Topott, Connie C	99,778
Topp, Ashley M	89,413
Tremmel, Patti D	89,677
Trimble, Loralie E.	93,676
Trotchie, Kendall W	80,731
Trotzuk, Donavon Mark	73,017
Utke, Meagan L.	70,585
Utle, Nancy B	68,945
Valette-Topley, Danielle K	74,355
Van Dresar Khan, Jacqueline	90,324
Vaughan, Melanie	55,647
Voellmecke, Collette M	58,906
Walker, Collin K	89,678

Wandler, Ashley	86,809
Wandler, Tanya L	67,023
Ward, Lance C.	94,408
Watson, Raylene S.	63,470
Weighill, Rebeca L	76,757
Weinrauch, Aaron	58,359
Weir, Shawna L	89,162
Westman, Mark A.	84,868
Wheaton, Karla	86,723
White, Hilary E	71,491
Wiebe, Natalie	71,835
Wilchynski, Raemi J	89,473
Willard, Angela N	89,956
Williams, Wendy A	88,491
Wood, Susanne L	58,810
Woods, Tenille C	103,430
Wouters, Janice L	118,735
Wouters, Scott G	195,325
Woytiuk, Erinn A	90,142
Yanota, Allyson B	63,326
Yaremy, Lindsay JH	89,085
Young, Nevada	96,939

## Supplier Payments

Name	Amount
Alberta WCB	96,809
AON Canada Inc.	143,329
Axia Fibrenet Ltd.	142,890
Bexson Construction Ltd.	342,031
BMO Purchase Card	781,636
City of Lloydminster	205,312
Compugen Inc.	205,700
Craftex Builders Ltd.	208,256
Danrae	68,875
Diamond International Trucks	75,161
Elk Island Public Schools	60,000
Energy Network Services	84,741
Estruxture Data Centers	80,704
Flynn Canada Ltd.	90,503
Gas Alberta Energy	829,441
High Grade Truck Driving	234,706

K & L Electric Inc.	89,110
Konica Minolta Business Solutions Ltd.	156,463
Lloyd Border City Connects Society	63,160
Lloydminster & District Co-op	109,576
Major Project Management Ltd.	78,560
Pinnacle Distribution Lloydminster	227,918
Pow City Mechanical	409,260
Powerschool Canada ULC	71,987
RMIS Engineering	116,018
Schoolhouse Products Inc.	238,109
SPG Sustainable Projects Group	105,765
The Workun Garrick Partnership	243,777
Western Canada IC bus Inc.	125,447
Wilhelm, R. Leonard	160,500

## Other Expenditures

Name	Amount
Alberta Teachers Retirement Fund	521,374
Manulife Financial	1,021,353
Receiver General of Canada	9,878,948
Saskatchewan School Boards Association	645,253
Saskatchewan Teachers Federation	2,454,486



## **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, 2021

Matthew Read, CPA, CMA  
Chief Financial Officer

Vantage Chartered Professional Accountants  
Auditor

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

---

## **Management's Responsibility for the Financial Statements**

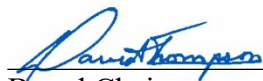
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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, Vantage Chartered Professional Accountants, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the school division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

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



Board Chair



CEO/Director of Education



Chief Financial Officer

November 24, 2021

## INDEPENDENT AUDITORS' REPORT

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

### ***Opinion***

We have audited the accompanying financial statements of the Lloydminster Public School Division No. 99, which comprise the statement of financial position as at August 31, 2021, the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Lloydminster Public School Division No. 99 as at August 31, 2021, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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 other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the 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 organization or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Chartered Professional Accountants

North Battleford, Saskatchewan  
November 24, 2021

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2021**

	<b>PAGE</b>
Management's Responsibility for the Financial Statements	
Independent Auditor's Report	
Statement of Financial Position	1
Statement of Operations and Accumulated Surplus from Operations	2
Statement of Changes in Net Financial Assets	3
Statement of Cash Flows	4
Schedule A: Supplementary Details of Revenues	5-6
Schedule B: Supplementary Details of Expenses	7-9
Schedule C: Supplementary Details of Tangible Capital Assets	10
Schedule D: Non-Cash Items Included in Deficit	11
Schedule E: Net Change in Non-Cash Operating Activities	11
Notes to the Financial Statements	12-26

