



LLOYDMINSTER PUBLIC SCHOOL DIVISION

Ensuring Personal Excellence For All Students

Lloydminster Public School

Division #99

2019-20 Annual Report

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School Division Contact Information

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

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Letter of Transmittal



Honourable Dustin Duncan
Minister of Education

Dear Minister Duncan:

The Board of Education of Lloydminster Public School Division #99 is pleased to provide you and the residents of the school division with the 2019-20 annual report. This report presents an overview of the Lloydminster Public School Division's goals, activities and results for the fiscal year September 1, 2019 to August 31, 2020. It provides audited financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Karoline Kennedy

Introduction

This annual report presents an overview of Lloydminster Public School Division's activities and results for the fiscal year September 1, 2019 to August 31, 2020. In March 2020, adjustments were made in response to the COVID-19 pandemic which included having staff work from home and offering remote supplemental learning opportunities for students for the remainder of the school year. By August 31, plans were in place to ensure a safe return to school buildings for students and staff for the new school year.

This report provides a snapshot of the division, its governance structures, students, staff, programs, and facilities. It also includes results and analysis of a number of indicators that contribute to student success. Fewer results of student progress are available in this report compared to previous years because several end-of-year data collections were interrupted due to the pandemic.

In addition to detailing the school division's activities and performance, this report outlines how the division is deploying the Education Sector Strategic Plan in relation to its school division plan, provides a financial overview and audited financial statements, and includes appendices such as a school list and a payee list.

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

Governance

The Board of Education

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

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

The current Board of Education was elected on October 24, 2016 and will serve a four-year term. Board of Education members at August 31, 2020 were:

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

A list of the remuneration paid to board members in 2019-20 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 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. Our SCC members are an integral part of our school communities through volunteering within classrooms, fundraisers and reviewing and supporting our School Learning Improvement plans.

The Education Regulations, 2019 require school divisions to undertake orientation, training, development and networking opportunities for their SCC members. In 2019-20 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 Learning Improvement Plan (LIP) that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2019-20, all ten of the division's SCCs reviewed and signed these LIPs.

School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. SCCs enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students and educators. The advice the SCCs give to the Board of Education encompasses policies, programs, and educational service delivery; the advice they give to the school staff relates to the school's programs. We had two meetings in 2019-20, once in the Fall and once in the Spring whereby each SCC chair or designate shared their goals and accomplishments and heard from our Board Chair and Director about such items as the Strategic Plan. It was a great opportunity to celebrate, ask questions and seek feedback.

School Division Profile

About Us

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



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

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

Division Philosophical Foundation

Division Mission Statement

“Ensuring Personal Excellence for All Students”

Division Vision Statement

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

Division Values

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

Division Belief Statements

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

Community Partnerships

Community Involvement

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

Community and Parent Involvement

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

LPSD had over 1000 parent volunteers throughout the 2019-20 school year!

Community Partnerships

Lloydminster Public School Division and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that students' school experience is positive and successful. Some examples of these partners include: Lakeland College, City of Lloydminster, Vic Juba Theatre, Native Friendship Center, FOPA (Friends of the Performing Arts) and the Junior A Bobcats Hockey.

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

Several schools in LPSD have partnered with local businesses. The purpose of these partnerships is to enrich students' educational experience and to help them connect what they learn at school to the world of work. Typically, the partner business provides job shadowing opportunities for students and sends representatives to the schools to talk about their business or industry.

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

Program Overview

The students in Lloydminster Public School Division are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. In order to provide the best education possible for all our students, Lloydminster Public School Division offers a wide range of programs in the 10 schools of the division.

Central to the program in every school is the provincially-mandated core curricula, broad areas of learning and cross-curricular competencies. Classroom instruction is designed to incorporate differentiated instruction, First Nations, Métis and Inuit (FNMI) content, perspectives and ways of knowing, and the adaptive dimension.

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

- Alternative programming for vulnerable students
- Community school programming
- Core French instruction
- Cree Language instruction
- Distance education
- Eco 9
- English as an Additional Language programming
- Hockey Academy
- Junior kindergarten program
- Land-Based Cultural Leadership
- Music/band programming
- Nutrition programs
- Pre-kindergarten programs
- Technical/Vocational programs
- Technology-enhanced learning

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

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

- First Nations Metis and Inuit Lead (FNMI) Teachers

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

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

Strategic Direction and Reporting

The Education Sector Strategic Plan

Members of the education sector have worked together to develop an Education Sector Strategic Plan (ESSP) for 2014-2020. The ESSP describes the strategic direction of the education sector. The ESSP priorities and outcomes align the work of school divisions and the Ministry of Education. The plan continues to shape the direction in education for the benefit of all Saskatchewan students. 2019-20 was the fifth year of deployment of the 2014-2020 ESSP.

Enduring Strategies of the 2014-2020 ESSP:

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

In 2018, prior to the 2019-2020 school year, the education sector partners began to co-construct a provincial education plan for 2020-2030. In November 2019, a framework which had been developed collaboratively by the education sector partners was released. This framework provides the foundation within which a plan for education for 2020-2030 will be developed. The Education Sector Strategic Plan will continue to guide the education sector until the provincial education plan is in place.

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.

Reading, Writing, Math at Grade Level

ESSP Outcome:

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

ESSP Improvement Targets:

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

School division goals aligned with Reading, Writing and Math at Grade Level outcome

- By June 30, 2020 80% of students will be at or above grade level in reading (Gr. 1-3).
- By June 30, 2020 80% of students will be at or above grade level in math (number strand). (Gr. 2, 5, 8)
- By June 30, 2020 80% of students will be at or above grade level in writing. (Gr. 4, 7, 9)

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Reading, Writing and Math at Grade Level outcome

Data collected for Reading (Gr. 1-6), Writing (Gr. 4,7,9) and Math (Gr. 2,5,8).

- Data was not collected in the spring of 2020 due to COVID 19 with schools closed and only optional online supplemental learning being offered to students.

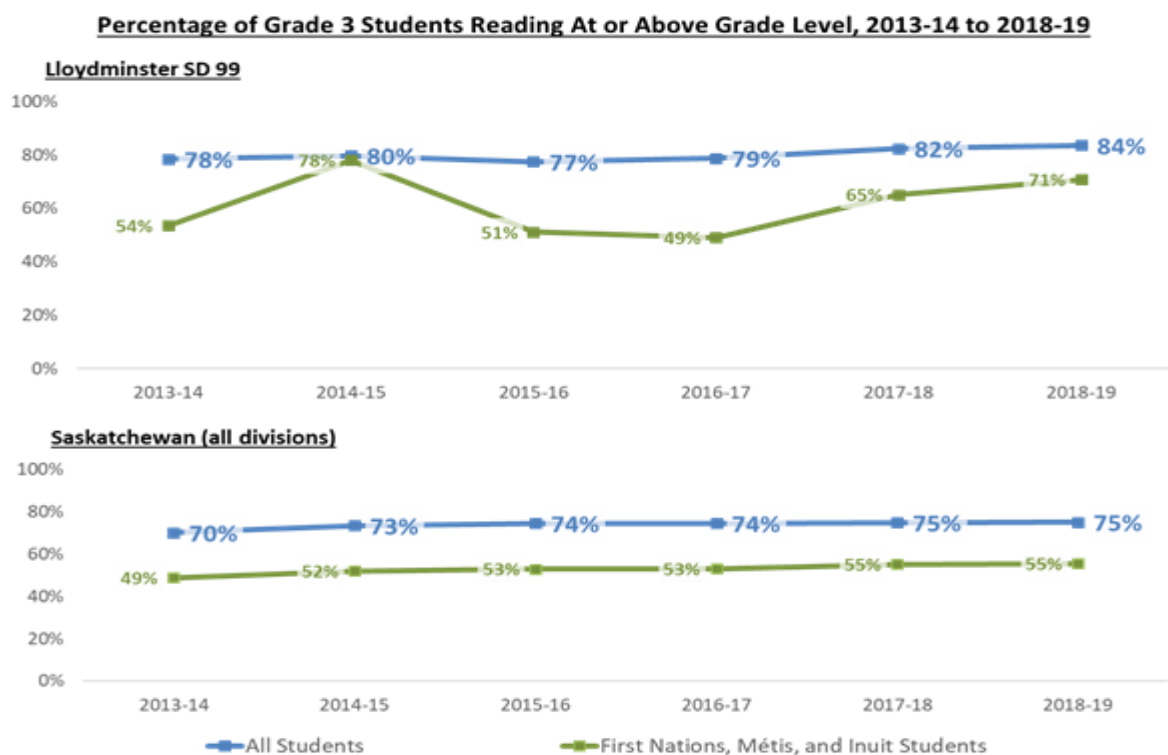
100% of Elementary Schools deployed a literacy program based on Saskatchewan Reads (Sask Reads) that was aligned with the Educational Strategic Sector Plan.

- LPSD elementary schools developed a Saskatchewan Reads sustainability plan in collaboration with their school Superintendent (reference Appendix D in Saskatchewan Reads).
- In-school administrators and coordinator observed teachers to support and celebrate the teachers' learning (reference Saskatchewan Reads for Admin. Pg. 32-34).
- Actions were suspended March 13, 2020 due to COVID 19 pandemic

Provided classroom support in literacy and numeracy instruction.

- Literacy Leads provided differentiated professional development based on individual needs.
- Literacy Leads provided classroom mentorship.
- Math Leads developed resource banks for classroom teacher use.
- Math leads provided professional development at staff meetings throughout the school year.

	<p>Provided professional development necessary for in-school administrators.</p> <ul style="list-style-type: none"> ● In school administration met 5 times throughout the year to collaborate on further work needed for continued implementation of the SK Reads document. <p>Supported the improvement of reading and writing achievement at the Middle School.</p> <ul style="list-style-type: none"> ● Professional development opportunities and classroom mentorship were provided to support guided instruction. ● Teachers new to LPSD were provided Kyrene Beers and Chris Tovani resource books and professional development based on individual needs. ● A grade 7 common writing assessment meeting was planned for April but did not take place due to COVID 19. ● A common analytical writing rubric for grades 7-9 was developed to be utilized in the middle schools across the division that was in alignment with the provincial holistic writing rubric.
Measures for Reading, Writing and Math at Grade Level	
Proportion of Grade 3 Students Reading At or Above Grade Level	
<p>Grade 3 reading levels are considered a leading indicator of future student performance. In response to the Plan for Growth Improvement target, Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Ensuring that each year a greater proportion of Grade 3s in the province (currently about three-quarters) is reading at grade level will mean more students each year are ready to learn in Grade 4 and beyond.</p> <p>These are the 2018-19 results (and the previous 5 years), overall and for First Nations, Métis and Inuit (FNMI) students. As a result of the COVID-19 pandemic response, June 2020 reading data is unavailable.</p>	



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, 2020

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

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

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

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

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

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of four percentage points in the First Nations, Métis and Inuit three-year and five-year graduation rates.
- By June 2020, schools involved in FTV for at least 2 years will collectively realize an 8% annual increase in First Nations, Métis and Inuit student graduation rates.
- By 2020, 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).

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

LPSD Goal:

By June 30, 2020, LPSD will increase the three-year FNMI graduation rates to at least 65% and the five-year graduation rate to at least 75%.

