



**LLOYDMINSTER PUBLIC SCHOOL DIVISION**

*Ensuring Personal Excellence For All Students*

**Lloydminster Public  
School Division #99  
2021-22 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 Dustin Duncan,

The Board of Education of the Lloydminster School Division 99 is pleased to provide you and the residents of the school division with the 2021-22 annual report. This report presents an overview of the Lloydminster Public School Division's goals, activities, and results for the fiscal year September 1, 2021, to August 31, 2022. It provides financial statements that an independent auditor has audited following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

A handwritten signature in black ink that reads "David Thompson". The signature is written in a cursive, flowing style.

David Thompson  
Board of Education Chair

## Introduction

This annual report presents an overview of Lloydminster Public School Division's activities and results for the 2021-22 fiscal year, its governance structures, students, staff, programs, infrastructure, and finances. In addition to detailing the school division's goals, activities, and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

The 2021-22 school year prioritized the importance of maintaining in-class learning whenever possible. As many students returned to in-class learning, there was a decrease in the number of students who were learning from home for all or part of the year.

COVID-19 pandemic conditions in 2021-22 required well-planned and supported responses to ensure the safety and well-being of students and staff and the continuation of learning. This report will include details of actions undertaken in accordance with the school division's *Safe School Plan* for 2021-22, which was supported by contingency funding.

An independent auditor has audited the financial statements included in this report 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 Authority to govern the school division.

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

The current Board of Education was elected on November 9, 2020 to serve a four-year term. Board of Education members as of August 31, 2022, include:

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

A list of the remuneration paid to board members in 2021-22 is provided in Appendix A.

## School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the 10 schools in the Lloydminster Public School Division. All 10 SCCs in the Lloydminster Public School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another. SCC members are an integral part of their school communities through volunteering in classrooms, fundraisers, and reviewing and supporting school-level Learning Improvement Plan development.

*The Education Regulations, 2019* require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In 2021-22 Lloydminster Public School Division conducted two forums for this purpose, for all 10 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 that is aligned with the school division's strategic plan and to recommend that plan to the Board of Education. In 2021-22, all 10 of the division's SCCs reviewed and signed these Learning Improvement Plans.

SCCs 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 SCCs give to the Board of Education encompasses policies, programs, and educational service delivery. The advice they give to school staff relates to the school's programming. There was a meeting in the fall of 2021 whereby each SCC chair or designate shared their goals and accomplishments and heard from the board of education chair and the director of education about items such as the division strategic plan. It was a great opportunity to celebrate, ask questions, and receive feedback.

COVID-19 impacted SCCs in many ways:

- Difficulty filling SCC membership.
- Meetings had to take place virtually.
- Fewer opportunities for collaboration between the schools and parents.
- Fewer opportunities for collaboration between the school division and SCC members.
- Training opportunities were mostly offered virtually.
- Less personal interaction between school staff and SCC made it more difficult to build strong relationships.

The Board provided an in-person capacity building opportunity for SCC members and all parents in May. The session was focused on COVID-19 pandemic-related support. There were local

professionals (speech and language pathologists, occupational therapists, psychologists, and teachers) on-site to talk one on one with parents. The in-person participation was limited as it was the first opportunity to meet face-to-face after the public health order-related restrictions were lifted.

## School Division Profile

### School Division in Context

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 is located on ancestral and traditional lands of Treaty 6. 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's Ministry of Education to support several student learning and facility initiatives. This complex environment creates an opportunity for the school division to simultaneously glean the best from the two provinces. However, at the same time, the situation presents challenges by requiring LPSD to be accountable to two provincial authorities and operating procedures.



LPSD has five elementary schools, one kindergarten to grade 9 school, two middle schools, one high school and one outreach school. All schools offer students a well-rounded education with excellent instruction based on curricula provided by the Saskatchewan Ministry of Education, and also benefit from extensive co-curricular and extracurricular opportunities.

The economy of the Lloydminster area reflects both the oil and gas sector 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 and individual schools are linked to the broader community in a multitude of ways. The board of education places a strong emphasis on community and parent involvement, and community partnerships.

### **Community and Parent Involvement**

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

### **Community Partnerships**

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

Lloydminster Public School Division uses an integrated services model in which the division partners with social service agencies to ensure that students' physical, social, and psychological needs are met. This approach recognizes that students who are healthy and happy have a greater capacity to learn and to succeed in school and in life.

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

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

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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



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

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

The framework guides the education sector in collaborative work to develop a provincial education plan for Saskatchewan students to 2030. To respond to pressures experienced by school systems resulting from the COVID-19 pandemic, the Provincial Education Plan Implementation Team (PEPIT) focused its initial work on creating an interim plan for the 2021-22 school year. The interim plan includes key actions to meet the needs of all students in the areas of mental health and well-being, reading, numeracy, and engagement. School divisions have used this plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. In early 2022, the interim plan was extended also to guide priorities in the 2022-23 school year.

## Provincial Education Plan - Interim Plan Priorities 2021-22

### Reading

This priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

### Learning Response

This priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences because of the COVID-19 pandemic.

### Mental Health and Well-Being

This priority area addresses the mental health and well-being of students and education staff in response to how the COVID-19 pandemic has intensified mental health concerns.

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

Education sector partners in Saskatchewan continue to work together to implement [\*Inspiring Success: First Nations and Métis PreK-12 Education Policy Framework\*](#). Its vision is a provincial Prekindergarten to Grade 12 education system where Indigenous knowledge systems, cultures, and languages are foundational to ensuring an equitable and inclusive system that benefits all learners. This umbrella policy provides a framework for the development of First Nations and Métis education plans provincially and at the school division level.

*Inspiring Success* guides and informs the 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.

## School Division Programs and Strategic Activity

### Program Overview

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

Central to programming 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
- Core French instruction
- Cree Language instruction
- Distance education
- Eco 9
- English as an Additional Language programming
- Hockey Academy/Sport Academy
- Junior kindergarten program
- Land-Based Cultural Leadership
- Music/band programming
- Nutrition programs
- Pre-kindergarten programs
- Technical/Vocational programs
- Technology-enhanced learning

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

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

The Lloydminster Public School Division has undertaken several ongoing initiatives which include the following:

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

**School division actions taken during the 2021-22 school year in support of the Reading priority:**

Lloydminster Public School Division (LPSD) Focus:

Continue to improve teacher practice and student achievement in the areas of reading and writing.

LPSD Strategies:

Implemented reading intervention plans for grades 1-6 students related to literacy at each grade level based on the following process:

- reviewed reading proficiency of all grades 1-6 students.
- provided intensive support for students below grade level.
- implemented highly effective instructional strategies for reading (SaskReads) including the four instructional approaches.

Alignment to *Inspiring Success* policy goals:

1. First Nations and Métis languages and cultures are valued and supported.

- LPSD: All libraries carry books with Indigenous content and by Indigenous authors. In 2021-22, students were provided with access to diverse literature and teachers read books from diverse perspectives including those by Indigenous authors. As part of our First Nations and Métis Education Plan, Elders and Knowledge Keepers came into school classrooms to tell stories and read.

2. Equitable opportunities and outcomes for First Nations and Métis learners.

- LPSD: Story telling from Elders and Knowledge Keepers provided Indigenous context and taught vocabulary.

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.

- LPSD: Indigenous mentors from the high school came in and read to the elementary students whenever possible (i.e., when pandemic restrictions would allow).

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- LPSD: Utilized *Help Me Tell My Story* in Prekindergarten and Kindergarten for culturally appropriate reading assessment and comprehension.

5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

- LPSD: Students were provided with both written and verbal presentations and displays that depicted residential schools, the establishment of treaties, as well as celebrations of culture and ceremony.

**School division actions taken during the 2021-22 school year in support of the Learning Response priority:**

LPSD focus:

Identify areas of growth and create interventions to provide ongoing support to students.

LPSD strategies:

Schools provided frequent, ongoing opportunities for teacher collaboration (for example: after school, embedded in timetable, staff meetings, class coverage, other)

- Focus was on instructional practice, assessment, data analysis, and support for individual and groups of students

First Nations, Metis and Inuit Knowledge and Pedagogy

- Land-based learning opportunities K-12
- Access to Councillor/Elder/Support who possesses FNMI cultural awareness
- Infusion of Treaty Essential Learnings K-9
- Utilized culturally sensitive resources in classrooms/libraries

Alignment to *Inspiring Success* policy goals:

1. First Nations and Métis languages and cultures are valued and supported.

- LPSD: Diverse learning opportunities were provided such as Eco 9 and land-based learning that included Cree language, access to Knowledge Keepers and Elders, teepee

teachings, Indigenous artists, as well as cultural foods and skills within our Home Economics/Food Studies classes that included beading, looming, skinning animals, harvesting poles for teepees.

2. Equitable opportunities and outcomes for First Nations and Métis learners.

- LPSD: Land-based learning and/or Cree classes offered at middle and high schools. A locally developed course: Indigenous mentorship, is offered at the high school. The creation of drum group: The Prairie Thunder Boys with LPSD students and mentors from Onion Lake First Nation.

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.

- LPSD: Provided strong leadership within the Heart of Treaty 6 Community Group in Lloydminster, with the division FNMI consultant continuing to be the chair. LPSD has formed partnerships with First Nations communities in the area, as well as the Native Friendship Center.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- LPSD: Offered programs that allowed multiple ways of assessing students including hands-on, land-based teaching and assessment.

5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

- LPSD: Treaty outcomes embedded within our schools. Explicit teaching about residential schools, the 60's scoop and history of Canada. Administrators in LPSD continued to participate in professional development and the *Leading to Learn* initiative. Some of this was on pause when we could no longer meet in person.

**School division actions taken during the 2021-22 school year in support of the Mental Health and Well-Being priority:**

LPSD Focus:

LPSD students, families and staff need to feel safe, supported and feel a sense of belonging.

LPSD Strategies:



In collaboration with staff, LPSD Schools and Facilities created a plan for reconnection. Priority was given to the first week and month of school with an ongoing reconnection plan throughout the 2021-22 school year.

Areas of focus to included:

- Student to Student - Orientation / Welcome Back Activities
- Student to Teacher - My Student First Classroom
- Teacher to Teacher - Staff Culture Building Activities
- Teacher/School/Division to Parent - Connection and Communication
- School to School within LPSD - Organization Culture

Alignment to *Inspiring Success* policy goals:

1. First Nations and Métis languages and cultures are valued and supported.

- LPSD: Knowledge Keepers and Elders invited into LPSD schools to connect and share. Indigenous representation provided to families (family could choose to have a FNMI consultant, counselor or Elder present) when meetings took place.

2. Equitable opportunities and outcomes for First Nations and Métis learners.

- LPSD: Indigenous counsellor, sharing circles within classes, FNMI graduation coach at the high school.

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.

- LPSD: In May, 10 staff members participated in the *Indigenous Education Symposium 2022: Inspiring Success* which included powerful learning experiences and collaboration.

4. Culturally appropriate and authentic assessment measures that foster improved educational opportunities and outcomes.

- LPSD: Engaged a FNMI student panel to ensure FNMI student voice is heard, to hear any of their concerns and/or celebrations and to be offered ideas on how LPSD can improve support for FNMI students and families.

5. All learners demonstrate knowledge and understanding of the worldviews and historical impact of First Nations and the Métis Nation.

- LPSD: Cultural events took place throughout the school year such as Indigenous constellations, residential school survivor chats, Elder connections and presentations.

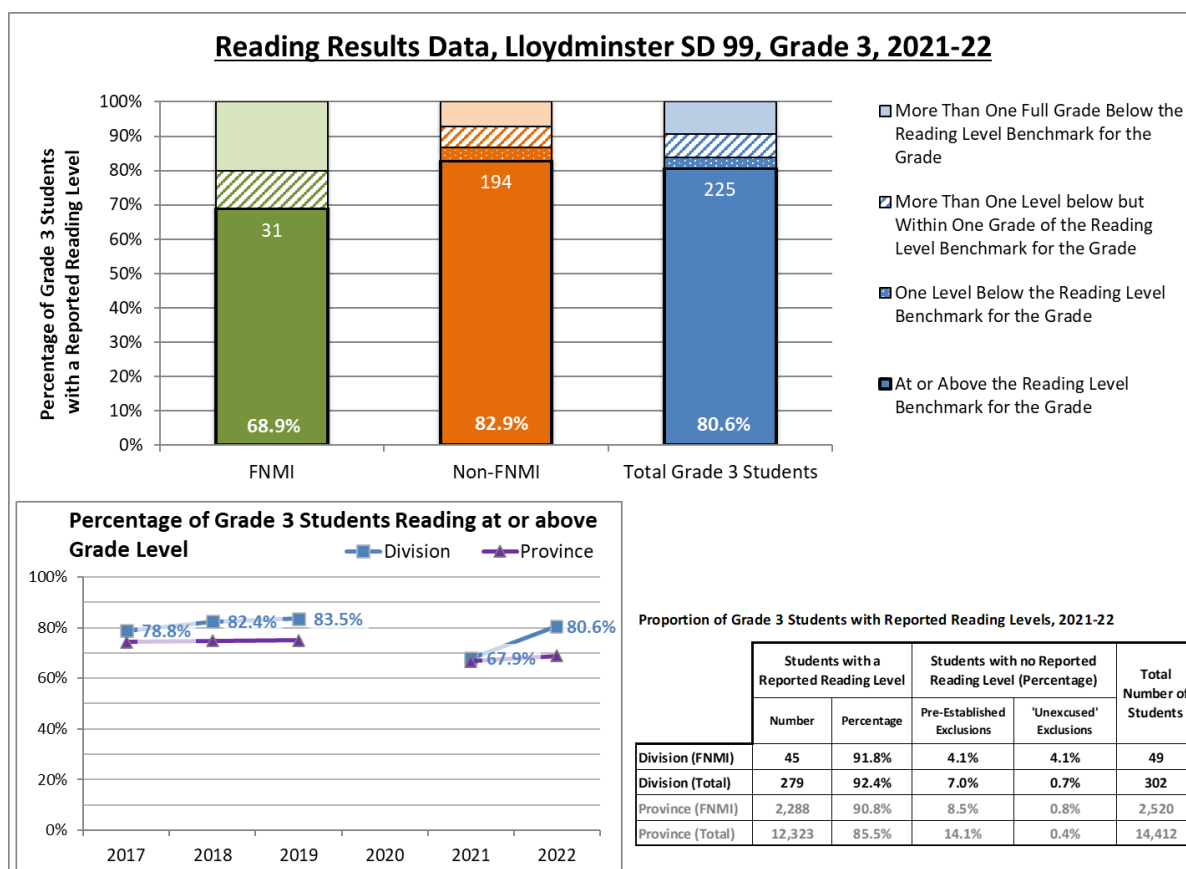
## Measures of Progress for the Provincial Education Plan Interim Priorities

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

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

Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. The Reading priority plan was developed to address students' reading needs given that some students' reading skill development was interrupted during the past two years due to the COVID-19 pandemic.