**Lloydminster School Division No. 99**  
**Statement of Financial Position**  
**as at August 31, 2021**

	2021	2020
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	9,716,115	5,782,337
Accounts Receivable (Note 7)	282,366	1,336,493
Portfolio Investments (Note 3)	612,801	1,441,937
<b>Total Financial Assets</b>	<b>10,611,282</b>	<b>8,560,767</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,078,902	3,580,290
Long-Term Debt (Note 9)	1,631,290	1,740,394
Liability for Employee Future Benefits (Note 5)	691,100	643,700
Deferred Revenue (Note 10)	2,527,580	154,592
<b>Total Liabilities</b>	<b>6,928,872</b>	<b>6,118,976</b>
<b>Net Financial Assets</b>	<b>3,682,410</b>	<b>2,441,791</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	42,806,396	44,391,148
Inventory of Supplies Held for Consumption	154,892	170,615
Prepaid Expenses	326,009	237,009
<b>Total Non-Financial Assets</b>	<b>43,287,297</b>	<b>44,798,772</b>
<b>Accumulated Surplus (Note 13)</b>	<b>46,969,707</b>	<b>47,240,563</b>

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, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>REVENUES</b>	(Note 14)		
Property Taxes and Other Related	11,978,630	12,084,993	12,139,356
Grants	29,950,909	34,549,182	31,154,399
Tuition and Related Fees	54,852	84,657	136,303
School Generated Funds	1,000,000	258,871	705,551
Complementary Services (Note 11)	301,060	293,010	366,006
External Services (Note 12)	194,468	167,568	201,087
Other	634,888	325,323	599,284
<b>Total Revenues (Schedule A)</b>	<b>44,114,807</b>	<b>47,763,604</b>	<b>45,301,986</b>
<b>EXPENSES</b>			
Governance	178,900	222,467	163,205
Administration	2,203,948	2,215,531	2,171,299
Instruction	36,781,798	37,597,722	36,106,936
Plant	5,003,926	6,154,614	6,489,438
Transportation	1,010,163	978,806	963,227
Tuition and Related Fees	5,000	-	7,740
School Generated Funds	1,000,000	211,106	644,016
Complementary Services (Note 11)	346,824	333,080	516,424
External Services (Note 12)	220,293	213,349	230,518
Other	116,988	107,785	104,925
<b>Total Expenses (Schedule B)</b>	<b>46,867,840</b>	<b>48,034,460</b>	<b>47,397,728</b>
<b>Operating Deficit for the Year</b>	<b>(2,753,033)</b>	<b>(270,856)</b>	<b>(2,095,742)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>47,240,563</b>	<b>47,240,563</b>	<b>49,336,305</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>44,487,530</b>	<b>46,969,707</b>	<b>47,240,563</b>

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



**Lloydminster School Division No. 99**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2021**

	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
	\$	\$	\$
	(Note 14)		
<b>Net Financial Assets, Beginning of Year</b>	<b>2,441,791</b>	<b>2,441,791</b>	<b>2,367,511</b>
<b>Changes During the Year</b>			
Operating Deficit for the Year	(2,753,033)	(270,856)	(2,095,742)
Acquisition of Tangible Capital Assets (Schedule C)	(120,000)	(898,387)	(365,367)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	7,700	37,321
Net Loss on Disposal of Capital Assets (Schedule C)	-	10,717	5,357
Amortization of Tangible Capital Assets (Schedule C)	2,445,000	2,464,722	2,508,700
Net Acquisition of Inventory of Supplies	-	15,723	9,907
Net Change in Other Non-Financial Assets	-	(89,000)	(25,896)
<b>Change in Net Financial Assets</b>	<b>(428,033)</b>	<b>1,240,619</b>	<b>74,280</b>
<b>Net Financial Assets, End of Year</b>	<b>2,013,758</b>	<b>3,682,410</b>	<b>2,441,791</b>

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

**Lloydminster School Division No. 99****Statement of Cash Flows  
for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		
Operating Deficit for the Year	(270,856)	(2,095,742)
Add Non-Cash Items Included in Deficit (Schedule D)	2,475,439	2,514,057
Net Change in Non-Cash Operating Activities (Schedule E)	1,899,850	(2,634,170)
<b>Cash Provided (Used) by Operating Activities</b>	<b>4,104,433</b>	<b>(2,215,855)</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(898,387)	(365,367)
Proceeds on Disposal of Tangible Capital Assets	7,700	37,321
<b>Cash Used by Capital Activities</b>	<b>(890,687)</b>	<b>(328,046)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on Disposal of Portfolio Investments	829,136	769,539
<b>Cash Provided by Investing Activities</b>	<b>829,136</b>	<b>769,539</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(109,104)	(104,427)
<b>Cash Used by Financing Activities</b>	<b>(109,104)</b>	<b>(104,427)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,933,778</b>	<b>(1,878,789)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>5,782,337</b>	<b>7,661,126</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>9,716,115</b>	<b>5,782,337</b>