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Improving First Nations, Métis and Inuit Student Engagement and Graduation Rates outcome

Continue path towards truth and reconciliation:

- ☐ Ensure FNMI languages and culture are valued and supported.
- ☐ Ensure equitable opportunities and outcomes for FNMI learners.
- Development of Cree language programming (Elementary clubs, Middle School Cree and Cree 10 and 20 at the High School)
- Culturally appropriate curriculum development
 - Student Programming
 - LPSD Drumming Group
 - Lloydminster Comprehensive mentorship
 - Reconciliation Events
- Partnership development with the communities in the Lloydminster region.
- Treaty Flag raising at our schools
- Professional development
 - Leading to Learn
 - 4 Seasons of Reconciliation (Start)
- Elder in Residence program
 - Elders and knowledge keepers visit schools each week to deliver teachings and build relationships
- Transition Rubric to be utilized by staff

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

Average Final Marks

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

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

Average Final Marks in Selected Secondary-Level Courses, 2019-20						
Subject	All Students		Non-FNMI		FNMI	
	Province	LlydP	Province	LlydP	Province	LlydP
English Language Arts A 10 (Eng & Fr equiv)	75.1	77.1	78.5	78.4	62.9	68.9
English Language Arts B 10 (Eng & Fr equiv)	75.7	76.7	79.1	77.9	64.3	69.2
Science 10 (Eng & Fr equiv)	73.8	67.9	77.5	70.3	61.8	52.4
Math: Workplace and Apprenticeship 10 (Eng & Fr equiv)	73.5	71.4	77.1	72.9	63.0	66.4
Math: Foundations and Pre-calculus 10 (Eng & Fr equiv)	76.8	74.4	79.0	75.4	65.5	64.5
English Language Arts 20 (Eng & Fr equiv)	77.3	76.7	79.6	77.0	67.0	74.0
Math: Workplace and Apprenticeship 20 (Eng & Fr equiv)	70.0	69.4	72.7	69.8	64.9	67.9
Math: Foundations 20 (Eng & Fr equiv)	77.4	75.3	79.1	75.5	67.8	71.5

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, 2020

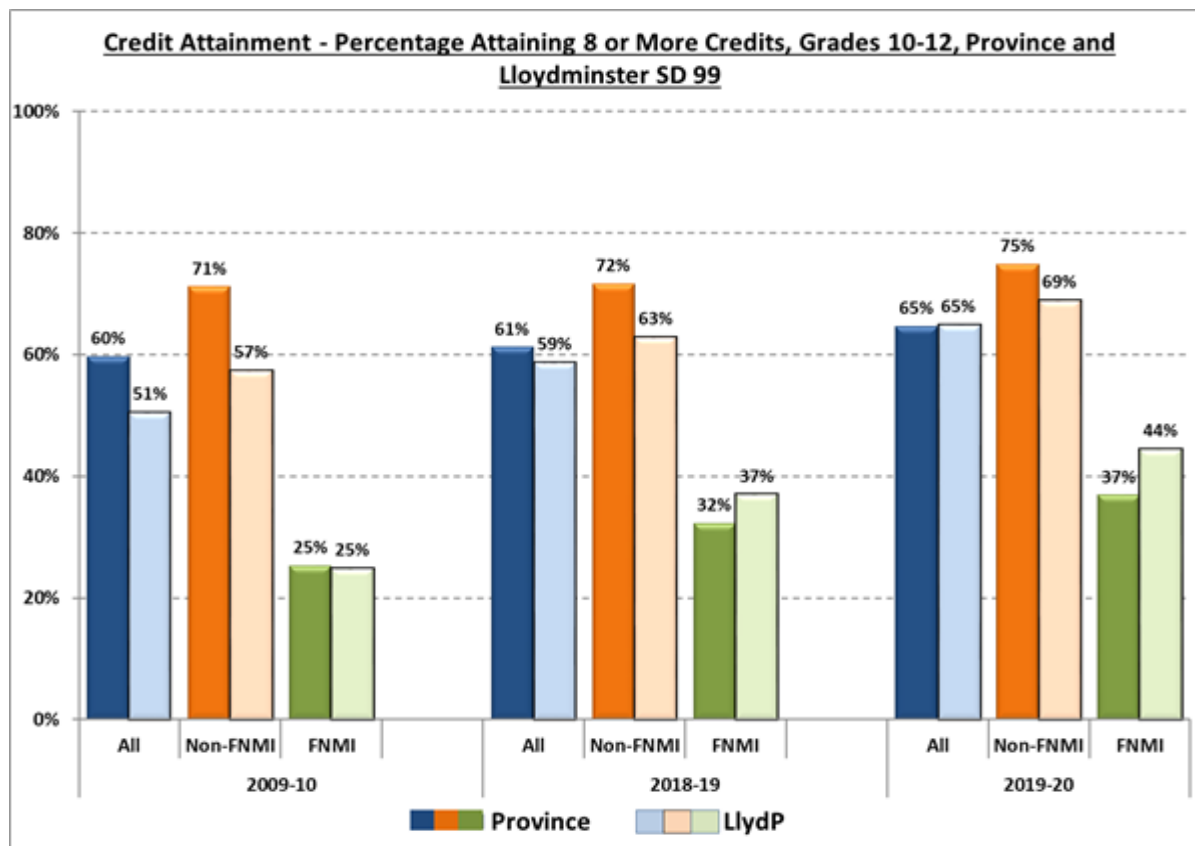
Analysis of Results – Average Final Marks

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 20. The LPSD average final marks for FNMI students were lower than the province in Science 10 and Foundations and Pre-calculus 10. 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 1.9 to 17.9 percentage points in 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 lessen this gap.

Credit Attainment

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

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



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

Source: Ministry of Education, 2020

Analysis of Results – Credit Attainment

The percentage of grades 10-12 LPSD students overall attaining 8 or more credits in Lloydminster Public School Division has fluctuated over the past five years; in three of the five, LPSD has been slightly higher than the province. The percentage of FNMI grades 10-12 students attaining 8 or more credits in Lloydminster Public School Division (44%) was significantly higher than the province (37%) in the 2019-20 school year. However, the percentage of FNMI students in LPSD attaining 8 or more credits was 25% 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 between FNMI students and Non-FNMI students.

Graduation Rates

ESSP Outcome:

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

ESSP Improvement Targets:

- Achieve an annual increase of three percentage points in the provincial three-year graduation rate.
- 90% of students will have at least 80% attendance in 2019-20.

School Division goals aligned with the Graduation Rates outcome

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

School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Graduation Rates outcome

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

- attended the Graduation Rate Symposium

Implementation of additional RTI structures and procedures

- Early Warning Intervention System
- Assignment Completion support

Expand program pathways and course offerings to support students' interests and post-secondary plans, and increase credit attainment opportunities

- integrated programs
- dual credit opportunities
- tech-enhanced programs
- locally developed programs
- expanded partnership with Lakeland College

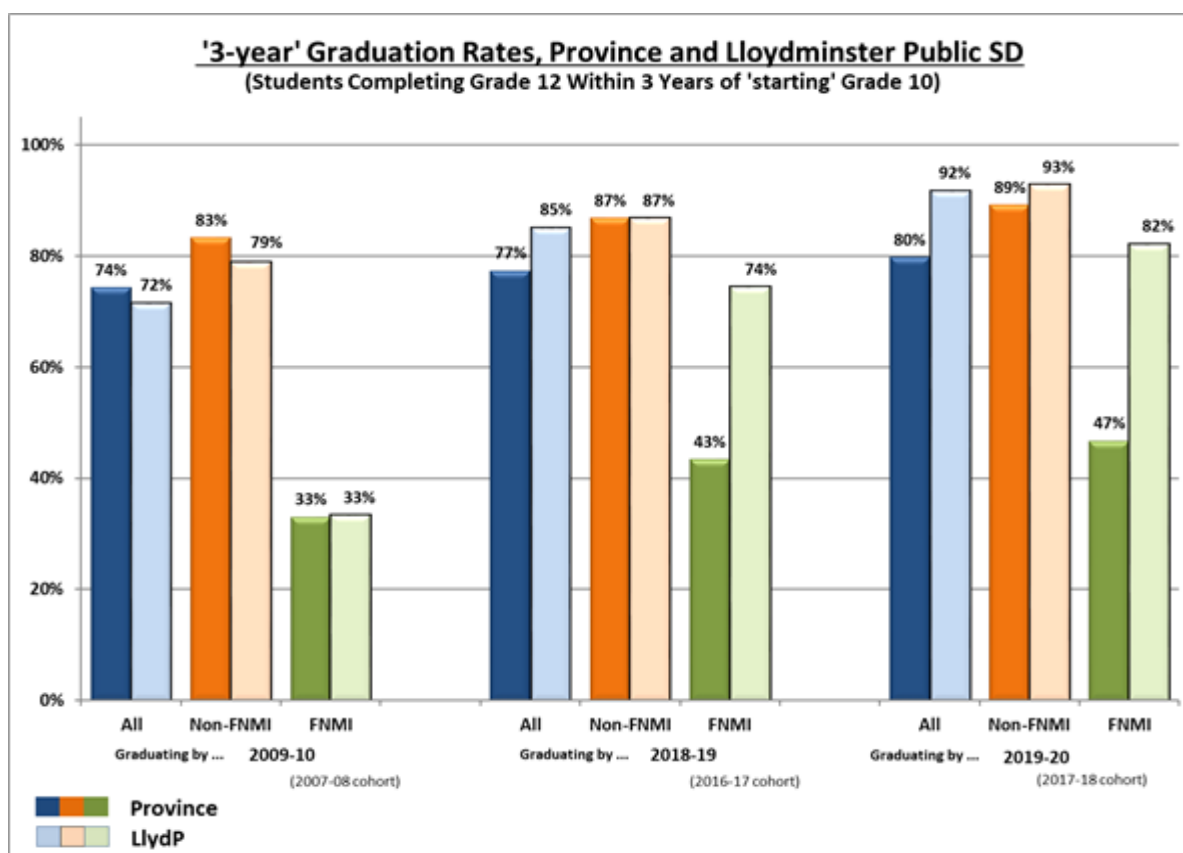
Conducted collaborative data analysis and action planning with professional learning teams to impact student achievement

Measures for Graduation Rates

Grade 12 Graduation Rates: On-time (within 3 years)

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

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



Notes: On-time graduation rates are calculated as the percentage of students who complete Grade 12 within 3 years of 'starting' Grade 10. Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.
Source: Ministry of Education, 2020

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

Over the past 10 years, Lloydminster Public School Division's on-time graduation rates for all students have shown steady increases. In 2009-10, the on-time graduation rate was 72% for all students; the 2018-19 rate was 85% for all students; and last year's graduation rate for all students was 92%. Compared to the provincial on-time graduation rate for all students, LPSD students have achieved graduation status at a higher rate.

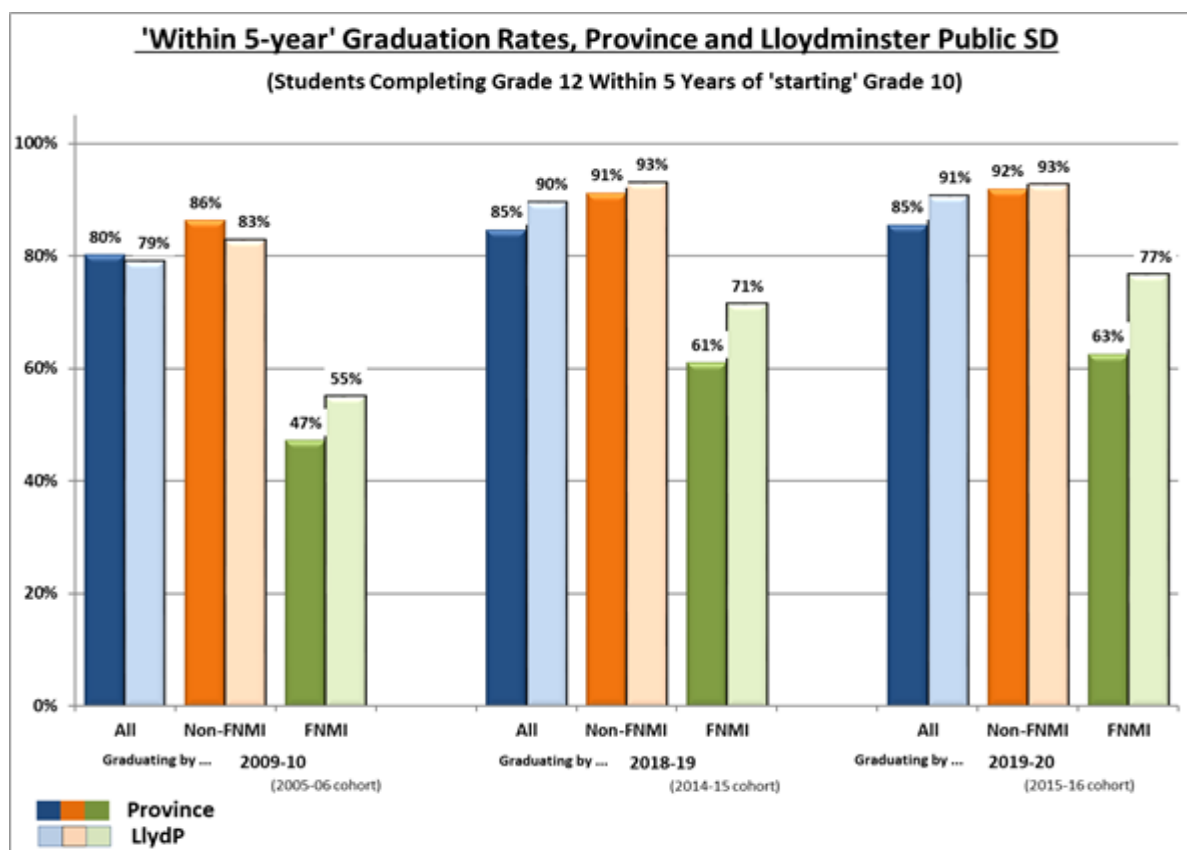
Lloydminster Public School Division FNMI on-time graduation rates have significantly increased over the past 10 years. The results in 2009-10 were 33% and the results from the last two years were as follows: 2018-19 (74%) and 2019-20 (82%). Compared to the FNMI provincial on-time graduation rate in 2019-20 of 47%, LPSD FNMI students have achieved a significantly higher graduation rate. The division's FNMI graduation rate has been

consistently higher than the province's FNMI graduation rate; however, an 11% graduation rates difference between FNMI and Non-FNMI is still evident. 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 Rates: Extended-time (within 5 years)

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

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



Notes: Extended-time graduation rates are calculated as the percentage of students who complete Grade 12 within 5 years of 'starting' Grade 10 (and include those who graduate on-time). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2020