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



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

Source: Ministry of Education, 2022

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

Results for LPSD in 2021-22 increased to 80.6% of Grade 3 students reading at or above grade level, significantly up from 67.9% in 2020-21 and approaching the pre-pandemic percentage of 83.5% in 2018-19. LPSD is pleased that results for our Grade 3 students overall are consistently above the provincial results (68.9% in 2021-22).

LPSD continues to track the progress and actively analyzes the data for those students who have not yet achieved grade level in reading.

FNMI students in LPSD achieved 68.9% reading at or above grade level, compared to the Non-FNMI population which achieved 82.9%. LPSD continues to work on closing the gap in achievement between FNMI and Non-FNMI students (14% achievement gap for 2021-22).

### Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health and well-being.

The tables below provide details about student mental health and well-being informed by spring results from the OurSCHOOL survey from 2019 to 2022 for elementary and secondary students and showing comparisons with both the Canadian and Saskatchewan norms. Important to note is the indicators of sense of belonging, feeling safe at school, and positive relationships that were used to guide school initiatives and supports for students.

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

OurSCHOOL Survey Select Indicators	LPSD: Spring, 2019		LPSD: Spring 2021		LPSD: Spring 2022		Canadian Norm		Sask. Prov. Norms	
	E	S	E	S	E	S	E	S	E	S
Students with a positive sense of belonging	75%	63%	70%	55%	66%	55%	79%	66%	67%	59%
Students with positive relationships at school	83%	76%	82%	73%	80%	76%	84%	76%	80%	73%
Students who are	82%	32%	77%	28%	67%	26%	86%	40%	72%	33%

interested and motivated in their learning.										
Students who try hard to succeed in their learning.	91%	64%	86%	63%	85%	71%	92%	71%	83%	64%
Students with moderate or high levels of anxiety	26%	25%	33%	34%	37%	33%	22%	26%	33%	34%
Students who find classroom instruction relevant to their everyday lives	7.8/10	6.1/10	7.6	5.8	7.2	5.7	8	6.2	7	6
Students who feel safe at school as well as going to and from school.	68%	65%	65%	61%	57%	58%	65%	66%	60%	58%
Advocacy at school	6.4/10	3.2/10	6.4	2.9	6.0	2.5	6.4	2.9	6.1	3.2
Positive teacher-student relations	8.3/10	6.5/10	8.3	6.6	7.8	6.4	8.3	6.5	7.8	6.5
Positive learning climate	6.8/10	6.5/10	6.5	6.7	6.2	6.3	6.9	6.4	6.4	6.4
Teachers' expectations for academic success	8.7/10	7.4/10	8.3	7.5	8.1	7.4	8.6	7.4	8.1	7.3

2019: E(lementary):876 students S(econdary):1377 students

\*2021: E(lementary):775 students S(econdary):972\* students

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

### Analysis of Results – Mental Health and Well-Being Measure

#### Trends:

- Schools focused on rebuilding these connections with students as they returned to more consistent face-to-face learning.
  - 80% of elementary students reported (a reduction of 2% from Spring of 2021) in the area of Students with *Positive Relationships at School*, which is equal to the Saskatchewan provincial norm.
  - 76% of secondary students reported (an increase of 3% from Spring of 2021) in the area of Students with *Positive Relationships at School*, which is 3% above the Saskatchewan provincial norm.
- Students continue to feel a need for a sense of belonging.
  - 66% of elementary students reported (a reduction of 4% from Spring of 2021) in the area of Students with *Positive Sense of Belonging*, which is 1% below the Saskatchewan provincial norm.
  - 55% of secondary students reported (equal to the % from Spring of 2021) in the area of Students with *Positive Sense of Belonging*, which is 4% above the Saskatchewan provincial norm.
- Teachers continue to feel the pressures and challenges of working with students who have mental health concerns. They are also experiencing more mental health concerns themselves.

- Counseling referrals remained high and are trending upward. Many of these referrals are beyond the scope of school counselors and required significant support and dealt with anxiety and depression in elementary, middle and high schools.
- Staff are looking for mental health support for themselves and participate in wellness activities in the school and school division.
- Students are expressing adult stressors at school. Their anxiety and depression is increased as family stressors increase at home including:
  - loss of income
  - increase of costs for families for food, shelter, etc.
  - family changes including separation and divorce
  - inability to afford activities for their children

**Results LPSD is proud of:**

- The Mental Health Consultant was a valuable resource for schools and families. This resource:
  - Supported schools with students' mental health concerns with strategies and support
  - Provided support for students with severe mental health concerns to access services in a predictable and expedited way
  - Served as a connection to Mental Health and Addictions (Saskatchewan Health)
- Schools have retained some structures that were required due to COVID-19 restrictions but have opened back up with other structures. These decisions were made collaboratively with school administration, staff and students.
- School staff members are identifying and targeting at-risk students in order to ensure better connections for these students in schools
- Schools have been able to build positive teacher-student relationships in and out of the classroom. Schools identified extracurricular opportunities for students that could be offered as we moved out of the pandemic and began to re-establish these opportunities. This provided staff and students the opportunity to connect outside of the classroom.
- 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. The School Resource Office (SRO) continues to be in place and has positive relationships with students and staff in our schools.

**Staff Wellness:**

- Staff were provided weekly videos by the Nest Project. The project focused on positive psychology. The videos had the following themes:
  - Mindful Movement
  - Compassion
  - Empathy
  - Establishing Boundaries
  - Thoughts and Mindset Surrounding Change
  - Breathing
- Staff are encouraged to complete movement challenges and healthy eating challenges provided by the school division.
- The Staff Wellness Newsletter continues to be sent out to all LPSD staff members.
- All staff now have access to a new, comprehensive employee assistance plan. This information is communicated clearly to all staff so they are aware of what is available to them.

**Areas of Concern:**

- Students are coming to LPSD schools with high levels of need in the areas of mental health (anxiety, depression, self-harm behaviours, etc.). This is being observed in younger and younger students.
- Schools need continued community resources 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.
- Staff mental and physical wellness continues to be a concern. This has been connected to staff engagement and job satisfaction.

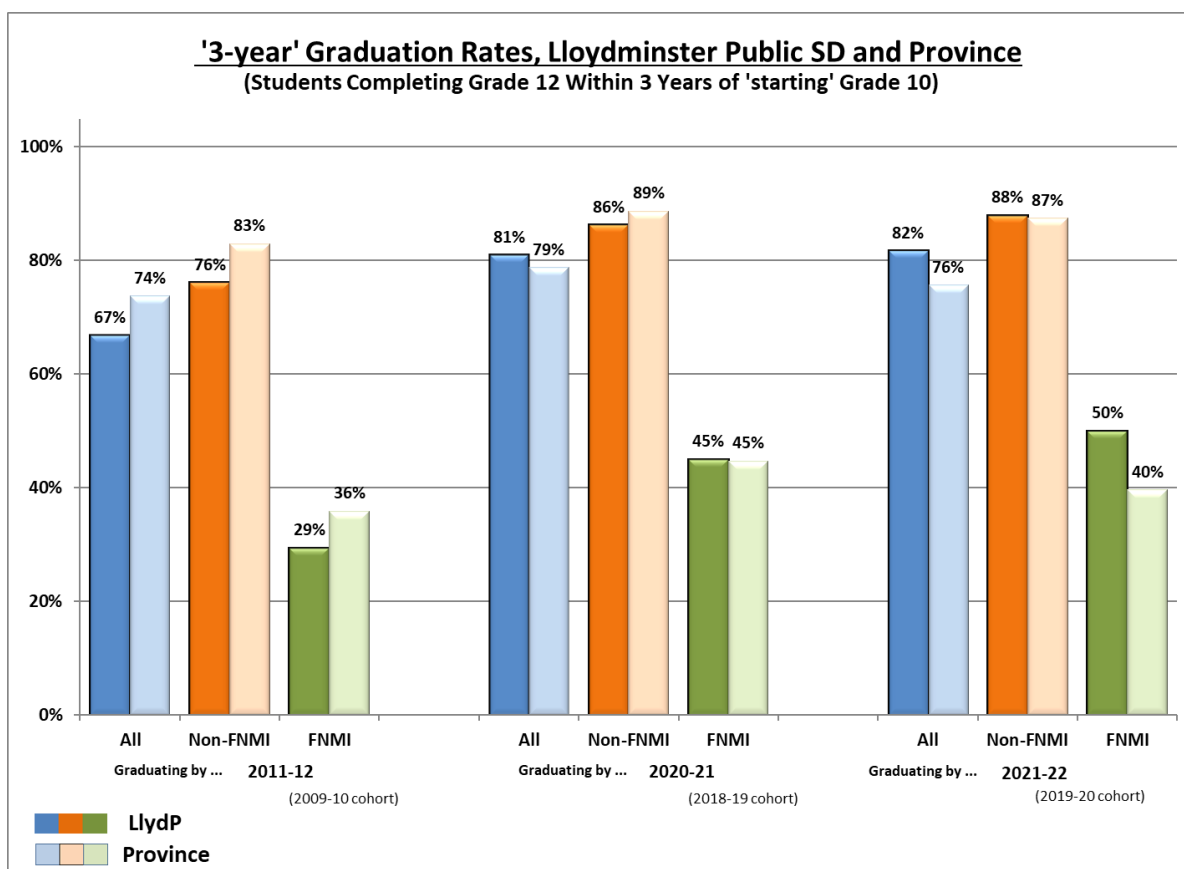
**New Needs:**

- Building the capacity of parents and guardians when it relates to supporting their child's mental health needs.
- Re-establishing connections in LPSD schools.
- An increased focus on students feeling safe at school and its connection to sense of belonging.
- Building the capacity of staff to support the mental health and well-being of themselves and others.

## Three-Year Graduation Rate

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

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



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

Source: Ministry of Education, 2022

## Analysis of Results – Three-Year Graduation Rates

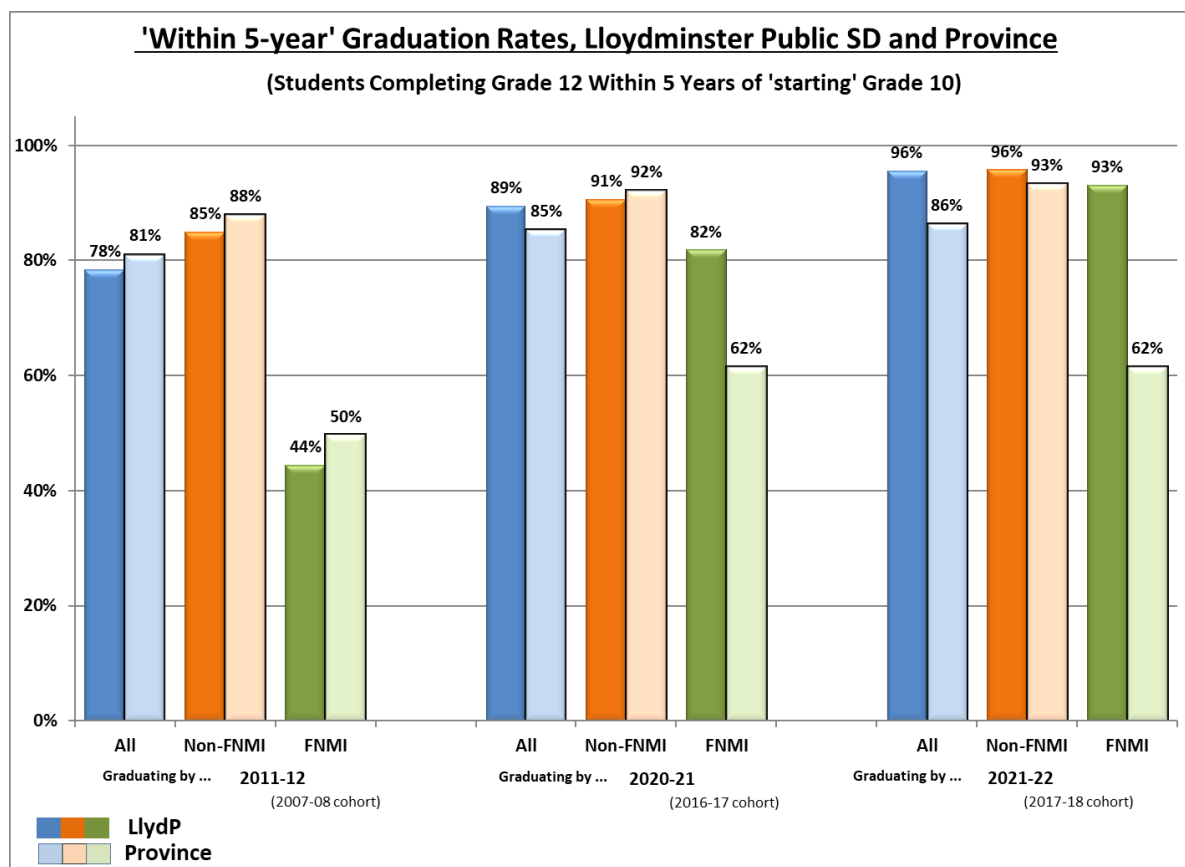
For the past two years, Lloydminster Public School Division's on-time graduation rates for all students have

been within 4% of the division's on-time goal of 85%. Last year's graduation rate for all students was 82%, which is 6% higher than the provincial average and a 1% increase from our division's 2020-21 average. Lloydminster Public School Division non-FNMI on-time graduation have remained relatively steady over the past 5 years, but have increased more significantly compared to results 10 years ago in 2011-12. LPSD's FNMI on-time graduation rates have fluctuated in the same period, ranging from 59% in 2016-17, to 74% in 2018-19, and 50% in 2021-22. While the FNMI on-time graduation rate in LPSD is significantly higher than the province's FNMI graduation rate, the difference between FNMI and Non-FNMI graduation rates in the school division is significant and the achievement gap remains a concern. The school division will continue further analysis of this data to investigate and inform actions to address the disparity.

