

Lloydminster Roman Catholic Separate School Division #89

Annual Report

2023-24



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School Division Contact Information

Lloydminster Roman Catholic Separate School Division #89

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Letter of Transmittal

Honourable Everett Hindley
Minister of Education

Dear Minister Hindley:

The Board of Education of Lloydminster Roman Catholic Separate School Division #89 is pleased to provide you and the residents of the school division with the 2023-24 annual report. This report presents an overview of Lloydminster Roman Catholic Separate School Division #89 School Division's goals, activities and results for the fiscal year September 1, 2023 to August 31, 2024. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,

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

Mrs. Paula Scott

Introduction

This annual report provides information about Lloydminster Roman Catholic Separate School Division #89 for its 2023-24 fiscal year, its governance structures, students, staff, partnerships, strategic activity and progress, infrastructure, and finances. In addition to describing the school division's goals, activities and performance, the report details how the division implemented the provincial education plan in relation to its school division plan and the progress that has been made toward achieving the provincial level targets.

Governance

The Board of Education

The Lloydminster Roman Catholic Separate School Division #89 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. Each elected Trustee is collectively responsible for representing and serving the school division as a whole. There are no sub-divisions with identified Trustees.

The current Board was elected on November 9, 2020, to serve a four-year term. Board of Education members as of August 31, 2024 are:

Paula Scott, Board Chair
Michelle Rusteika, Board Vice-Chair
Andrea Zerr
Calvin Fendelet
Kate Carnell
Laurie Makichuk
Winson Avara

School Community Councils

The Board of Education has established a School Community Council (SCC) for each of the six schools in Lloydminster Catholic School Division (LCSD). All SCCs in LCSD are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. All LCSD SCCs retained steady membership throughout 2023-24. The six LCSD SCCs have active members and followed election procedures for executive positions of Chair, Vice-Chair, and Secretary. The LCSD Board actively participates through volunteering and promotion of parent engagement. Meetings are conducted in a variety of formats including face-to-face and virtual, allowing for parent participation in a manner that best meets that SCC's parent needs. The Board shares an SCC promotional video yearly and promotes SCCs through school welcome events, posters, newsletters, website, and social media.

The Education Regulations, 2019, require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. The SCCs participated in a community engagement in-person meeting, in April 2024, with the division Community Education Coordinator and senior administrators and community organization presentations. There was a presentation from Cenovus Cares program to share how they can utilize employee volunteers to maximize fundraising dollars for their SCC projects, Mental Health in Schools presented on the supports for staff, students and families and the Public Library showcased parent and family learning opportunities that they host and can support in schools.

The regulations also require SCCs to work with school staff to develop an annual school level plan and to recommend that plan to the Board of Education. SCC annual plans are reviewed by the Deputy Director of Education prior to submission to the Board of Education. Each SCC's Annual Action Plan and Budget are in alignment with the School Division Strategic Plan for school improvement goals. SCCs are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, school staff, and other agencies involved in the learning and development of students. While the SCCs in LCSD continue to evolve, there are key elements consistently reviewed and encouraged, including focused attention on school-wide projects that:

- Recognize and honour parent skill and talent;
- Build and impact the development of a positive school ethos;
- Support school goals in aligning their projects with student success; and
- Promote family and community engagement.

Of utmost importance is the regular review of the organizational framework for each SCC to ensure an efficient and effective model that builds varied levels of engagement through active participation:

- Regular visible attendance at school events;
- Volunteerism;
- Planning and delivery of school-based services; and
- Acting in formal SCC Executive leadership positions.

Action plans include timelines which identify who is responsible for leading the planning for each goal. LCSD provides support through funding, information, and opportunities to meet with other SCCs and create joint projects. LCSD provided a total of \$12,000 to the six LCSD SCCs to fund their action plans and meet budget allocations. LCSD was also provided with additional funding from the Ministry of Education in Alberta regarding SCC development. This was made available to all SCCs through an additional \$500 grant per school. All SCCs received this amount for a total of \$2,500 additional dollars going to each LCSD SCCs, bringing the annual total to \$15,000 for SCCs.

LCSD and SCC examples of hosting community and family engagement include:

- Catch 22
- Classroom Grants
- Family Christmas Decorations
- Grade 7 Legacy Project
- Planter Making Night
- Family dance
- Rosary and Cross Gifts
- High School Welcome Back Event
- Bus Driver and Teacher Appreciation
- Faith Support-Bible tabs
- Playground enhancement
- Family Cookie Decorating at Christmas with the Saints.

- Kindness Wins Campaign.
- Fundraising
- Sponsored Reading Challenge
- Lunch Hour and After School Parent-Led Clubs
- STEAM Night
- Hot Family Lunches
- Paper Plane Event
- Long Term Playground Replacement Plan
- Spring Movie Night
- Grade 7 Farewells
- Grade 12 SCC Scholarships
- Carnaval cultural activities;

School Division Profile

School Division in Context

Lloydminster Roman Catholic Separate School Division #89 has continued to grow and expand educational services since its inception in 1959. The division is situated on the Saskatchewan-Alberta border with schools in both provinces. The school division is located on Treaty 6 territory. The following land acknowledgement has been developed by the school division: I (the speaker) would like to acknowledge we learn today on Treaty 6 land located within the ancestral and traditional territory of the Indigenous peoples of this area. This land has been and will continue to be home to the Cree and Metis people within the boundaries of Treaty 6. We also wish to acknowledge the traditional Knowledge Keepers and Elders who are still with us today and those who have gone before us.

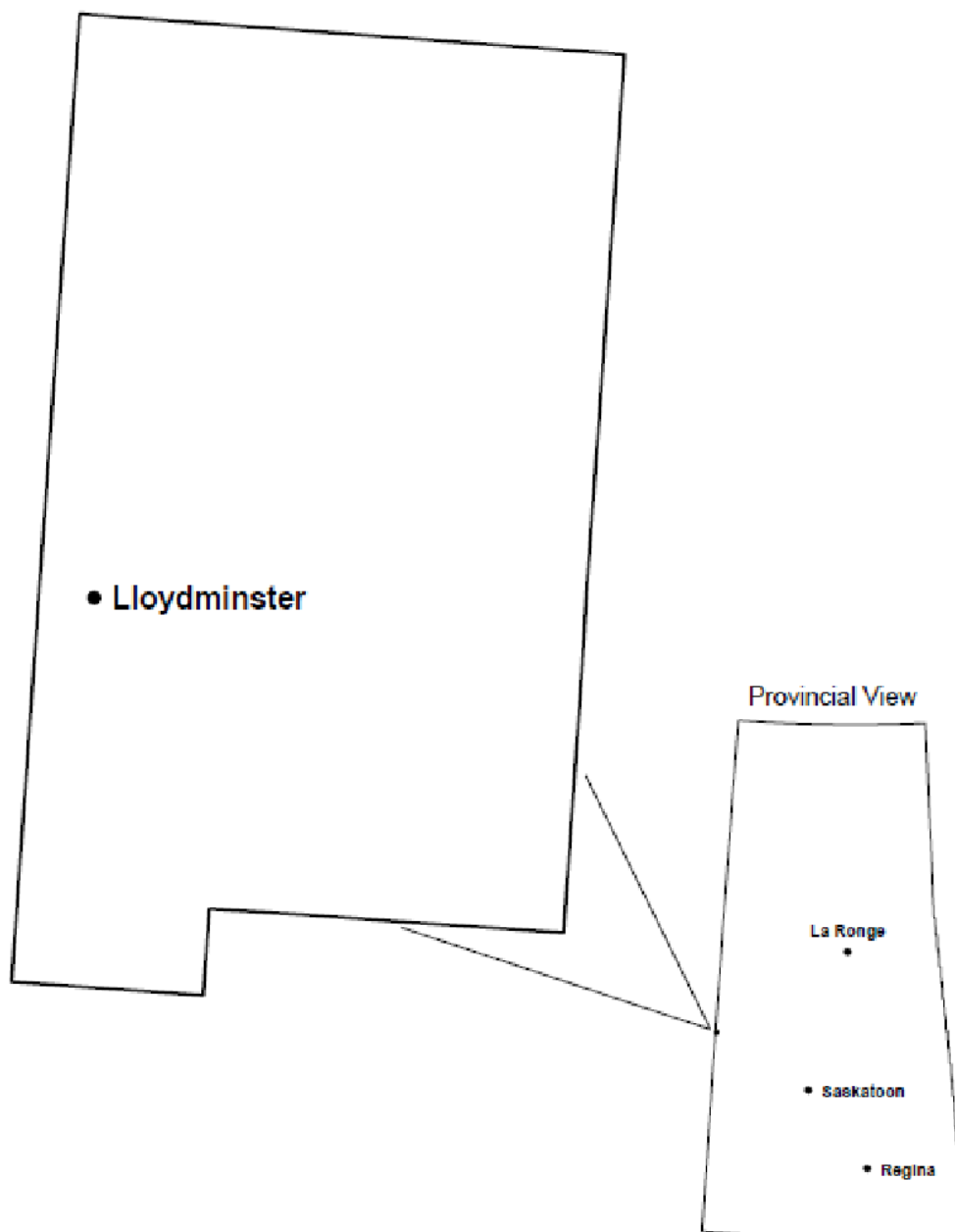
LCSD has grown since its inception to provide a range of academic programming within a Catholic Education mandate.

Enrolment growth has resulted in addition of new schools to meet the demand in the community for Catholic Education. In September 2021, construction commenced on the expansion of Holy Rosary High School. The expansion, which opened on February 1, 2023, allowed the accommodation of an additional 400 students.

Lloydminster Roman Catholic Separate School Division #89 celebrated the opening of its first school in 1961. Father Gorman Community School opened in 1977 to provide Catholic elementary programming for Saskatchewan students. In 1982, St. Joseph Elementary School opened to serve the city's southwest on the Alberta side. École St. Thomas opened as a Kindergarten to Grade 7 single-track French Immersion program in 1987 and the school community rejoiced in the growth of the program when a new school opened its doors in September 2013. In 2001, Holy Rosary High School moved to a new location and St. Mary's Elementary School began its first year.

The administrative offices for the school division are attached to the south end of Holy Rosary High School, with the Technology Warehouse and Services located on the east side of École St. Thomas. A Transportation Center was added in 2012 on the east side of Lloydminster. Mother Teresa Early Childhood Education Center was opened in September 2013 at the pre-existing site of École St. Thomas. The Synergy Vault opened in Lloydminster on October 27, 2017, as a partnership between the school division, Synergy Credit Union and the City of Lloydminster. A Student Services Centre was added in November 2021 to centralize supports for students and to serve as a meeting space for the division.

Lloydminster RCSSD No. 89



Division Philosophical Foundation

The Board believes in the importance of having a well-articulated philosophical foundation to guide its mission, vision, and values. These foundations reaffirm the mandate and service of Catholic Education and provide a framework which guides all operations and strategic planning for the school division.

LCSD will nurture the spiritual, intellectual, social, and physical development of each student in a faith-centered community.

LCSD is a vibrant community of teachers, students, and parents. As we evolve, our Board of Education continues to assess and reaffirm its purpose and mandate. We are proud of the academic achievement of our students from Prekindergarten to Grade 12. We are grateful for the active involvement of the Catholic Church through St. Anthony's Parish, and with our Faith Integration Team. This supports students, parents, and staff in faith development. We encourage the seeds of their faith to develop and grow throughout their lives.

Value	Value Statements
Academics	We strive for academic excellence for all students.
Catholic Faith	Catholic faith permeates all aspects of our students' education.
Communication	Open communication with our students, staff, and our faith community characterizes our interactions.
Family / Community	Students, parents, and staff work together as a team.
Honesty	Integrity and honesty guide our conduct.
Leadership	Strong leadership is characterized by innovation and excellence and promoted through continuous learning.
Love / Respect	We foster love and promote respect for human dignity and life.

Lloydminster Roman Catholic Separate School Division #89 Logo



"Where academics, faith, family and community meet" is derived from our mission statement. Faith is represented in both the cross and a decade of the Rosary; family is represented by the building, symbolizing both school and home; LCSD is inside a larger community, and we strive to be a center of learning where our faith permeates all that we do.

This philosophy is summarized in the commitment statement available on the division website:

"A commitment to faith and a tradition of academic excellence"

LCSD Board Priorities in 2023:

1. Our faith in Jesus, the Church, and each other enables us to nurture God's love for students, staff, and their families.
2. Investments in capital continue to lead us to innovation and academic success.
3. The success of our students academically, socially, physically, and spiritually defines us.
4. Our Board nurtures the mission and grows a relationship focused on developing leadership in our staff.

Demographics

Students

In 2023-24 LCSD experienced a healthy enrolment growth from 2022-23. We recognized a number of homeschool students return to in school classes. The subpopulations of self-identified First Nations, Métis, and Inuit students, as well as French Immersion students, continue to grow. The Board of Education and administration have experienced "pyramidal" student enrolment growth (Kindergarten enrolment numbers are higher than Grades graduating). We've been able to accommodate this growth into Holy Rosary High School with the expansion opening in February 2023.

Lloydminster RCSSD 89					
Grade	2019-20	2020-21	2021-22	2022-23	2023-24
Kindergarten	225	211	232	208	238
1	247	224	207	236	227
2	249	231	216	210	237
3	255	237	222	214	210
4	233	254	234	226	210
5	264	232	235	234	221
6	223	260	216	243	233
7	234	210	239	227	234
8	222	240	219	259	261
9	189	222	242	232	271
10	159	189	209	215	227
11	188	154	175	213	206
12	162	193	149	171	211
Total	2,850	2,857	2,795	2,888	2,986

PreK	73	72	73	72	53
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Subpopulation Enrolments	Grades	2019-20	2020-21	2021-22	2022-23	2023-24
Self-Identified First Nations, Métis, or Inuit	K to 3	96	90	102	102	119
	4 to 6	75	73	65	73	85
	7 to 9	54	62	68	78	93
	10 to 12	33	50	51	52	67
	Total	258	275	286	305	364
English as an Additional Language	1 to 3	74	63	52	41	41
	4 to 6	40	57	58	52	53
	7 to 9	28	25	23	29	29
	10 to 12	21	16	11	<10	<10
	Total	163	161	144	129	126
French Immersion	K to 3	295	282	285	317	340
	4 to 6	203	202	186	191	187
	7 to 9	140	149	155	147	160
	10 to 12	83	85	88	105	113
	Total	721	718	714	760	800

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, Métis or Inuit/Inuk.