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

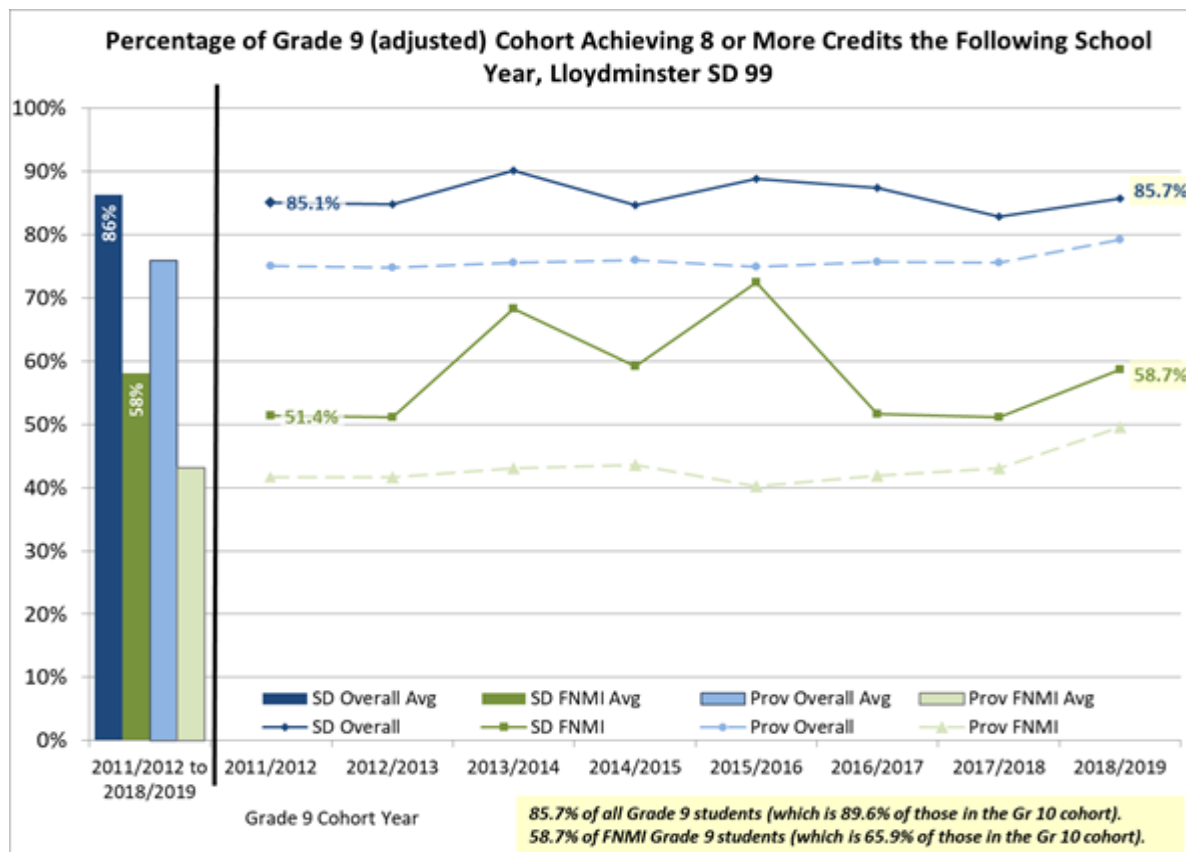
Extended time Graduation Rates for all students in Lloydminster Public School Division have increased slightly from 2018-19 (90%) to 2019-20 (91%). In 2019-20 this rate was above the provincial results (85%). Extended-Time Graduation Rates for non-FNMI students for Lloydminster Public School Division are slightly higher than the provincial rate in each of the last two years: 2% higher in 2018-19; 1% higher in 2019-20. Extended-Time Graduation Rates for FNMI students for Lloydminster Public School Division are significantly higher than the provincial rate in each of the last two years: 10% higher in 2018-19; 14% higher in 2019-20.

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

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



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

Source: Ministry of Education, 2020

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 in 2013/14, 2015/16, and 2019/20. In 2018/19, 58.7% of the 2017-18 Grade 9 FNMI cohort students achieved 8 or more credits in Grade 10. LPSP's results with all students and FNMI students are above the provincial results.

Lloydminster Public School Division is concerned with the inconsistency of the positive changes in the percentage of Grade 9 cohort students achieving at least 8 credits in their Grade 10 school year, and the significant achievement gap between all students and the FNMI students. As a school division, LPSP intends to analyze this further and implement actions to result in consistent increases, and lessen the gap in achievement between all students and FNMI students.

Early Years

ESSP Outcome:

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

ESSP Improvement Targets:

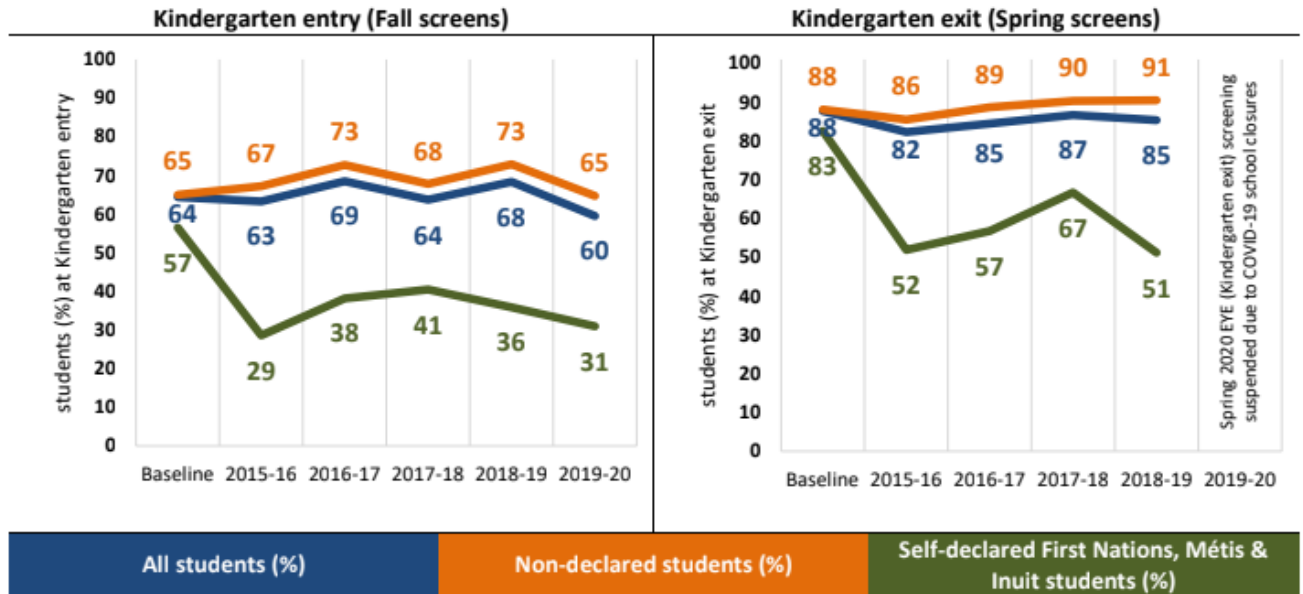
- By June 2019, 75% of Prekindergarten educators will have completed Responding to Children's Interests (SPDU) workshop and 75% of Kindergarten educators will have completed Literacy Practices in Kindergarten.

<p>School division goals aligned with the Early Years outcome</p>	<ul style="list-style-type: none"> • By June 2020, children aged 0-6 will be supported in their development to ensure that 90% of students exiting Kindergarten are ready for learning in the primary grades.
<p>School division actions taken during the 2019-20 school year to achieve the outcomes and targets of the Early Years outcome</p>	<p>Supported use of EYE results.</p> <ul style="list-style-type: none"> • Provided EYE data reports and resources from ministry to school administration and teachers. • Implemented a ministry developed resource of developmentally appropriate practices into Early Learning programs and Kindergarten. <p>Supported the enhancement of early childhood teaching practices through formal and informal professional development opportunities.</p> <ul style="list-style-type: none"> • In partnership with the Saskatchewan Professional Development Unit (SPDU), hosted or provided opportunities for teachers to attend the following PD: <ul style="list-style-type: none"> ○ The Amazing Brain in the Early Years ○ Playful Math and Artists' Studio ○ Early Learning with Block Play ○ Connecting Curriculum to Play Based Projects in K ○ Parent and Family Engagement - Jan. 31 (hosted) ○ Responding to Children's Interests - Feb. 7 and Mar. 20** (hosted). The March 20th portion has been postponed to the 2020/2021 school year due to COVID 19 ○ Developing Self-Regulation and Social Emotional Skills in Early Years • Early Years Community of Practice met every second month to discuss best practices and reflect on professional development. <p>Aligned LPSP practices with Ministry standards.</p> <ul style="list-style-type: none"> • School based administrators and coordinator utilized provincial resources to conduct classroom visitations to provide feedback to teachers.

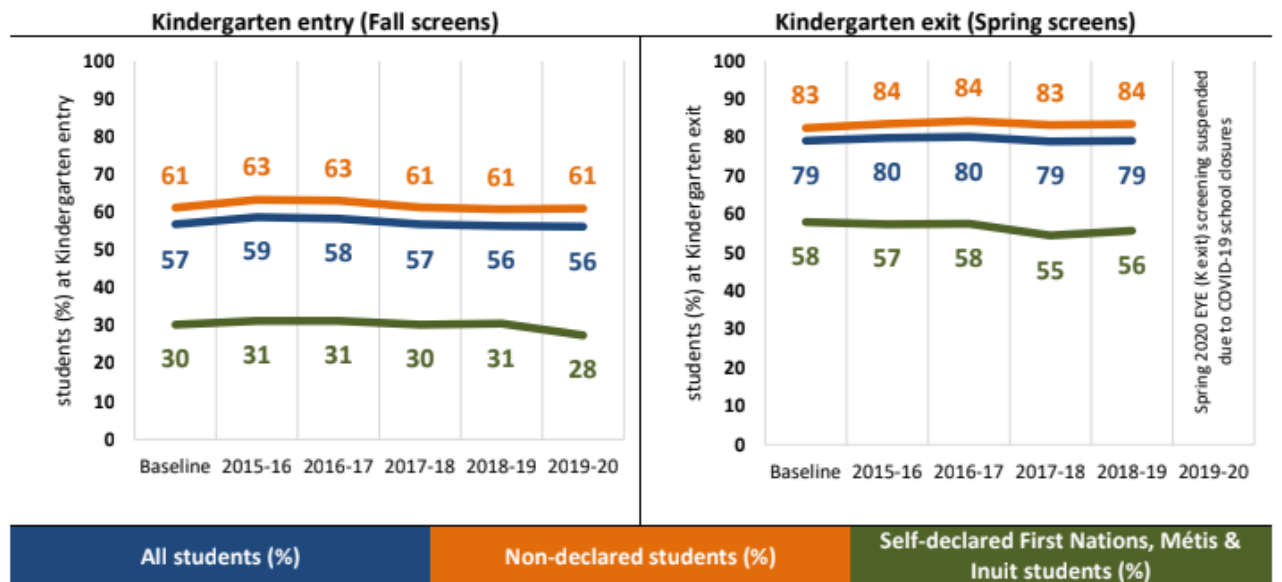
	<p>Continued to implement and enhance effective practices for family engagement in Early Learning programs and Kindergarten.</p> <ul style="list-style-type: none"> ● Provided an online presence to connect with parents. ● Ensured schools were aware of and connected with Junior and Pre-Kindergarten students that would attend Kindergarten in their schools. ● Schools developed and implemented a plan for family engagement (letters, phone calls, special evenings, school events, etc.) <p>Continued to work with partner agencies to promote early learning.</p> <ul style="list-style-type: none"> ● Enhanced partner agency knowledge and understanding of Ministry Pre-Kindergarten and Early Learning (PUF) goals and criteria ● Continued collaborative partnerships with partner agencies to identify vulnerable students and families.
Measures for Early Years	
Early Years Evaluation	
<p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify children most likely to require extra support during the Kindergarten year, based on their levels of skill development in five key domains at school entry. In addition to results for specific domains, children are also assigned a comprehensive score known as a Responsive Tiered Instruction (RTI) level. RTI is a preventative approach that allows educators, school teams and divisions to allocate resources early and continuously, rather than waiting until after children have experienced failure before responding.</p> <p>The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit since 2014-15 (baseline year). EYE-TA was used to assess Kindergarten students at entry in 2019-20. As a result of the COVID-19 pandemic response, Spring 2020 EYE data is unavailable.</p>	

Readiness for school: students screened at Tier 1 (%) on Early Years Evaluation – Teacher Assessment (EYE-TA) at Kindergarten entry & exit, baseline (2014-15) to most recent

Lloydminster Public 99



Saskatchewan (all divisions)



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, 2020

Analysis of Results – Early Years Evaluation

Trends:

- Year after year (2015 to 2019) we see an approximate increase of 20 percentage points at Tier 1 from Kindergarten entry to exit in all categories for LPSD. This means that about 50 students move into the Tier 1 category during Kindergarten and are ready to learn in Grade 1.
- LPSD has overall results that are higher than the province at exit (85% in 2019-20 compared to 79%)
- 2016-17 EYE-TA results for LPSD went from 69% in the fall (Province 58%) to 85% in the spring (province 80%) for an overall increase of 16 percentage points.
- 2017-18 EYE-TA results for LPSD went from 64% overall in the fall (Province 57%) to 87% in the Spring (Province 79%) for an overall increase of 23 percent as opposed to the province at 22 percent.
- 2019-20 EYE TA results for LPSD went from 68% overall in the fall (Province 56%) to 85% in the spring (province 79%) for an overall increase of 17%.
- EYE-TA results for LPSD FNMI students increased 15% during the 2018-19 school year. Looking at the four-year trend, results for FNMI students have increased an average of 22% yearly. Provincially, results for FNMI students went up 25% during the 2019-20 school year with a four-year average of 26%. In comparison, results for Non-FNMI students in LPSD increased 18% in 2019-20 with a four-year average increase. Provincially, results for Non-FNMI students showed a greater increase.
- 2019-20 exit results are not available.