## Grade 12 Graduation Rate: Within Five Years

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

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





Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2022

### Analysis of Results – Graduation Rates Within Five Years

Lloydminster Public School Division's extended time (within 5-years) graduation rate for 2021-22 is 96%. This rate is 7% higher than the previous year's extended time graduation rate and 4% higher than the division goal. Additionally, the extended time graduation rate exceeds the provincial rate by 10%. Lloydminster Public School Division non-FNMI extended-time graduation rates have remained steady over the past five years, ranging from 94% in 2016-17 to 91% in 2020-21, and 96% in 2021-22. LPSD's FNMI extended-time graduation rates have continued to increase in the same period: 74% in 2016-17; 82% in 2020-21; and 93% in 2021-22. 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.

## Ongoing Measures of Progress

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

While there was some suspension of provincial data collection due to the COVID-19 pandemic again in 2021-22, the following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

### Early Years Evaluation

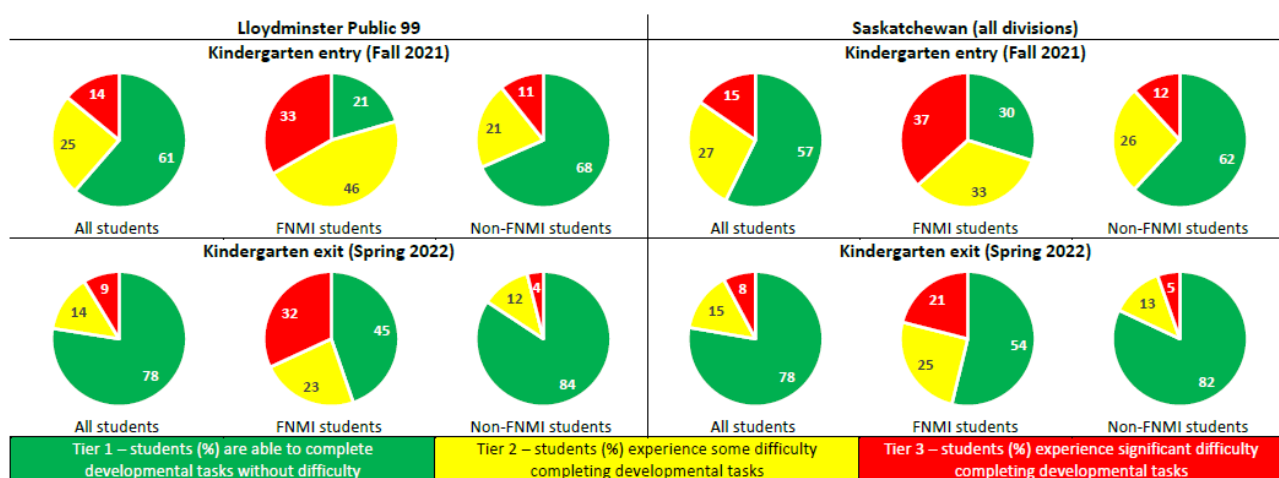
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

Kindergarten EYE is a statistically significant leading indicator of a student's likelihood of reading at grade-level in Grade 3. Longitudinal analyses in the province show children who begin Kindergarten with good skills

(Tier 1) in key areas, or who develop good levels of skill during their Kindergarten year, are far more likely to become grade-level readers by the end of Grade 3 in comparison to students who leave Kindergarten programs with lower levels of assessed skills.

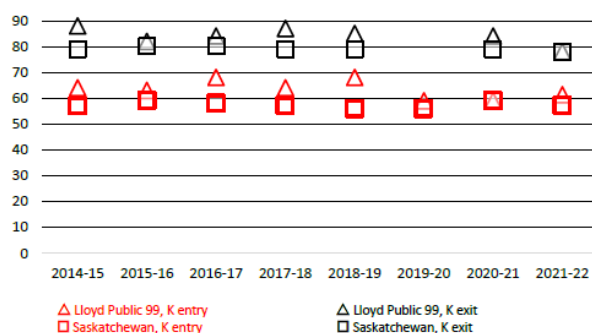
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).

As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.

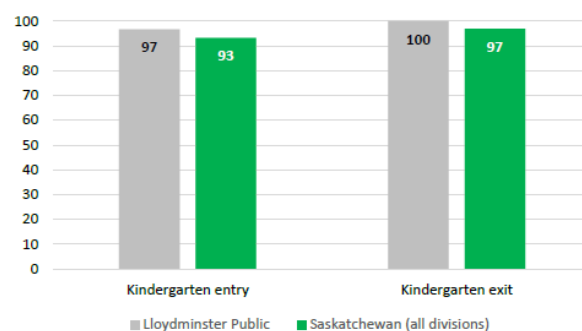


\*totals may not add to 100 due to rounding

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



Percentage of Kindergarten students\* with a valid EYE result at Kindergarten entry / exit, 2021-22



\*against Official & Reconciled Kindergarten Enrolments (Sept. 30 2021)

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 can complete developmental tasks without difficulty. These children have a high probability of reading at grade level by Grade 3 - an important predictor of school success, including Grade 12 graduation.

School division EYE-TA displays 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, 2022

### Analysis of Results – Early Years Evaluation

#### Trends:

- Year after year, with the exception of the COVID-19 pandemic which resulted in no data being collected, (2015 to 2021) there is an approximate increase of 20 percentage points at Tier 1 from Kindergarten entry to exit in all categories for LPSD. This means that about 50 students move into the Tier 1 category during Kindergarten and are ready to learn in Grade 1.
- 2021-22 EYE-TA results for LPSD students increased from 61% in the fall (province 57%) to 78% in the spring (province 78%) for an overall increase of 16.7%.
- LPSD has overall results that are equivalent to the province at exit (78% in 2021-22)
- 2016-17 EYE-TA results for LPSD students increased from 69% in the fall (province 58%) to 85% in the spring (province 80%) for an overall increase of 16%.
- 2020-21 EYE-TA results for LPSD students increased from 59% overall in the fall (province 59%) to 84% in the spring (province 79%) for an overall increase of 25% as opposed to the province at 20%.
- EYE-TA results for LPSD FNMI students increased by 13% during the 2020-21 school year. Looking at the four-year trend, LPSD FNMI students increased an average of 20% yearly. In comparison to Non-FNMI students, LPSD results in 2020-21, increased by 28% with a four-year average of 21% as compared to the provincial results for Non-FNMI students who showed 20% growth for the 2020-21 school year.

#### Results LPSD is proud of:

- The formation of the Early Years Community of Practice provided six online opportunities for Prekindergarten and Kindergarten Teachers to meet, share resources and best practices, and to explore Ministry of Education documents.
- While the Early Years Community of Practice meetings were held after school hours and were voluntary, each meeting had an attendance rate of over 90% of Early Years Teachers.
- LPSD has continued the Junior Kindergarten program for children aged 4 to reach more of our youth.

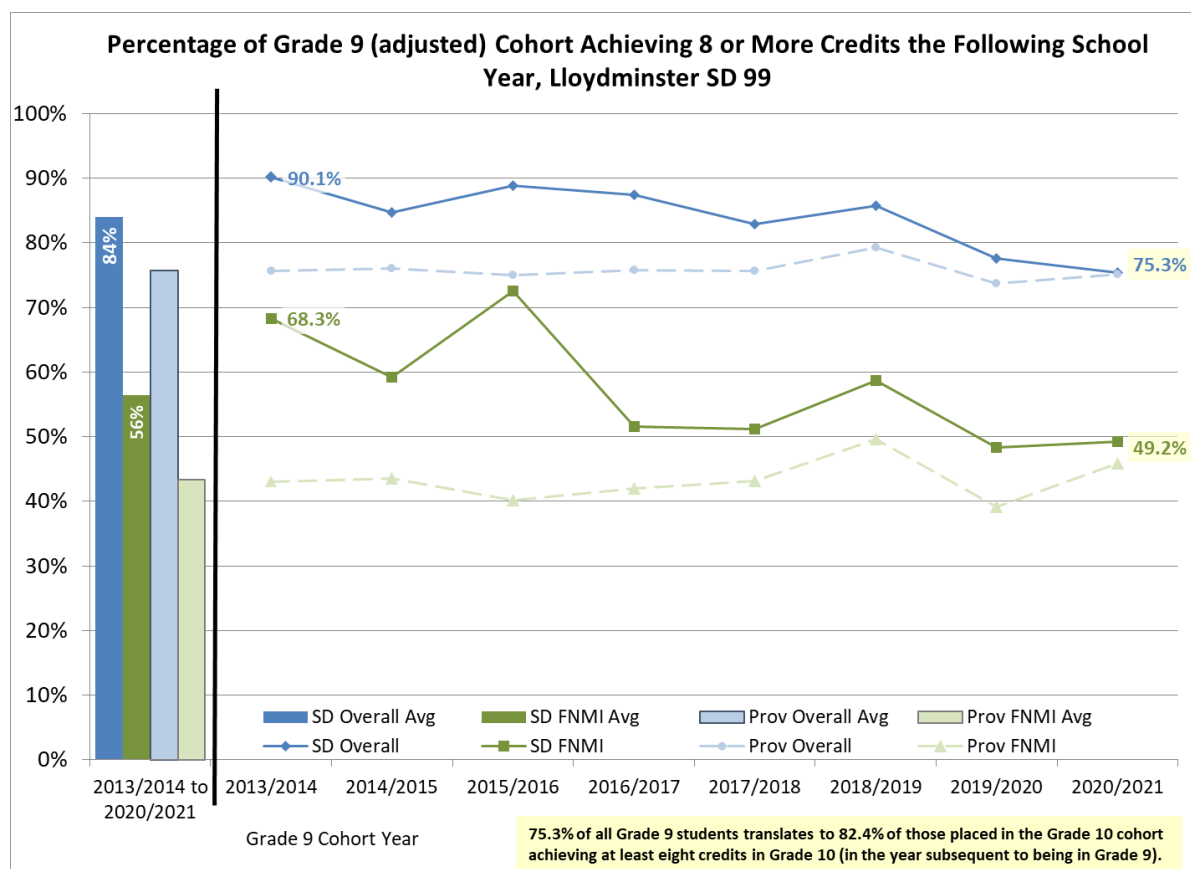
#### Areas of Concern:

- LPSD continues to have a large wait list for Prekindergarten.
- The community is experiencing an economic downturn. This has increased the number of children coming to our schools from vulnerable situations.
- The community has a large EAL (English as an Additional Language) population and refugee families.
- FNMI children enter Kindergarten with a much smaller proportion at Tier 1 (45% compared to 78% of Non-FNMI children in 2021-22).