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

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>			
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	11,978,630	11,960,816	12,036,252
<b>Total Property Tax Revenue</b>	<b>11,978,630</b>	<b>11,960,816</b>	<b>12,036,252</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	2,919	3,322
Provincial Government	-	14,687	13,199
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>17,606</b>	<b>16,521</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	1,663	35,403
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>1,663</b>	<b>35,403</b>
<b>Additions to Levy</b>			
Penalties	-	142,796	76,883
<b>Total Additions to Levy</b>	<b>-</b>	<b>142,796</b>	<b>76,883</b>
<b>Deletions from Levy</b>			
Cancellations	-	(29,308)	(17,875)
Other Deletions	-	(8,580)	(7,828)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(37,888)</b>	<b>(25,703)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>11,978,630</b>	<b>12,084,993</b>	<b>12,139,356</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	13,644,176	13,731,626	13,513,396
Other Ministry Grants	407,954	663,289	453,299
<b>Total Ministry Grants</b>	<b>14,052,130</b>	<b>14,394,915</b>	<b>13,966,695</b>
Other Provincial Grants	-	965,235	-
Federal Grants	100,000	280,936	75,629
Grants from Others	15,697,635	17,608,096	17,112,075
<b>Total Operating Grants</b>	<b>29,849,765</b>	<b>33,249,182</b>	<b>31,154,399</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	101,144	1,300,000	-
<b>Total Capital Grants</b>	<b>101,144</b>	<b>1,300,000</b>	<b>-</b>
<b>Total Grants</b>	<b>29,950,909</b>	<b>34,549,182</b>	<b>31,154,399</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	54,852	74,048	93,359
Individuals and Other	-	10,609	42,944
<b>Total Tuition and Related Fees Revenue</b>	<b>54,852</b>	<b>84,657</b>	<b>136,303</b>

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	180,000	37,906	121,409
<b>Total Curricular Fees</b>	<b>180,000</b>	<b>37,906</b>	<b>121,409</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	140,000	50,158	103,532
Commercial Sales - Non-GST	-	7,373	-
Fundraising	100,000	40,035	135,271
Grants and Partnerships	-	100	3,109
Students Fees	200,000	44,878	183,028
Other	380,000	78,421	159,202
<b>Total Non-Curricular Fees</b>	<b>820,000</b>	<b>220,965</b>	<b>584,142</b>
<b>Total School Generated Funds Revenue</b>	<b>1,000,000</b>	<b>258,871</b>	<b>705,551</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	201,060	201,060	200,006
Other Grants	50,000	50,000	166,000
<b>Total Operating Grants</b>	<b>251,060</b>	<b>251,060</b>	<b>366,006</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	50,000	41,950	-
<b>Total Fees and Other Revenue</b>	<b>50,000</b>	<b>41,950</b>	<b>-</b>
<b>Total Complementary Services Revenue</b>	<b>301,060</b>	<b>293,010</b>	<b>366,006</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	79,468	80,736	122,468
<b>Total Operating Grants</b>	<b>79,468</b>	<b>80,736</b>	<b>122,468</b>
<b>Fees and Other Revenue</b>			
Other Revenue	115,000	86,832	78,619
<b>Total Fees and Other Revenue</b>	<b>115,000</b>	<b>86,832</b>	<b>78,619</b>
<b>Total External Services Revenue</b>	<b>194,468</b>	<b>167,568</b>	<b>201,087</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	423,388	217,624	469,703
Sales & Rentals	59,500	35,897	11,421
Investments	152,000	71,102	118,160
Gain on Disposal of Capital Assets	-	700	-
<b>Total Other Revenue</b>	<b>634,888</b>	<b>325,323</b>	<b>599,284</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>44,114,807</b>	<b>47,763,604</b>	<b>45,301,986</b>