Results LPSD is proud of;

- The formation of the Early Years Community of Practice provided six opportunities for Prekindergarten and Kindergarten Teachers to meet, share resources and best practices, and to explore Ministry documents.
- While the Early Years Community of Practice meetings were held after school hours and were voluntary, each meeting had an attendance rate of over 90% of Early Years Teachers.
- The Early Years Walkthrough document was utilized twice a year with the focus being on teacher practice. These documents provided opportunities for teachers to reflect on practice and develop professional goals with their administration.
- LPSD has continued the Junior Kindergarten program for 4 year olds as a way to reach more of our youth.
- LPSD was pleased to be able to partner with SPDU to offer three early learning professional development sessions right in Lloydminster for teachers to attend.

Areas of Concern:

- LPSD continues to have a large wait list for Prekindergarten.
- The community is experiencing an economic downturn. This has increased the number of children coming to our schools from vulnerable situations.
- The community has a large English as an Additional Language (EAL) population and refugee families.
- LPSD attendance results for Kindergarten were below the provincial average even though transportation is provided.
- FNMI children in LPSD enter kindergarten with a much smaller proportion at Tier 1 (36% compared to 73% of Non-FNMI children in 2019-20).

School Division Local Priority Area

Staff and Student Wellness

<p>School division goals aligned with local priority area</p>	<p>Improve staff engagement by 2% in LPSD by June 2020 using the Q12 survey tool.</p> <p>Improve Our School student survey results by 2% in the Inclusion Composite.</p> <p>*As a result of the COVID-19 pandemic response, Spring 2020 OurSCHOOL data is unavailable.</p>
<p>School division actions taken during the 2019-20 school year to support local priority area</p>	<p>Promote physical wellness and athletic excellence</p> <ul style="list-style-type: none"> ● Promoted physical wellness and athletic excellence at Elementary, Middle Years and High School ● Coordination of Athletic Programs for Elementary and Middle years ● Enhanced LPSD athletic programs in elementary and middle years schools ● Worked with Elementary Athletics Council to align extra-curricular sports in LPSD ● Coordinated training opportunities for coaches in LPSD ● Ensured every school had an intramural program that can be accessed by all students ● Coordinated professional development opportunities for LPSD teachers to enhance clubs with a physical activity focus ● Developed and Promoted system wide, community based activities that promote Physical Activity. (PSD Fun Run, Lloydminster Triathlon did not occur due to COVID-19 school closures) <p>Support and foster staff and student wellness</p> <ul style="list-style-type: none"> ● Student Wellness: ● Provided Mental Health supports for schools in addition to school counselors ● Renewed Shared Mental Health Worker contract ● Schools identified a school-based focus for Mental Health in conjunction with the Mental Health Worker

- **Staff Wellness:**
- Promoted and fostered an environment that improved wellness and staff engagement.
- Developed and distributed a monthly Wellness Newsletter that promoted Mental and Physical Health strategies.
- Trained School Based and Division Leadership Team on Staff Engagement
- Reviewed baseline data on Staff Engagement
- Enhanced working environments that improved staff wellness
- Increased availability of healthy food options for LPSD staff attending Division events

Provided personal and professional development in wellness, resilience and mental health

- Provided Mental Health Professional Development for staff on Non-Violent Crisis Intervention, Mental Health First Aid and Compassion Fatigue Syndrome
- Provided the opportunity for all teaching staff to complete the *StrengthsFinder* assessment
- Built staff capacity in Strengths through school-based processes
- Provided the Strengths Discovery Day training along with advanced Strengths training through Leadership Academy
- Developed a process for students to complete the Strengths Explorer assessment or the Strengths Finder assessment.
- Provided training to teachers for the integration of strengths into their practice.
- Provided Leadership training opportunities for LPSD leaders in Strengths and Engagement through Leadership Meetings and Admin Council.

Local Measures for Staff and Student Wellness Priority

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

OurSCHOOL Survey April 2019 Results:

*As a result of the COVID-19 pandemic response, Spring 2020 OurSCHOOL data is unavailable.

Elementary Students

	Sense of Belonging		Feeling Safe		Advocacy at School		Positive Teacher Relationships	
	FNMI	Non FNMI	FNMI	Non FNMI	FNMI	Non FNMI	FNMI	Non FNMI

Division	63	80	55	72	62	64	80	85
Province	73		63		61		80	

Secondary Students

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

2. Anecdotal data on the impact of Mental Health Worker
 - a. Success stories of the impact of the Mental Health Worker
 - b. School administration and counselors completed a survey to identify the impact the Mental Health Worker had on their school community.
3. Number of students participating in extracurricular programs and activities (after school sports, intramurals, In Motion Program, LPSP Fun Run)
4. Analysis of number of staff participating in physical challenges and reading the Wellness Newsletter.
5. Number of schools that created displays showing what they have done with their OurSCHOOL survey LPSP data.

Analysis of Results

Trends

- More and more students are looking to the school for adult connectedness and a sense of belonging. Schools are being creative and flexible to build connections with students. Elementary students report no change in sense of belonging from 2017 to 2019 staying at 78% (compared to the Canadian norm at 86% in 2019). We went up slightly in 2019 overall, however, there is a gap of 17 percentage points between FNMI students and Non-FNMI students. At the Middle School level, we saw a decline from 2017 to 2019 from 67% to 64% (Canadian norm 71% in 2019). High school students went from 60% in 2017 to 61% in 2019 (Canadian norm 71% in 2017). The results have not changed much for 2019 with 59% of FNMI students feeling like they have a sense of belonging compared to 65% of non FNMI students and 64% within the province.
- Teachers are feeling the pressures and challenges of working with students who have mental health concerns. They are also experiencing more mental health concerns themselves. Positive student-teacher relationships as outlined in the Our School data, (Elementary 2017 - 85%, 2019 - 84% Canadian norm 2019 - 79%). 2019 results were 80% (FNMI) and 85% (Non-FNMI) compared to the province at 80%. (Middle years 2017 - 62%, 2019 - 77% Canadian norm 76%) (High school 2017 - 63%,

2019 - 77% Canadian norm -76%) show results that exceed the Canadian norm. The implementation of My Student First Classroom (MSFC) would have appeared to have a positive result on this data. 2020 data was 62% for FNMI students and 65% for non-FNMI students compared to the province at 66%. There are many opportunities for growth for the upcoming school year.

- Counseling referrals remained high and are trending upward. Many of these referrals are beyond the scope of school counselors and require significant support and deal with anxiety and depression in elementary, middle and high school.
- No cost/low cost activities remain popular with students and families.
- Staff are willing to participate in a variety of physical wellness options.

Results We are Proud Of

- The Mental Health Worker has been a valuable resource for schools and families. This resource has:
 - Built capacity with our teaching staff
 - Provided support for students with severe mental health concerns to access service in a predictable and expedited way
 - A strong connection for school counsellors to Mental Health and Addictions (Saskatchewan Health)
- Schools are being intentional about the structures and supports they are putting in place to support students and build resiliency.
- School staff members are identifying and targeting at risk students in order to ensure better connection for these students in schools
- School extra-curricular opportunities are expanding.
- School athletic programs are now more aligned and provide more involvement opportunities for students
- Teachers are starting to build knowledge about how to support students with mental health challenges in the classroom and how to access supports for their own needs, as well.
- LPSD has built strong partnerships in the community in the area of Mental Health. This includes medical professionals, RCMP, and other community organizations. A School Resource Office (SRO) was put into place.
- Schools are building positive teacher-student relationships.

Staff Wellness:

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

Areas of Concern:

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

- There are longer wait times for students and families to receive outside services especially in the areas of mental health and addictions counselling, and psychiatry.

New Needs:

- Staff mental and physical wellness continues to be something LPSD has identified as requiring attention and focus. This has been connected to staff engagement and job satisfaction.
- An increased focus on student physical wellness including nutrition and activity levels.

Demographics

Students

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

Grade	2015-16	2016-17	2017-18	2018-19	2019-20
Kindergarten	283	282	287	318	282
1	323	273	276	280	318
2	309	321	288	278	279
3	311	303	329	285	290
4	309	312	310	327	296
5	298	307	307	325	329
6	305	300	321	318	328
7	282	313	318	323	311
8	285	279	313	319	332
9	327	285	275	312	314
10	344	418	438	427	408
11	370	288	355	341	340
12	317	389	329	390	395
Total	4,063	4,070	4,146	4,243	4,222

PreK	94	93	127	141	146
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Subpopulation Enrolments	Grades	2015-16	2016-17	2017-18	2018-19	2019-20
Self-Identified First Nations, Métis, or Inuit	K to 3	150	155	171	155	173
	4 to 6	116	144	167	164	156
	7 to 9	104	111	130	157	161
	10 to 12	145	160	175	181	185
	Total	515	570	643	657	675
English as an Additional Language	1 to 3	66	54	39	41	29
	4 to 6	16	18	12	20	16
	7 to 9	14	14	13	16	13
	10 to 12	17	17	13	19	17
	Total	113	103	77	96	75

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.
- Enrolments include all residency types, all ages, home-based and homebound students, with the exception of English as an Additional Language (EAL) enrolments, which exclude non-Saskatchewan residents, students 22 years and older and home-based students.

- Prekindergarten (PreK) enrolments are the 3- and 4-year-old student enrolments which includes those children who occupy the ministry-designated PreK spaces and those in other school division-operated PreK or preschool programs.
- FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk.

Source: Ministry of Education, 2019

Staff

Job Category 2019/20	FTEs
Classroom Teachers (includes coaches, supervisors)	239.58
Principals, Vice-Principals (includes Administration Time)	25.88
Other Educational Staff - educational assistants, school community coordinators, speech language pathologists, occupational therapist (includes non-teacher counsellors, home school liaisons)	139.87
Administrative and Financial Staff - clerks, accountants, Integrated Technology personnel, administrative assistants (includes coordinators, accounting, payroll, sub dispatcher, school clerical, division office clerical, office assistants, executive assistants, library technicians)	31.88
Plant Operations and Maintenance - caretakers, handypersons, carpenters, plumbers, electricians, supervisors (includes facilities manager, facilities supervisor)	38.28
Transportation - bus drivers, supervisor	9.50
Senior Management - chief financial officer, director of education, superintendents	5.00
Total Full-Time Equivalent (FTE) Staff:	489.99

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, 2020

Senior Management Team

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

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

Infrastructure and Transportation

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

Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2019-20 Cost
Rendell Park	Roof Replacement	Remove existing membrane and install a new two ply system on sections 3, 4, 6, 8. Install new skylights	\$456,377
Winston Churchill	Mechanical Upgrades	Replace & Upgrade Boiler System	356,968
Rendell Park	Mechanical Upgrades	Addition of Air Conditioning system to school	470,905
Bishop Lloyd	Flooring Replacement	Replace flooring through all corridors and washrooms, upgrades to washroom fixtures	282,557
Total			\$1,566,807

Transportation

Lloydminster Public School Division owns and operates 22 yellow buses and 1 white Multi-Functional School Activity Bus. LPSD operates 14 three tier routes on a daily basis and 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. (Lloydminster Public School Division also has an agreement with the local Handi-van to transport students with special needs who are unable to ride a regular bus due to their disability.