## Grade 9 to 10 Transition

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

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



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

Source: Ministry of Education, 2022

### **Analysis of Results – Grade 9 to 10 Transition**

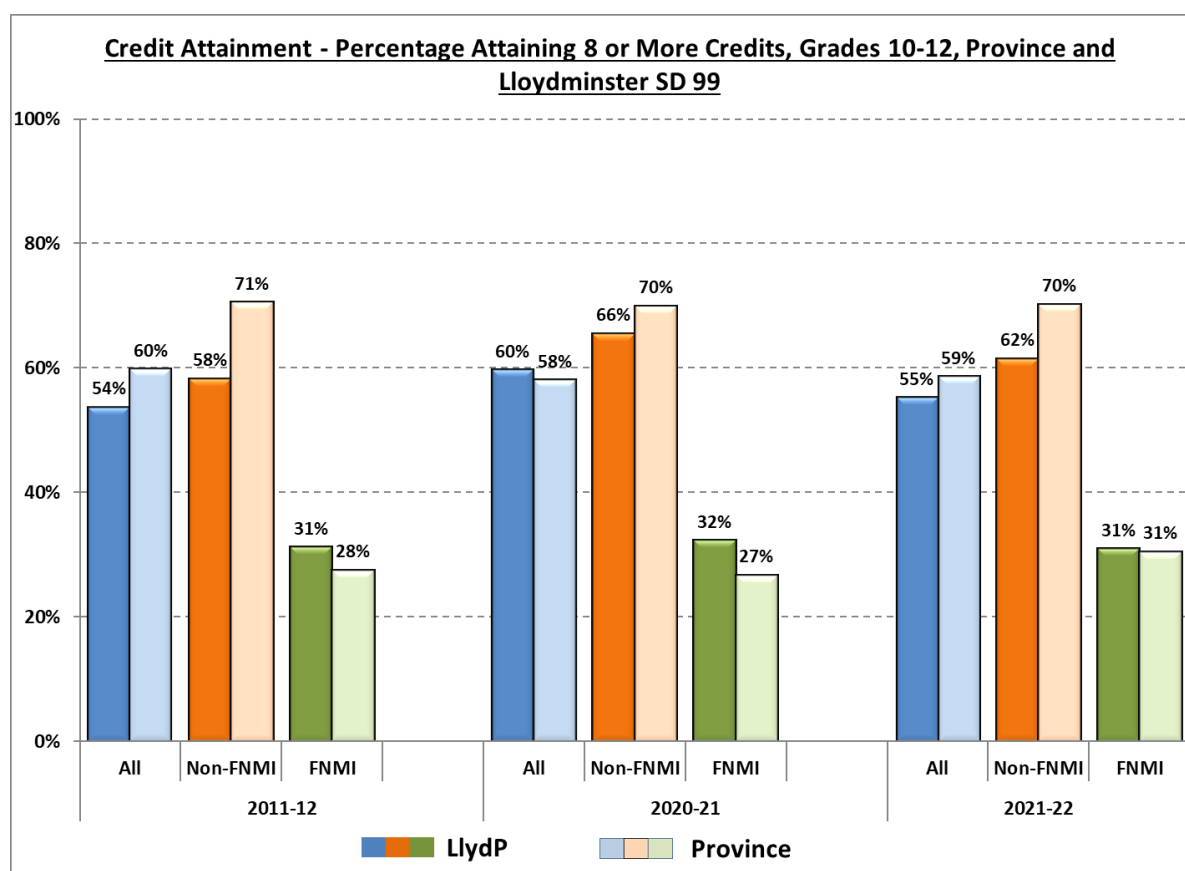
The percentage of the Grade 9 FNMI cohort achieving 8 or more credits the following year has fluctuated over the past eight years; three positive spikes in the trend line occurred for 2013/14, 2015/16, and 2019/20 Grade 9 cohorts. LPSD's results with all students and FNMI students are above the provincial results.

Lloydminster Public School Division is concerned with the significant achievement gap between all students and the FNMI students, as well as the following decreases from 2018-19 to 2020-21 school years: 85.7% to 75.3% for all students; and 58.7% to 49.2% for FNMI students. As a school division, LPSD intends to analyze this further and implement actions to increase the credit attainment and lessen the gap between all students and FNMI students.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2022

### **Analysis of Results – Credit Attainment**

The percentage for all Grades 10 - 12 in Lloydminster Public School Division in 2021-22 attaining 8 or more credits (55%) has decreased by 5% as compared to the previous year. The division has also seen a 4% decrease in credit attainment for non-FNMI students in the same time period. With both measures, the school division's percentages are lower than the provincial percentages. Our division's percentage of FNMI students attaining 8 or more credits is on par with the current provincial percentage but is slightly lower than our division's percentage.

As a school division, LPSD intends to analyze this further and implement actions to increase the credit attainment for all students and lessen the gap in credit attainment between all students and FNMI students.

## Demographics

### Students

LPSD receives provincial funding for three Prekindergarten programs and the board of education funds two additional programs of junior Kindergarten. Even with the addition of these classrooms, there continues to be a waiting list of vulnerable children. LPSD also has an outreach school (Avery Outreach) that serves Grades 7-12 students.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Kindergarten</b>	287	318	282	274	273
<b>1</b>	276	280	318	290	282
<b>2</b>	288	278	279	295	303
<b>3</b>	329	285	290	276	300
<b>4</b>	310	327	296	278	275
<b>5</b>	307	325	329	288	279
<b>6</b>	321	318	328	323	296
<b>7</b>	318	323	311	319	338
<b>8</b>	313	319	332	308	320
<b>9</b>	275	312	314	316	310
<b>10</b>	438	427	408	341	358
<b>11</b>	355	341	340	390	355
<b>12</b>	329	390	395	402	469
<b>Total</b>	<b>4,146</b>	<b>4,243</b>	<b>4,222</b>	<b>4,100</b>	<b>4,158</b>

<b>PreK</b>	<b>127</b>	<b>141</b>	<b>146</b>	<b>89</b>	<b>118</b>
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Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Self-Identified First Nations, Métis, or Inuit</b>	<b>K to 3</b>	171	155	173	165	204
	<b>4 to 6</b>	167	164	156	127	132
	<b>7 to 9</b>	130	157	161	173	196
	<b>10 to 12</b>	175	181	185	202	241
	<b>Total</b>	<b>643</b>	<b>657</b>	<b>675</b>	<b>667</b>	<b>773</b>
<b>English as an Additional Language</b>	<b>1 to 3</b>	39	41	29	27	23
	<b>4 to 6</b>	12	20	16	12	14
	<b>7 to 9</b>	13	16	13	14	<10
	<b>10 to 12</b>	13	19	17	<10	<10
	<b>Total</b>	<b>77</b>	<b>96</b>	<b>75</b>	<b>61</b>	<b>52</b>

Notes:

- Enrolment numbers are based on headcounts from the Student Data System (SDS) as of September 30 for each school year.



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

Source: Ministry of Education, 2021

## Staff

Job Category	FTEs
<b>Classroom teachers</b>	225.9
<b>Principals, vice-principals</b>	24.1
<b>Other educational staff (positions that support educational programming) –</b> e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	134.4
<b>Administrative staff –</b> e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	32.6
<b>Plant operations and maintenance –</b> e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	39.2
<b>Transportation –</b> e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	10.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) –</b> e.g., director of education and superintendents	5.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>471.0</b>

### Notes:

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

Source: Lloydminster Public School Division 2022

## Senior Management Team

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

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

Note: Mr. Scott Wouters was Acting Director of LPSD from January till June 2022.

## Infrastructure and Transportation

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

## Infrastructure Projects

Infrastructure Projects			
School	Project	Details	2021-22 Cost
Lloydminster Comprehensive High School	Student Washroom Renovation	Renovation of the 700 and 800 corridor student washrooms.	\$216,285
Lloydminster Comprehensive High School	Addition & Renovation	Major capital project. Addition and renovation to accommodate the transition of grade 9 students to the Lloydminster Comprehensive High School.	\$7,840,142
<b>Total</b>			<b>\$8,056,427</b>

## Transportation

Lloydminster Public School Division owns and operates 21 buses. LPSD runs 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 service, Border City Connects, 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:

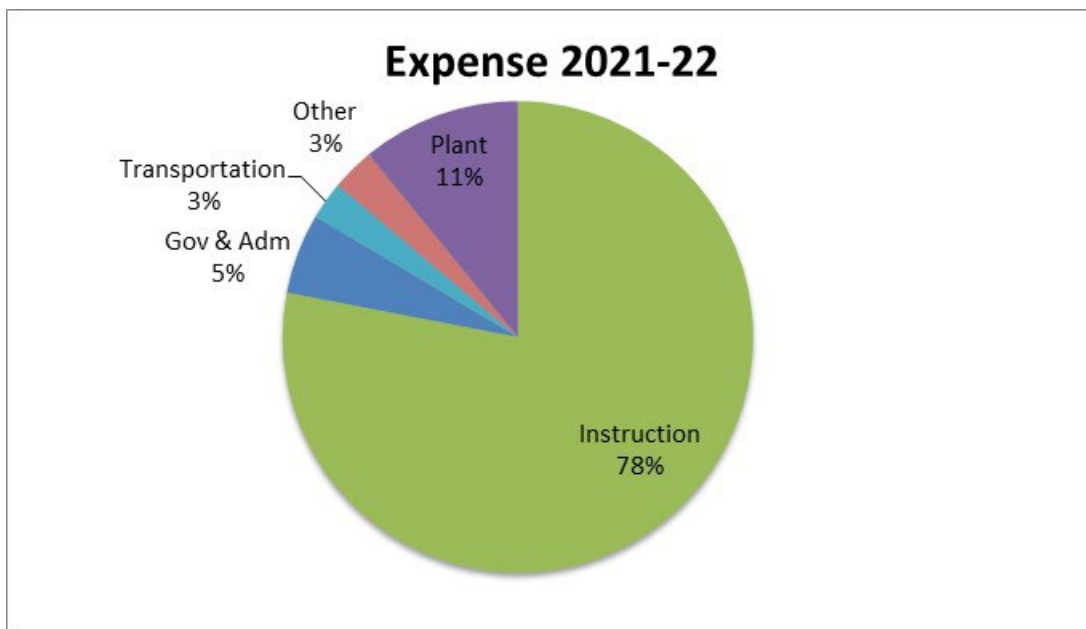
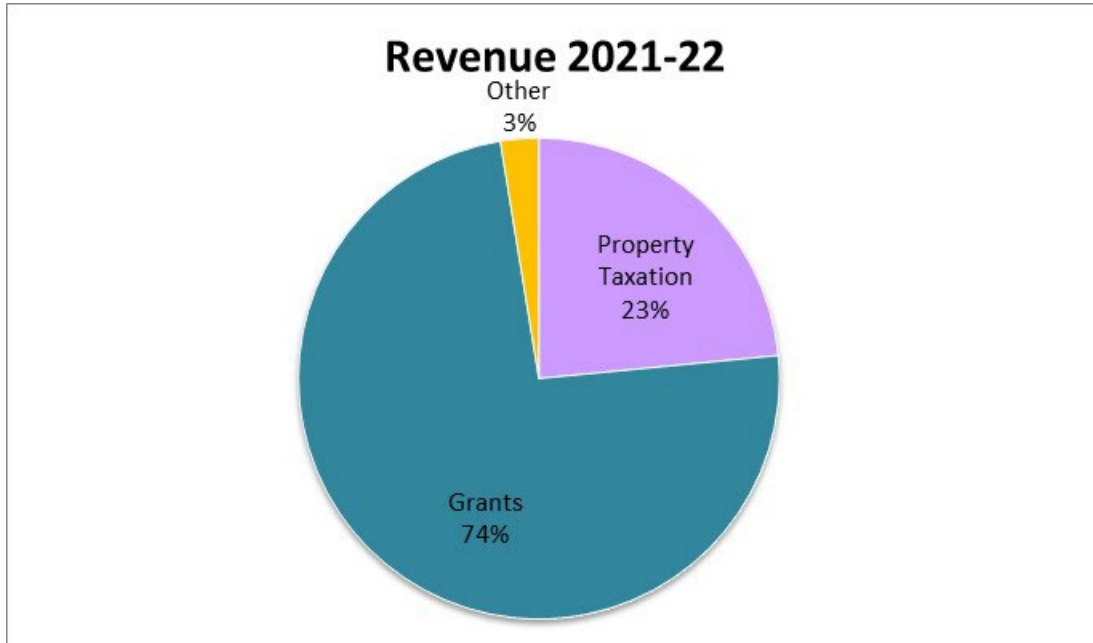
- Prekindergarten door to door service to the designated school.
- K to Grade 6 if they reside 0.6 km or more from their designated school.
- Grades 7 – 9 if they reside 0.9 km or more from their designated school.
- Grades 10 -12 if they reside 1.5 km or more from their designated school.

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

Transportation Statistics	
Students Transported	1,801
Transportation Routes	14 - 3 Tier 3 - PreK
Number of Buses	21
Daily kilometers traveled	845 kms
Average age of buses (excluding spares)	11.75 years
Capacity utilized on buses	82%
Average one-way ride time	7.5 minutes
Longest one-way ride time	27 minutes
Cost per student per year	\$691.18
Cost per kilometer traveled	\$8.05

## Financial Overview

### Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual %	
	Budget	Actual	Actual	Over / (Under)	Variance	Note
<b>REVENUES</b>			(Restated)			
Property Taxation	11,993,165	12,175,501	12,084,993	182,336	2%	
Grants	41,150,374	37,804,059	34,549,182	(3,346,315)	-8%	1
Tuition and Related Fees	54,852	150,289	84,657	95,437	174%	2
School Generated Funds	1,000,000	614,582	258,871	(385,418)	-39%	3
Complementary Services	356,702	331,565	293,010	(25,137)	-7%	4
External Services	194,468	421,630	167,568	227,162	117%	5
Other	667,000	370,676	325,323	(296,324)	-44%	6
<b>Total Revenues</b>	<b>55,416,561</b>	<b>51,868,302</b>	<b>47,763,604</b>	<b>(3,548,259)</b>	<b>-6%</b>	
<b>EXPENSES</b>						
Governance	218,000	242,006	222,467	24,006	11%	7
Administration	2,312,207	2,370,348	2,215,776	58,141	3%	
Instruction	37,013,264	37,109,181	37,608,856	95,917	0%	
Plant	4,918,422	5,189,421	6,154,614	270,999	6%	8
Transportation	1,112,187	1,244,807	978,806	132,620	12%	9
Tuition and Related Fees	5,000	-	-	(5,000)	-100%	10
School Generated Funds	1,000,000	587,337	211,106	(412,663)	-41%	11
Complementary Services	344,678	273,374	333,080	(71,304)	-21%	12
External Services	222,664	456,740	213,349	234,076	105%	13
Other Expenses	112,318	88,279	107,785	(24,039)	-21%	14
<b>Total Expenses</b>	<b>47,258,740</b>	<b>47,561,493</b>	<b>48,045,839</b>	<b>302,753</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>8,157,821</b>	<b>4,306,809</b>	<b>(282,235)</b>			