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Governance Expense</b>			
Board Members Expense	47,500	72,297	50,751
Professional Development - Board Members	25,000	102	7,141
Elections	10,000	33,402	-
Other Governance Expenses	96,400	116,666	105,313
<b>Total Governance Expense</b>	<b>178,900</b>	<b>222,467</b>	<b>163,205</b>
<b>Administration Expense</b>			
Salaries	1,456,417	1,542,342	1,492,454
Benefits	173,181	188,231	177,297
Supplies & Services	137,100	156,338	157,353
Non-Capital Furniture & Equipment	71,100	34,595	28,377
Building Operating Expenses	43,450	42,153	38,794
Communications	25,000	18,550	15,044
Travel	35,000	1,032	29,354
Professional Development	34,000	4,587	4,605
Amortization of Tangible Capital Assets	228,700	227,703	228,021
<b>Total Administration Expense</b>	<b>2,203,948</b>	<b>2,215,531</b>	<b>2,171,299</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	23,855,863	24,199,225	23,597,080
Instructional (Teacher Contract) Benefits	1,308,672	1,282,974	1,265,579
Program Support (Non-Teacher Contract) Salaries	6,467,081	6,712,757	6,380,873
Program Support (Non-Teacher Contract) Benefits	971,556	982,457	936,714
Instructional Aids	609,194	568,345	549,237
Supplies & Services	763,650	817,845	622,861
Non-Capital Furniture & Equipment	315,876	639,094	279,497
Communications	222,900	216,774	216,626
Travel	20,500	7,973	15,272
Professional Development	133,654	79,170	92,696
Student Related Expense	59,552	31,147	53,489
Amortization of Tangible Capital Assets	2,053,300	2,059,961	2,097,012
<b>Total Instruction Expense</b>	<b>36,781,798</b>	<b>37,597,722</b>	<b>36,106,936</b>

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>			
Salaries	2,187,197	2,384,664	2,108,813
Benefits	313,910	349,317	308,909
Supplies & Services	550	616	551
Non-Capital Furniture & Equipment	26,500	30,903	22,112
Building Operating Expenses	2,374,769	3,296,197	3,958,390
Communications	3,500	3,026	3,478
Travel	33,200	32,522	28,494
Professional Development	5,000	5,904	4,251
Amortization of Tangible Capital Assets	59,300	51,465	54,440
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>5,003,926</b>	<b>6,154,614</b>	<b>6,489,438</b>
<b>Student Transportation Expense</b>			
Salaries	431,896	456,372	479,962
Benefits	68,792	66,168	64,505
Supplies & Services	161,225	118,439	108,998
Non-Capital Furniture & Equipment	164,500	138,967	131,754
Travel	2,500	1,934	1,550
Professional Development	8,000	314	3,090
Contracted Transportation	69,550	71,019	44,141
Amortization of Tangible Capital Assets	103,700	125,593	129,227
<b>Total Student Transportation Expense</b>	<b>1,010,163</b>	<b>978,806</b>	<b>963,227</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	5,000	-	7,740
<b>Total Tuition and Related Fees Expense</b>	<b>5,000</b>	<b>-</b>	<b>7,740</b>
<b>School Generated Funds Expense</b>			
Cost of Sales	75,000	57,850	106,656
School Fund Expenses	925,000	153,256	537,360
<b>Total School Generated Funds Expense</b>	<b>1,000,000</b>	<b>211,106</b>	<b>644,016</b>

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>			
Instructional (Teacher Contract) Salaries & Benefits	160,926	153,529	253,212
Program Support (Non-Teacher Contract) Salaries & Benefits	154,522	124,506	153,601
Student Related Expenses	31,376	55,045	109,611
<b>Total Complementary Services Expense</b>	<b>346,824</b>	<b>333,080</b>	<b>516,424</b>
<b>External Service Expense</b>			
Grant Transfers	79,468	78,468	119,496
Program Support (Non-Teacher Contract) Salaries & Benefits	71,825	71,696	63,506
Supplies & Services	69,000	63,185	47,516
<b>Total External Services Expense</b>	<b>220,293</b>	<b>213,349</b>	<b>230,518</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	46,000	25,417	23,940
Interest on Capital Loans	70,988	70,951	75,628
<b>Total Interest and Bank Charges</b>	<b>116,988</b>	<b>96,368</b>	<b>99,568</b>
Loss on Disposal of Tangible Capital Assets	-	11,417	5,357
<b>Total Other Expense</b>	<b>116,988</b>	<b>107,785</b>	<b>104,925</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>46,867,840</b>	<b>48,034,460</b>	<b>47,397,728</b>