Source: Ministry of Education, 2023

Staff

Job Category	FTEs
Classroom teachers	152.6
Principals, vice-principals	13.0
Other educational staff (positions that support educational programming) – e.g., educational psychologists, educational assistants, school community coordinators, speech language pathologists, resource centre staff, information technology staff, school clerical staff and other instructional employees	92.4
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	7.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	21.0
Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers	22.0
League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents	3.0
Total Full-Time Equivalent (FTE) Staff	311.7

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 Roman Catholic Separate School Division #89, 2024

Senior Management Team

The Director of Education, Nigel McCarthy, reports directly to the Board of Education. The following report to Nigel McCarthy:

- Deputy Director of Education: Glenda Kary
- Superintendent of Learning: Vince Orieux
- Chief Financial Officer: Melanie Stelmaschuk

Strategic Direction and Reporting

The Provincial Education Plan

The provincial education plan represents a commitment to Saskatchewan students and their families. The focus of the plan is to support students in learning what they need for their future, to ensure students feel safe and supported.

The plan focuses on the needs of all Prekindergarten to Grade 12 students. It reflects the diversity of the province and ensures the presence and voices of First Nations and Métis education organizations are heard and felt throughout, as part of the journey towards reconciliation in Saskatchewan.

Saskatchewan's education sector is foundational in contributing to the goals of Saskatchewan's *Growth Plan – The Next Decade of Growth 2020-2030* and securing a better quality of life for Saskatchewan people. The provincial education plan actions build resiliency in students and the foundational skills, knowledge and competencies they will need for their future. The actions support transitions and pathways through the Kindergarten to Grade 12 system toward participation in future learning, work, career, entrepreneurship and adult life.

Central to the plan are the student-centred goals of the education sector:

- I am learning what I need for my future.
- I feel safe and supported.
- I belong.
- I am valued.
- I can be myself.

Provincial Education Plan – Priority Actions

Four equally important priority actions are being undertaken in the plan. These actions will be assessed and updated over the course of the plan as the work progresses, so that the priorities continue to be responsive to the educational experiences and outcomes of Saskatchewan students.

>>Priority Actions			
Learning & Assessment	Indigenous Education	Mental Health & Well-Being	Student Transitions

- Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.
- Actualize the vision and goals of [*Inspiring Success: Prek-12 First Nations and Metis Education Policy Framework*](#).
- Enrich and enhance mental health and well-being capacity in students.
- Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

Provincial-Level Targets

The following are provincial-level targets. Progress toward these targets will measure the impact of the plan over time. For each of these targets, the aim will be to achieve equity in outcomes for Indigenous and non-Indigenous students and to see improvement for all students.

Over the life of the plan to 2030:

- Student attendance will improve annually.
- Overall graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.
- Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year.
- Student literacy and numeracy outcomes will increase year over year.
- All students will have an increased sense of connection and safety in schools.

Progress in 2023-24: Targets and Measures

The collection and analysis of data for local monitoring and reporting on student progress to support improvement efforts continues within the provincial education plan context. 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 realize the *Framework for the Provincial Education Plan 2020-2030* goals.

Target: Student attendance will improve annually.

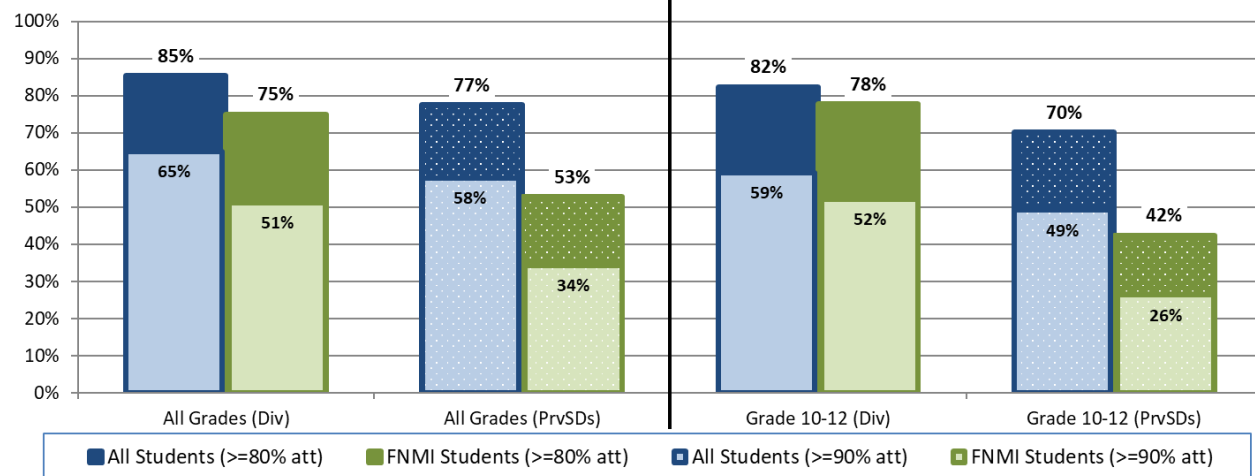
Measures:

- **The percentage of students with at least 80% attendance.**
- **The percentage of students with at least 90% attendance.**

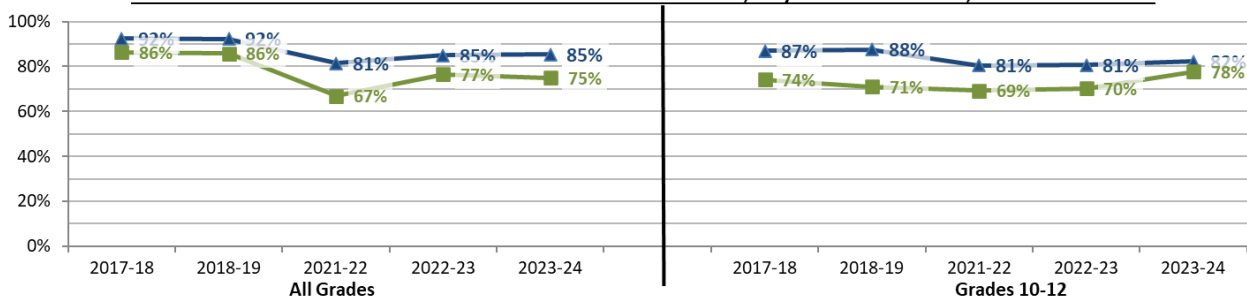
Attendance is an important indicator with a strong correlation to measures of student achievement. Students with at least 80% attendance are much more likely to achieve higher educational outcomes than students with lower than 80% attendance. In general, students with at least 90% attendance have even better educational outcomes.

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

**Percentage of Students With at Least 80% (and 90%) Attendance, Lloydminster RCSSD 89
and Provincial School Divisions, 2023-24**



Student Attendance - Pct of Students with at least 80% Attendance, Lloydminster RCSSD 89, 2017-18 to 2023-24



Notes: Percentages represent all attendance that occurred in the school division in the years reported. This includes all reported attendance for students attending the division during that year, whether or not they are currently enrolled in that division, but only includes attendance data while students were enrolled in the school division. Each percentage is a weighted average of the monthly percentages of students enrolled in the division with at least 80% and at least 90% attendance. Results for populations of fewer than ten have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk, however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2024

Analysis of Results – Attendance

Attendance data for the Lloydminster Catholic School Division (LCSD) indicates that 85% of all students had at least 80% attendance, with 75% of First Nations, Métis, and Inuit (FNMI) students also attending at least 80% of the time. Additionally, 65% of all students attended school 90% of the time, while 51% of FNMI students maintained a 90% attendance rate.

Attendance data for the Lloydminster Catholic School Division (LCSD) shows that 82% of all Grade 10-12 students had at least 80% attendance, with 78% of Grade 10-12 First Nations, Métis, and Inuit (FNMI) students also attending at least 80% of the time. Additionally, 59% of all Grade 10-12 students attended school 90% of the time, while 52% of Grade 10-12 FNMI students maintained a 90% attendance rate.

These results are consistent with previous years and demonstrates that LCSD continues to considerably outperform provincial averages in all categories. LCSD continues to strive towards achieving pre-pandemic attendance rates for all students.

Consistently high attendance rates can be attributed to high levels of student engagement, variety in course options, student voice, commitment to Indigenous education and ensuring students have a strong sense of belonging at school.

Target: The overall three- and five-year graduation rates will increase annually with a focus on decreasing the gap in achievement between Indigenous and non-Indigenous students by 2030.

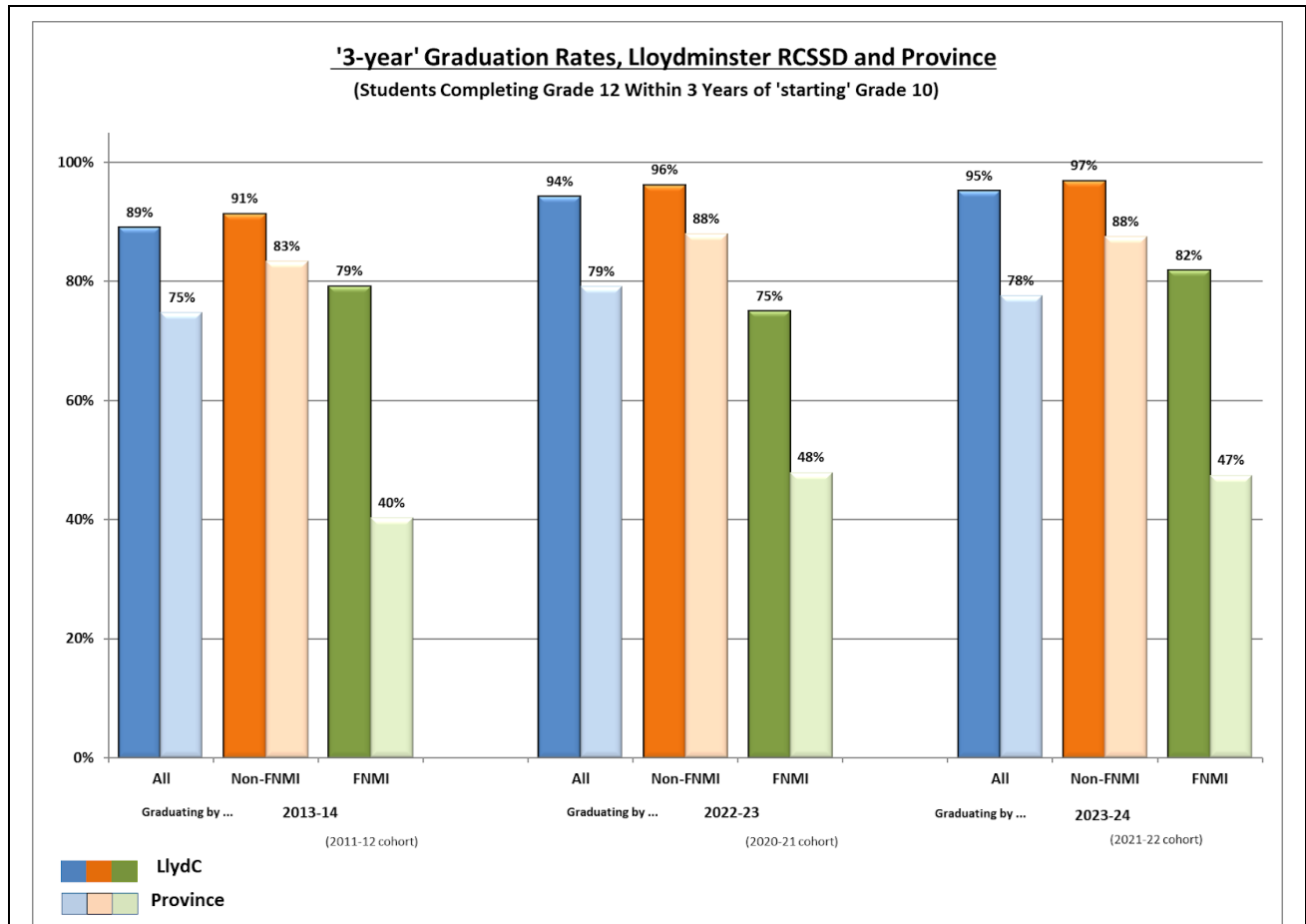
Measure

- The percentage of students who graduate within 3-years of entering Grade 10.

Generally, students who complete Grade 12 have more opportunities for education and work, and experience better health and well-being. More students graduating contributes to a stronger Saskatchewan through an educated and engaged population and to economic growth through the availability of skilled and knowledgeable entrepreneurs and employees.

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, 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, 2024

Analysis of Results – Three-Year Graduation Rates

In 2023-24, the school division achieved its three-year graduation goal with 95% of all students graduating on time. This includes a graduation rate for Indigenous students of 82%. School division results have been consistently above the provincial average for 10 years.