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

Note	Explanation
1	Delay in start of Lloydminster Comprehensive High School expansion project resulted in fewer capital grants received in the year than budgeted.
2	More First Nations resident students attending LPSD schools than anticipated in budget.
3	Due to continued COVID restrictions, school based activities were limited, resulting in fewer fees & fundraising activities.
4	Junior Kindergarten program saw fewer registrations than anticipated in budget.
5	LPSD received development funding of \$215,000 for new Early Years Family Resource Centre.
6	Lower School Rental Fees due to ongoing COVID restrictions and lower bank interest than anticipated.
7	Due to retirement of Director of Education, the Board incurred unbudgeted recruitment costs to conduct the search for a new Director.
8	Utility Costs were significantly higher than budgeted. Additionally, with the ongoing COVID restrictions, costs for caretaking supplies & PPE were higher.
9	Higher fuel & bus repair costs.
10	No external tuition programs offered during the year.
11	Due to continued COVID restrictions, school based activities were limited, resulting in fewer extra-curricular activities.
12	Staffing for Pre-Kindergarten and Junior Kindergarten positions were at lower pay grids than originally budgeted.
13	Variance relates to the development costs for the Early Years Family Resource Centre that was not included in budget.
14	Transaction costs for credit/debit card payments was lower than anticipated due to reduced school based activities.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Cathy Cornet	\$11,995	-	-	\$2,074	-	-	\$14,069
Chrissy Gee**	14,963	-	-	2,045	-	-	17,008
Karoline Kennedy	12,413	-	-	1,004	-	-	13,417
Melanie Mutter	9,911	-	-	1,678	-	-	11,589
Viren Tailor	10,239	-	-	1,400	-	-	11,639
David Thompson*	16,810	-	-	-	-	-	16,810
Georgina Veltikold	11,049	-	-	2,645	-	-	13,694

\* Board Chair

\*\* Vice Chair

### Personal Services

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

Name	Amount
ALLIN, FERN R	\$60,212
ANDERSON, ALVIN D	86,466
ANDERSON, JOANN C	90,952
ANDRES, JESSICA	81,488
APRIL, RACHELLE J	81,573
ARMSTRONG, DEREK B	92,113
ARMSTRONG, ERIN L	90,874
ARNOLD, RHEA M	51,454
ATKINSON, EUGENE R	51,691
BABCOCK, DEBBIE A	57,569
BALL, JENNIFER L	91,285
BANNERMAN, KEYANNA M	61,642
BAUM, HYDEE K	90,859
BAY, MARILYN A	58,096

Name	Amount
BEAR, SARAH E	90,261
BEAUCHESNE, VALERIE S	54,203
BECOTTE, SAMANTHA	100,571
BEHM, EMILY L	72,037
BERG, TRACY J	91,708
BLANCHETTE, LISA	90,367
BLOCK, DENISE L	90,434
BLOCK, REGINALD H	90,261
BLOXAM, COLE AJ	93,754
BLYAN, TAMMY L	64,005
BLYTHE, CRAIG M	96,730
BLYTHE, LAURA	95,325
BODNARCHUK, JENNIFER L.	99,619
BOLLUM, KATELYN J	70,068

Name	Amount
BORN, BRENDA L	91,071
BOSCH, NIKKI K.	67,729
BRACHMANN, DANIELLE K	91,867
BRAND, ELENA M	132,005
BREBBER, SCOTT A	94,745
BRINKLOW, NICOLE	87,726
BRITTON, KAYLIN	76,366
BROWN, BRENDA G	78,408
BROWN, DEBBIE	55,075
BROWN, JENSON K	100,047
BRUCE, DENAE	95,346
BUCKNELL, PATRICIA	89,327
BUHNAI, CHRISTINE R	93,835
BURRAGE, NICOLE A	94,653
BURRELL, AMIE E	91,436
CANFIELD, AARON D	122,767
CARTER, ADAM R	90,484
CHABOYER, PERRY O	90,859
CHOCAN, CLINT	99,287
CHOCAN, KAMMY	95,849
CHOCAN, TRINA L	90,437
CHRISTIE, TYLER G	90,982
CLAXTON, KATHLEEN E	101,420
COISH, KRISTA L	90,261
COMEAU, TYLER R	73,714
COPELAND, TASIA R	89,261
COTE, KRISTON L	93,261
COULTER, SHAWN T	92,881
DANIELS, JESSICA T	81,522
DAVIES, CATHERINE A	97,158
DAVIS, STEPHEN H	69,369
DEASE, JENNA N	54,125
DETERS NOWOSAD, MICHELLE D	65,105
DIXON, TARA D	90,323
DONALD, SHAUN D	95,579
DOSDALL, TARA L	89,840
DUNHAM, PAMELA R	100,325
DYER, AUSTIN L	57,837
ELFORD, THERESA C	76,709
ELLIOTT, TAMMY S	91,831
ESAU, JENNA J	97,683
FINLAY, RANDY J	127,500

Name	Amount
FLETCHER, RHAEL	85,230
FONTAINE, LUC G	92,393
FRAESS, LINDA L	69,238
FRASER, MARY A	128,394
FREESTON, LANELLE B	91,830
FRIESEN, TYSON	86,359
FRY, COLE R	63,975
GALE, DEVIN G.	100,961
GALLAGHER, WILLIAM S	122,674
GAREAU, LAURIE M	90,909
GILROYED, RILEY E	71,052
GIMAS, CAMILLE M	54,551
GOLDEN, BRENT M	92,213
GORDON, JOSIE K	119,946
GRANT, JAIME N	95,287
GRASSL, WAYNE D	98,153
GRATTON, CORY L P	95,849
GRIFFITH, ALAN G	91,118
GRILLANDINI, BRYAN MARK	98,938
GRILLANDINI, VANESSA A.	73,084
GRINDLE, NATHAN	74,648
GROAT, STEPHANIE L	76,538
GROENINK, MARIE A	73,094
GUSTAFSON, LORNE F	95,581
GUSTAFSON, MYRA A	69,823
HAMILTON, BRENT D	101,599
HAMILTON, DEBRA A	96,732
HANNAH, BRITTANY	80,060
HANSON, GINA L	90,859
HARBIN, CHANTAL T	90,261
HAREWOOD, LOUIS M	95,157
HART, ELIZABETH L	97,280
HEINRICHS, ARRIN L	94,653
HICKMAN, CHARMAINE	89,425
HIRON, AMY M	94,952
HOLFELD, BRADLEY D	97,643
HYLAND, DEREK A	90,560
HYLAND, LESLIE	91,952
JACOBSON, AMANDA G	54,699
JARDINE, KATELYN NA	70,666
JEFFERY, DWAYNE D	91,756
JEFFERY, POPPY L	95,588

Name	Amount
JEWITTMERRYWEATHER, JANINE J	91,290
JEZOWSKI, WANDA M	54,710
JOHANNESSON, CHRISTINE	97,060
JONES, CHELLE L	94,665
JONES, KEVIN DA	100,346
KAPPEL, DEREK J	94,823
KELLY, JUSTIN T	99,289
KELLY, MINDY L	98,285
KINASCHUK, KATHERINE S	97,333
KINDRAT, COURTNEY D	66,935
KING, GRAYDON F	104,417
KING, JOANNE M.	72,328
KLISOWSKY, STACEY L	122,663
KORN, LESLIE J	100,712
KORT, KEN G	94,662
KRAHN, CORNELIUS	102,194
KRAWCHUK PARCHOMA, KARLA	94,838
KRUCHKOWSKI, DEBORAH L	122,383
KRULICKI, SHERRY L	95,595
KUCHENBRAND, JASMINE G.A	83,930
KVILL, CHARLENE D	75,900
LABONTE, KIMBERLY L	90,271
LABOUCANE, ROXANNE L	53,016
LAING, C. DAWN	90,261
LANE, KENDRA L	94,905
LANG, SHELBY B	63,803
LAPOINTE, MCKENZIE R.	67,501
LAROCQUE, LEAH A	86,268
LARSON, SHAWN L	125,906
LEPAGE, NICOLE A	120,919
LEWIS-PRINCE, KIMBERLY A.L.	59,081
LINK, KIERAN D	100,047
LITTLE, KELCI	75,708
LOPASCHUK, CAROLINE A	94,935
LUCHYNSKI, TAYLOR	73,327
LUMBARD, KELANIE N	96,424
LUMBARD, R SCOTT	97,639
LYONS, SCOTT C	95,251
MABBOTT, BRIANNA L	88,220
MACCARTHY, DARREN J	98,143
MANN, G.MORGAN	95,596
MARCHAND, LAWRENCE H	74,479

Name	Amount
MARCINIW, DWAYNE J	140,496
MARTENS, JOANNE E	82,336
MATHER, NOAH J	59,866
MATHER, PAMELA R	109,274
MATHER, RYAN G	114,250
MAW, LUKE	90,938
MAZE, ZANE	64,896
MAZZEI, JEFFREY P	90,261
MCEWEN-SPENCE, LISA D	91,267
MCFARLANE, DARCY R	96,619
MCKELVEY, JACQUELINE I	50,960
MCLEOD, MELANIE I	91,811
MCVEY, ADAM C	97,587
MELNECHENKO, LEANNE M	90,591
MERILEES, ROB S	110,837
MERTH, SHELLEY L	104,118
MESSMER, MATTHEW J	81,807
MILLER, DACIENNE B	90,766
MOEN, KASHTIN MANFORD	70,746
MOLINE, KOREE J	67,741
MORRELL, TONI-LYNN	95,550
MORROW, MANDY L	95,461
MOSER, MICHAEL J.	83,804
MUIR, LEAH R	90,261
MUSYJ, ANGIE V	92,081
NAPPER, DANIELLE L	91,695
NELSON, CHELSEA K	70,001
NELSON, VIRGINIA	93,575
NEWMAN, PAMELA M	96,247
NICHOLSON, CRYSTAL L	94,232
NORDBY, ASHLEY F	96,025
O'CONNOR, AMY T	90,261
O'CONNOR, GARRY WE	85,930
O'DONNELL, MISHA L	86,919
OESTREICHER, CINDY L	91,641
O'GRADY, MEAGHAN M	93,768
OLDERSHAW, VICTORIA K	91,069
OLEKSYN, MICHELLE A	90,292
OLIVER, TORRIE S	110,710
OSTER-HARDER, MARCIA E	92,110
PALKO, LEAH G	90,261
PARK, JOANNE M.	96,973



Name	Amount
PATTERSON, CONSTANCE J	83,691
PAYNE, RAELENE M	55,864
PEARN, BRYCE	100,564
PECK, REBECCA L	125,564
PHIPPS, HEIDI	95,898
PICKARD, KARLI K	50,323
POLLARD, E. ERIN	95,777
POROZNUK, PHYLLIS M	90,383
POSTNIKOFF, HEATHER L	90,330
PREDIGER, MARINA A	90,486
PROCTOR, BLAIR	97,835
PROKOP, JASON B	72,803
PROSPER, TRACY M	94,788
PYNTEN, LYDIA E	97,067
RAWLAKE, TRISHA L	184,241
RAWLUK, BRADLEY M	95,638
READ, MATTHEW K	171,208
RENTON, DEBRA J.	88,409
RICHARDSON, ANDREW J	94,676
RIDEOUT-BRACE, TRACY E	111,271
ROBERTSON, KAITLYN A.	66,524
ROBINSON, BRENDA L	91,668
ROBINSON, TODD R	137,168
ROGERS, HEATHER R	91,223
ROGERS, KELSEY E.	50,417
RUSSELL, JOANNA K	91,756
SAULNIER, JUSTIN C	101,227
SCHEMENAUER, TRACY	96,124
SCHNEIDER, ASHLEY	84,923
SCHULTZ, PAMELA R.	89,363
SCHWENK, RHONDA J	90,568
SCOTT, JAMI S	59,363
SCUTT, CRYSTAL L	63,755
SHARKEY, PATRICK	86,442
SHARP, CHRISTOPHER V	96,776
SHUMILAK, MARLA J.	83,499
SKINNER, AMY F	116,760
SKLAPSKY, RYAN B	96,913
SMITH, CHAD D	91,867
SMITH, DOUG	125,286
SMITH, TREVOR W	91,189
SMITH, TRICIA L	96,211

Name	Amount
SNIDER, JANE C	58,811
SPENRATH, GORDON E	91,158
STANG, SIMON E	99,865
STARK, ERIN M.	58,957
STEINHAUER, CERISSA M	92,809
STENE, THERESA S	95,297
STEPHENS, SHERYL A	90,570
STEWART, SHELLA D	90,570
STOLZ, DARBY G	83,332
SUTHERLAND, CORA L	90,433
SWATSCHINA, TAYLER R.	63,789
TEASDALE, BRENT J	94,653
TEMPLE, MELINDA M	94,835
THIESSEN, CHRISTINE L	96,065
THOMAS, BRENT M	192,644
THOMAS, JACQUELYN M	62,942
THOMPSON, JEREMY	84,886
THOMSON, GLEN M	91,030
THORPE, CHELSEA	61,471
TINDALL, CHANTEL C.	55,658
TOPOTT, CONNIE C	101,900
TOPP, ASHLEY M	90,658
TREMMEL, PATTI D	92,316
TRIMBLE, LORALIE E.	96,240
TROTCHIE, KENDALL W	84,762
TROTZUK, DONAVON MARK	74,479
UTLEY, NANCY B	67,376
VALETTE-TOPLEY, DANIELLE K	86,939
VALLE, MEGAN R	82,636
VAN DRESAR KHAN, JACQUELINE M	92,534
VAUGHAN, MELANIE	57,546
WALKER, COLLIN K	91,249
WANDLER, ASHLEY	91,485
WANDLER, TANYA L	68,120
WARD, LANCE C.	95,041
WATSON, RAYLENE S.	59,555
WAWRYK, JODIE L	55,289
WEBB, NICOLE M	81,294
WEIGHILL, REBECA L	74,858
WEIR, SHAWNA L	91,422
WESTMAN, MARK A.	92,210
WHEATON, KARLA	91,158