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

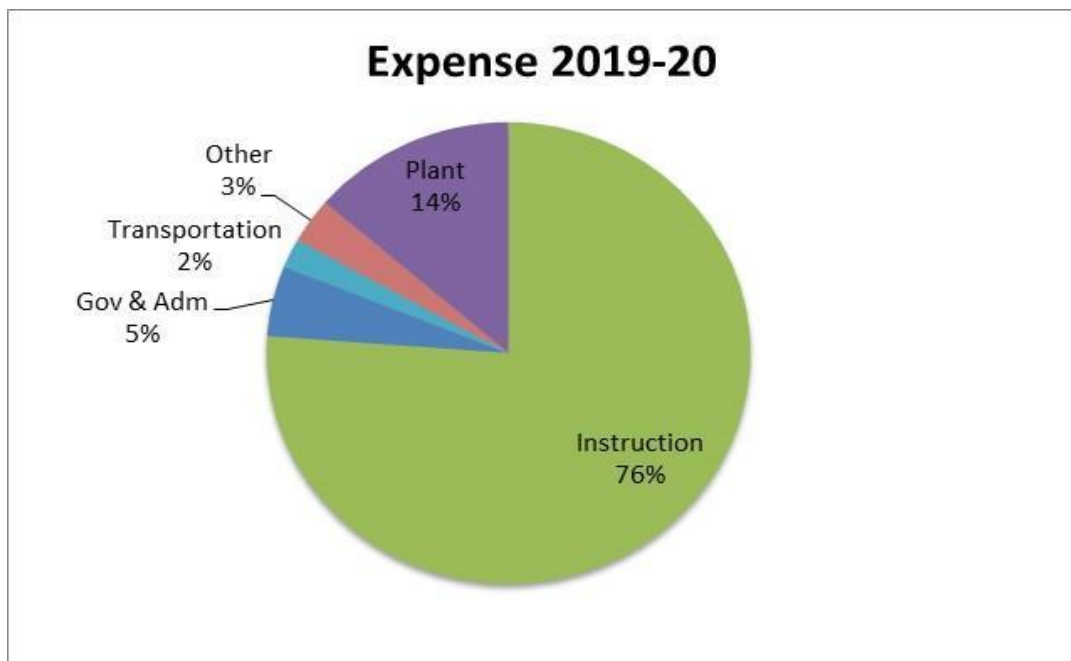
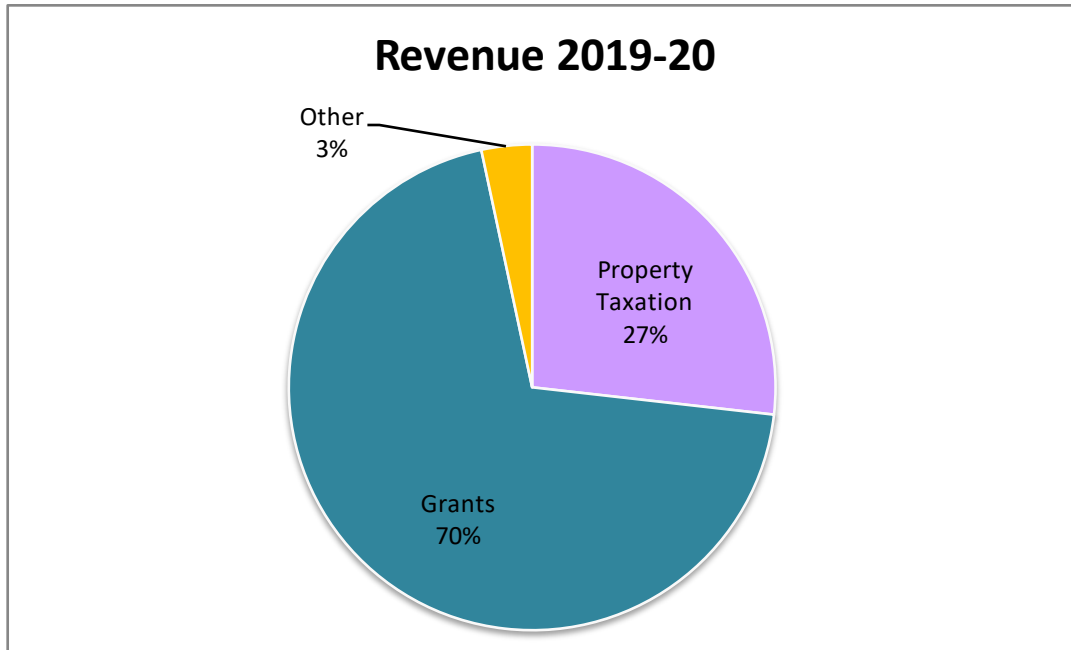
- Prekindergarten door to door service to the designated school;
- K to Grade 6 if they reside 0.6 km or more from their designated school;
- Grades 7 – 9 if they reside 0.9 km or more from their designated school;
- Grades 10 – 12 if they reside 1.5 km or more from their designated school.

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

Transportation Statistics	
Students transported	1480
Transportation routes	14 – 3 tier 3 - PreK
Number of buses	22
Daily kilometers traveled	894
Average age of bus (excluding spares)	9.75
Capacity utilized on buses	63.25
Average one-way ride time	6.75 min
Longest one-way ride time	16 min
Cost per student per year	\$650.83
Cost per kilometer traveled	\$5.82

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2020	2020	2019	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	12,240,049	12,139,356	12,360,381	(100,693)	-1%	
Grants	30,067,765	31,154,399	29,648,539	1,086,634	4%	
Tuition and Related Fees	53,040	136,303	134,933	83,263	157%	1
School Generated Funds	1,000,000	705,551	1,092,236	(294,449)	-29%	2
Complementary Services	366,004	366,006	364,075	2	0%	
External Services	181,896	201,087	222,570	19,191	11%	3
Other	643,500	599,284	663,136	(44,216)	-7%	4
Total Revenues	44,552,254	45,301,986	44,485,870	749,732	2%	
EXPENSES						
Governance	250,000	163,205	220,313	(86,795)	-35%	5
Administration	2,304,607	2,171,299	2,240,021	(133,308)	-6%	6
Instruction	36,460,823	36,106,936	36,120,393	(353,887)	-1%	
Plant	5,206,421	6,489,438	5,955,057	1,283,017	25%	7
Transportation	1,034,648	963,227	1,112,133	(71,421)	-7%	8
Tuition and Related Fees	5,000	7,740	12,340	2,740	55%	9
School Generated Funds	1,000,000	644,016	1,024,583	(355,984)	-36%	10
Complementary Services	563,629	516,424	524,552	(47,205)	-8%	11
External Services	233,600	230,518	249,631	(3,082)	-1%	
Other Expenses	79,466	104,925	101,704	25,459	32%	12
Total Expenses	47,138,194	47,397,728	47,560,727	259,534	1%	
Deficit for the Year	(2,585,940)	(2,095,742)	(3,074,857)			

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

Note	Explanation
1	Increase in International and First Nations students above what was budgeted.
2	Fundraising activities decreased due to COVID-19 Pandemic as a result of no in school activity after March 19, 2020.
3	Additional grant for KidsFirst regional programming received during the year.
4	Decrease in facility rental revenue, hockey academy revenue and interest revenue as a result of the COVID-19 Pandemic.
5	Budget reduced due to significant cuts from Alberta Education in Fall budget. Limited travel & professional development activities due to the effects of COVID-19.
6	Budget reduced due to significant cuts from Alberta Education in Fall budget. Limited travel & professional development activities due to the effects of COVID-19.
7	Increase in minor renovation projects due to Alberta injection of Stimulus funding in response to COVID-19.
8	Busing activities suspended on March 19, 2020 due to COVID-19 Pandemic which resulted in reduced fuel & contracted transportation costs.
9	More students participating in additional learning options than budgeted.
10	Activities decreased due to COVID-19 Pandemic, no in school activity after March 19, 2020.
11	Fewer staff needed for Pre-Kindergarten and Junior Kindergarten program required than originally planned for.
12	Increase in bank service fees due to increased use of school based debit/credit machines and online payment options. Interest expense for Employee Future Benefits was not budgeted.

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Bloch-Hansen, Eric	\$4,909	\$ -	\$ -	\$633	\$ -	\$ -	\$5,542
Cornet, Cathy***	4,837	1,403	-	633	-	-	6,873
Gee, Chrissy	5,833	1,448	-	633	-	-	7,914
Kennedy, Karoline **	9,673	2,144	-	1,565	-	-	13,382
Park, Allan	6,823	457	-	1,756	-	-	9,036
Thompson, David*	8,168	923	-	1,265	-	-	10,356
Wareham, Joy	4,133	-	-	656	-	-	4,789

* Board Chair (Sept. 1 - Nov. 27)

** Board Vice-Chair (Sept. 1 - Nov. 27); Board Chair (Nov. 27 - Aug. 31)

*** Board Vice-Chair (Nov. 27 - Aug 31)

Personal Services

Name	Amount
ALLIN, FERN R	\$55,086
ANDERSON, ALVIN D	84,340
ANDERSON, JOANN C	85,028
ANDRES, JESSICA	73,428
APRIL, RACHELLE J	71,844
ARMSTRONG, DEREK B	88,121
ARMSTRONG, ERIN L	87,299
ATKINSON, EUGENE R	50,342
BABCOCK, DEBBIE A	54,749
BALL, JENNIFER L	87,617
BASHIR, EZZAH A	58,047
BAUM, HYDEE K	87,781
BAY, MARILYN A	50,024
BEAR, SARAH E	80,579
BEAUCHESNE, VALERIE S	68,213

BECOTTE, SAMANTHA	92,101
BEHM, EMILY L	71,991
BERG, TRACY J	87,909
BISHOP, NICOLE L	51,348
BLANCHETTE, LISA	87,229
BLOCK, DENISE L	88,630
BLOCK, ELAINA L	56,982
BLOCK, REGINALD H	87,360
BLOXAM, COLE AJ	82,970
BLYAN, TAMMY L	88,484
BLYTHE, CRAIG M	92,871
BODNARCHUK, JENNIFER L.	83,438
BOLLUM, KATELYN J	63,853
BORN, BRENDA L	87,042
BOUCK, JACQUELINE R	132,820
BOUCK, KELSEY R.	70,442
BRACHMANN, DANIELLE K	51,166
BRAND, ELENA M	127,533

BREBBER, SCOTT A	86,539
BRINKLOW, NICOLE	77,188
BRITTON, KAYLIN	64,818
BROWN, DEBBIE	53,528
BROWN, JENSON K	92,763
BRUCE, DENAE	84,055
BRUMMUND, JODY A	81,602
BUCKNELL, PATRICIA	86,875
BUHNAI, CHRISTINE R	89,570
BURRAGE, NICOLE A	91,715
BURRELL, AMIE E	88,372
CANFIELD, AARON D	120,243
CARTER, ADAM R	88,485
CHARLESWORTH, SAMANTHA	86,098
CHOCAN, CLINT	113,598
CHOCAN, KAMMY	92,414
CHOCAN, SANDY K.	87,602
CHOCAN, TRINA L	88,056
CHRISTIE, TYLER G	88,570
CLAXTON, KATHLEEN E	97,356
COISH, KRISTA L	87,042
COMEAU, TYLER R	66,483
COTE, KRISTON L	89,125
COULTER, KRISTIN	75,776
COULTER, SHAWN T	89,044
CROSSLEY, DANIELLE C	72,705
DANIELS, JESSICA T	70,620
DAVIES, CATHERINE A	92,335
DEASE, JENNA N	56,385
DETERS NOWOSAD, MICHELLE D	58,416
DIXON, TARA D	88,192
DMYTERKO, TERRANCE J	74,305
DONALD, SHAUN D	87,184
DOSDALL, TARA L	87,083
DUNHAM, PAMELA R	77,618
ELFORD, THERESA C	71,821
ELLIOTT, TAMMY S	89,281
FINLAY, RANDY J	118,125
FLEMING, CHRISTINE E	87,042

FLETCHER, RHAEL	74,832
FLEWELL, STACEY	54,263
FONTAINE, LUC G	84,609
FRAESS, LINDA L	63,571
FRASER, MARY A	122,142
FREESTON, LANELLE B	89,478
FRIESEN, TYSON	77,255
FRY, COLE R	57,587
FULTON, JOCELYN K	73,045
FURMAN, ALLYSON B	59,603
GAJA, JESSI E	58,615
GALE, DEVIN G.	83,931
GALLAGHER, WILLIAM S	118,590
GAREAU, LAURIE M	88,221
GAUTHIER, BERNARD B	126,488
GIMAS, CAMILLE M	66,792
GOLDEN, BRENT M	87,453
GORDON, JOSIE K	118,268
GRANT, COLIN	64,227
GRANT, JAIME N	89,877
GRASSL, WAYNE D	82,346
GRATTON, CORY LP	91,264
GRIFFITH, ALAN G	88,192
GRILLANDINI, BRYAN MARK	93,610
GRINDLE, NATHAN	72,801
GROENINK, MARIE A	58,377
GUEST, BAILIE A.L.	61,724
GUSTAFSON, LORNE F	91,839
GUSTAFSON, MYRA A	68,036
HALLIDAY, LORALIE E.	93,004
HAMILTON, BRENT D	98,499
HAMILTON, DEBRA A	91,930
HANN, LEEANNE D.	69,361
HANNAH, BRITTANY	71,308
HANSON, GINA L	87,899
HARBIN, CHANTAL T	87,128
HAREWOOD, LOUIS M	91,500
HART, ELIZABETH L	87,034
HEINRICHS, ARRIN L	91,656