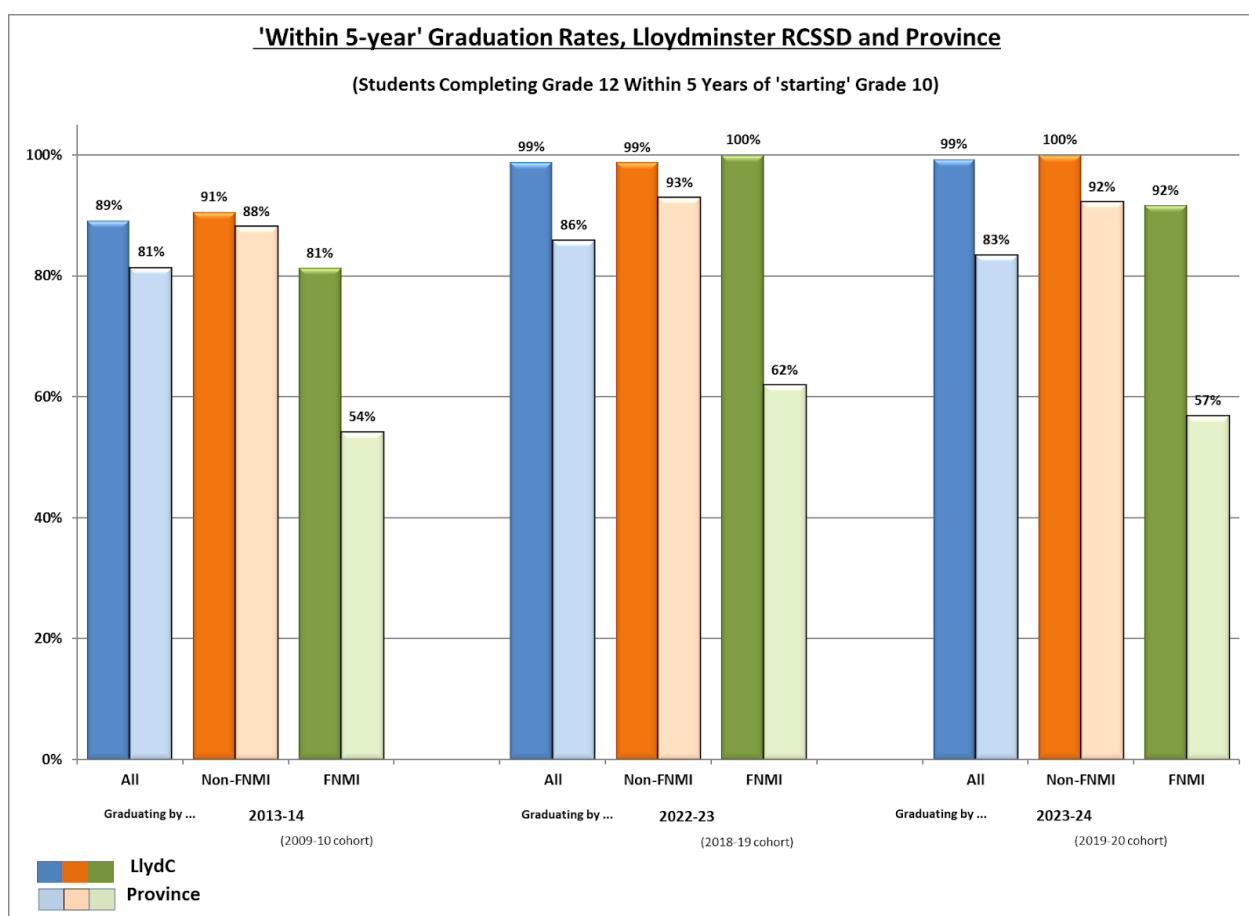
We are proud of the graduation rate we have been able to achieve; strong results are attributed to graduate coaching and post-secondary planning completed by career counselors and academic advisors. Goal setting and closely monitoring student progress contribute positively to consistent graduation rates.

Measure

- The percentage of students who graduate within 5 years of Grade 10.

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.

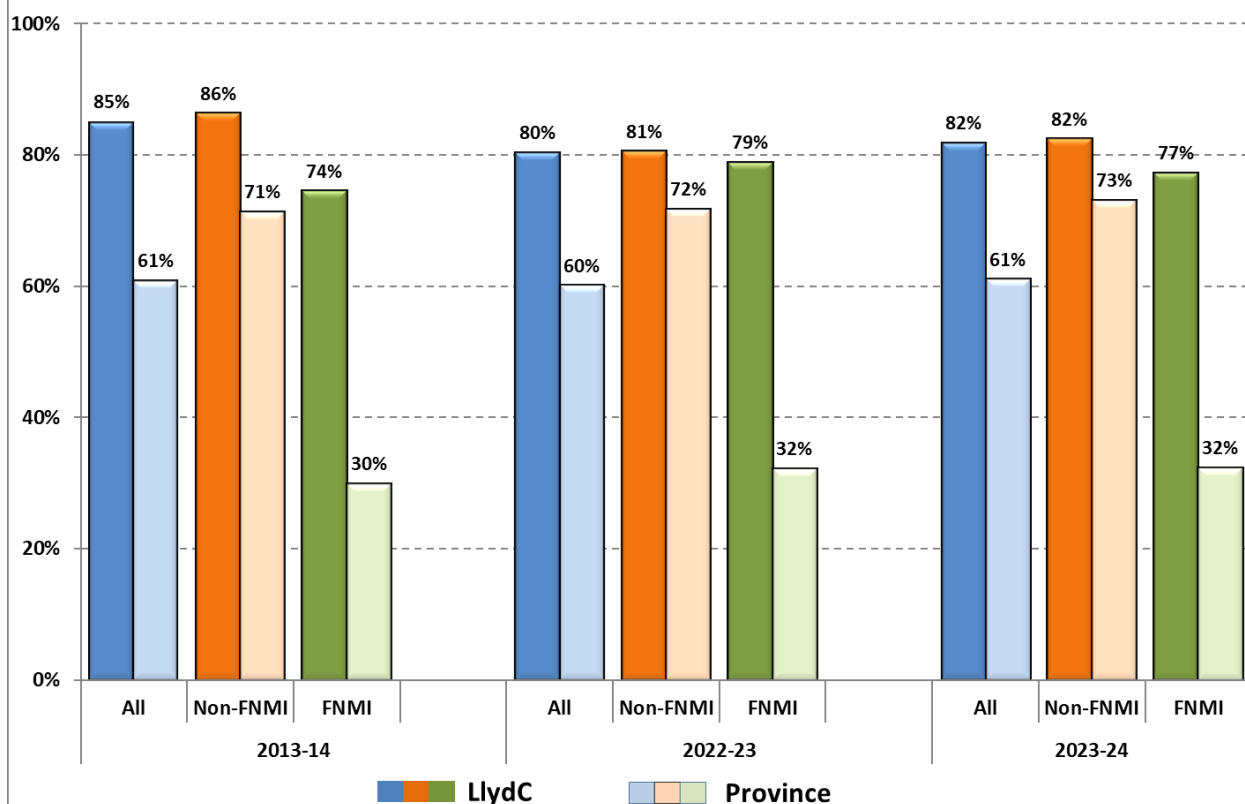


Notes: Graduation rates within five years are calculated as the percentage of students who complete Grade 12 within five years of 'starting' Grade 10 (and include those who graduate within three or four years). Results for populations of fewer than 10 students have not been reported to avoid identifying individuals or very small groups of students (nr). FNMI students are those who choose to self-identify as First Nations, 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, 2024

<p style="text-align: center;">Analysis of Results – Graduation Rates Within Five Years</p>
<p>In 2023-24, the school division achieved its goal with a 99% five-year graduation rate. Each category depicted in the graph shows that results were well ahead of the results for the province, which has been the case since 2013-14. LCSD results for FNMI students in 2023-24 was 92%, considerably higher than the provincial average of 57%. Results for the school division continue to show a consistent positive trend of success.</p>
<p>Measure</p> <ul style="list-style-type: none"> • The percentage of students attaining 8 or more credits, Grades 10-12.
<p>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.</p> <p>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.</p>

Credit Attainment - Percentage Attaining 8 or More Credits, Grades 10-12, Province and Lloydminster RCSSD 89



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, 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, 2024

Analysis of Results – Credit Attainment

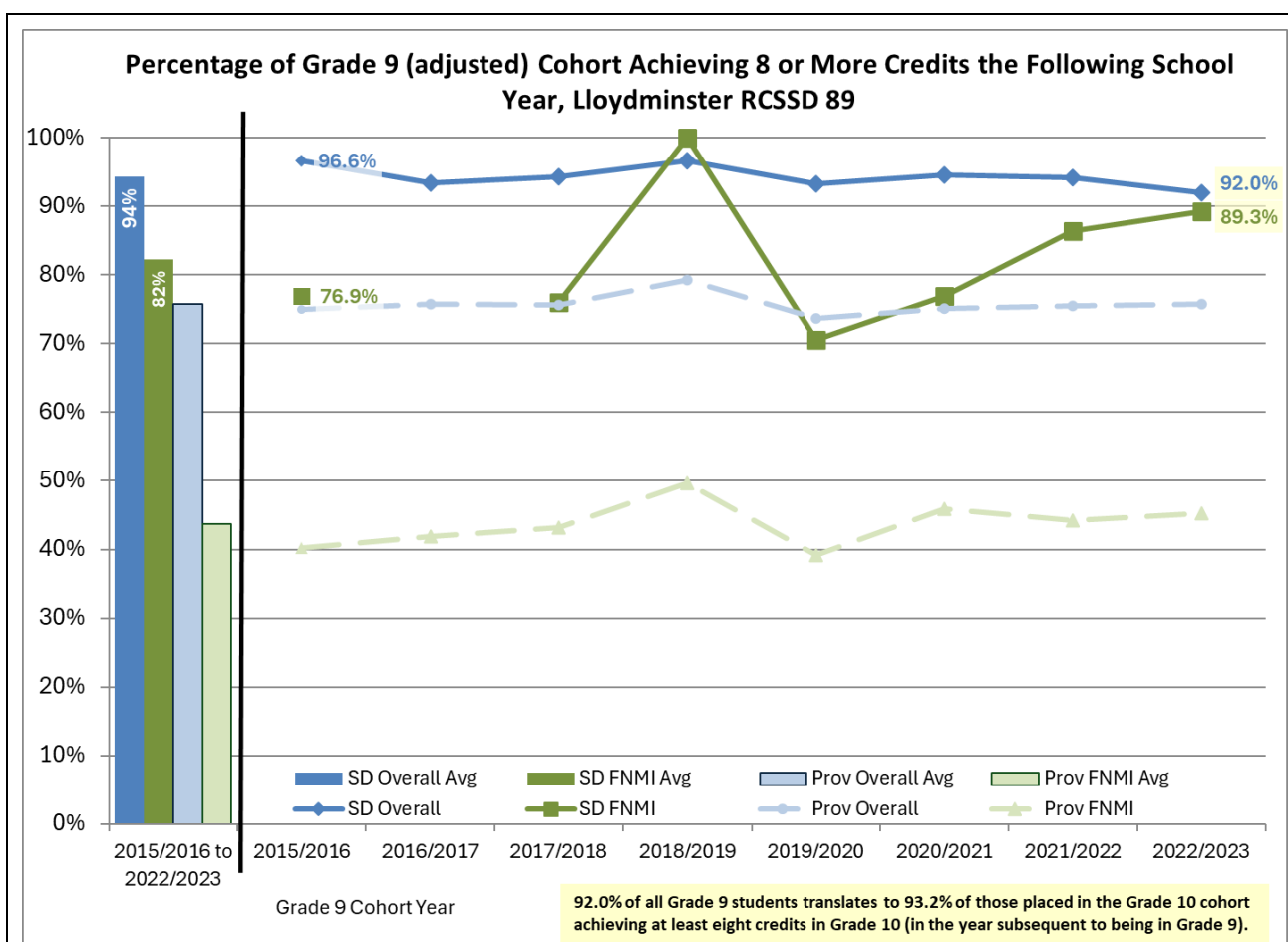
In 2023-24, there was an increase of 2% in credit attainment, from 80% to 82% from the previous year. There was a slight decrease in FNMI rates, down 2% to 77% compared to 79% in 2022-23. Despite the small decrease in FNMI numbers, the results demonstrate that LCSD students are well above the provincial average for all students, including FNMI students. LCSD results for FNMI students are strong compared to provincial results and efforts continue to align with the overall results for the school division. LCSD provides a wide range of course options to meet the needs of students, and as a result credit attainment goals are achieved.

Measure:

- **The percentage of the Grade 9 cohort achieving 8 or more credits the following school year.**

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 with 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, 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, 2024

Analysis of Results – Grade 9 to 10 Transition

In the 2023-24 school year the school division continued to have favourable results for this measure with 93.2% of the 2022-23 Grade 9 cohort, achieving eight or more credits in their first year of high school. As has been the case over the eight-year period shown, this result is well above the provincial average of 75%. Results for Indigenous students in the school division have been more variable, due to the smaller population size, but still consistently above the provincial average for this group of students, 89.3% for LCSD compared to 45% for the province. While these results are favourable, LCSD continues to implement academic interventions across subject areas, when required, to address the differences in achievement for Indigenous students compared to the school division results overall.

Target: Student literacy and numeracy outcomes will increase year over year.

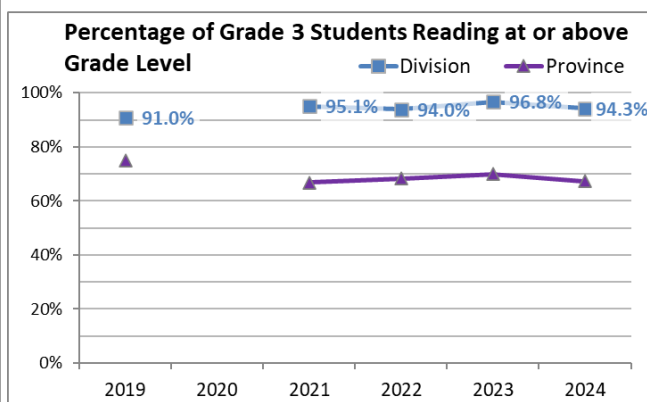
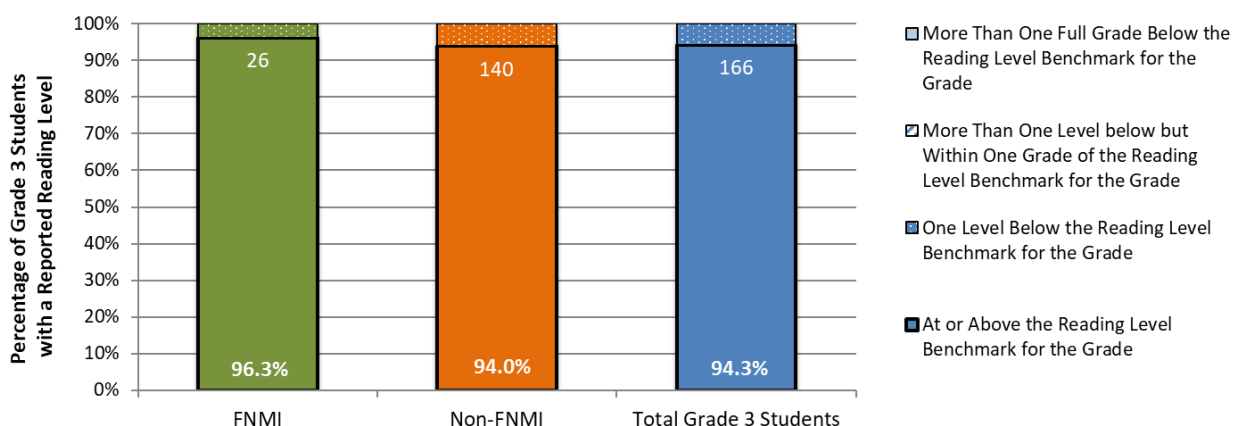
Measure:

- **The percentage 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. Longitudinal data for Saskatchewan shows students' early-grade good reading proficiency provides continued benefit at least through to Grade 10 credit attainment results. Saskatchewan students who read at or above the benchmark in Grade 3 had a 20-percentage point advantage in achieving eight or more credits in Grade 10 over those who read below the benchmark.