Name	Amount
WHITE, HILARY E	94,323
WIEBE, NATALIE	77,141
WILCHYNSKI, RAEMI J	91,888
WILLARD, ANGELA N	91,093
WILLIAMS, WENDY A	90,261
WOOD, SUSANNE L	58,367
WOODBURY, KELSIE J.	67,571

Name	Amount
WOODS, TENILLE C	104,462
WOUTERS, JANICE L	119,145
WOUTERS, SCOTT G	222,807
WOYTIUK, ERINN A	92,588
YANOTA, ALLYSON B	68,303
YAREMY, LINDSAY JH	90,568
YOUNG, NEVADA	100,303

## Supplier Payments

Name	Amount
Alberta WCB	76,187
Alphanet Systems Inc.	79,754
AON Canada Inc.	175,381
Axia Fibrenet Ltd.	182,798
Bexson Construction Ltd.	71,603
BMO Purchase Card	1,005,303
Brite Images Ltd.	50,744
City of Lloydminster	206,424
Davies Park Edmonton LP	50,650
Diamond International Trucks	115,325
Estruxture Data Centers	66,791
Gas Alberta Energy	977,656
Hi-Quality Auto Repair	110,086
High Grade Truck Driving	220,458
Johnson Controls #C3039	95,895

Name	Amount
Konica Minolta Business Solutions Ltd.	175,901
Lloyd Border City Connects Society	109,600
Lloydminster & District Co-op	187,278
Major Project Management Ltd.	81,552
Pinnacle Distribution Lloydminster	128,144
Pow City Mechanical	109,961
Powerschool Canada ULC	85,858
Quorex Construction Services Ltd.	4,477,408
RMIS Engineering	129,970
Skyline Refrigeration Ltd.	51,709
The Workun Garrick Partnership	724,195
Wilhelm, R. Leonard	112,500

## Other Expenditures

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

Name	Amount
Alberta Teachers Retirement Fund	\$465,107
Manulife Financial	975,699
Receiver General of Canada	9,918,309
Saskatchewan School Boards Association	631,395
Saskatchewan Teachers' Federation	2,448,779

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

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## Audited Financial Statements

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Of the Lloydminster School Division No. 99

School Division No. 6050000

For the Period Ending: August 31, 2022

Matthew Read, CPA, CMA  
Chief Financial Officer

Vantage Chartered Professional Accountants  
Auditor

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

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

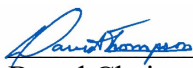
The school division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily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

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

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

The external auditors, 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 23, 2022

## 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, 2022, the statements of operations and accumulated surplus from operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Lloydminster Public School Division No. 99 as at August 31, 2022, and results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

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

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

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

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

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

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

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

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

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

Chartered Professional Accountants

North Battleford, Saskatchewan  
November 23, 2022

**LLOYDMINSTER SCHOOL DIVISION NO. 99**  
**INDEX TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

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**Lloydminster School Division No. 99**  
**Statement of Financial Position**  
**as at August 31, 2022**

	2022	2021
	\$	\$
<b>Financial Assets</b>		(Restated - Note 2 (j))
Cash and Cash Equivalents	5,213,420	9,716,115
Accounts Receivable (Note 7)	4,662,364	282,366
Portfolio Investments (Note 3)	119,554	612,801
<b>Total Financial Assets</b>	<b>9,995,338</b>	<b>10,611,282</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	6,538,777	2,716,352
Long-Term Debt (Note 9)	1,517,474	1,631,290
Liability for Employee Future Benefits (Note 5)	706,700	691,100
Deferred Revenue (Note 10)	56,394	2,527,580
<b>Total Liabilities</b>	<b>8,819,345</b>	<b>7,566,322</b>
<b>Net Financial Assets</b>	<b>1,175,993</b>	<b>3,044,960</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	49,135,803	42,951,605
Inventory of Supplies Held for Consumption	148,777	154,892
Prepaid Expenses	323,702	326,009
<b>Total Non-Financial Assets</b>	<b>49,608,282</b>	<b>43,432,506</b>
<b>Accumulated Surplus (Note 13)</b>	<b>50,784,275</b>	<b>46,477,466</b>

Contractual Obligations (Note 16)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**Lloydminster School Division No. 99**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$ (Note 14)	\$	\$ (Restated - Note 2 (j))
<b>REVENUES</b>			
Property Taxes and Other Related	11,993,165	12,175,501	12,084,993
Grants	41,150,374	37,804,059	34,549,182
Tuition and Related Fees	54,852	150,289	84,657
School Generated Funds	1,000,000	614,582	258,871
Complementary Services (Note 11)	356,702	331,565	293,010
External Services (Note 12)	194,468	421,630	167,568
Other	667,000	370,676	325,323
<b>Total Revenues (Schedule A)</b>	<b>55,416,561</b>	<b>51,868,302</b>	<b>47,763,604</b>
<b>EXPENSES</b>			
Governance	218,000	242,006	222,467
Administration	2,312,207	2,370,348	2,215,776
Instruction	37,013,264	37,109,181	37,608,856
Plant Operation & Maintenance	4,918,422	5,189,421	6,154,614
Student Transportation	1,112,187	1,244,807	978,806
Tuition and Related Fees	5,000	-	-
School Generated Funds	1,000,000	587,337	211,106
Complementary Services (Note 11)	344,678	273,374	333,080
External Services (Note 12)	222,664	456,740	213,349
Other	112,318	88,279	107,785
<b>Total Expenses (Schedule B)</b>	<b>47,258,740</b>	<b>47,561,493</b>	<b>48,045,839</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>8,157,821</b>	<b>4,306,809</b>	<b>(282,235)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>46,477,466</b>	<b>46,477,466</b>	<b>46,759,701</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>54,635,287</b>	<b>50,784,275</b>	<b>46,477,466</b>

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

**Lloydminster School Division No. 99**  
**Statement of Changes in Net Financial Assets**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
	(Note 14)		(Restated - Note 2 (j))
<b>Net Financial Assets, Beginning of Year</b>	<b>3,044,960</b>	<b>3,044,960</b>	<b>1,804,341</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	8,157,821	4,306,809	(282,235)
Acquisition of Tangible Capital Assets (Schedule C)	(11,669,000)	(8,568,483)	(898,387)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	-	7,700
Net Loss on Disposal of Capital Assets (Schedule C)	-	-	10,717
Amortization of Tangible Capital Assets (Schedule C)	2,403,800	2,384,285	2,476,101
Net Acquisition of Inventory of Supplies	-	6,115	15,723
Net Change in Other Non-Financial Assets	-	2,307	(89,000)
<b>Change in Net Debt / Net Financial Assets</b>	<b>(1,107,379)</b>	<b>(1,868,967)</b>	<b>1,240,619</b>
<b>Net Financial Assets, End of Year</b>	<b>1,937,581</b>	<b>1,175,993</b>	<b>3,044,960</b>

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

**Lloydminster School Division No. 99****Statement of Cash Flows  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2 (j))
Operating Surplus (Deficit) for the Year	4,306,809	(282,235)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	2,384,285	2,486,818
Net Change in Non-Cash Operating Activities (Schedule E)	(3,004,737)	1,899,850
<b>Cash Provided by Operating Activities</b>	<b>3,686,357</b>	<b>4,104,433</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(8,568,483)	(898,387)
Proceeds on Disposal of Tangible Capital Assets	-	7,700
<b>Cash Used by Capital Activities</b>	<b>(8,568,483)</b>	<b>(890,687)</b>
<b>INVESTING ACTIVITIES</b>		
Proceeds on Disposal of Portfolio Investments	493,247	829,136
<b>Cash Provided by Investing Activities</b>	<b>493,247</b>	<b>829,136</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Long-Term Debt	(113,816)	(109,104)
<b>Cash Used by Financing Activities</b>	<b>(113,816)</b>	<b>(109,104)</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(4,502,695)</b>	<b>3,933,778</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>9,716,115</b>	<b>5,782,337</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>5,213,420</b>	<b>9,716,115</b>

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

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 14)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	11,993,165	12,114,890	11,960,816
<b>Total Property Tax Revenue</b>	<b>11,993,165</b>	<b>12,114,890</b>	<b>11,960,816</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	895	2,919
Provincial Government	-	5,180	14,687
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>6,075</b>	<b>17,606</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	-	1,663
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>-</b>	<b>1,663</b>
<b>Additions to Levy</b>			
Penalties	-	91,242	142,796
<b>Total Additions to Levy</b>	<b>-</b>	<b>91,242</b>	<b>142,796</b>
<b>Deletions from Levy</b>			
Cancellations	-	(40,187)	(29,308)
Other Deletions	-	3,481	(8,580)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(36,706)</b>	<b>(37,888)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>11,993,165</b>	<b>12,175,501</b>	<b>12,084,993</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	13,786,135	13,476,939	13,731,626
Other Ministry Grants	443,198	526,930	663,289
<b>Total Ministry Grants</b>	<b>14,229,333</b>	<b>14,003,869</b>	<b>14,394,915</b>
Other Provincial Grants	-	-	965,235
Federal Grants	50,000	224,607	280,936
Grants from Others	15,527,041	15,688,204	17,608,096
<b>Total Operating Grants</b>	<b>29,806,374</b>	<b>29,916,680</b>	<b>33,249,182</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	11,344,000	2,838,497	1,300,000
Other Capital Grants	-	5,048,882	-
<b>Total Capital Grants</b>	<b>11,344,000</b>	<b>7,887,379</b>	<b>1,300,000</b>
<b>Total Grants</b>	<b>41,150,374</b>	<b>37,804,059</b>	<b>34,549,182</b>
<b>Tuition and Related Fees Revenue</b>			
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	54,852	150,289	74,048
Individuals and Other	-	-	10,609
<b>Total Tuition and Related Fees Revenue</b>	<b>54,852</b>	<b>150,289</b>	<b>84,657</b>

**Lloydminster School Division No. 99**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>School Generated Funds Revenue</b>	(Note 14)		
<b>Curricular</b>			
Student Fees	180,000	82,375	37,906
<b>Total Curricular Fees</b>	<b>180,000</b>	<b>82,375</b>	<b>37,906</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - GST	140,000	120,887	50,158
Commercial Sales - Non-GST	-	15,450	7,373
Fundraising	100,000	50,548	40,035
Grants and Partnerships	-	-	100
Students Fees	200,000	154,761	44,878
Other	380,000	190,561	78,421
<b>Total Non-Curricular Fees</b>	<b>820,000</b>	<b>532,207</b>	<b>220,965</b>
<b>Total School Generated Funds Revenue</b>	<b>1,000,000</b>	<b>614,582</b>	<b>258,871</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	206,702	208,070	201,060
Other Grants	50,000	50,000	50,000
<b>Total Operating Grants</b>	<b>256,702</b>	<b>258,070</b>	<b>251,060</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	100,000	73,495	41,950
<b>Total Fees and Other Revenue</b>	<b>100,000</b>	<b>73,495</b>	<b>41,950</b>
<b>Total Complementary Services Revenue</b>	<b>356,702</b>	<b>331,565</b>	<b>293,010</b>
<b>External Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Other Ministry Grants	79,468	297,350	80,736
<b>Total Operating Grants</b>	<b>79,468</b>	<b>297,350</b>	<b>80,736</b>
<b>Fees and Other Revenue</b>			
Other Revenue	115,000	124,280	86,832
<b>Total Fees and Other Revenue</b>	<b>115,000</b>	<b>124,280</b>	<b>86,832</b>
<b>Total External Services Revenue</b>	<b>194,468</b>	<b>421,630</b>	<b>167,568</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	455,500	235,697	217,624
Sales & Rentals	59,500	30,197	35,897
Investments	152,000	104,782	71,102
Gain on Disposal of Capital Assets	-	-	700
<b>Total Other Revenue</b>	<b>667,000</b>	<b>370,676</b>	<b>325,323</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>55,416,561</b>	<b>51,868,302</b>	<b>47,763,604</b>

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Governance Expense</b>	(Note 14)		(Restated - Note 2 (j))
Board Members Expense	95,100	87,380	72,297
Professional Development - Board Members	25,000	10,846	102
Elections	-	-	33,402
Other Governance Expenses	97,900	143,780	116,666
<b>Total Governance Expense</b>	<b>218,000</b>	<b>242,006</b>	<b>222,467</b>
<b>Administration Expense</b>			
Salaries	1,540,943	1,533,099	1,542,342
Benefits	192,614	307,290	188,231
Supplies & Services	181,400	176,077	156,338
Non-Capital Furniture & Equipment	33,600	24,831	34,595
Building Operating Expenses	40,750	53,416	42,153
Communications	25,000	18,912	18,550
Travel	35,000	16,371	1,032
Professional Development	34,000	8,497	4,587
Amortization of Tangible Capital Assets	228,900	231,610	227,703
Amortization of Tangible Capital Assets ARO	-	245	245
<b>Total Administration Expense</b>	<b>2,312,207</b>	<b>2,370,348</b>	<b>2,215,776</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	24,041,766	24,136,851	24,199,225
Instructional (Teacher Contract) Benefits	1,373,199	1,353,021	1,282,974
Program Support (Non-Teacher Contract) Salaries	6,366,916	6,655,891	6,712,757
Program Support (Non-Teacher Contract) Benefits	991,910	972,238	982,457
Instructional Aids	610,573	518,056	568,345
Supplies & Services	910,250	802,253	817,845
Non-Capital Furniture & Equipment	262,167	262,507	639,094
Communications	220,700	217,638	216,774
Travel	20,500	13,569	7,973
Professional Development	141,943	111,245	79,170
Student Related Expense	59,240	67,761	31,147
Amortization of Tangible Capital Assets	2,014,100	1,987,017	2,059,961
Amortization of Tangible Capital Assets ARO	-	11,134	11,134
<b>Total Instruction Expense</b>	<b>37,013,264</b>	<b>37,109,181</b>	<b>37,608,856</b>