HICKMAN, CHARMAINE	78,062
HILL, CHARLENE A.	69,572
HINES, DARBY G	74,903
HIRON, AMY M	91,839
HOLFELD, BRADLEY D	89,842
HOLTBY, CHERYL M	92,126
HURD, STEPHANIE N	87,042
HYLAND, DEREK A	85,426
HYLAND, LESLIE	77,877
INKSTER, DAYNA L.M.	72,750
JACOBSON, AMANDA G	51,302
JEFFERY, DWAYNE D	87,042
JEFFERY, POPPY L	91,163
JEWITTMERRYWEATHER, JANINE	87,525
JEZOWSKI, WANDA M	53,096
JONES, CHELLE L	91,704
JONES, KEVIN DA	96,736
KAJNER, KATLYN	62,302
KAPPEL, DEREK J	85,039
KELLY, JUSTIN T	93,973
KELLY, MINDY L	92,808
KENT, CHRISTINE I.E.	80,543
KINASCHUK, KATHERINE S	92,996
KING, GRAYDON F	111,099
KING, JOANNE M.	87,330
KLAMOT, LUELLA A	86,973
KLISOWSKY, STACEY L	120,036
KORN, LESLIE J	99,022
KORT, KEN G	73,969
KRAHN, CORNELIUS	96,899
KRAWCHUK PARCHOMA, KARLA	91,440
KRUCHKOWSKI, DEBORAH L	117,820
KVILL, CHARLENE D	70,905
LABONTE, KIMBERLY L	86,755
LABOUCANE, ROXANNE L	51,493
LAING, C. DAWN	87,754
LANE, KENDRA L	92,332
LAPOINTE, MCKENZIE R.	50,168
LAROCQUE, LEAH A	80,564

LARSON, S HAWN L	123,468
LEPAGE, NICOLE A	115,739
LINK, KIERAN D	96,152
LITTLE, KELCI	65,654
LOPASCHUK, CAROLINE A	89,449
LUCHYNSKI, TAYLOR	70,199
LUMBARD, KELANIE N	92,278
LUMBARD. R. SCOTT	92,823
LYONS, SCOTT C	91,828
MABBOTT, BRIANNA L	61,010
MACCARTHY, DARREN J	93,141
MACDOUGALL, JESSICA C.	63,806
MAINVILLE, MEGAN M	100,448
MANN, G. MORGAN	91,115
MARCHAND, LAWRENCE H	72,897
MARCINIW, DWAYNE J	134,089
MARTENS, JOANNE E	58,181
MATHER, PAMELA R	110,673
MATHER, RYAN G	111,294
MAW, LUKE	82,961
MAZE, ZANE	57,428
MAZZEI, JEFFREY P	87,042
MCEWEN-SPENCE, LISA D	88,153
MCFARLANE, DARCY R	93,005
MCCLEAN, NIKKI K.	59,394
MCVEY, ADAM C	93,685
MELNECHENKO, LEANNE M	87,617
MERILEES, ROB S	108,018
MERTH, SHELLEY L	100,649
MESSMER, MATTHEW J	79,521
MILLER, DACIENNE B	87,861
MOEN, KASHTIN M	62,164
MOISAN, MELANIE I	87,746
MOLINE, KOREE J	73,871
MORRELL, TONI-LYNN	91,287
MORROW, MANDY L	92,641
MOSER, MICHAEL J.	74,540
MUIR, LEAH R	86,985
MUSYJ, ANGIE V	88,482

NAMUR, LYNETTE J	86,850
NAPPER, DANIELLE L	88,022
NELSON, VIRGINIA	90,538
NEWMAN, PAMELA M	93,002
NICHOLSON, CRYSTAL L	83,360
O'CONNOR, AMY T	87,617
O'CONNOR, GARRY WE	75,823
O'DONNELL, MISHA L	78,410
O'GRADY, MEAGHAN M	88,613
OAKES, REBECCA M	55,103
OESTREICHER, CINDY L	62,932
OLDERSHAW, VICTORIA K	87,430
OLEKSYN, MICHELLE A	87,617
OLIVER, TORRIE S	107,910
OSTER-HARDER, MARCIA E	89,232
PALKO, LEAH G	86,310
PARK, JOANNE M.	92,667
PATERSON, SARAH J	54,296
PATTERSON, CONSTANCE J	117,518
PEARN, BRYCE	91,121
PECK, REBECCA L	120,381
PEDERSEN, MELISSA S	58,899
PETERSON, BARBARA ANN	84,568
PHIPPS, HEIDI	87,719
POGORELOVA, ANNA	64,047
POLLARD, ERIN E.	93,031
POLLARD, JACQUELINE D	86,823
POPOWICH, CHRISTINE I	87,330
POROZNUK, PHYLLIS M	86,755
PORTER, GEMMA	92,598
POSTNIKOFF, HEATHER L	87,459
PREDIGER, MARINA A	95,253
PROCTOR, BLAIR	93,504
PROKOP, JASON B	68,767
PROSPER, TRACY M	91,287
RAWLAKE, TRISHA L	175,292
RAWLUK, BRADLEY M	91,017
READ, MATTHEW K	163,811
RENTON, DEBRA J.	77,498

RICHARDSON, ANDREW J	84,348
RIDEOUT-BRACE, TRACY E	107,890
ROBERTS, CAROL D	52,723
ROBERTSON, KAITLYN A.	63,309
ROBINSON, TODD R	215,359
ROGERS, HEATHER R	86,795
ROSS, DESIREE A.M.	65,286
ROSS, ROBINA V	54,061
ROY, GRAHAM E	56,227
RUSSELL, JOANNA K	86,755
SALTER, ALLYCE R	74,739
SAULNIER, JUSTIN C	98,594
SCHEMENAUER, TRACY	91,552
SCHULTZ, PAMELA R.	79,188
SCHWENK, RHONDA J	88,485
SCUTT, CRYSTAL L	65,882
SENDECKI, COURTNEE J	64,395
SHARKEY, PATRICK	76,183
SHARP, CHRISTOPHER V	93,140
SHUMILAK, MARLA J.	74,790
SKINNER, AMY F	113,033
SKLAPSKY, RYAN B	92,414
SMITH, CHAD D	88,703
SMITH, DOUG	120,169
SMITH, TREVOR W	88,132
SMITH, TRICIA L	92,172
SNIDER, JANE C	55,648
SPENRATH, GORDON E	87,617
STANG, SIMON E	87,469
STEINHAUER, CERISSA M	89,615
STEPHENS, SHERYL A	87,904
STEVENSON, JOLENE R	91,805
STEWART, SHELLA D	86,818
SUTHERLAND, CORA L	87,580
SUTHERLAND, KELSIE A	65,090
SWATSCHINA, TAYLER R.	71,359
TEASDALE, BRENT J	91,264
TEMPLE, MELINDA M	92,377
THIESSEN, CHRISTINE L	92,442

THOMAS, BRENT M	175,292
THOMAS, JACQUELYN M	91,031
THOMPSON, JEREMY	70,207
THOMSON, GLEN M	87,945
THOMSON, TEIRA L	87,617
TINDALL, CHANTEL C.	56,790
TOMANEK, ASHLEY L	74,025
TOPOTT, CONNIE C	97,810
TOPP, ASHLEY M	87,246
TREMME, PATTI D	87,330
TROTCHIE, KENDALL W	75,267
TROTZUK, DONAVON MARK	72,681
UTKE, MEAGAN L.	88,527
UTLEY, NANCY B	71,915
VALETTE-TOPLEY, DANIELLE K	73,184
VAN DRESAR KHAN, JACQUELINE	88,376
VAUGHAN, MELANIE	52,367
VOELLMECKE, COLLETTE M	57,209
WALDE, JENNA J	68,875

WALKER, COLLIN K	89,107
WANDLER, ASHLEY	82,125
WANDLER, TANYA L	65,871
WARD, LANCE C.	89,000
WEINRAUCH, AARON	55,926
WEIR, SHAWNA L	87,904
WESTMAN, MARK A.	81,293
WHEATON, KARLA	87,330
WILCHYNSKI, RAEMI J	87,617
WILLARD, ANGELA N	88,527
WILLIAMS, WENDY A	87,617
WILSON, REBECA L	71,569
WOODBURY, KELSIE J.	63,009
WOODS, TENILLE C	99,733
WOUTERS, JANICE L	118,110
WOUTERS, SCOTT G	178,271
WOYTUK, ERINN A	88,500
YAREMY, LINDSAY JH	83,960
YOUNG, NEVADA	91,101
YUSEP, DONALD I	80,313

Supplier Payments

Name	Amount
AODBT Architecture & Interior Design	\$52,294
Axia Supernet Limited	142,321
BMO Purchase Card	779,974
Border City Connects Society	58,360
Boundary Ford	124,883
Brite Images Limited	68,817
City of Lloydminster	185,309
Compugen Inc.	151,687
Craftex Builders Limited	483,150
Culebra Sewer & Water Works Corporation	54,201
Danrae	180,193
Diamond International Trucks	58,375

Enviroway Detergent	54,512
Estruxture Data Centers	65,758
Flynn Canada Limited	539,133
Gas Alberta Energy	695,701
Hi-Quality Auto Repair	61,340
High Grade Truck Driving	208,732
Konica Minolta Business	75,959
Konica Minolta Business Solutions Limited	85,054
Lloydminster & District Co-op	102,383
Long & McQuade Limited	65,637
MacPherson Engineering Inc.	100,226
Marsh Canada Limited	115,859
Midwest Floor Covering	123,172
Pinnacle Distribution Lloydminster	135,719
Pow City Mechanical	678,879

Powerschool Canada ULC	70,210
Sun West School Division	54,250
Sveer Mechanical	152,734

Sysco Edmonton	82,424
Ultimate Fundraising Inc.	52,158
Wilhelm, R. Leonard	76,500

Other Expenditures

Name	Amount
Alberta Teachers Retirement Fund	\$572,519
Manulife Financial	963,841

Receiver General of Canada	9,441,780
Saskatchewan School Boards Association	628,496
Saskatchewan Teachers Federation	2,346,680

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, 2020

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 18, 2020

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, 2020, the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Lloydminster Public School Division No. 99 as at August 31, 2020, 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.

Other Matters

The financial statements of Lloydminster Public School Division No. 99 for the year ended August 31, 2019 were audited by another firm who expressed an unmodified opinion on those statements in their report dated November 27, 2019.



Chartered Professional Accountants

North Battleford, Saskatchewan
November 18, 2020

LLOYDMINSTER SCHOOL DIVISION NO. 99
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FOR THE YEAR ENDED AUGUST 31, 2020

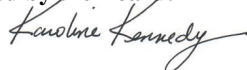
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Lloydminster School Division No. 99**Statement of Financial Position
as at August 31, 2020**

	2020	2019
	\$	\$
Financial Assets		
Cash and Cash Equivalents	5,782,337	7,661,126
Accounts Receivable (Note 7)	1,336,493	247,125
Portfolio Investments (Note 3)	1,441,937	2,211,476
Total Financial Assets	8,560,767	10,119,727
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	3,580,290	2,349,971
Long-Term Debt (Note 9)	1,740,394	1,844,821
Liability for Employee Future Benefits (Note 5)	643,700	600,200
Deferred Revenue (Note 10)	154,592	2,957,224
Total Liabilities	6,118,976	7,752,216
Net Financial Assets	2,441,791	2,367,511
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	44,391,148	46,577,159
Inventory of Supplies for Consumption	170,615	180,522
Prepaid Expenses	237,009	211,113
Total Non-Financial Assets	44,798,772	46,968,794
Accumulated Surplus (Note 13)	47,240,563	49,336,305

Contractual Rights (Note 16)

Contractual Obligations and Commitments (Note 17)

*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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
	(Note 14)		
REVENUES			
Property Taxes and Other Related	12,240,049	12,139,356	12,360,381
Grants	30,067,765	31,154,399	29,648,539
Tuition and Related Fees	53,040	136,303	134,933
School Generated Funds	1,000,000	705,551	1,092,236
Complementary Services (Note 11)	366,004	366,006	364,075
External Services (Note 12)	181,896	201,087	222,570
Other	643,500	599,284	663,136
Total Revenues (Schedule A)	44,552,254	45,301,986	44,485,870
EXPENSES			
Governance	250,000	163,205	220,313
Administration	2,304,607	2,171,299	2,240,021
Instruction	36,460,823	36,106,936	36,120,393
Plant	5,206,421	6,489,438	5,955,057
Transportation	1,034,648	963,227	1,112,133
Tuition and Related Fees	5,000	7,740	12,340
School Generated Funds	1,000,000	644,016	1,024,583
Complementary Services (Note 11)	563,629	516,424	524,552
External Services (Note 12)	233,600	230,518	249,631
Other	79,466	104,925	101,704
Total Expenses (Schedule B)	47,138,194	47,397,728	47,560,727
Operating Deficit for the Year	(2,585,940)	(2,095,742)	(3,074,857)
Accumulated Surplus from Operations, Beginning of Year	49,336,305	49,336,305	52,411,162
Accumulated Surplus from Operations, End of Year	46,750,365	47,240,563	49,336,305

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$ (Note 14)	\$	\$
Net Financial Assets, Beginning of Year	2,367,511	2,367,511	4,060,008
Changes During the Year			
Operating Deficit for the Year	(2,585,940)	(2,095,742)	(3,074,857)
Acquisition of Tangible Capital Assets (Schedule C)	(391,050)	(365,367)	(1,061,452)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	37,321	6,840
Net Loss (Gain) on Disposal of Capital Assets (Schedule C)	-	5,357	(6,840)
Amortization of Tangible Capital Assets (Schedule C)	2,627,700	2,508,700	2,536,141
Net Acquisition of Inventory of Supplies	-	9,907	12,510
Net Change in Other Non-Financial Assets	-	(25,896)	(104,839)
Change in Net Financial Assets	(349,290)	74,280	(1,692,497)
Net Financial Assets, End of Year	2,018,221	2,441,791	2,367,511