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.

Reading Results Data, Lloydminster RCSSD 89, Grade 3, 2023-24



Proportion of Grade 3 Students with Reported Reading Levels, 2023-24

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	27	87.1%	12.9%	0.0%	31
Division (Total)	176	81.5%	16.7%	1.9%	216
PrvSDs** (FNMI)	2,049	85.4%	11.5%	3.1%	2,399
PrvSDs** (Total)	12,515	83.0%	15.8%	1.1%	15,071

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, 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, 2024

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

LCSD focused on reading by utilizing consistent approaches used in previous years. This included LCSD Assessment in Phonemic Awareness, reading fluency, accuracy, and comprehension. Each school developed and implemented action plans targeted at a specific gap in reading skills. A team approach, including Instructional Design Team (IDT) Supervisors and Instructional Coaches, worked with school administration, Professional Learning Teams, and Student Services to address reading progression.

2023-24 actions included:

- Action planning meetings with each school administrative team three times in the year;
- The *LCSD Way* (outlines the cornerstones in learning, instructional practices, and assessment in LCSD);

- Grade-alike workshops focused on Skills of Reading (Progression) as posted in iLCSD (an internal Google site for information storage and retrieval);
- Division-wide Response to Intervention (RTI) (using data from pre- and post-assessments to plan and adjust instruction and provide intervention strategies);
- LCSD Learning Plan Review to review all fidelity measures in schools (fidelity is 80% achieved or higher) with feedback from the Superintendent of Learning (including action planning implementation, *LCSD Way* principles, and professional development);
- IDT supervisors offered professional development and action steps to ensure quality instruction and assessment practices were in place; and
- Actions aligned with the goals of Inspiring Success:
 - Engaging curriculum (IDT leads and professional learning teams);
 - Treaty Education embedded in all grades since 2010;
 - High quality instruction (through Administrative Procedure 410 Professional Learning, Supervision and Evaluation of Teachers);
 - Authentic assessment (LCSD Assessment practices and calendar);
 - Incorporating Indigenous ways of knowing (supported by the Indigenous Education Coordinator);
 - Indigenous Awareness Week June 2024;
 - Truth and Reconciliation Day September 2023;
 - Targeted professional learning (IDT Supervisor, iLCSD professional sessions, Superintendent of Learning);
 - Community partnerships (SCC action plans supporting literacy development); and
 - Aligned resources (instructional timetabling built for responsive approaches, and professional development budget for Grade-Alike and action planning)

Target: All students will have an increased sense of connection and safety in schools.

Measure:

- **The percentage of students reporting a sense of connection and safety in schools through a student perceptual survey.**

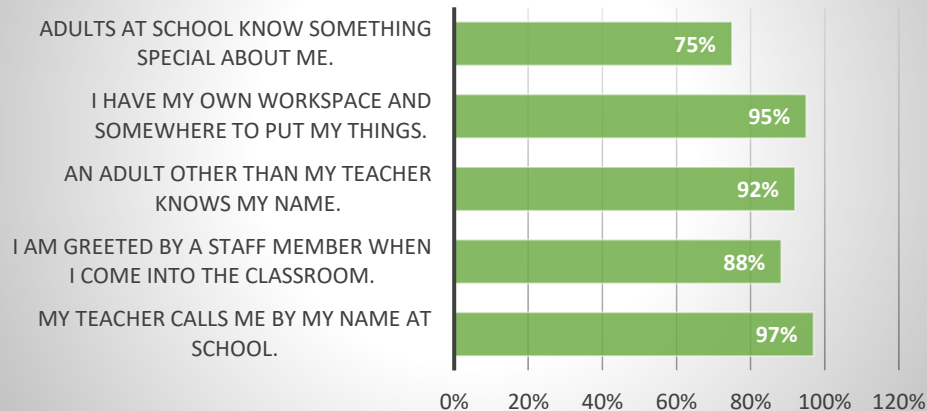
When students feel connected to and safe in school, they will be more engaged in learning. Monitoring and responding to student perception and experiences helps school divisions to improve school environments to support learning, engagement, and mental health and well-being.

The following bar graphs display the percentage of Grade 3 students to Grade 12 rating of statements specifically selected to student Well Being. The bar graphs below percentage of agreement each student feels on the date of the survey (yes or no.) 2023-24 is the first year of data collection.

School Division Selected Measure for Monitoring Sense of Connection and Safety in Schools

Grade 3-7 MHWB

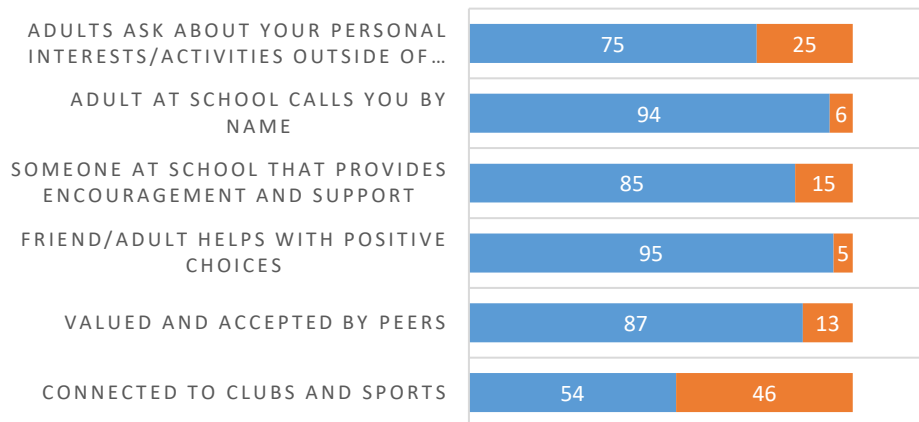
2023-24



GRADE 8-12 MHWB

2023-24

■ yes ■ no



Analysis of Results

LCSD used the work of the Mental Health Well-Being (MHWB) framework (All students will have an increased sense of connection and safety in schools) to align with our Faith principles and in 2022 stated: By 2030 100% of people will agree they are greeted by name in LCSD.

Every school began incorporating “I know my students by name” into their learning action plans. In the 2023-24 school year, all schools surveyed students Grade 3 to Grade 12 with statements to determine students’ perception of well-being actions.

Results:

LCSD is proud that in a second year of implementation school leaders and staff have embraced MHWB and made the goal their own by creating surveys that can be administered quickly, well understood and analysed in a timely manner. School teams have used the data to discuss what is working and what is not within their classroom and school. 92% of the surveyed student body responded that teachers use their name daily which is an indication of connection and safety in LCSD schools.

Areas of Concern:

A growth area is connecting students' understanding to school programs, sports and activities that matter and interest them.

LCSD's strategy to identify a goal that addresses Faith and MHWB has led to attainment in a number of factors that create safe, caring learning environments as well as managing responses for significant individual Mental Health needs. LCSD schools set the tone and the climate for student well-being through several initiatives.

Target: Upon Kindergarten exit, the percentage of students ready for learning in the primary grades will increase year over year

Measures: The percentage of students at Kindergarten exit ready for learning in the primary grades (Tier 1)

- **The percentage of fall-identified Tier 2 students leaving Kindergarten at Tier 1.**
- **The percentage of fall-identified Tier 3 students leaving Kindergarten at Tier 2.**
- **The percentage of fall-identified Tier 3 student leaving Kindergarten at Tier 1.**

Student readiness for learning by the end of Kindergarten sets the foundation for future learning and success in school.

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

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

The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier I at Kindergarten entry and after the Kindergarten year at exit 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). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.

2022-23 EYE-TA results displays the percentage of students (all, non-FNMI and FNMI) by their responsive instruction tier (1, 2 or 3) at Kindergarten entry (left side) and after the Kindergarten year at exit (right side) for the school division and the province (all divisions).

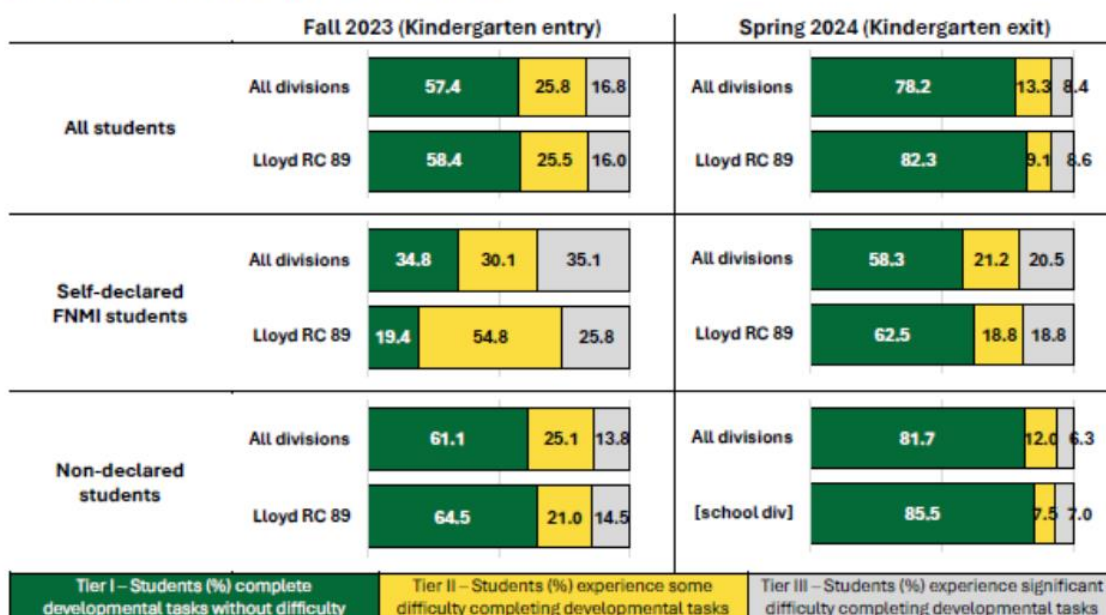
Effectiveness metrics show the percentage of Fall-identified Tier 2 and 3 students who improved to Tier 1, as well as the percentage of fall-identified Tier 3 students who improved to Tier 2 during the Kindergarten year. Effectiveness metrics are shown for both the province (all divisions) and the school division for the previous school year (left side columns) and the current school year (right side columns).

Students (%) assessed as Tier I at Kindergarten entry / exit charts the share of students assessed as Tier I at both Kindergarten entry and exit for the school division (Δ) relative to the province (all divisions) (□) for the baseline (2014-15), as well as the most recent five cycles. Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 (*) school year.

Percentage of students with valid EYE result at Kindergarten entry / exit compares the percentage of enrolled students who were validly assessed with EYE-TA at both Kindergarten entry and exit for the school division with the percentages for the province (all divisions). The EYE-TA has been used as a universal

assessment for learning (every student, every classroom) in provincial Kindergarten programs since 2014-15. These figures are the percentage of students validly assessed against September 30th *Official & Reconciled Kindergarten Enrolments* (*).

2023-24 EYE-TA results – Lloydminster RCSSD 89



*results for self-declared FNMI & non-declared students are not shown due to too few (or no) students in at least one comparison group.

Effectiveness metrics	2022-23 (previous school year)		2023-24 (current school year)	
	Lloyd RC 89	All divisions	Lloyd RC 89	All divisions
Fall-identified Tier 2 students (%) who improved to Tier I	88%	73%	83%	72%
Fall-identified Tier 3 students (%) who improved to Tier 2	31%	37%	38%	37%
Fall-identified Tier 3 students (%) who improved to Tier I	38%	22%	19%	22%

Students (%) assessed as Tier I at Kindergarten entry / exit, baseline and most recent five years



*No K exit results for 2019-20 due to school closures / COVID 19

Percentage of students* with a valid EYE result at Kindergarten entry / exit, 2023-24



*against official, reconciled September 30th 2023 Kindergarten Enrollment

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 support 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.

2023-24 EYE-TA results figures show results for self-declared First Nations, 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, 2024

Analysis of Results – Early Years Evaluation

The 2023-24 EYE data indicates that 57.4% Kindergarten students were in Tier 1 according to the fall EYE assessment. At exit in the spring of 2024, the data shows an increase to 78.1% scoring at Tier 1 (demonstrating good skills for learning in Grade 1).

The use of targeted interventions, such as speech and language, social-emotional intervention and behaviour supports and following school and learning team action plans with fidelity, were instrumental in reducing the number of students in Tier 2 and 3 over the course of the 2023-24 school year. Fall 2023 data shows that 25.5% of Kindergarten students were in Tier 2 and 16% in Tier 3. LCSD's response to meet the needs of students in Tier 2 and 3, which included behaviour and academic supports, social emotional support, and involving parents in their child's education, resulted in the exit data indicating only 9.1% of students remained in Tier 2 and only 8.6% in Tier 3. LCSD is proud of the reduction of students in the Tier 2 or 3 category. The number of FNMI students at Tier 3 at entry was 25.8% and at exit was 18.8% which is comparable to the provincial results of 35.1% at entry and 20.5% at exit.

Progress in 2023-24: School Division Strategic Activity in support of the Provincial Education Plan Priority Actions

Priority Action: Improve student outcomes through effective assessment practices that guide and strengthen responsive instruction.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

LCSD Assessment Practices for Improving Student Outcomes:

- **Phonemic Awareness Screens**
 - Conducted regularly to identify early literacy development needs.
 - Focused on foundational reading skills to support struggling readers.
- **Math Screens (Three Times Per Year)**
 - Administered in fall, winter, and spring.
 - Tracked students' progress in mathematical understanding over the year.
 - Enabled timely intervention and support for students struggling in math.
- **Writing Screens (Three Times Per Year)**
 - Implemented to assess student writing abilities at different intervals.
 - Supported targeted instruction based on writing skill development.
- **Reading Screens**
 - Administered regularly to measure reading proficiency and progress.
 - Helped identify students needing additional support in reading fluency and comprehension.
- **Math Pre and Post Tests**
 - Pre-tests assessed baseline understanding of new math concepts.
 - Post-tests evaluated mastery after instruction.
 - Provided valuable data for adjusting teaching strategies.
- **Collaborative Assessment Development by Professional Learning Teams (PLTs)**
 - Teachers worked together in PLTs to develop assessments aligned with curriculum goals.
 - Promoted consistency in assessment practices across classrooms.
 - Encouraged reflection and continuous improvement in instructional methods.