**Lloydminster School Division No. 99**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2021**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Equipment	Software	Construction	2021	2020
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	2,282,580	2,308,851	73,983,761	3,257,707	2,367,286	537,321	2,680,984	1,555,826	420,555	58,277	89,453,148	90,017,171
Additions/Purchases	-	-	-	-	114,823	-	-	134,217	-	649,347	898,387	365,367
Disposals	-	-	-	-	(73,670)	(28,059)	(98,092)	(277,212)	-	-	(477,033)	(929,390)
Transfers to (from)	-	64,753	-	-	-	-	-	-	-	(64,753)	-	-
<b>Closing Balance as of August 31</b>	<b>2,282,580</b>	<b>2,373,604</b>	<b>73,983,761</b>	<b>3,257,707</b>	<b>2,408,439</b>	<b>509,262</b>	<b>2,582,892</b>	<b>1,412,831</b>	<b>420,555</b>	<b>642,871</b>	<b>89,874,502</b>	<b>89,453,148</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	1,130,158	37,103,197	1,738,062	1,787,936	392,441	1,632,370	911,684	366,152	-	45,062,000	43,440,012
Amortization of the Period	-	91,768	1,513,448	139,137	115,424	36,889	258,289	282,566	27,201	-	2,464,722	2,508,700
Disposals	-	-	-	-	(55,253)	(28,059)	(98,092)	(277,212)	-	-	(458,616)	(886,712)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,221,926</b>	<b>38,616,645</b>	<b>1,877,199</b>	<b>1,848,107</b>	<b>401,271</b>	<b>1,792,567</b>	<b>917,038</b>	<b>393,353</b>	<b>N/A</b>	<b>47,068,106</b>	<b>45,062,000</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	2,282,580	1,178,693	36,880,564	1,519,645	579,350	144,880	1,048,614	644,142	54,403	58,277	44,391,148	46,577,159
Closing Balance as of August 31	2,282,580	1,151,678	35,367,116	1,380,508	560,332	107,991	790,325	495,793	27,202	642,871	42,806,396	44,391,148
<b>Change in Net Book Value</b>	<b>-</b>	<b>(27,015)</b>	<b>(1,513,448)</b>	<b>(139,137)</b>	<b>(19,018)</b>	<b>(36,889)</b>	<b>(258,289)</b>	<b>(148,349)</b>	<b>(27,201)</b>	<b>584,594</b>	<b>(1,584,752)</b>	<b>(2,186,011)</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	73,670	28,059	98,092	277,212	-	-	477,033	929,390
Accumulated Amortization	-	-	-	-	55,253	28,059	98,092	277,212	-	-	458,616	886,712
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,417</b>	<b>42,678</b>
Price of Sale	-	-	-	-	7,000	700	-	-	-	-	7,700	37,321
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,417)</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,717)</b>	<b>(5,357)</b>



**Lloydminster School Division No. 99**  
**Schedule D: Non-Cash Items Included in Deficit**  
**for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Deficit</b>		
Amortization of Tangible Capital Assets (Schedule C)	2,464,722	2,508,700
Net Loss on Disposal of Tangible Capital Assets (Schedule C)	10,717	5,357
<b>Total Non-Cash Items Included in Deficit</b>	<b>2,475,439</b>	<b>2,514,057</b>

**Lloydminster School Division No. 99**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
Decrease (Increase) in Accounts Receivable	1,054,127	(1,089,368)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(1,501,388)	1,230,319
Increase in Liability for Employee Future Benefits	47,400	43,500
Increase (Decrease) in Deferred Revenue	2,372,988	(2,802,632)
Decrease in Inventory of Supplies Held for Consumption	15,723	9,907
(Increase) in Prepaid Expenses	(89,000)	(25,896)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,899,850</b>	<b>(2,634,170)</b>

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 12

**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 \$691,100 (2020 - \$643,700) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$12,084,993 (2020 - \$12,139,356) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$47,068,106 (2020 - \$45,062,000) because the actual useful lives of the capital assets may differ from their estimated economic lives.

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

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

**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 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.

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 14

**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 Held 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**  
**As at August 31, 2021**

Page | 16

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 that meet the definition of a liability are recorded as deferred revenue and recognized as revenue in the statement of operations and accumulated surplus from operations as the stipulation liabilities are settled.

**ii) Property Taxation**

Property tax is levied and collected on a calendar year basis. Uniform education property tax mill rates are set by the Governments of Saskatchewan and Alberta. Tax revenues are recognized on the basis of time with 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the 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.