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, 2020**

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Operating Deficit for the Year	(2,095,742)	(3,074,857)
Add Non-Cash Items Included in Deficit (Schedule D)	2,514,057	2,529,301
Net Change in Non-Cash Operating Activities (Schedule E)	(2,634,170)	760,209
Cash Provided (Used) by Operating Activities	(2,215,855)	214,653
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(365,367)	(1,061,452)
Proceeds on Disposal of Tangible Capital Assets	37,321	6,840
Cash Used by Capital Activities	(328,046)	(1,054,612)
INVESTING ACTIVITIES		
Proceeds on Disposal of Portfolio Investments	769,539	855,621
Cash Provided by Investing Activities	769,539	855,621
FINANCING ACTIVITIES		
Repayment of Long-Term Debt	(104,427)	(100,306)
Cash Used by Financing Activities	(104,427)	(100,306)
DECREASE IN CASH AND CASH EQUIVALENTS	(1,878,789)	(84,644)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	7,661,126	7,745,770
CASH AND CASH EQUIVALENTS, END OF YEAR	5,782,337	7,661,126

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, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue			
Tax Levy Revenue			
Property Tax Levy Revenue	12,240,049	12,036,252	12,234,507
Total Property Tax Revenue	12,240,049	12,036,252	12,234,507
Grants in Lieu of Taxes			
Federal Government	-	3,322	3,183
Provincial Government	-	13,199	17,365
Total Grants in Lieu of Taxes	-	16,521	20,548
Other Tax Revenues			
House Trailer Fees	-	35,403	27,512
Total Other Tax Revenues	-	35,403	27,512
Additions to Levy			
Penalties	-	76,883	101,270
Total Additions to Levy	-	76,883	101,270
Deletions from Levy			
Cancellations	-	(17,875)	(11,921)
Other Deletions	-	(7,828)	(11,535)
Total Deletions from Levy	-	(25,703)	(23,456)
Total Property Taxes and Other Related Revenue	12,240,049	12,139,356	12,360,381
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	13,857,272	13,513,396	13,525,906
Other Ministry Grants	430,273	453,299	20,166
Total Ministry Grants	14,287,545	13,966,695	13,546,072
Federal Grants	-	75,629	9,607
Grants from Others	15,780,220	17,112,075	15,662,587
Total Operating Grants	30,067,765	31,154,399	29,218,266
Capital Grants			
Ministry of Education Capital Grants	-	-	430,273
Total Capital Grants	-	-	430,273
Total Grants	30,067,765	31,154,399	29,648,539

Lloydminster School Division No. 99
Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
School Boards	-	-	5,250
Federal Government and First Nations	53,040	93,359	92,691
Individuals and Other	-	42,944	36,992
Total Tuition and Related Fees Revenue	53,040	136,303	134,933
School Generated Funds Revenue			
Curricular			
Student Fees	180,000	121,409	202,771
Total Curricular Fees	180,000	121,409	202,771
Non-Curricular Fees			
Commercial Sales - GST	140,000	103,532	113,153
Commercial Sales - Non-GST	-	-	3,000
Fundraising	100,000	135,271	198,720
Grants and Partnerships	-	3,109	7,967
Students Fees	200,000	183,028	295,418
Other	380,000	159,202	271,207
Total Non-Curricular Fees	820,000	584,142	889,465
Total School Generated Funds Revenue	1,000,000	705,551	1,092,236
Complementary Services			
Operating Grants			
Ministry of Education Grants			
Operating Grant	200,004	200,006	198,075
Other Grants	166,000	166,000	166,000
Total Complementary Services Revenue	366,004	366,006	364,075
External Services			
Operating Grants			
Ministry of Education Grants			
Other Ministry Grants	76,896	122,468	110,492
Other Provincial Grants	-	-	889
Total Operating Grants	76,896	122,468	111,381
Fees and Other Revenue			
Other Revenue	105,000	78,619	111,189
Total Fees and Other Revenue	105,000	78,619	111,189
Total External Services Revenue	181,896	201,087	222,570
Other Revenue			
Miscellaneous Revenue	431,000	469,703	459,775
Sales & Rentals	35,500	11,421	19,500
Investments	177,000	118,160	177,021
Gain on Disposal of Capital Assets	-	-	6,840
Total Other Revenue	643,500	599,284	663,136
TOTAL REVENUE FOR THE YEAR	44,552,254	45,301,986	44,485,870

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Governance Expense			
Board Members Expense	73,500	50,751	62,901
Professional Development - Board Members	42,000	7,141	20,426
Grants to School Community Councils	20,000	-	13,548
Other Governance Expenses	114,500	105,313	123,438
Total Governance Expense	250,000	163,205	220,313
Administration Expense			
Salaries	1,497,979	1,492,454	1,516,387
Benefits	169,778	177,297	147,876
Supplies & Services	133,900	157,353	128,931
Non-Capital Furniture & Equipment	103,600	28,377	76,193
Building Operating Expenses	42,850	38,794	42,706
Communications	29,000	15,044	20,486
Travel	45,000	29,354	52,253
Professional Development	41,000	4,605	20,897
Amortization of Tangible Capital Assets	241,500	228,021	234,292
Total Administration Expense	2,304,607	2,171,299	2,240,021
Instruction Expense			
Instructional (Teacher Contract) Salaries	23,661,501	23,597,080	23,038,275
Instructional (Teacher Contract) Benefits	1,232,992	1,265,579	1,164,795
Program Support (Non-Teacher Contract) Salaries	5,975,697	6,380,873	5,923,929
Program Support (Non-Teacher Contract) Benefits	872,283	936,714	826,353
Instructional Aids	849,806	549,237	703,810
Supplies & Services	812,236	622,861	824,016
Non-Capital Furniture & Equipment	167,100	279,497	873,483
Communications	259,250	216,626	223,677
Travel	21,500	15,272	15,636
Professional Development	295,669	92,696	282,621
Student Related Expense	109,289	53,489	111,456
Amortization of Tangible Capital Assets	2,203,500	2,097,012	2,132,342
Total Instruction Expense	36,460,823	36,106,936	36,120,393

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense			
Salaries	2,115,696	2,108,813	2,149,166
Benefits	315,977	308,909	308,914
Supplies & Services	700	551	551
Non-Capital Furniture & Equipment	11,500	22,112	29,958
Building Operating Expenses	2,654,048	3,958,390	3,370,014
Communications	5,000	3,478	3,512
Travel	37,700	28,494	37,033
Professional Development	10,000	4,251	4,930
Amortization of Tangible Capital Assets	55,800	54,440	50,979
Total Plant Operation & Maintenance Expense	5,206,421	6,489,438	5,955,057
Student Transportation Expense			
Salaries	430,083	479,962	508,135
Benefits	69,390	64,505	64,316
Supplies & Services	174,225	108,998	157,309
Non-Capital Furniture & Equipment	150,000	131,754	188,609
Travel	4,000	1,550	3,028
Professional Development	8,000	3,090	11,377
Contracted Transportation	72,050	44,141	60,831
Amortization of Tangible Capital Assets	126,900	129,227	118,528
Total Student Transportation Expense	1,034,648	963,227	1,112,133
Tuition and Related Fees Expense			
Tuition Fees	5,000	7,740	12,340
Total Tuition and Related Fees Expense	5,000	7,740	12,340
School Generated Funds Expense			
Cost of Sales	75,000	106,656	81,872
School Fund Expenses	925,000	537,360	942,711
Total School Generated Funds Expense	1,000,000	644,016	1,024,583

Lloydminster School Division No. 99
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Complementary Services Expense			
Instructional (Teacher Contract) Salaries & Benefits	210,348	253,212	206,950
Program Support (Non-Teacher Contract) Salaries & Benefits	205,656	153,601	160,557
Student Related Expenses	147,625	109,611	157,045
Total Complementary Services Expense	563,629	516,424	524,552
External Service Expense			
Grant Transfers	75,996	119,496	108,906
Program Support (Non-Teacher Contract) Salaries & Benefits	57,604	63,506	63,816
Supplies & Services	100,000	47,516	76,909
Total External Services Expense	233,600	230,518	249,631
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	4,000	23,940	21,954
Interest on Capital Loans	75,466	75,628	79,750
Total Interest and Bank Charges	79,466	99,568	101,704
Loss on Disposal of Tangible Capital Assets	-	5,357	-
Total Other Expense	79,466	104,925	101,704
TOTAL EXPENSES FOR THE YEAR	47,138,194	47,397,728	47,560,727

Lloydminster School Division No. 99

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2020**

	Land		Buildings		School	Other	Furniture and	Computer Hardware and	Computer	Assets		
	Land	Improvements	Buildings	Short-Term	Buses	Vehicles	Equipment	Audio Visual Equipment	Software	Under Construction	2020	2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>												
Opening Balance as of September 1	2,282,580	2,308,851	73,983,761	3,242,197	2,238,890	499,473	3,119,766	1,862,821	420,555	58,277	90,017,171	89,765,294
Additions/Purchases	-	-	-	15,510	128,396	80,526	37,716	103,219	-	-	365,367	1,061,452
Disposals	-	-	-	-	-	(42,678)	(476,498)	(410,214)	-	-	(929,390)	(809,575)
Closing Balance as of August 31	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
<i>Tangible Capital Assets - Amortization</i>												
Opening Balance as of September 1	-	1,041,627	35,589,750	1,595,370	1,667,260	355,553	1,840,769	1,010,733	338,950	-	43,440,012	41,713,446
Amortization of the Period	-	88,531	1,513,447	142,692	120,676	36,888	268,099	311,165	27,202	-	2,508,700	2,536,141
Disposals	-	-	-	-	-	-	(476,498)	(410,214)	-	-	(886,712)	(809,575)
Closing Balance as of August 31	N/A	1,130,158	37,103,197	1,738,062	1,787,936	392,441	1,632,370	911,684	366,152	N/A	45,062,000	43,440,012
Net Book Value												
Opening Balance as of September 1	2,282,580	1,267,224	38,394,011	1,646,827	571,630	143,920	1,278,997	852,088	81,605	58,277	46,577,159	48,051,848
Closing Balance as of August 31	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
Change in Net Book Value	-	(88,531)	(1,513,447)	(127,182)	7,720	960	(230,383)	(207,946)	(27,202)	-	(2,186,011)	(1,474,689)
Disposals												
Historical Cost	-	-	-	-	-	42,678	476,498	410,214	-	-	929,390	809,575
Accumulated Amortization	-	-	-	-	-	-	476,498	410,214	-	-	886,712	809,575
Net Cost	-	-	-	-	-	42,678	-	-	-	-	42,678	-
Price of Sale	-	-	-	-	-	37,321	-	-	-	-	37,321	6,840
Gain (Loss) on Disposal	-	-	-	-	-	(5,357)	-	-	-	-	(5,357)	6,840

Lloydminster School Division No. 99
Schedule D: Non-Cash Items Included in Deficit
for the year ended August 31, 2020

	2020	2019
	\$	\$
Non-Cash Items Included in Deficit		
Amortization of Tangible Capital Assets (Schedule C)	2,508,700	2,536,141
Net (Gain) Loss on Disposal of Tangible Capital Assets (Schedule C)	5,357	(6,840)
Total Non-Cash Items Included in Deficit	2,514,057	2,529,301

Lloydminster School Division No. 99
Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2020

	2020	2019
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	(1,089,368)	499,056
Increase in Accounts Payable and Accrued Liabilities	1,230,319	386,950
Increase in Liability for Employee Future Benefits	43,500	31,700
Decrease in Deferred Revenue	(2,802,632)	(65,168)
Decrease in Inventory of Supplies for Consumption	9,907	12,510
Increase in Prepaid Expenses	(25,896)	(104,839)
Total Net Change in Non-Cash Operating Activities	(2,634,170)	760,209

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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1. AUTHORITY AND PURPOSE

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Lloydminster Public School Division No. 99” and operates as “the Lloydminster Public School Division No. 99”. The school division provides education services to residents within its geographic region and is governed by an elected board of trustees. The school division is exempt from income tax and is a registered charity under the *Income Tax Act*.

2. SIGNIFICANT ACCOUNTING POLICIES

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

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

a) Basis of Accounting

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

b) Trust Funds

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

Trust funds are not included in the financial statements as they are not controlled by the school division. Trust fund activities administered by the school division are disclosed in Note 15 of the financial statements.

c) Measurement Uncertainty and the Use of Estimates

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

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

- the liability for employee future benefits of \$643,700 (2019 - \$600,200) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$12,139,356 (2019 - \$12,360,381) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$45,062,000 (2019 - \$43,440,012) 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 taxes receivable, provincial grants receivable and other receivables. Taxes receivable represent education property taxes assessed or estimated owing to the end of the fiscal period but not yet received. Provincial grants receivable represent operating 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, 2020

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

f) Non-Financial Assets

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

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

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

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

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

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

Inventory of Supplies for Consumption consists of supplies held for consumption by the school division in the course of normal operations and are recorded at the lower of cost and replacement cost.