Benefits of LCSD's Assessment Plan:

- **Data-Driven Instruction**
 - Assessments provided timely, actionable data that informed instructional decisions.
 - Tailored interventions were applied based on individual student needs.
- **Responsive Instruction**
 - Teachers adjusted their strategies to address learning gaps and accelerate student progress.
 - Ongoing assessments allowed for continuous monitoring and response.
- **Targeted Support**
 - Early identification of students at risk of falling behind.

- Focused resources and instruction were provided to improve outcomes in literacy and numeracy.
- **Collaboration and Professional Growth**
 - Teachers engaged in ongoing collaboration to refine assessment tools and instructional practices.
 - Shared assessment data fostered professional dialogue and collective problem-solving.

This plan exemplifies how LCSD prioritized assessments to ensure responsive, personalized instruction that enhanced student learning and outcomes.

Priority Action: Enrich and enhance mental health and well-being capacity in students.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

LCSD Strategies for Mental Health and Well-Being:

- **Support for Students**
 - Social Emotional Learning (SEL) Universal screen completed twice in the 2023-24 school year with school team review for supports and programs.
 - Fully implemented Social Emotional Response to Intervention (RTI) with student specific programming and support including Behaviour Matters and responses.
 - Strong Healthy Individual Navigating Emotions (SHINE) program with proactive mental health and wellbeing at targeted grades; offered in all elementary schools; SHINE Building Mental Wellness for all Grade 8 students.
 - School counselors at every school and a division social emotional coordinator.
- **Support for Staff**
 - Opening Professional Development: Darci Lang (Focus on the 90) Roy Petitfils (Youth Wellness and Faith).
 - Psychological First Aid (PFA) training (30 additional staff); Living Works Suicide Training (20 staff).
 - Leading Individuals towards Engaged Mental Health (LITE MH) Level 1 training in Mental Health Awareness.
 - Division Wide Wellness Challenge May 2024.
 - School Action Plans on Mental Health Well-Being.
 - Anat Baniel Classroom (ABC) Level 1 and 2 Educational Assistant and Learning Assistant Teachers (LAT) training including the nine essentials and Functional Syntensis lessons (for students).
- **Partnerships and Agencies**
 - Active participation in Saskatchewan Community Safety (HUB).
 - Lloydminster and Area Drug Strategies (LADS) collaborative network to address community wide safety and wellbeing promotion aligned with Strong Healthy Individual

Navigating Emotions (SHINE) and Leading Individuals towards Engaged Mental Health (LITE MH).

- Violent Threat Response Assessment (VTRA) protocol including fully trained staff; Critical Incident Response Team (CIRT) team (32 members trained).
- RCMP SRO program.

Priority Action: Foster connections for learners and their families while supporting learners as they enter and progress through school to graduation and determine a life pathway.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

LCSD Strategies for Enhancing Opportunities and Supporting Transitions:

- **Family Engagement with Prekindergarten**
 - Made early connections with families to support smooth transitions into school.
 - Offered parent workshops and engagement activities to build early literacy and numeracy skills.
 - Collaborated with families to address early developmental needs.
- **School Community Councils**
 - Engaged parents and community members in school decision-making.
 - Provided a platform for collaboration between families, school staff, and the community.
 - Ensured parental input on school priorities, enhancing family involvement in education.
- **Post-Secondary Planning**
 - Dedicated resources for students to explore post-secondary options.
 - Developed workshops and information sessions for students and parents on university, college, and technical programs.
 - Assisted with applications, scholarships, and post-secondary pathways.
- **Indigenous Education**
 - Focused on inclusive practices to meet the needs of Indigenous learners and families.
 - Integrated Indigenous culture, history, and languages in the curriculum.
 - Partnered with Indigenous communities to ensure culturally responsive education.
- **Professional Development for Staff**
 - Participated in training for teachers on best practices in supporting transitions.
 - Focused on areas such as inclusive education, differentiated instruction, and mental health.
 - Ensured staff are equipped to support diverse student needs and career planning.
- **Career Counseling**
 - Provided students with guidance on career choices and pathways.
 - Personalized support through career exploration tools, job shadowing opportunities, and mentorship.
 - Assisted students in aligning academic choices with career goals.
- **Broad Course Offerings**
 - Offered diverse range of academic and vocational courses to cater to individual interests and abilities.

- Provided flexibility in course selections to meet graduation requirements and personal goals.
- Provided options for dual credits and advanced programs to support students' post-secondary aspirations.
- **Communication with Families**
 - Provided regular, transparent communication through newsletters, meetings, and online platforms.
 - Engaged in parent-teacher conferences and progress reports to keep families informed of student progress.
 - Provided outreach to ensure families are engaged in the educational journey from Prekindergarten to graduation.

Impact of LCSD's Approach:

- **Supports Student Transitions**
 - Ensured smooth transitions between grade levels and into post-secondary education.
 - Families and students felt supported as they navigate each stage of the educational process.
- **Encourages Family Involvement**
 - Strengthened the partnership between home and school, contributing to student success.
 - Empowered parents to play an active role in their children's education.
- **Prepares Students for the Future**
 - Enacted comprehensive support from early childhood through high school.
 - Ensured students are well-prepared for graduation, career paths, or post-secondary studies.

LCSD's holistic approach ensures that both learners and their families are actively supported throughout the educational journey, creating strong partnerships that guide students to success and lifelong achievement.

Priority Action: Actualize the vision and goals of Inspiring Success: Prek-12 First Nations and Métis Education Policy Framework.

The following key actions were undertaken by the school division during the 2023-24 school year in support of this priority action.

LCSD Actions to Actualize the Vision and Goals of Inspiring Success:

- **Inclusive Curriculum**
 - Incorporated First Nations and Métis culture, history, and perspectives across all subjects.
 - Ensured representation of Indigenous content in both core and elective courses.
- **Professional Development for Staff**
 - Provided ongoing training for educators on Indigenous education and cultural competency.
 - Focused on building understanding of Indigenous history, residential schools, and reconciliation.
- **Partnerships with Indigenous Communities**
 - Collaborated with local First Nations and Métis leaders and organizations.
 - Involved Indigenous Elders and Knowledge Keepers in school activities, cultural events, and ceremonies.
- **Cultural Awareness and Celebrations**
 - Organized school-wide events celebrating First Nations and Métis culture (e.g., National Indigenous Peoples Day, Orange Shirt Day).
 - Encouraged participation in traditional ceremonies and practices within the school setting.
- **Indigenous Student Support Programs**
 - Provided targeted academic and cultural support for Indigenous students to promote engagement and success.
 - Implemented mentorship programs and Indigenous-focused cultural activities.
- **Language Revitalization**
 - Supported Indigenous language learning by integrating Cree language programs into the curriculum.
 - Promoted the preservation and revitalization of Indigenous languages in collaboration with local communities.
- **Holistic Approaches to Education**
 - Emphasized the importance of spiritual, emotional, mental, and physical well-being for Indigenous students.
 - Integrated Indigenous ways of knowing and holistic practices into teaching and learning experiences.
- **Student and Family Engagement**
 - Actively engaged Indigenous families in their children's education through parent workshops, cultural events, and communication.
 - Ensured the voices of Indigenous families are included in school decision-making processes.
- **Enhanced Graduation Rates for Indigenous Students**
 - Implemented strategies aimed at improving Indigenous student retention and graduation rates.
 - Provided guidance and career counseling tailored to Indigenous students to help them explore post-secondary options and career pathways.

- **Commitment to Reconciliation**

- Embedded the Calls to Action of the Truth and Reconciliation Commission into school policies and practices.
- Promoted dialogue and education on reconciliation among students, staff, and the broader community.

Impact of LCSD's Approach to Indigenous Education:

- **Promotes Indigenous Identity and Pride**

- Created an inclusive environment where First Nations and Métis students feel valued and respected.

- **Fosters a Culturally Responsive Learning Environment**

- Ensured that all students, including non-Indigenous learners, gain a deep understanding and appreciation of Indigenous cultures and histories.

- **Supports Academic and Personal Success for Indigenous Students**

- Helped Indigenous students succeed academically and prepares them for future career and life pathways while honoring their cultural identity.

Through these efforts, LCSD aligns with the *Inspiring Success* framework, ensuring a respectful and meaningful approach to First Nations and Métis education that fosters both academic and cultural success for all students.

Community Partnerships

LCSD and individual schools within the division have established a range of formal and informal community partnerships in order to promote student learning and ensure that a students' school experience is positive and successful. The division has formed a number of key partnerships, which include:

- Development of a center for Truth and Reconciliation with business and industry partners. The Kākīsimokamik center opened in February 2023.
- Served as a sponsor for the 10th annual Economic Partnership Summit in Lloydminster which serves to promote and evaluate successful Indigenous and non-Indigenous business partnerships.
- Long-term investment and partnership with Synergy Credit Union has allowed for the Synergy Vault Home of the Raiders that provides the students and community year-round access to a 23,000 square foot artificial turf facility. Lloydminster Minor Ball Association, Lloydminster Minor Football Association, Lloydminster Amateur Softball Association, Meridian Soccer, and Bulldogs Baseball Academies utilize and rent out the Synergy Vault Home of the Raiders.
- Agreement with Lloydminster Minor Football Association for the use of the football field at St. Mary's Elementary School and Holy Rosary High School.
- The Lloydminster Learning Council accesses instructional space to provide language and cultural services to parents and families who have recently moved to Canada.
- Lloydminster Play and Learn Daycare Society (Alberta) operates a 72-seat childcare center.
- Catholic Social Services (Alberta) leases office space in one of their facilities to provide counselling and support services to children and families in Lloydminster.
- Partnership with Lakeland College to provide opportunities for Holy Rosary High School students to earn college credits while still in high school. Another partnership creates opportunities for students new to Canada in LCSD to earn credits while enhancing their English skills, which is particularly valuable for English as an Additional Language students (EAL).
- Partnership with Big Brothers Big Sisters (BBBS) to provide Lloydminster Catholic School Division students with in-school mentoring.
- Partnership with the Lloydminster and Area Drug Strategy to provide a space for the Youth Council, which supports youth across Lloydminster with activities, advocacy, and leadership training.
- School Resource Officer program operates within Lloydminster Catholic School Division through a partnership with Lloydminster Regional Health Foundation (The Sunrise Foundation), City of Lloydminster, and the RCMP.
- Partnership with the Salvation Army and The Olive Tree for a food hamper program that specifically addresses food insecurity throughout the year for families.
- Partnership with the Lloydminster and District CO-OP supports nutrition programs in schools and the Beyond Borders Kindness Wins Campaign.
- Partnership with Careers the Next Generation to place aspiring trades people in job experiences locally.

Onion Lake Cree Nation

LCSD has continued to build partnerships with local Cree Nations and the Office of the Treaty Commissioner. The closest geographical partner, Onion Lake Cree Nation, has been a consistent supporter of work to achieve the goals set out in the Truth and Reconciliation Commission's 94 Calls to Action. This included an invitation to work not only with Chief and Council but also with Elders. The Indigenous Programming Coordinator and the administrative team foster positive relationships between the division and First Nations communities so all children in the division may learn and live in the spirit of truth and reconciliation. On September 30, 2022, LCSD received an Eagle Staff from Onion Lake Cree Nation.

Lloydminster Community Education Partnerships

A partnership has been undertaken with the Lloydminster Learning Council (Fun with Numbers, Books for Babies, 1-2-3 Rhyme) to offer Early Literacy programs to young families within the division. LCSD also partners with Midwest Family Connections to offer parenting programs in our Mother Teresa Early Education Center. Midwest Family Connections staff provide additional support to parents by attending weekly Family Gym Nights hosted by LCSD at five of our schools. LCSD offers a preschool program, Junior Kindergarten for families in our community to promote early learning and readiness for kindergarten. The Community Education Coordinator also sits on our local Early Learning Coalition and Family Resources Center Steering Committee.

Nutritional Programs

The Alberta Nutrition Grant is implemented at two schools, Mother Teresa Early Childhood Education Center and Father Gorman Community School, to offer a program for all Kindergarten to Grade 7 students. Lunch support is provided at all other elementary schools in the division. The lunch program offers students healthy sandwiches with a fruit or vegetable five days a week. Community grants and local donations help fund food in all other schools. The Saskatchewan Child Development Nutrition Program funds salad bars in four of the elementary schools and supports the "Build a Lunch Program" offered after school hours to students and families.

Businesses are encouraged to sponsor school salad bar programs to enhance healthy eating for all students. The school salad bar program in 2023-24 was reimplemented at four schools. Father Gorman Community School and St. Mary's Elementary School offered a Healthy Breakfast program five days a week, where students can have breakfast. Holy Rosary High School offered fruit and sandwich program for any student wanting a nutritious snack or healthy sandwich; HRHS cafeteria also offers a \$2.00 bowl of soup for all students. Through community and business donations, non-perishable snack items were provided in all LCSD elementary schools for those in need. The After the Bell program was again offered in the summer of 2024, providing over 60 snack bags per week throughout a five-week period. These bags included fresh fruit, milk, and other non-perishable snacks.

Weekend Backpack Program started in January for students needing weekend snacks and nonperishable meals for the weekends. There were 14 backpacks created for students to take home twice a month.

LCSD Outreach Program

The LCSD Outreach fund is regulated by a reference committee. The Outreach fund is designed to serve students and families most at need through removing barriers to meet basic needs. The LCSD Community Education Coordinator leads our liaison workers and schools in partnering with the Olive Tree organization to provide food for families in need. The Christmas Hamper program provides families with food for Christmas celebrations and provides toys for each of the children in the home. The Olive Tree implemented a medical program to pay for medical expenses when a family is unable to pay. Students have accessed optometry, dental care, and medication through this program. The LCSD Outreach program works to match students with necessities and tools for learning. This includes food, clothing, medical accommodations such as eyeglasses, and transportation, among others. The partnership with the Olive Tree also allowed LCSD to share resources with this organization for continued family support in the summer. Alberta Knights of Columbus and local Knights of Columbus purchased a large quantity of winter clothing for students in need.