**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.

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 17

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2021	2020
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Term deposits	\$ 536,450	\$ 1,372,406
Equity common shares at Credit Union and Coop	76,351	69,531
<b>Total portfolio investments</b>	<b>\$ 612,801</b>	<b>\$ 1,441,937</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2021 Actual	2020 Actual
Governance	\$ 72,297	\$ 150,170	\$ -	\$ -	\$ 222,467	\$ 163,205
Administration	1,730,573	257,255	-	227,703	2,215,531	2,171,299
Instruction	33,177,413	2,360,348	-	2,059,961	37,597,722	36,106,936
Plant	2,733,981	3,369,168	-	51,465	6,154,614	6,489,438
Transportation	522,540	330,673	-	125,593	978,806	963,227
Tuition and Related Fees	-	-	-	-	-	7,740
School Generated Funds	-	211,106	-	-	211,106	644,016
Complementary Services	278,035	55,045	-	-	333,080	516,424
External Services	71,696	141,653	-	-	213,349	230,518
Other	-	11,417	96,368	-	107,785	104,925
<b>TOTAL</b>	<b>\$38,586,535</b>	<b>\$6,886,835</b>	<b>\$ 96,368</b>	<b>\$ 2,464,722</b>	<b>\$48,034,460</b>	<b>\$47,397,728</b>

**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 accumulating 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. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2021.

Details of the employee future benefits are as follows:

	2021	2020
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.97%	1.54%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	16

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

As at August 31, 2021

Page | 18

<b>Liability for Employee Future Benefits</b>	<b>2021</b>	<b>2020</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 699,100</b>	<b>\$ 623,500</b>
Current period service cost	63,100	57,600
Interest cost	11,500	12,900
Benefit payments	(31,800)	(29,400)
Actuarial (gains) losses	(218,200)	34,500
<b>Accrued Benefit Obligation - end of year</b>	<b>523,700</b>	<b>699,100</b>
Unamortized net actuarial gains (losses)	167,400	(55,400)
<b>Liability for Employee Future Benefits</b>	<b>\$ 691,100</b>	<b>\$ 643,700</b>

<b>Employee Future Benefits Expense</b>	<b>2021</b>	<b>2020</b>
Current period service cost	\$ 63,100	\$ 57,600
Amortization of net actuarial loss	4,600	2,400
<b>Benefit cost</b>	<b>67,700</b>	<b>60,000</b>
Interest cost	11,500	12,900
<b>Total Employee Future Benefits Expense</b>	<b>\$ 79,200</b>	<b>\$ 72,900</b>

## 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:

	<b>2021</b>			<b>2020</b>
	<b>STRP</b>	<b>ATRF</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	293	57	350	347
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.76% / 13.94%	9.50% / 13.94%	9.50% / 13.94%
Member contributions for the year	\$ 2,004,630	\$ 519,842	\$ 2,524,472	\$ 2,482,992



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

As at August 31, 2021

Page | 19

**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:

	<b>2021</b>	<b>2020</b>
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	\$ 14,793	\$ 14,743
School Division contributions for the year	\$ 14,793	\$ 14,743
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	\$ 3,221,426	\$ 2,819,222
Plan Liabilities (in thousands)	\$ 2,382,526	\$ 2,160,754
Plan Surplus (in thousands)	\$ 838,900	\$ 658,468

**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:

	<b>2021</b>	<b>2020</b>
Number of active School Division members	198	194
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	\$ 431,341	\$ 402,964
School Division contributions for the year	\$ 418,751	\$ 390,624

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 20

**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:

	2021			2020		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ -	\$ -	\$ -	\$ 1,068,166	\$ -	\$ 1,068,166
Provincial Grants Receivable	89,662	-	89,662	58,251	-	58,251
Other Receivables	192,704	-	192,704	210,076	-	210,076
<b>Total Accounts Receivable</b>	<b>\$ 282,366</b>	<b>\$ -</b>	<b>\$ 282,366</b>	<b>\$ 1,336,493</b>	<b>\$ -</b>	<b>\$ 1,336,493</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2021	2020
Accrued Salaries and Benefits	\$ 13,212	\$ 71,266
Supplier Payments	2,065,690	3,509,024
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,078,902</b>	<b>\$ 3,580,290</b>

**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2021	2020
Capital Loans: 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)	\$ 1,631,290	\$ 1,740,394
<b>Total Long-Term Debt</b>	<b>\$ 1,631,290</b>	<b>\$ 1,740,394</b>

Future principal repayments over the next 5 years are estimated as follows:		
	Capital Loans	Total
2022	\$ 114,289	\$ 114,289
2023	118,607	118,607
2024	123,686	123,686
2025	128,982	128,982
2026	134,504	134,504
Thereafter	1,011,222	1,011,222
<b>Total</b>	<b>\$ 1,631,290</b>	<b>\$ 1,631,290</b>

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As at August 31, 2021

Page | 21

<b>Principal and interest payments on the long-term debt are as follows:</b>				
	<b>Capital Loans</b>	<b>2021</b>	<b>2020</b>	
Principal	\$ 109,104	\$ 109,104	\$ 104,427	
Interest	70,951	70,951	75,628	
<b>Total</b>	<b>\$ 180,055</b>	<b>\$ 180,055</b>	<b>\$ 180,055</b>	