**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 14)		(Restated - Note 2 (j))
Salaries	2,307,407	2,115,287	2,384,664
Benefits	356,405	313,316	349,317
Supplies & Services	550	726	616
Non-Capital Furniture & Equipment	16,500	22,695	30,903
Building Operating Expenses	2,145,160	2,637,166	3,296,197
Communications	3,500	3,174	3,026
Travel	33,200	39,029	32,522
Professional Development	5,000	12,049	5,904
Amortization of Tangible Capital Assets	50,700	45,979	51,465
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>4,918,422</b>	<b>5,189,421</b>	<b>6,154,614</b>
<b>Student Transportation Expense</b>			
Salaries	524,429	513,552	456,372
Benefits	77,383	70,312	66,168
Supplies & Services	162,725	179,982	118,439
Non-Capital Furniture & Equipment	163,000	263,629	138,967
Travel	2,500	1,926	1,934
Professional Development	8,000	2,640	314
Contracted Transportation	64,050	104,467	71,019
Amortization of Tangible Capital Assets	110,100	108,299	125,593
<b>Total Student Transportation Expense</b>	<b>1,112,187</b>	<b>1,244,807</b>	<b>978,806</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	5,000	-	-
<b>Total Tuition and Related Fees Expense</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>School Generated Funds Expense</b>			
Cost of Sales	75,000	123,822	57,850
School Fund Expenses	925,000	463,515	153,256
<b>Total School Generated Funds Expense</b>	<b>1,000,000</b>	<b>587,337</b>	<b>211,106</b>



**Lloydminster School Division No. 99**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2022**

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 14)		(Restated - Note 2 (j))
Instructional (Teacher Contract) Salaries & Benefits	204,461	148,311	153,529
Program Support (Non-Teacher Contract) Salaries & Benefits	108,996	99,320	124,506
Student Related Expenses	31,221	25,743	55,045
<b>Total Complementary Services Expense</b>	<b>344,678</b>	<b>273,374</b>	<b>333,080</b>
<b>External Service Expense</b>			
Grant Transfers	79,468	247,987	78,468
Instructional (Teacher Contract) Salaries & Benefits	-	46,732	-
Program Support (Non-Teacher Contract) Salaries & Benefits	75,196	73,964	71,696
Supplies & Services	68,000	87,459	63,185
Travel	-	598	-
<b>Total External Services Expense</b>	<b>222,664</b>	<b>456,740</b>	<b>213,349</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	46,000	20,382	25,417
Interest on Capital Loans	66,318	66,239	70,951
<b>Total Interest and Bank Charges</b>	<b>112,318</b>	<b>86,621</b>	<b>96,368</b>
Loss on Disposal of Tangible Capital Assets	-	-	11,417
Provision for Uncollectable Accounts	-	1,658	-
<b>Total Other Expense</b>	<b>112,318</b>	<b>88,279</b>	<b>107,785</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>47,258,740</b>	<b>47,561,493</b>	<b>48,045,839</b>

**Lloydminster School Division No. 99**  
**Schedule C - Supplementary Details of Tangible Capital Assets**  
**for the year ended August 31, 2022**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and Audio Visual	Computer	Assets Under		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Equipment	Software	Construction	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(Restated - Note 2 (j))													
<b>Tangible Capital Assets - at Cost</b>													
Opening Balance as of September 1	2,282,580	2,373,604	73,983,761	3,257,707	637,450	2,408,439	509,262	2,582,892	1,412,831	420,555	642,871	90,511,952	90,090,598
Additions/Purchases	-	-	-	-	-	32,791	-	-	146,573	-	8,389,119	8,568,483	898,387
Disposals	-	-	-	-	-	-	-	(260,647)	(353,660)	-	-	(614,307)	(477,033)
<b>Closing Balance as of August 31</b>	<b>2,282,580</b>	<b>2,373,604</b>	<b>73,983,761</b>	<b>3,257,707</b>	<b>637,450</b>	<b>2,441,230</b>	<b>509,262</b>	<b>2,322,245</b>	<b>1,205,744</b>	<b>420,555</b>	<b>9,031,990</b>	<b>98,466,128</b>	<b>90,511,952</b>
<b>Tangible Capital Assets - Amortization</b>													
Opening Balance as of September 1	-	1,221,926	38,616,645	1,877,199	492,241	1,848,107	401,271	1,792,567	917,038	393,353	-	47,560,347	45,542,862
Amortization of the Period	-	91,768	1,513,448	137,867	11,379	98,129	31,119	232,224	241,149	27,202	-	2,384,285	2,476,101
Disposals	-	-	-	-	-	-	-	(260,647)	(353,660)	-	-	(614,307)	(458,616)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,313,694</b>	<b>40,130,093</b>	<b>2,015,066</b>	<b>503,620</b>	<b>1,946,236</b>	<b>432,390</b>	<b>1,764,144</b>	<b>804,527</b>	<b>420,555</b>	<b>N/A</b>	<b>49,330,325</b>	<b>47,560,347</b>
<b>Net Book Value</b>													
Opening Balance as of September 1	2,282,580	1,151,678	35,367,116	1,380,508	145,209	560,332	107,991	790,325	495,793	27,202	642,871	42,951,605	44,547,736
Closing Balance as of August 31	2,282,580	1,059,910	33,853,668	1,242,641	133,830	494,994	76,872	558,101	401,217	-	9,031,990	49,135,803	42,951,605
<b>Change in Net Book Value</b>	<b>-</b>	<b>(91,768)</b>	<b>(1,513,448)</b>	<b>(137,867)</b>	<b>(11,379)</b>	<b>(65,338)</b>	<b>(31,119)</b>	<b>(232,224)</b>	<b>(94,576)</b>	<b>(27,202)</b>	<b>8,389,119</b>	<b>6,184,198</b>	<b>(1,596,131)</b>
<b>Disposals</b>													
Historical Cost	-	-	-	-	-	-	-	260,647	353,660	-	-	614,307	477,033
Accumulated Amortization	-	-	-	-	-	-	-	260,647	353,660	-	-	614,307	458,616
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,417</b>
Price of Sale	-	-	-	-	-	-	-	-	-	-	-	-	7,700
<b>Gain (Loss) on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,717)</b>

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$6,253,810 (2021 - \$7,043,440)

**Lloydminster School Division No. 99**  
**Schedule D: Non-Cash Items Included in Surplus / Deficit**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2 (j))
Amortization of Tangible Capital Assets (Schedule C)	2,384,285	2,476,101
Loss on Disposal of Tangible Capital Assets (Schedule C)	-	10,717
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>2,384,285</b>	<b>2,486,818</b>

**Lloydminster School Division No. 99**  
**Schedule E: Net Change in Non-Cash Operating Activities**  
**for the year ended August 31, 2022**

	2022	2021
	\$	\$
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(4,379,998)	1,054,127
Increase (Decrease) in Accounts Payable and Accrued Liabilities	3,822,425	(1,501,388)
Increase in Liability for Employee Future Benefits	15,600	47,400
(Decrease) Increase in Deferred Revenue	(2,471,186)	2,372,988
Decrease in Inventory of Supplies Held for Consumption	6,115	15,723
Decrease (Increase) in Prepaid Expenses	2,307	(89,000)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(3,004,737)</b>	<b>1,899,850</b>

**Lloydminster School Division No. 99**  
**Schedule F: Detail of Designated Assets**  
**for the year ended August 31, 2022**

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$ (Note 13)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Parkland Proceeds	91,934	1,698	-	93,632
Federal Air Quality Funding - Alberta	-	22,441	-	22,441
<b>Total Contractual Agreements</b>	<b>91,934</b>	<b>24,139</b>	<b>-</b>	<b>116,073</b>
<b>Jointly Administered Funds</b>				
School generated funds	639,892	29,800	-	669,692
Lloydminster Community Track	64,000	8,000	-	72,000
<b>Total Jointly Administered Funds</b>	<b>703,892</b>	<b>37,800</b>	<b>-</b>	<b>741,692</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	657,129	-	501,740	155,389
PMR maintenance project allocations	418,198	445,655	418,198	445,655
Education Emergency Pandemic Support program allocation	293,000	-	293,000	-
KidsFirst program allocation	80,736	82,350	80,736	82,350
Mental Health First Aid Training Grant	8,050	-	8,050	-
<b>Total Ministry of Education</b>	<b>1,457,113</b>	<b>528,005</b>	<b>1,301,724</b>	<b>683,394</b>
<b>Total</b>	<b>2,252,939</b>	<b>589,944</b>	<b>1,301,724</b>	<b>1,541,159</b>
<b>Internal Sources</b>				
<b>Board governance</b>				
Board Strategies Fund	171,500	-	64,136	107,364
<b>Total Board governance</b>	<b>171,500</b>	<b>-</b>	<b>64,136</b>	<b>107,364</b>
<b>Facilities</b>				
Future Facilities Upgrades	2,167,282	-	-	2,167,282
<b>Total facilities</b>	<b>2,167,282</b>	<b>-</b>	<b>-</b>	<b>2,167,282</b>
<b>Information technology</b>				
Technology Evergreening	1,116	168,300	-	169,416
<b>Total information technology</b>	<b>1,116</b>	<b>168,300</b>	<b>-</b>	<b>169,416</b>
<b>Other</b>				
Support Staff Supplemental Employment Benefit	5,975	-	5,975	-
<b>Total Other</b>	<b>5,975</b>	<b>-</b>	<b>5,975</b>	<b>-</b>
<b>Transporation</b>				
Future School Bus Purchase	-	17,000	-	17,000
Maintenance Vehicle	5,000	5,000	-	10,000
<b>Total transportation</b>	<b>5,000</b>	<b>22,000</b>	<b>-</b>	<b>27,000</b>
<b>Total</b>	<b>2,350,873</b>	<b>190,300</b>	<b>70,111</b>	<b>2,471,062</b>
<b>Total Designated Assets</b>	<b>4,603,812</b>	<b>780,244</b>	<b>1,371,835</b>	<b>4,012,221</b>

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

As at August 31, 2022

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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**

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

**a) Basis of Accounting**

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

**b) Trust Funds**

Trust funds are properties assigned to the school division (trustee) under a trust agreement or statute to be administered for the benefit of the trust beneficiaries. As 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 \$706,700 (2021 - \$691,100) because actual experience may differ significantly from actuarial estimations.
- property taxation revenue of \$12,175,501 (2021 - \$12,084,993) because final tax assessments may differ from initial estimates.
- useful lives of capital assets and related accumulated amortization of \$49,330,325 (2021 - \$47,560,347) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$637,450 (2021 - \$637,450) because actual expenses may differ significantly from valuation estimates.

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

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

**d) Financial Instruments**

Financial instruments are any contracts that give rise to financial assets of one entity and financial liabilities or equity instruments of another entity. A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The school division recognizes a financial instrument when it becomes a party to the contractual provisions of a financial instrument. The financial assets and financial liabilities portray these rights and obligations in the financial statements. Financial instruments of the school division include cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities 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 and capital grants earned but not received at the end of the fiscal year, provided reasonable estimates of the amounts can be made. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

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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

\*Buildings that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 20 years.

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

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

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

**g) Liabilities**

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

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

**Asset Retirement Obligation (ARO)** consists of various school division building assets that contain asbestos. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

**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.

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

**i) Government Transfers (Grants)**

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

**ii) Property Taxation**

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

Beginning on January 1, 2022, the school division and the City of Lloydminster entered into an agreement where the City will pay 1/12<sup>th</sup> of the tax levy amount to the school division each month. The City takes on all of the risk related to the collection of the tax levy, therefore the division records the tax payment received as income when it becomes due each month.

**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.

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**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.