Promoting Physical Activity in Youth and Adults

LCSD continues to offer many opportunities for children, parents, and families to be active including work with community organizations such as KidSport and Jump Start. The Community Education Coordinator ensures families are connected to supports. Multiple community sports clubs, groups, and individuals work in collaboration with schools to offer free programming. LCSD offered programming through community grants, local SCCs, Community Initiative Fund, and City of Lloydminster funding to offer family gym nights, after school physical activity programming, summer camps, and parent fitness.

Junior Prospects Hockey League – Athletics Hockey Academy

The LCSD entered a partnership with the Junior Prospects Hockey League (JPHL) and Innovative Hockey Development (IHD) to become the education provider for elite hockey players in the region. IHD ran three elite hockey teams in 2023-24: the Under 14 (U14), Under 15 (U15) and Under 18 (U18) Lloydminster Athletics. In 2023-24 the JPHL had nine teams in the U14 category, nine teams in the U15 category and 10 teams in the U18 category. Student athletes from multiple provinces attend Holy Rosary High School while participating in an elite hockey league. Student athletes from the Athletics program receive the same quality educational programming as other high school students, including access to career and post-secondary counselling.

Golden Ticket Sports

The LCSD partnered with Golden Ticket Sports to provide a morning basketball academy for elementary aged students. Golden Ticket Sports provided top level basketball coaches to train students in Grades 5 to 7 across the division. Over 50 LCSD students participated in the Golden Ticket Academy. In addition to the elementary program, LCSD expanded the partnership with Golden Ticket to include an academy model to provide basketball and volleyball training for students in Grades 8 and 9. LCSD is the education provider for Golden Ticket student athletes enrolled at Holy Rosary High School.

Infrastructure and Transportation

School	Grades	Location
École St. Thomas	K-7	6524 – 35 Street Lloydminster, Alberta
Father Gorman Community School	K-7	3112 – 47 Avenue Lloydminster, Saskatchewan
Holy Rosary High School	8-12	6611A – 39 Street Lloydminster, Alberta
Mother Teresa Early Childhood Education Center	Prekindergarten – Grade 2	5216 – 44 Street Lloydminster, Alberta
St. Joseph Elementary School	K-7	5706 – 27 Street Lloydminster, Alberta
St. Mary's Elementary School	K-7	5207 – 42 Street Lloydminster, Alberta

Infrastructure Projects

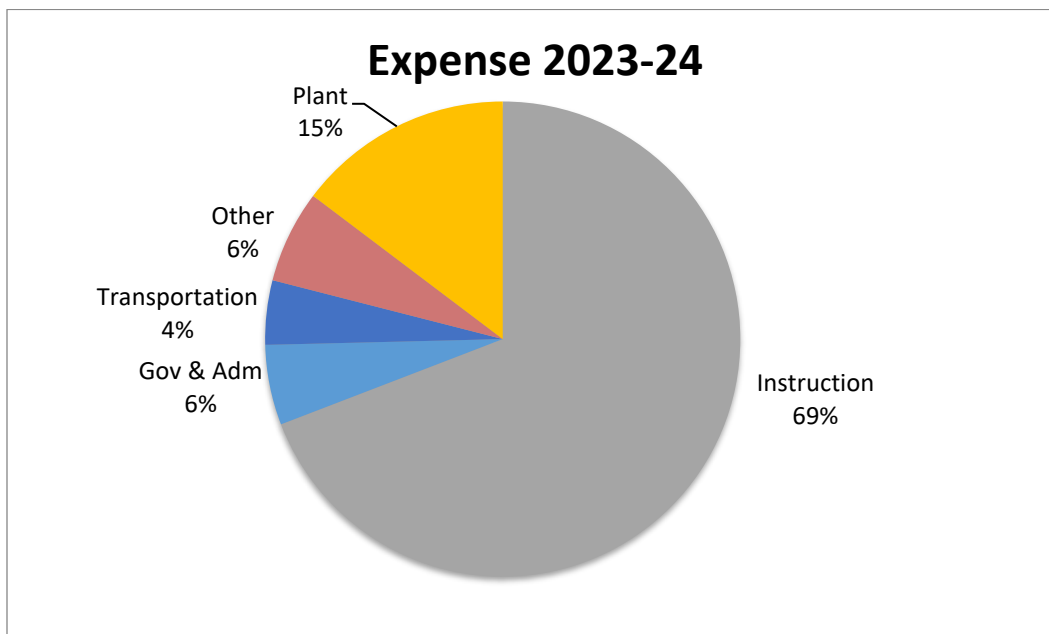
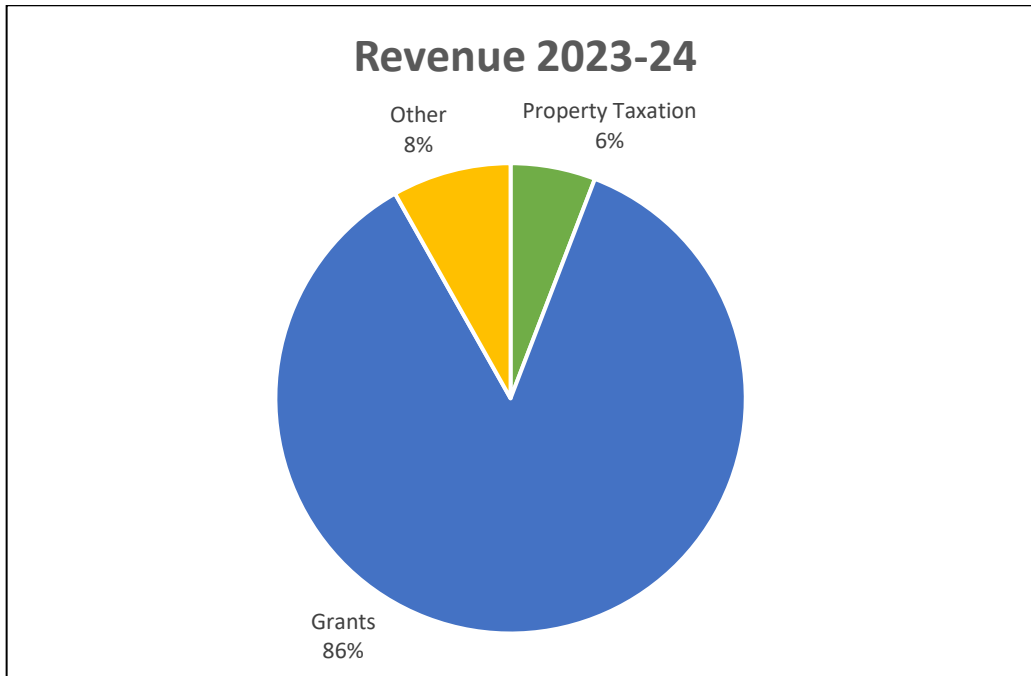
Infrastructure Projects			
School	Project	Details	2023-24 Cost
Holy Rosary High School	Roof Replacement	Phase 1 Roof Replacement	684,000
École St Thomas	Relocatable	Install of relocatable	546,000
Mother Teresa	Playground Replacement	Playground Replacement	102,000
Holy Rosary High School	IT Upgrade	Switch Upgrade	99,000
Total			\$1,431,000

Transportation

LCSD operates its own bus transportation system. As the City of Lloydminster is split bi-provincially, this adds challenges to bussing routes. The City of Lloydminster has also annexed land on the Alberta side expanding our bussing area. Two major highways divide the middle of the city, cutting it into four sections. This complicates pedestrian and vehicular traffic flows and requires additional awareness for student safety, which, in turn, impacts bus routes. LCSD also collaborates with both adjacent school divisions on the Saskatchewan and Alberta sides. Signed agreements are in place with the two adjacent school divisions that allows for students in the surrounding areas of Lloydminster to be transported into Lloydminster for school.

Financial Overview

Summary of Revenue and Expenses



Budget to Actual Revenue, Expenses and Variances

	2024	2024	2023	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
REVENUES						
Property Taxation	2,095,441	1,975,513	2,742,133	(119,928)	-6%	1
Grants	28,455,363	29,087,748	32,971,910	632,385	2%	
Tuition and Related Fees	22,332	35,949	26,758	13,617	61%	2
School Generated Funds	949,469	1,049,815	657,220	100,346	11%	3
Complementary Services	595,516	664,252	615,433	68,736	12%	4
External Services	282,818	315,504	310,267	32,686	12%	5
Other	491,583	701,002	581,613	209,419	43%	6
Total Revenues	32,892,522	33,829,783	37,905,334	937,261	3%	
EXPENSES						
Governance	224,818	269,619	233,260	44,801	20%	7
Administration	1,594,978	1,704,128	1,627,048	109,150	7%	8
Instruction	24,571,242	25,023,142	23,812,028	451,900	2%	
Plant	5,284,879	5,321,191	4,700,619	36,312	1%	
Transportation	1,640,135	1,582,564	1,631,929	(57,571)	-4%	
Tuition and Related Fees	110,000	56,736	117,741	(53,264)	-48%	9
School Generated Funds	964,469	898,969	621,047	(65,500)	-7%	10
Complementary Services	839,219	977,559	874,539	138,340	16%	11
External Services	344,694	333,670	334,218	(11,024)	-3%	
Other Expenses	3,000	15,081	4,543	12,081	403%	12
Total Expenses	35,577,434	36,182,659	33,956,972	605,225	2%	
Surplus (Deficit) for the Year	(2,684,912)	(2,352,876)	3,948,362			

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

Note	Explanation
1	Under budget due to property taxation from the City of Lloydminster.
2	Over budget due to additional tuition student.
3	Over budget due to an increase in fundraising for an international band trip.
4	Grants received were in excess of budget.
5	Over budget due to increased enrolment purchasing from the school cafeteria.
6	Over budget due to hosting of Saskatchewan Catholic School Board Association conference, increase in investment income, and increase in utilization of facilities.
7	Over budget due to hosting of Saskatchewan Catholic School Board Association conference.
8	Over budget due to anticipated collective bargaining agreement settlement.
9	Under budget homeschool parent reimbursements.
10	Under budget due to reduced school fund expenses.
11	Over budget due to anticipated collective bargaining agreement settlement and increase in expenditures due to additional grants received.
12	Over budget due to an increase in interest charges and bank fees

Appendix A – Payee List

Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
AVARA, WINSON	\$11,586	--	--	--	--	--	\$11,586
CARNELL, KATE	13,413	--	--	2,597	--	--	16,010
FENDELET, CALVIN	12,059	--	--	--	--	--	12,059
MAKICHUK, LAURIE	13,519	--	--	2,519	--	--	16,038
**RUSTEIKA, MICHELLE	19,707	--	--	6,186	--	--	25,893
*SCOTT, PAULA	26,981	--	--	8,048	--	--	35,029
ZERR, ANDREA	14,976	--	--	5,357	--	--	20,333

* Board Chair

** Vice-Chair

Supplier Payments

Listed are payees who received a total of \$50,000 or more for the provision of goods and services.

Name	Amount
101194287 SK LTD.	\$105,541
ACRON ROOFING SYSTEMS INC.	186,165
AON CANADA INC.	120,251
BEE J'S STATIONERS INC.	164,711
BELL CANADA	84,978
BLUE IMP PLAY STRONG	89,080
BORDER CITY CONNECTS SOCIETY	79,280
BRALIN TECHNOLOGY SOLUTIONS	340,186
BRIGHTSPARK	138,927

Name	Amount
BRITE IMAGES	58,931
CAM CLARK FORD SALES 2012 LTD.	83,866
CITY OF LLOYDMINSTER	107,536
COMPUGEN INC.	55,201
CONVERGINT TECHNOLOGIES LTD.	61,262
DIAMOND TRUCK CENTRES	59,869
DIGITAL CONNECTION	116,087
FEDERATED CO-OPERATIVES LIMITED	155,393

Name	Amount
KONDRO ELECTRIC 1980 LTD.	53,418
MODUS STRUCTURES INC.	313,193
PC CORP	141,068
LLOYD HI-QUALITY AUTO	66,782

Name	Amount
PINNACLE DISTRIBUTION	77,095
QUOREX CONSTRUCTION SERVICES LTD.	405,174
SYSCO EDMONTON	174,576
TRANSALTA ENERGY MARKETING CORP.	436,863

Other Expenditures

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

Name	Amount
ALBERTA TEACHERS RETIREMENT FUND	\$289,498
MUNICIPAL EMPLOYEE PENSION PLAN	1,230,745
RECEIVER GENERAL OF CANADA	6,856,028

Name	Amount
SASKATCHEWAN SCHOOL BOARDS ASSOCIATION	489,309
SASKATCHEWAN TEACHERS FEDERATION	1,656,642

Appendix B – Management Report and Audited Financial Statements

Audited Financial Statements

Of the The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

School Division No. 6060000

For the Period Ending: August 31, 2024



Chief Financial Officer



Auditor

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

Saskatchewan 

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89
FINANCIAL STATEMENTS
AUGUST 31, 2024**

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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.

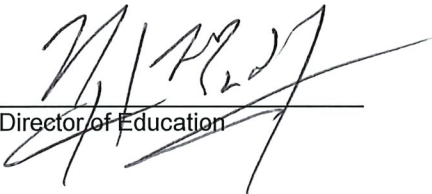
The School Division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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, MNP LLP, conduct an independent examination in accordance with Canadian auditing standards and express their opinion on the financial statements. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School Division's financial statements. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

On behalf of the Lloydminster Roman Catholic Separate School Division No. 89:


Board Chair


Director of Education


Chief Financial Officer

November 27, 2024

Independent Auditor's Report

To the Trustees of the Board of Education of Lloydminster Roman Catholic Separate School Division No. 89:

Opinion

We have audited the financial statements of Lloydminster Roman Catholic Separate School Division No. 89 (the "School Division"), which comprise the statement of financial position as at August 31, 2024, and the statements of operations and accumulated surplus from operations, changes in net financial assets, cash flows and the related schedules 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 the School Division as at August 31, 2024, and the results of its operations, changes in 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the School Division 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 the Trustees of the Board of Education 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 School Division'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 School Division or to cease operations, or has no realistic alternative but to do so.