**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	<b>Balance as at August 31, 2020</b>	<b>Additions during the Year</b>	<b>Revenue recognized in the Year</b>	<b>Balance as at August 31, 2021</b>
<b>Non-Capital deferred revenue:</b>				
Property Taxes	\$ -	\$ 2,455,293	\$ -	\$ 2,455,293
Climate Action Incentive Fund Grant	101,143	-	101,143	-
Hockey Academy Deposits	21,340	50,987	21,340	50,987
Sports Academy Deposits	-	21,300	-	21,300
International Student Tuition Fees	10,609	-	10,609	-
Donations to School Nutrition Program	21,500	-	21,500	-
<b>Total Deferred Revenue</b>	<b>\$ 154,592</b>	<b>\$ 2,527,580</b>	<b>\$ 154,592</b>	<b>\$ 2,527,580</b>

**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:

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>School Nutrition</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>				
Operating Grants	\$ 201,060	\$ 50,000	\$ 251,060	\$ 366,006
Fees and Other Revenues	41,950	-	41,950	-
<b>Total Revenues</b>	<b>243,010</b>	<b>50,000</b>	<b>293,010</b>	<b>366,006</b>
<b>Expenses:</b>				
Salaries & Benefits	278,035	-	278,035	406,813
Student Related Expenses	4,217	50,828	55,045	109,611
<b>Total Expenses</b>	<b>282,252</b>	<b>50,828</b>	<b>333,080</b>	<b>516,424</b>
<b>Deficiency of Revenues over Expenses</b>	<b>\$ (39,242)</b>	<b>\$ (828)</b>	<b>\$ (40,070)</b>	<b>\$ (150,418)</b>

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 22

**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:

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Cafeteria</b>	<b>KidsFirst</b>	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>				
Operating Grants	\$ -	\$ 80,736	\$ 80,736	\$ 122,468
Fees and Other Revenues	86,832	-	86,832	78,619
<b>Total Revenues</b>	<b>86,832</b>	<b>80,736</b>	<b>167,568</b>	<b>201,087</b>
<b>Expenses:</b>				
Grant Transfers	-	78,468	78,468	119,496
Salaries & Benefits	71,696	-	71,696	63,506
Supplies and Services	63,185	-	63,185	47,516
<b>Total Expenses</b>	<b>134,881</b>	<b>78,468</b>	<b>213,349</b>	<b>230,518</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (48,049)</b>	<b>\$ 2,268</b>	<b>\$ (45,781)</b>	<b>\$ (29,431)</b>

**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:

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 23

	August 31, 2020	Additions during the year	Reductions during the year	August 31, 2021
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 44,391,148	\$ 898,387	\$ 2,483,139	\$ 42,806,396
Less: Debt owing on Tangible Capital Assets	(1,740,394)	-	(109,104)	(1,631,290)
	<b>42,650,754</b>	<b>898,387</b>	<b>2,374,035</b>	<b>41,175,106</b>
<b>PMR maintenance project allocations (1)</b>	<b>382,954</b>	<b>418,198</b>	<b>382,954</b>	<b>418,198</b>
<b>Education Emergency Pandemic Support program allocation (2)</b>	<b>-</b>	<b>965,235</b>	<b>672,235</b>	<b>293,000</b>
<b>Designated Assets:</b>				
<b>Capital Projects:</b>				
Community Track	56,000	8,000	-	64,000
Maintenance Vehicle Purchase	-	5,000	-	5,000
Technology Evergreen	101,116	-	100,000	1,116
School Bus Purchase	50,000	-	50,000	-
Facilities Upgrades	2,167,282	-	-	2,167,282
LCHS Addition & Renovation	-	657,129	-	657,129
	<b>2,374,398</b>	<b>670,129</b>	<b>150,000</b>	<b>2,894,527</b>
<b>Other:</b>				
School generated funds	591,584	48,308	-	639,892
Board Strategies	184,500	-	13,000	171,500
Incomplete Budgets	58,000	8,050	58,000	8,050
Parkland Proceeds	91,561	373	-	91,934
Support Staff SEB Plan	30,091	-	24,116	5,975
Future COVID Expenses	300,000	-	300,000	-
Kids First Program	79,468	80,736	79,468	80,736
	<b>1,335,204</b>	<b>137,467</b>	<b>474,584</b>	<b>998,087</b>
<b>Unrestricted Surplus</b>	<b>497,253</b>	<b>693,536</b>	<b>-</b>	<b>1,190,789</b>
<b>Total Accumulated Surplus</b>	<b>\$ 47,240,563</b>	<b>\$ 3,782,952</b>	<b>\$ 4,053,808</b>	<b>\$ 46,969,707</b>

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

(2) **Education Emergency Pandemic Support Program Allocation** represents transfers received from the Ministry of Finance in 2020-21 to support costs related to the COVID-19 pandemic in the current and following school year. Unspent funds at the end of the 2021-22 school year must be repaid to the Government of Saskatchewan.