**j) Accounting Changes**

**Modified Retroactive adjustment of opening accumulated surplus with restatement of prior period comparatives**

During the year, the school division implemented a new accounting policy with respect to its Asset Retirement Obligation (ARO) associated with tangible capital assets to conform to the new Public Sector Accounting standard for ARO (PS 3280). The Obligation has been accounted for using the modified retroactive application with restatement of prior period comparative amounts. The change in accounting policy has impacted the school division's financial statements as follows:

	Previously Stated August 31, 2021	Increase (Decrease)	Restated August 31, 2021
Tangible Capital Assets	\$42,806,396	\$145,209	\$42,951,605
Accounts Payable and Accrued Liabilities	2,078,902	637,450	2,716,352
Amortization of Tangible Capital Assets	2,464,722	11,379	2,476,101
Accumulated Surplus	46,969,707	(492,241)	46,477,466

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2022	2021
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Term deposits	\$ 33,031	\$ 536,450
Equity common shares at Credit Union and Coop	86,523	76,351
<b>Total portfolio investments</b>	<b>\$ 119,554</b>	<b>\$ 612,801</b>

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

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2022 Actual	2021 Actual
						(Restated - Note 2(j))
Governance	\$ 87,380	\$ 154,626	\$ -	\$ -	\$ 242,006	\$ 222,467
Administration	1,840,389	298,104	-	231,855	2,370,348	2,215,776
Instruction	33,118,001	1,993,029	-	1,998,151	37,109,181	37,608,856
Plant Operation & Maintenance	2,428,603	2,714,839	-	45,979	5,189,421	6,154,614
Student Transportation	583,864	552,644	-	108,299	1,244,807	978,806
School Generated Funds	-	587,337	-	-	587,337	211,106
Complementary Services	247,631	25,743	-	-	273,374	333,080
External Services	120,696	336,044	-	-	456,740	213,349
Other	-	1,658	86,621	-	88,279	107,785
<b>TOTAL</b>	<b>\$ 38,426,564</b>	<b>\$ 6,664,024</b>	<b>\$ 86,621</b>	<b>\$ 2,384,284</b>	<b>\$ 47,561,493</b>	<b>\$ 48,045,839</b>

**5. EMPLOYEE FUTURE BENEFITS**

The school division provides certain post-employment, compensated absence and termination benefits to its employees. These benefits include accumulating non-vested sick leave, severance benefits, retirement gratuity, and accumulating vacation banks. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position. HUB International Limited, a firm of consulting actuaries, performed an actuarial valuation as at March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

	2022	2021
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.01%	1.97%
Inflation and productivity rate - Teachers (excluding merit and promotion) (per annum)	2.50%	2.50%
Inflation and productivity rate - Non-Teachers (excluding merit and promotion) (per annum)	3.00%	3.00%
Expected average remaining service life (years)	15	15

Liability for Employee Future Benefits	2022	2021
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 523,700</b>	<b>\$ 699,100</b>
Current period service cost	47,500	63,100
Interest cost	10,900	11,500
Benefit payments	(32,900)	(31,800)
Actuarial gains	(102,500)	(218,200)
<b>Accrued Benefit Obligation - end of year</b>	<b>446,700</b>	<b>523,700</b>
Unamortized net actuarial gains	260,000	167,400
<b>Liability for Employee Future Benefits</b>	<b>\$ 706,700</b>	<b>\$ 691,100</b>

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<b>Employee Future Benefits Expense</b>	<b>2022</b>	<b>2021</b>
Current period service cost	\$ 47,500	\$ 63,100
Amortization of net actuarial (gain) loss	(9,900)	4,600
<b>Benefit cost</b>	<b>37,600</b>	<b>67,700</b>
Interest cost	10,900	11,500
<b>Total Employee Future Benefits Expense</b>	<b>\$ 48,500</b>	<b>\$ 79,200</b>

**6. PENSION PLANS**

**Multi-Employer Defined Benefit Plans**

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

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

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

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

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

	<b>2022</b>			<b>2021</b>
	<b>STRP</b>	<b>ATRF</b>	<b>TOTAL</b>	<b>TOTAL</b>
Number of active School Division members	278	60	338	350
Member contribution rate (percentage of salary)	9.50% / 11.70%	9.76% / 13.94%	9.50% / 13.94%	9.50% / 13.94%
Member contributions for the year	\$ 1,951,009	\$ 507,145	\$ 2,458,154	\$ 2,524,472

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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:

	<b>2022</b>	<b>2021</b>
Number of active School Division members	1	1
Member contribution rate (percentage of salary)	9.00%	9.00%
School Division contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	\$ 15,409	\$ 14,793
School Division contributions for the year	\$ 15,409	\$ 14,793
Actuarial extrapolation date	<b>Dec-31-2021</b>	<b>Dec-31-2020</b>
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

**Defined Contribution Plans**

The Manulife Pension Plan is funded by the school division making payments to match the required contributions made by employees for current services. Pension benefits are based on accumulated contributions and investment earnings. Under the defined contribution plan, the school division's obligations are limited to its contributions.

Details of the Manulife Pension Plan are as follows:

	<b>2022</b>	<b>2021</b>
Number of active School Division members	206	198
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	\$ 487,627	\$ 431,341
School Division contributions for the year	\$ 475,482	\$ 418,751

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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:

	<b>2022</b>			<b>2021</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 1,003,460	\$ -	\$ 1,003,460	\$ -	\$ -	\$ -
Provincial Grants Receivable	3,244,076	-	3,244,076	89,662	-	89,662
Other Receivables	414,828	-	414,828	192,704	-	192,704
<b>Total Accounts Receivable</b>	<b>\$ 4,662,364</b>	<b>\$ -</b>	<b>\$ 4,662,364</b>	<b>\$ 282,366</b>	<b>\$ -</b>	<b>\$ 282,366</b>

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	<b>2022</b>	<b>2021</b>
		(Restated - Note 2(j))
Accrued Salaries and Benefits	\$ 193,780	\$ 13,212
Supplier Payments	5,707,547	2,065,690
Liability for Asset Retirement Obligation	637,450	637,450
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 6,538,777</b>	<b>\$ 2,716,352</b>

The school division recognized an estimated liability for asset retirement obligation of \$637,450 (2021 - \$637,450) for the removal and disposal of asbestos. The nature of the liability is related to asbestos containing materials within a number of the school divisions facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school divisions buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

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**9. LONG-TERM DEBT**

Details of long-term debt are as follows:

	2022	2021
Capital Loan:		
Monthly payments of principal and interest combined of \$15,005, interest rate of 4.20%, due on the 28th day of each month through January 2033 (BMO - College Park School Construction)	\$ 1,517,474	\$ 1,631,290
<b>Total Long-Term Debt</b>	<b>\$ 1,517,474</b>	<b>\$ 1,631,290</b>

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

	Capital Loan	Total
2023	\$ 119,080	\$ 119,080
2024	123,686	123,686
2025	128,982	128,982
2026	134,504	134,504
2027	140,264	140,264
Thereafter	870,958	870,958
<b>Total future principal repayments</b>	<b>\$ 1,517,474</b>	<b>\$ 1,517,474</b>

**Principal and interest payments on the long-term debt are as follows:**

	Capital Loan	2022	2021
Principal	\$ 113,816	\$ 113,816	\$ 109,104
Interest	66,239	66,239	70,951
<b>Total</b>	<b>\$ 180,055</b>	<b>\$ 180,055</b>	<b>\$ 180,055</b>

**10. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
<b>Non-Capital deferred revenue:</b>				
Property Taxes	\$ 2,455,293	\$ -	\$ 2,455,293	\$ -
Junior Kindergarten Deposits	-	100	-	100
Hockey Academy Deposits	50,987	22,200	50,987	22,200
Sports Academy Deposits	21,300	13,200	21,300	13,200
Art Academy Deposits	-	9,894	-	9,894
International Student Tuition Fees	-	11,000	-	11,000
<b>Total Deferred Revenue</b>	<b>\$ 2,527,580</b>	<b>\$ 56,394</b>	<b>\$ 2,527,580</b>	<b>\$ 56,394</b>

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**11. COMPLEMENTARY SERVICES**

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

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

<b>Summary of Complementary Services Revenues and Expenses, by Program</b>	<b>Pre-K Programs</b>	<b>School Nutrition</b>	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>				
Operating Grants	\$ 208,070	\$ 50,000	\$ 258,070	\$ 251,060
Fees and Other Revenues	73,495	-	73,495	41,950
<b>Total Revenues</b>	<b>281,565</b>	<b>50,000</b>	<b>331,565</b>	<b>293,010</b>
<b>Expenses:</b>				
Salaries & Benefits	247,631	-	247,631	278,035
Student Related Expenses	5,773	19,970	25,743	55,045
<b>Total Expenses</b>	<b>253,404</b>	<b>19,970</b>	<b>273,374</b>	<b>333,080</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 28,161</b>	<b>\$ 30,030</b>	<b>\$ 58,191</b>	<b>\$ (40,070)</b>

**12. EXTERNAL SERVICES**

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

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Cafeteria</b>	<b>KidsFirst</b>	<b>Early Childhood Intervention Programs</b>	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>					
Operating Grants	\$ -	\$ 82,350	\$ 215,000	\$ 297,350	\$ 80,736
Fees and Other Revenues	124,280	-	-	124,280	86,832
<b>Total Revenues</b>	<b>124,280</b>	<b>82,350</b>	<b>215,000</b>	<b>421,630</b>	<b>167,568</b>
<b>Expenses:</b>					
Grant Transfers	-	79,737	168,250	247,987	78,468
Salaries & Benefits	73,964	-	46,732	120,696	71,696
Supplies and Services	87,459	-	-	87,459	63,185
Travel	-	-	598	598	-
<b>Total Expenses</b>	<b>161,423</b>	<b>79,737</b>	<b>215,580</b>	<b>456,740</b>	<b>213,349</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (37,143)</b>	<b>\$ 2,613</b>	<b>\$ (580)</b>	<b>\$ (35,110)</b>	<b>\$ (45,781)</b>



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**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 and 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:

	August 31, 2021	Additions during the year	Reductions during the year	August 31, 2022
(Restated - Note 2(j))				
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 42,951,605	\$ 7,954,176	\$ 1,769,978	\$ 49,135,803
Less: Liability for Asset Retirement Obligation	(637,450)	-	-	(637,450)
Less: Debt owing on Tangible Capital Assets	(1,631,290)	-	(113,816)	(1,517,474)
	<b>40,682,865</b>	<b>7,954,176</b>	<b>1,656,162</b>	<b>46,980,879</b>
<b>Designated Assets (Schedule F)</b>	<b>4,603,812</b>	<b>780,244</b>	<b>1,371,835</b>	<b>4,012,221</b>
<b>Unrestricted Surplus (Deficit)</b>	<b>1,190,789</b>	<b>-</b>	<b>1,399,614</b>	<b>(208,825)</b>
<b>Total Accumulated Surplus</b>	<b>\$ 46,477,466</b>	<b>\$ 8,734,420</b>	<b>\$ 4,427,611</b>	<b>\$ 50,784,275</b>

**14. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on May 26, 2021 and the Minister of Education on August 27, 2021.

**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:

	2022				Total 2022	Total 2021
	<u>Craig</u>	<u>Hawkins</u>	<u>Tildesley</u>	<u>Other</u>		
Cash and short-term investments	\$ 61,360	\$ 51,898	\$ 46,964	\$ 218,725	\$ 378,947	\$ 407,843
Portfolio investments	-	-	-	34,674	34,674	34,583
<b>Total Assets</b>	<b>61,360</b>	<b>51,898</b>	<b>46,964</b>	<b>253,399</b>	<b>413,621</b>	<b>442,426</b>
<b>Revenues</b>						
Contributions and donations	-	-	-	5,000	5,000	7,909
Interest on investments	799	676	612	5,208	7,295	5,202
	799	676	612	10,208	12,295	13,111
<b>Expenses</b>						
Awards to Students	4,000	1,500	1,000	34,600	41,100	33,180
	4,000	1,500	1,000	34,600	41,100	33,180
Deficiency of Revenues over Expenses	(3,201)	(824)	(388)	(24,392)	(28,805)	(20,069)
Trust Fund Balance, Beginning of Year	64,561	52,722	47,352	277,791	442,426	462,495
<b>Trust Fund Balance, End of Year</b>	<b>\$ 61,360</b>	<b>\$ 51,898</b>	<b>\$ 46,964</b>	<b>\$ 253,399</b>	<b>\$ 413,621</b>	<b>\$ 442,426</b>

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**16. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- Agreement with Major Project Management Ltd. to provide Project Management Services to the school division over 3-years for the design and construction of an addition on the Lloydminster Comprehensive High School. Over the next 2 years the school division will pay \$87,789 in costs for this service.
- Agreement with The Workun Garrick Partnership Architecture and Interior Design Inc. to serve as Prime Consultant to the school division over 3-years for the design and construction of an addition on the Lloydminster Comprehensive High School. Over the next 2-years the school division will pay \$261,814 in costs for this service.
- Construction contract with Quorex Construction Services Ltd. to serve as the General Contractor for the construction of an addition and renovation at the Lloydminster Comprehensive High School. Over the next 2-years the school division will pay \$18,734,972
- Lease agreements for the provision of Multi-Function Printers at all schools and school division office.

Operating lease obligations of the school division are as follows:

	Operating Leases	
	Copier Leases	Total Operating
<b>Future minimum lease payments:</b>		
2023	\$ 81,292	\$ 81,292
<b>Total Lease Obligations</b>	<b>\$ 81,292</b>	<b>\$ 81,292</b>

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**17. RISK MANAGEMENT**

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

**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, 2022 was:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 3,244,076	\$ 3,244,076	\$ -	\$ -	\$ -
Other Receivables	24,560	17,304	-	348	6,908
<b>Net Receivables</b>	<b>\$ 3,268,636</b>	<b>\$ 3,261,380</b>	<b>\$ -</b>	<b>\$ 348</b>	<b>\$ 6,908</b>

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

**ii) Liquidity Risk**

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

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

August 31, 2022					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 6,538,777	\$ 5,093,260	\$ -	\$ 808,067	\$ 637,450
Long-term debt	1,517,474	59,155	59,925	527,436	870,958
<b>Total</b>	<b>\$ 8,056,251</b>	<b>\$ 5,152,415</b>	<b>\$ 59,925</b>	<b>\$1,335,503</b>	<b>\$ 1,508,408</b>

**iii) Market Risk**

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

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The school

division's interest rate exposure relates to cash and cash equivalents and portfolio investments.

The school division also has an authorized bank line of credit of \$2,600,000 with interest payable monthly at the bank's prime rate. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of August 31, 2022.

The school division minimizes these risks by:

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

## **18. COVID-19 PANDEMIC**

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