The Trustees of the Board of Education are responsible for overseeing the School Division's financial reporting process.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Division'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 School Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School Division 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 the Trustees of the Board of Education 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.

Lloydminster, Saskatchewan
November 27, 2024


Chartered Professional Accountants

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Statement of Financial Position
as at August 31, 2024**

	2024	2023
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,463,543	1,576,664
Accounts Receivable (Note 7)	672,398	2,129,027
Portfolio Investments (Note 3)	4,079,992	3,584,068
Total Financial Assets	6,215,933	7,289,759
Liabilities		
Accounts Payable and Accrued Liabilities (Note 8)	2,179,424	1,460,378
Liability for Employee Future Benefits (Note 5)	480,800	480,800
Deferred Revenue (Note 9)	141,856	210,329
Total Liabilities	2,802,080	2,151,507
Net Financial Assets	3,413,853	5,138,252
Non-Financial Assets		
Tangible Capital Assets (Schedule C)	54,028,536	54,930,981
Prepaid Expenses	564,894	290,926
Total Non-Financial Assets	54,593,430	55,221,907
Accumulated Surplus (Note 12)	58,007,283	60,360,159


Contingent Liabilities (Note 15)

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

Approved by the Board:



Chairperson



Chief Financial Officer

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Statement of Operations and Accumulated Surplus from Operations
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
REVENUES			
Property Taxes and Other Related	2,095,441	1,975,513	2,742,133
Grants	28,455,363	29,087,748	32,971,910
Tuition and Related Fees	22,332	35,949	26,758
School Generated Funds	949,469	1,049,815	657,220
Complementary Services (Note 10)	595,516	664,252	615,433
External Services (Note 11)	282,818	315,504	310,267
Other	491,583	701,002	581,613
Total Revenues (Schedule A)	32,892,522	33,829,783	37,905,334
EXPENSES			
Governance	224,818	269,619	233,260
Administration	1,594,978	1,704,128	1,627,048
Instruction	24,571,242	25,023,142	23,812,028
Plant Operation & Maintenance	5,284,879	5,321,191	4,700,619
Student Transportation	1,640,135	1,582,564	1,631,929
Tuition and Related Fees	110,000	56,736	117,741
School Generated Funds	964,469	898,969	621,047
Complementary Services (Note 10)	839,219	977,559	874,539
External Services (Note 11)	344,694	333,670	334,218
Other	3,000	15,081	4,543
Total Expenses (Schedule B)	35,577,434	36,182,659	33,956,972
Operating (Deficit) Surplus for the Year	(2,684,912)	(2,352,876)	3,948,362
Accumulated Surplus from Operations, Beginning of Year	60,360,159	60,360,159	56,411,797
Accumulated Surplus from Operations, End of Year	57,675,247	58,007,283	60,360,159

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

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Statement of Changes in Net Financial Assets
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
	(Note 13)		
Net Financial Assets, Beginning of Year	5,138,252	5,138,252	6,051,236
Changes During the Year			
Operating (Deficit) Surplus, for the Year	(2,684,912)	(2,352,876)	3,948,362
Acquisition of Tangible Capital Assets (Schedule C)	(358,000)	(1,436,036)	(6,773,289)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	31,800	9,000
Net Gain on Disposal of Capital Assets (Schedule C)	-	(31,800)	(9,000)
Amortization of Tangible Capital Assets (Schedule C)	2,396,212	2,338,481	1,871,582
Net Change in Other Non-Financial Assets	-	(273,968)	40,361
	(646,700)	(1,724,399)	(912,984)
Change in Net Financial Assets	(646,700)	(1,724,399)	(912,984)
Net Financial Assets, End of Year	4,491,552	3,413,853	5,138,252

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

... page 4

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Statement of Cash Flows
for the year ended August 31, 2024**

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Operating (Deficit) Surplus for the Year	(2,352,876)	3,948,362
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	2,306,681	1,862,582
Net Change in Non-Cash Operating Activities (Schedule E)	1,833,234	(4,063,539)
Cash Provided by Operating Activities	1,787,039	1,747,405
CAPITAL ACTIVITIES		
Cash Used to Acquire Tangible Capital Assets	(1,436,036)	(6,773,289)
Proceeds on Disposal of Tangible Capital Assets	31,800	9,000
Cash Used in Capital Activities	(1,404,236)	(6,764,289)
INVESTING ACTIVITIES		
Cash Used to Acquire Portfolio Investments	(500,000)	(12,167)
Proceeds on Disposal of Portfolio Investments	4,076	519,160
Cash (Used in) Provided by Investing Activities	(495,924)	506,993
DECREASE IN CASH AND CASH EQUIVALENTS	(113,121)	(4,509,891)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,576,664	6,086,555
CASH AND CASH EQUIVALENTS, END OF YEAR	1,463,543	1,576,664

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

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Property Taxes and Other Related Revenue	(Note 13)		
Tax Levy Revenue			
Property Tax Levy Revenue	2,095,441	1,975,513	2,742,133
Total Property Tax Revenue	2,095,441	1,975,513	2,742,133
Total Property Taxes and Other Related Revenue	2,095,441	1,975,513	2,742,133
Grants			
Operating Grants			
Ministry of Education Grants			
Operating Grant	11,568,366	11,331,211	11,251,505
Operating Grant PMR	253,089	274,591	253,089
Other Ministry Grants	72,335	329,267	241,255
Total Ministry Grants	11,893,790	11,935,069	11,745,849
Other Provincial Grants	70,000	22,490	-
Grants from Others	16,491,573	16,430,775	15,861,561
Total Operating Grants	28,455,363	28,388,334	27,607,410
Capital Grants			
Ministry of Education Capital Grants	-	249,685	2,067,987
Other Capital Grants	-	449,729	3,296,513
Total Capital Grants	-	699,414	5,364,500
Total Grants	28,455,363	29,087,748	32,971,910
Tuition and Related Fees Revenue			
Operating Fees			
Tuition Fees			
Federal Government and First Nations	11,166	11,165	26,758
Individuals and Other	11,166	22,332	-
Total Tuition Fees	22,332	33,497	26,758
Transportation Fees	-	2,452	-
Total Operating Tuition and Related Fees	22,332	35,949	26,758
Total Tuition and Related Fees Revenue	22,332	35,949	26,758
School Generated Funds Revenue			
Curricular			
Student Fees	195,833	194,308	171,156
Total Curricular Fees	195,833	194,308	171,156
Non-Curricular Fees			
Commercial Sales - Non-GST	32,200	43,124	31,715
Fundraising	409,050	423,163	215,931
Grants and Partnerships	38,270	38,270	35,510
Students Fees	274,116	334,839	202,908
Other	-	16,111	-
Total Non-Curricular Fees	753,636	855,507	486,064
Total School Generated Funds Revenue	949,469	1,049,815	657,220

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule A: Supplementary Details of Revenues
for the year ended August 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services	(Note 13)		
Ministry of Education Grants			
Operating Grant	197,747	139,002	138,546
Other Ministry Grants	-	59,500	58,745
Other Provincial Grants	14,000	18,750	-
Other Grants	125,750	159,760	144,395
Total Operating Grants	337,497	377,012	341,686
Fees and Other Revenue			
Tuition and Related Fees	235,231	268,511	245,253
Other Revenue	22,788	18,729	28,494
Total Fees and Other Revenue	258,019	287,240	273,747
Total Complementary Services Revenue	595,516	664,252	615,433
External Services			
Operating Grants			
Other Grants	46,118	45,935	46,260
Total Operating Grants	46,118	45,935	46,260
Fees and Other Revenue			
Other Revenue	236,700	269,569	264,007
Total Fees and Other Revenue	236,700	269,569	264,007
Total External Services Revenue	282,818	315,504	310,267
Other Revenue			
Miscellaneous Revenue	157,917	213,159	178,333
Sales & Rentals	196,253	201,223	168,075
Investments	137,413	254,820	226,205
Gain on Disposal of Capital Assets	-	31,800	9,000
Total Other Revenue	491,583	701,002	581,613
TOTAL REVENUE FOR THE YEAR	32,892,522	33,829,783	37,905,334

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Governance Expense	(Note 13)		
Board Members Expense	102,813	112,241	115,312
Professional Development - Board Members	19,900	24,707	9,713
Grants to School Community Councils	-	-	-
Elections	-	54	-
Other Governance Expenses	102,105	132,617	108,235
Total Governance Expense	224,818	269,619	233,260
Administration Expense			
Salaries	1,251,875	1,317,039	1,263,505
Benefits	153,526	149,077	136,332
Supplies & Services	93,050	122,712	121,235
Non-Capital Furniture & Equipment	13,000	14,227	15,389
Communications	32,237	33,869	26,145
Travel	43,290	37,683	53,885
Professional Development	8,000	29,521	10,557
Total Administration Expense	1,594,978	1,704,128	1,627,048
Instruction Expense			
Instructional (Teacher Contract) Salaries	15,713,165	16,344,313	15,404,577
Instructional (Teacher Contract) Benefits	923,628	974,039	932,772
Program Support (Non-Teacher Contract) Salaries	5,103,706	4,773,900	4,487,468
Program Support (Non-Teacher Contract) Benefits	979,845	907,024	855,739
Instructional Aids	312,286	308,791	308,712
Supplies & Services	320,894	421,631	371,018
Non-Capital Furniture & Equipment	252,078	208,975	380,516
Communications	112,970	114,383	100,856
Travel	37,435	43,616	46,258
Professional Development	147,400	151,187	166,947
Student Related Expense	215,224	219,267	325,471
Amortization of Tangible Capital Assets	452,611	556,016	431,694
Total Instruction Expense	24,571,242	25,023,142	23,812,028

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Plant Operation & Maintenance Expense	(Note 13)		
Salaries	1,346,364	1,310,501	1,266,409
Benefits	249,235	236,738	223,970
Supplies & Services	-	334	-
Non-Capital Furniture & Equipment	-	711	3,628
Building Operating Expenses	1,865,524	2,121,321	1,898,613
Communications	27,989	22,023	27,588
Travel	21,000	21,096	22,249
Professional Development	-	2,969	711
Amortization of Tangible Capital Assets	1,770,180	1,600,908	1,252,864
Amortization of Tangible Capital Assets ARO	4,587	4,590	4,587
Total Plant Operation & Maintenance Expense	5,284,879	5,321,191	4,700,619
Student Transportation Expense			
Salaries	763,210	685,102	746,754
Benefits	160,886	133,625	140,806
Supplies & Services	211,757	212,954	217,021
Non-Capital Furniture & Equipment	185,300	207,831	201,645
Building Operating Expenses	34,478	28,424	30,620
Communications	3,900	3,005	2,641
Travel	3,270	3,324	3,324
Professional Development	1,500	750	-
Contracted Transportation	107,000	130,582	106,681
Amortization of Tangible Capital Assets	168,834	176,967	182,437
Total Student Transportation Expense	1,640,135	1,582,564	1,631,929
Tuition and Related Fees Expense			
Tuition Fees	110,000	56,736	117,741
Total Tuition and Related Fees Expense	110,000	56,736	117,741
School Generated Funds Expense			
Academic Supplies & Services	64,583	418,452	64,241
Cost of Sales	54,700	74,265	74,715
School Fund Expenses	845,186	406,252	482,091
Total School Generated Funds Expense	964,469	898,969	621,047

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89
Schedule B: Supplementary Details of Expenses
for the year ended August 31, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Complementary Services Expense	(Note 13)		
Administration Salaries & Benefits	104,597	106,431	102,165
Instructional (Teacher Contract) Salaries & Benefits	187,830	194,312	188,611
Program Support (Non-Teacher Contract) Salaries & Benefits	453,961	444,095	427,519
Transportation Salaries & Benefits	-	64,097	-
Supplies & Services	1,200	14,459	1,847
Non-Capital Furniture & Equipment	-	676	-
Communications	-	764	-
Travel	3,225	3,225	3,225
Professional Development (Non-Salary Costs)	500	391	100
Student Related Expenses	87,906	149,109	151,072
Total Complementary Services Expense	839,219	977,559	874,539
External Service Expense			
Program Support (Non-Teacher Contract) Salaries & Benefits	61,669	64,930	68,512
Supplies & Services	262,200	266,169	263,913
Non-Capital Furniture & Equipment	20,000	2,571	968
Travel	825	-	825
Total External Services Expense	344,694	333,670	334,218
Other Expense			
Interest and Bank Charges			
Current Interest and Bank Charges	3,000	15,081	4,543
Total Interest and Bank Charges	3,000	15,081	4,543
Total Other Expense	3,000	15,081	4,543
TOTAL EXPENSES FOR THE YEAR	35,577,434	36,182,659	33,956,972

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule C - Supplementary Details of Tangible Capital Assets
for the year ended August 31, 2024**

	Land		Buildings	Buildings	School	Other	Furniture and	Computer Hardware and	Assets			
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Under Construction	2024	2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Tangible Capital Assets - at Cost												
Opening Balance as of September 1	3,340,556	2,299,652	55,737,689	2,726,210	265,676	2,909,244	174,957	1,913,263	816,993	12,822,125	83,006,365	76,791,623
Additions/Purchases	-	-	-	-	-	-	86,296	61,423	200,560	1,087,757	1,436,036	6,773,289
Disposals	-	-	-	-	-	(104,245)	-	(202,955)	(85,441)	-	(392,641)	(558,547)
Transfers to (from)	-	82,289	12,336,878	(380,107)	-	-	-	650,219	578,511	(13,267,790)	-	-
Closing Balance as of August 31	3,340,556	2,381,941	68,074,567	2,346,103	265,676	2,804,999	261,253	2,421,950	1,510,623	642,092	84,049,760	83,006,365
Tangible Capital Assets - Amortization												
Opening Balance as of September 1	-	1,596,636	20,715,497	1,374,358	218,616	2,058,424	116,466	1,560,239	435,148	-	28,075,384	26,762,349
Amortization of the Period	-	105,853	1,430,399	70,819	4,590	144,683	26,123	253,892	302,122	-	2,338,481	1,871,582
Disposals	-	-	-	-	-	(104,245)	-	(202,955)	(85,441)	-	(392,641)	(558,547)
Closing Balance as of August 31	N/A	1,702,489	22,145,896	1,445,177	223,206	2,098,862	142,589	1,611,176	651,829	N/A	30,021,224	28,075,384
Net Book Value												
Opening Balance as of September 1	3,340,556	703,016	35,022,192	1,351,852	47,060	850,820	58,491	353,024	381,845	12,822,125	54,930,981	50,029,274
Closing Balance as of August 31	3,340,556	679,452	45,928,671	900,926	42,470	706,137	118,664	810,774	858,794	642,092	54,028,536	54,930,981
Change in Net Book Value	-	(23,564)	10,906,479	(450,926)	(4,590)	(144,683)	60,173	457,750	476,949	(12,180,033)	(902,445)	4,901,707
Disposals												
Historical Cost	-	-	-	-	-	104,245	-	202,955	85,441	-	392,641	558,547
Accumulated Amortization	-	-	-	-	-	104,245	-	202,955	85,441	-	392,641	558,547
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-
Price of Sale	-	-	-	-	-	4,000	-	27,800	-	-	31,800	9,000
Gain on Disposal	-	-	-	-	-	4,000	-	27,800	-	-	31,800	9,000