#### 14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 17, 2020 and the Minister of Education on August 14, 2020.

#### 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:

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

As at August 31, 2021

Page | 24

	2021				Total	Total
	Craig	Hawkins	Tildesley	Other	2021	2020
Cash and short-term investments	\$ 64,561	\$ 52,722	\$ 47,352	\$ 243,208	\$ 407,843	\$ 428,008
Portfolio investments	-	-	-	34,583	34,583	34,487
<b>Total Assets</b>	<b>64,561</b>	<b>52,722</b>	<b>47,352</b>	<b>277,791</b>	<b>442,426</b>	<b>462,495</b>
<b>Revenues</b>						
Contributions and donations	-	-	-	7,909	7,909	5,000
Interest on investments	467	391	351	3,993	5,202	9,697
	467	391	351	11,902	13,111	14,697
<b>Expenses</b>						
Awards to Students	4,000	1,500	1,000	26,680	33,180	34,980
	4,000	1,500	1,000	26,680	33,180	34,980
Deficiency of Revenues over Expenses	(3,533)	(1,109)	(649)	(14,778)	(20,069)	(20,283)
Trust Fund Balance, Beginning of Year	68,094	53,831	48,001	292,569	462,495	482,778
<b>Trust Fund Balance, End of Year</b>	<b>\$ 64,561</b>	<b>\$ 52,722</b>	<b>\$ 47,352</b>	<b>\$ 277,791</b>	<b>\$ 442,426</b>	<b>\$ 462,495</b>

## 16. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- 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 \$15,000 in funding for the program over the next year.
- Agreement with Major Project Management Ltd. to provide Project Management Services to the school division over 3-years for the design and construction of an addition on the Lloydminster Comprehensive High School. Over the next 2 years the school division will pay \$207,254 in costs for this service.
- Agreement with The Workun Garrick Partnership Architecture and Interior Design Inc. to serve as Prime Consultant to the school division over 3-years for the design and construction of an addition on the Lloydminster Comprehensive High School. Over the next 2-years the school division will pay \$541,772 in costs for this service.
- 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
<b>Future minimum lease payments:</b>		
2022	\$ 88,682	\$ 88,682
2023	81,292	81,292
<b>Total Lease Obligations</b>	<b>\$ 169,974</b>	<b>\$ 169,974</b>

## 17. RISK MANAGEMENT

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

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2021**

Page | 25

**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, 2021 was:

<b>August 31, 2021</b>					
	<b>Total</b>	<b>0-30 days</b>	<b>30-60 days</b>	<b>60-90 days</b>	<b>Over 90 days</b>
Grants Receivable	\$ 89,662	\$ 89,662	\$ -	\$ -	\$ -
Other Receivables	43,914	38,305	-	5,609	-
<b>Net Receivables</b>	<b>\$ 133,576</b>	<b>\$ 127,967</b>	<b>\$ -</b>	<b>\$ 5,609</b>	<b>\$ -</b>

Receivable amounts related to GST and PST 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:

<b>August 31, 2021</b>					
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 2,078,902	\$ 2,078,902	\$ -	\$ -	\$ -
Long-term debt	1,631,290	56,824	57,465	505,779	1,011,222
<b>Total</b>	<b>\$ 3,710,192</b>	<b>\$ 2,135,726</b>	<b>\$ 57,465</b>	<b>\$ 505,779</b>	<b>\$ 1,011,222</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

The school division also has an authorized bank line of credit of \$2,600,000 with interest payable monthly at 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, 2021.

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.

**18. COVID-19 PANDEMIC**

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. The school division continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the school division's financial position and operations.

In 2019-20, the City of Lloydminster deferred property tax collections due to the COVID-19 pandemic. This did not change the revenue recognition of education property tax, however, it resulted in decreased cash collection and deferred revenues and an increase in accounts receivable and accounts payable in 2019-20. In 2020-21, the cash was collected from the deferred education property tax, therefore increasing the reported cash and cash equivalents and deferred revenues and decreasing accounts receivable and accounts payable.