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

g) Liabilities

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

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

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

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

h) Employee Pension Plans

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

Multi-Employer Defined Benefit Plans

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

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

Defined Contribution Plans

The school division's support staff, excluding one support staff who participates in MEPP, participate in a defined contribution pension plan. The school division's contributions to the plan are expensed when due.

i) Revenue Recognition

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

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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

i) Government Transfers (Grants)

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

ii) Property Taxation

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

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

iii) Fees and Services

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

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

LLOYDMINSTER SCHOOL DIVISION NO. 99
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2020

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3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2020	2019
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Term deposits	\$ 1,372,406	\$ 2,156,013
Equity common shares at Credit Union and Coop	69,531	55,463
Total portfolio investments	\$ 1,441,937	\$ 2,211,476

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2020 Actual	2019 Actual
Governance	\$ 50,751	\$ 112,454	\$ -	\$ -	\$ 163,205	\$ 220,313
Administration	1,669,751	273,527	-	228,021	2,171,299	2,240,021
Instruction	32,180,246	1,829,678	-	2,097,012	36,106,936	36,120,393
Plant	2,417,722	4,017,276	-	54,440	6,489,438	5,955,057
Transportation	544,467	289,533	-	129,227	963,227	1,112,133
Tuition and Related Fees	-	7,740	-	-	7,740	12,340
School Generated Funds	-	644,016	-	-	644,016	1,024,583
Complementary Services	406,813	109,611	-	-	516,424	524,552
External Services	63,506	167,012	-	-	230,518	249,631
Other	-	5,357	99,568	-	104,925	101,704
TOTAL	\$37,333,256	\$7,456,204	\$99,568	\$ 2,508,700	\$47,397,728	\$47,560,727

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 (vested sick leave), 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, 2018 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2020. The benefits consulting practice, previously owned by Morneau Shepell Inc., was acquired by HUB International Limited in March 2020.

Details of the employee future benefits are as follows:

	2020	2019
Long-term assumptions used:		
Discount rate at end of period (per annum)	1.54%	1.93%
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)	16	16

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Liability for Employee Future Benefits	2020	2019
Accrued Benefit Obligation - beginning of year	\$ 623,500	\$ 510,300
Current period service cost	57,600	47,000
Interest cost	12,900	16,300
Benefit payments	(29,400)	(29,100)
Actuarial losses	34,500	79,000
Accrued Benefit Obligation - end of year	699,100	623,500
Unamortized net actuarial losses	(55,400)	(23,300)
Liability for Employee Future Benefits	\$ 643,700	\$ 600,200

Employee Future Benefits Expense	2020	2019
Current period service cost	\$ 57,600	\$ 47,000
Amortization of net actuarial (gain) loss	2,400	(2,500)
Benefit cost	60,000	44,500
Interest cost	12,900	16,300
Total Employee Future Benefits Expense	\$ 72,900	\$ 60,800

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:

	2020			2019
	STRP	ATRF	TOTAL	TOTAL
Number of active School Division members	290	57	347	318
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.76% / 13.94%	9.50% / 13.94%	9.50% / 14.52%
Member contributions for the year	\$ 1,953,932	\$ 529,060	\$ 2,482,992	\$ 2,384,432

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ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

Details of the MEPP are as follows:

	2020	2019
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	\$ 14,743	\$ 14,218
School Division contributions for the year	\$ 14,743	\$ 14,218
Actuarial extrapolation date	Dec-31-2019	Dec-31-2018
Plan Assets (in thousands)	\$ 2,819,222	\$ 2,487,505
Plan Liabilities (in thousands)	\$ 2,160,754	\$ 2,024,269
Plan Surplus (in thousands)	\$ 658,468	\$ 463,236

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:

	2020	2019
Number of active School Division members	194	174
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	\$ 402,964	\$ 433,569
School Division contributions for the year	\$ 390,624	\$ 421,335

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7. ACCOUNTS RECEIVABLE

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

	2020			2019		
	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	58,251	-	58,251	7,158	-	7,158
Other Receivables	210,076	-	210,076	239,967	-	239,967
Total Accounts Receivable	\$ 1,336,493	\$ -	\$ 1,336,493	\$ 247,125	\$ -	\$ 247,125

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2020	2019
Accrued Salaries and Benefits	\$ 71,266	\$ 10,986
Supplier Payments	3,509,024	2,338,985
Total Accounts Payable and Accrued Liabilities	\$ 3,580,290	\$ 2,349,971

9. LONG-TERM DEBT

Details of long-term debt are as follows:

	2020	2019
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).	\$ 1,740,394	\$ 1,844,821
Total Long-Term Debt	\$ 1,740,394	\$ 1,844,821

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

	Capital Loans	Total
2021	\$ 109,657	\$ 109,657
2022	113,737	113,737
2023	118,607	118,607
2024	123,686	123,686
2025	128,982	128,982
Thereafter	1,145,725	1,145,725
Total	\$ 1,740,394	\$ 1,740,394

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Principal and interest payments on the long-term debt are as follows:				
	Capital Loans	2020	2019	
Principal	\$ 104,427	\$ 104,427	\$ 100,306	
Interest	75,628	75,628	79,750	
Total	\$ 180,055	\$ 180,055	\$ 180,056	

10. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at Aug. 31, 2019	Additions during the Year	Revenue recognized in the Year	Balance as at Aug. 31, 2020
Non-Capital deferred revenue:				
Property Taxes	\$ 2,865,775	\$ -	\$ 2,865,775	\$ -
Climate Action Incentive Fund Grant	-	101,143	-	101,143
Hockey Academy Deposits	53,990	21,340	53,990	21,340
International Student Tuition Fees	37,459	10,609	37,459	10,609
Donations to School Nutrition Programs	-	21,500	-	21,500
Total Deferred Revenue	\$ 2,957,224	\$ 154,592	\$ 2,957,224	\$ 154,592

11. COMPLEMENTARY SERVICES

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	School Nutrition	2020	2019
Revenues:				
Operating Grants	\$ 200,006	\$ 166,000	\$ 366,006	\$ 364,075
Total Revenues	200,006	166,000	366,006	364,075
Expenses:				
Salaries & Benefits	355,508	51,305	406,813	367,507
Student Related Expenses	3,952	105,659	109,611	157,045
Total Expenses	359,460	156,964	516,424	524,552
Excess (Deficiency) of Revenues over Expenses	\$ (159,454)	\$ 9,036	\$ (150,418)	\$ (160,477)

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12. EXTERNAL SERVICES

External services represent those services and programs that are outside of the school division's learning/learning support and complementary programs. These services have no direct link to the delivery of the school division's K-12 programs nor do they directly enhance the school division's ability to deliver its K-12 programs.

Following is a summary of the revenue and expenses of the External Services programs operated by the school division:

Summary of External Services Revenues and Expenses, by Program	Cafeteria	KidsFirst	2020	2019
Revenues:				
Operating Grants	\$ -	\$ 122,468	\$ 122,468	\$ 111,381
Fees and Other Revenues	78,619	-	78,619	111,189
Total Revenues	78,619	122,468	201,087	222,570
Expenses:				
Grant Transfers	-	119,496	119,496	108,906
Salaries & Benefits	63,506	-	63,506	63,816
Supplies and Services	47,516	-	47,516	76,909
Total Expenses	111,022	119,496	230,518	249,631
Excess (Deficiency) of Revenues over Expenses	\$ (32,403)	\$ 2,972	\$ (29,431)	\$ (27,061)

13. ACCUMULATED SURPLUS

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

Certain amounts of the accumulated surplus, as approved by the board of education, have been designated for specific future purposes. These internally restricted amounts, or designated assets, are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for the designated assets.

Details of accumulated surplus are as follows:

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	August 31 2019	Additions during the year	Reductions during the year	August 31 2020
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 46,577,159	\$ 365,367	\$ 2,551,378	\$ 44,391,148
Less: Debt owing on Tangible Capital Assets	(1,844,821)	-	(104,427)	(1,740,394)
	44,732,338	365,367	2,446,951	42,650,754
PMR maintenance project allocations (1)	-	425,640	42,686	382,954
Designated Assets:				
Capital Projects:				
Community Track	48,000	8,000	-	56,000
Maintenance Vehicle Purchase	10,000	-	10,000	-
Technology Evergreen	1,116	100,000	-	101,116
School Bus Purchase	-	50,000	-	50,000
Facilities Upgrades	2,167,282	-	-	2,167,282
	2,226,398	158,000	10,000	2,374,398
Other:				
School generated funds	553,671	37,913	-	591,584
Board Strategies	421,000	-	236,500	184,500
School budget carryovers	35,529	-	35,529	-
Incomplete Budgets	46,171	58,000	46,171	58,000
Parkland Proceeds	88,969	2,592	-	91,561
Support Staff SEB Plan	30,091	-	-	30,091
Future COVID Expenses	-	300,000	-	300,000
Kids First Program	77,492	79,468	77,492	79,468
	1,252,923	477,973	395,692	1,335,204
Unrestricted Surplus	1,124,646	-	627,393	497,253
Total Accumulated Surplus	\$ 49,336,305	\$ 1,426,980	\$ 3,522,722	\$ 47,240,563

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

14. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 19, 2019 and the Minister of Education on August 26, 2019.

15. TRUSTS

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

Information about these trusts is as follows:

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	2020				Total	Total
	Craig	Hawkins	Tildesley	Other	2020	2019
Cash and short-term investments	\$ 68,094	\$ 53,831	\$ 48,001	\$ 258,082	\$ 428,008	\$ 448,291
Portfolio investments	-	-	-	34,487	34,487	34,487
Total Assets	68,094	53,831	48,001	292,569	462,495	482,778
Revenues						
Contributions and donations	-	-	-	5,000	5,000	23,760
Interest on investments	1,007	796	710	7,184	9,697	13,665
	1,007	796	710	12,184	14,697	37,425
Expenses						
Awards to Students	3,000	1,500	1,000	29,480	34,980	31,160
	3,000	1,500	1,000	29,480	34,980	31,160
Excess (Deficiency) of Revenues over Expenses	(1,993)	(704)	(290)	(17,296)	(20,283)	6,265
Trust Fund Balance, Beginning of Year	70,087	54,535	48,291	309,865	482,778	476,513
Trust Fund Balance, End of Year	\$ 68,094	\$ 53,831	\$ 48,001	\$ 292,569	\$ 462,495	\$ 482,778

16. CONTRACTUAL RIGHTS

Significant contractual rights of the school division are as follows:

- \$101,143 for the Climate Action Incentive Fund agreement with the Government of Saskatchewan for Lighting Retrofit projects at various schools. These projects are expected to be complete in the 2020-21 school year.

17. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

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

- Construction contract for the replacement of sections of the exterior wall on ES Laird Middle School in the amount of \$101,392 payable over the next year.
- Construction contract for the addition of an Air Conditioning system at Rendell Park Elementary School in the amount of \$294,584 payable over the next year.
- Construction contract for the replacement of the Boiler system at Winston Churchill Elementary School in the amount of \$87,537 payable over the next year.
- 4-year Funding Agreement with the City of Lloydminster for a School Resource Officer program for the school division. The agreement commits the school division to provide \$40,000 in funding for the program over the next 2 years.
- Lease agreements for the provision of Multi-Function Printers at all schools and school division office.

Operating lease obligations of the school division are as follows:

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	Operating Leases	
	Copier Leases	Total Operating
Future minimum lease payments:		
2021	\$ 88,682	\$ 88,682
2022	88,682	88,682
2023	81,292	81,292
Total Lease Obligations	\$ 258,656	\$ 258,656

18. COMPARATIVE INFORMATION

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

19. RISK MANAGEMENT

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

i) Credit Risk

Credit risk is the risk to the school division from potential non-payment of accounts receivable. The credit risk related to the school division's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the school division has adopted credit policies which include the close monitoring of overdue accounts.

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

The aging of provincial grants and other accounts receivable at August 31, 2020 was:

August 31, 2020					
	Total	0-30 days	30-60 days	60-90 days	Over 90 days
Grants Receivable	\$ 58,251	\$ 58,251	\$ -	\$ -	\$ -
Other Receivables	55,840	55,840	-	-	-
Net Receivables	\$ 114,091	\$ 114,091	\$ -	\$ -	\$ -

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

ii) Liquidity Risk

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

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

August 31, 2020					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 3,580,290	\$ 3,580,290	\$ -	\$ -	\$ -
Long-term debt	1,740,394	54,550	55,105	485,012	1,145,727
Total	\$ 5,320,684	\$ 3,634,840	\$ 55,105	\$ 485,012	\$ 1,145,727

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, 2020.

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.

20. 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 does not change the revenue recognition of education property tax, however, it results in decreased cash collection and deferred revenues and an increase in accounts receivable and accounts payable. In 2020-21, it is expected that the cash will be collected from the deferred education property taxes and accounts receivable and accounts payable will decrease.