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Buildings with a net book value of \$3,242,122 (2023-\$3,475,285) include an asset retirement obligation for the removal and disposal of asbestos (Note 8)

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule D: Non-Cash Items Included in Surplus / Deficit
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Non-Cash Items Included in Surplus / Deficit		
Amortization of Tangible Capital Assets (Schedule C)	2,338,481	1,871,582
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(31,800)	(9,000)
Total Non-Cash Items Included in Surplus / Deficit	2,306,681	1,862,582

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule E: Net Change in Non-Cash Operating Activities
for the year ended August 31, 2024**

	2024	2023
	\$	\$
Net Change in Non-Cash Operating Activities		
Decrease (Increase) in Accounts Receivable	1,456,629	(551,959)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	719,046	(1,089,662)
Increase in Liability for Employee Future Benefits	-	5,200
Decrease in Deferred Revenue	(68,473)	(2,467,479)
(Increase) Decrease in Prepaid Expenses	(273,968)	40,361
Total Net Change in Non-Cash Operating Activities	1,833,234	(4,063,539)

The Board of Education of the Lloydminster Roman Catholic Separate School Division No. 89

**Schedule F: Detail of Designated Assets
for the year ended August 31, 2024**

	August 31 2023	Additions during the year	Reductions during the year	August 31 2024
	\$	\$	\$	\$ (Note 12)
External Sources				
Contractual Agreements				
Capital Maintenance and Renewal	23,205	165,505	188,710	-
Province of Alberta Grants	188,080	83,205	229,338	41,947
Total Contractual Agreements	211,285	248,710	418,048	41,947
Jointly Administered Funds				
School generated funds	212,276	812,703	828,753	196,226
Mental Health Capacity Building	-	40,000	8,019	31,981
School Community Council	86,331	248,573	151,576	183,328
Total Jointly Administered Funds	298,607	1,101,276	988,348	411,535
Ministry of Education				
Designated for tangible capital asset expenditures	555,613	-	555,613	-
PMR maintenance project allocations	234,304	274,591	508,895	-
Teacher Innovation & Support Fund	-	86,843	32,138	54,705
Total Ministry of Education	789,917	361,434	1,096,646	54,705
Total	1,299,809	1,711,420	2,503,042	508,187
Internal Sources				
Curriculum and student learning				
Educational Programming Reserve	667,000	-	217,000	450,000
Unexpended School Budgets	-	4,400	-	4,400
Community School Programming	-	489,297	468,159	21,138
Total curriculum and student learning	667,000	493,697	685,159	475,538
Facilities				
Administrative Building	270,000	-	-	270,000
Facility Renewal	900,000	-	-	900,000
Grounds/Parking Lot	300,000	-	-	300,000
Playground & Faith Centre Renewal	200,000	-	-	200,000
Surveillance Replacement	100,000	-	-	100,000
Track Development	-	251,937	83,616	168,321
Synergy Vault	100,000	-	-	100,000
Total facilities	1,870,000	251,937	83,616	2,038,321
Furniture and equipment				
Kitchen Equipment Replacement	100,000	-	-	100,000
Total furniture and equipment	100,000	-	-	100,000
Information technology				
Information Technology Resource Contingency	33,233	10,052	25,197	18,088
Technology Replacement Reserve	600,000	-	200,000	400,000
Total information technology	633,233	10,052	225,197	418,088
Transportation				
Bus Fleet Expansion Reserve	400,000	-	-	400,000
Other Vehicle Reserve	200,000	-	86,295	113,705
Total transportation	600,000	-	86,295	513,705
Total	3,870,233	755,686	1,080,267	3,545,652
Total Designated Assets	5,170,042	2,467,106	3,583,309	4,053,839

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

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 Roman Catholic Separate School Division No. 89” and operates as “the Lloydminster Roman Catholic Separate School Division No. 89”. 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 Canadian public sector accounting standards for other government organizations as established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada (CPA Canada).

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 a trustee, the school division merely administers the terms and conditions embodied in the agreement, and it 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 14 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.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

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

- the liability for employee future benefits of \$480,800 (2023 - \$480,800) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$30,021,224 (2023 - \$28,075,384) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$265,676 (2023 - \$265,676) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$1,975,513 (2023 - \$2,742,133) because final tax assessments may differ from initial estimates.
- estimated accrued salaries of \$644,123 (2023 - \$0) related to anticipated future settlement of a provincial teacher collective bargaining agreement with retroactive application to September 1, 2023, because actual expense may differ significantly from 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.

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.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

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.

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions. Financial assets and liabilities denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. The school division believes that it is not subject to significant unrealized foreign exchange translation gains and losses arising from its financial instruments.

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 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. The allowance for uncollected taxes is a valuation allowance used to reduce the amount reported for taxes receivable to the estimated net recoverable amount. The allowance represents management's estimate of the amount of taxes that will not be collected taking into consideration prior years' tax collections and information provided by municipalities regarding the collectability of outstanding balances. 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 and there are no stipulations strong enough to create a liability.

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

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

Portfolio Investments consist of equity common shares with Synergy Credit Union and Lloydminster & District Co-operative, and term deposits with maturity dates greater than 3 months. 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
Furniture and equipment	10 years
Computer hardware and audio-visual equipment	5 years
Computer software	5 years

*Buildings include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 15 years.

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

Pooled assets in Furniture and Equipment and Computer Hardware and Audio-Visual Equipment are written down when the tangible capital assets in its current capacity can no longer contribute to the school division's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, and there is no alternative use for the asset.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

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

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 facilities that may contain asbestos or vermiculite. 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 amortized on the same basis as the underlying asset. The school division does not utilize discounting in the measurement of its ARO. The uncertainty regarding the timing and ultimate amount to settle the ARO makes it unlikely that discounting would significantly improve the measurement of the ARO.

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:

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

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) Other employees participate 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 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 revenue 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.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

ii) Property Taxation

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

On January 1, 2018, pursuant to *The Education Property Tax Act*, the Government of Saskatchewan became the taxing authority for education property tax. The legislation provides authority to separate school divisions to set a bylaw to determine and apply their own mill rates for education property taxes. For both the 2023 and 2024 taxation years, the school division does have a bylaw in place.

Beginning on January 1, 2022, the school division and the City of Lloydminster entered into an agreement where the City of Lloydminster will pay 1/12th of the tax levy amount to the school division each month. The City of Lloydminster takes on all of the risk related to the collection of the tax levy; therefore the school 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. Revenues from transactions with performance obligations, which are enforceable promises to provide specific goods or services to the specific payor in return for promised consideration, are recognized when (or as) the school division satisfies a performance obligation and control of the benefits associated with the goods and services have been passed to the payor. For each performance obligation, the school division determines whether the performance obligation is satisfied over a period of time or at a point in time. The school division will need to consider the effects of multiple performance obligations, variable consideration, the existence of significant concessionary terms and non-cash considerations when determining the consideration to be received.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

2. SIGNIFICANT ACCOUNTING POLICIES CONT'D

Revenues from transactions with no performance obligations are recognized when the school division has the authority to claim or retain an inflow of economic resources and has identified a past transaction or event that gives rise to an asset. For each transaction with no performance obligation, the school division recognizes revenue at its realizable value.

iv) Interest Income

Interest is recognized as revenue when it is earned.

v) Other (Non-Government Transfer) Contributions

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

j) Accounting Changes

Effective September 1, 2023, the school division adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated. Previously, the school division recognized revenue as performance obligations were met. Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions". There was no impact on the financial statements from the application of the new accounting recommendation.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2024	2023
Portfolio investments in the cost or amortized cost category:	<u>Cost</u>	<u>Cost</u>
Equity common shares of Lloydminster & District Co-operative	\$ 41,993	\$ 41,944
Equity common shares of Synergy Credit Union	37,999	42,124
Synergy Credit Union term deposits, interest rates 4.45% - 5.60%, maturing June 2025 to May 2029	4,000,000	3,500,000
Total portfolio investments reported at cost or amortized cost	\$ 4,079,992	\$ 3,584,068

4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Debt Service	Amortization of TCA	2024 Actual	2023 Actual
Governance	\$ 112,241	\$ 157,378	\$ -	\$ -	\$ 269,619	\$ 233,260
Administration	1,466,116	238,012	-	-	1,704,128	1,627,048
Instruction	22,999,276	1,467,850	-	556,016	25,023,142	23,812,028
Plant Operation & Maintenance	1,547,239	2,168,454	-	1,605,498	5,321,191	4,700,619
Student Transportation	818,727	586,870	-	176,967	1,582,564	1,631,929
Tuition and Related Fees	-	56,736	-	-	56,736	117,741
School Generated Funds	-	898,969	-	-	898,969	621,047
Complementary Services	808,935	168,624	-	-	977,559	874,539
External Services	64,930	268,740	-	-	333,670	334,218
Other	-	-	15,081	-	15,081	4,543
TOTAL	\$ 27,817,464	\$ 6,011,633	\$ 15,081	\$ 2,338,481	\$ 36,182,659	\$ 33,956,972

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 and retirement gratuity. 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 April 30, 2024 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2024.

**THE BOARD OF EDUCATION OF LLOYDMINSTER ROMAN CATHOLIC
SEPARATE SCHOOL DIVISION NO. 89
NOTES TO THE FINANCIAL STATEMENTS
As at August 31, 2024**

5. EMPLOYEE FUTURE BENEFITS CONT'D

Details of the employee future benefits are as follows:

	2024	2023
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.00%	4.40%
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)	2.70%	3.00%
Expected average remaining service life (years)	12	15

Liability for Employee Future Benefits	2024	2023
Accrued Benefit Obligation - beginning of year	\$ 287,000	\$ 283,600
Current period service cost	23,500	24,200
Interest cost	13,100	11,900
Benefit payments	(25,000)	(20,100)
Actuarial (gains) losses	103,600	(12,600)
Accrued Benefit Obligation - end of year	402,200	287,000
Unamortized net actuarial gains	78,600	193,800
Liability for Employee Future Benefits	\$ 480,800	\$ 480,800

Employee Future Benefits Expense	2024	2023
Current period service cost	\$ 23,500	\$ 24,200
Amortization of net actuarial (gain)	(11,600)	(10,800)
Benefit cost	11,900	13,400
Interest cost	13,100	11,900
Total Employee Future Benefits Expense	\$ 25,000	\$ 25,300

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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 and Alberta respectively. 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 with the Government of Alberta for the ATRF.

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

	2024			2023
	STRP	ATRF	TOTAL	TOTAL
Number of active School Division members	194	33	227	231
Member contribution rate (percentage of salary)	7.25% / 9.25%	8.50% / 12.15%	8.50% / 12.15%	9.00% / 12.86%
Member contributions for the year	\$ 1,306,773	\$ 288,897	\$ 1,595,670	\$ 1,562,655

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.

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6. PENSION PLANS CONT'D

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:

	2024	2023
Number of active School Division members	185	185
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	\$ 614,648	\$ 596,319
School Division contributions for the year	\$ 614,648	\$ 596,319
Actuarial extrapolation date	Dec-31-2023	Dec-31-2022
Plan Assets (in thousands)	\$ 3,602,822	\$ 3,275,495
Plan Liabilities (in thousands)	\$ 2,441,485	\$ 2,254,194
Plan Surplus (in thousands)	\$ 1,161,337	\$ 1,021,301

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:

	2024			2023		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 5,260	\$ -	\$ 5,260	\$ 140,534	\$ -	\$ 140,534
Provincial Grants Receivable	162,265	-	162,265	1,434,091	-	1,434,091
Other Receivables	504,873	-	504,873	554,402	-	554,402
Total Accounts Receivable	\$ 672,398	\$ -	\$ 672,398	\$2,129,027	\$ -	\$2,129,027

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8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2024	2023
Accrued Salaries and Benefits	\$ 748,619	\$ 111,676
Supplier Payments	1,152,369	1,071,532
Liability for Asset Retirement Obligation	265,676	265,676
Staff Funds	12,760	11,494
Total Accounts Payable and Accrued Liabilities	\$ 2,179,424	\$ 1,460,378

The school division recognized an estimated liability for asset retirement obligation of \$265,676 (2023 - \$265,676) for the remediation of facility contaminants. The nature of the liability is related to materials containing asbestos within a number of the school division's 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 materials containing asbestos within each of the school division's buildings, along with the standard of work that will be required to safely remove the materials containing asbestos. Additionally, assumptions were made regarding the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

9. DEFERRED REVENUE

Details of deferred revenues are as follows:

	Balance as at August 31, 2023	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2024
Non-Capital deferred revenue:				
Unearned fees for service	\$ 55,288	\$ 49,233	\$ 36,484	\$ 68,037
Unearned taxation revenue	48,143	54,469	48,143	54,469
Unearned tuition fees	22,332	-	22,332	-
Unearned donations received	84,566	19,350	84,566	19,350
Total Deferred Revenue	\$ 210,329	\$ 123,052	\$ 191,525	\$ 141,856

* Donations received include Cenovus Energy Inc., Community Initiatives Fund, and the United Way.

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10. 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 revenues and expenses of the Complementary Services programs operated by the school division:

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter- Agency Liason	Other Programs - After School Care, Junior Kindergarten, Nutrition, etc.	2024	2023
Revenues:					
Operating Grants	\$ 139,002	\$ -	\$ 238,010	\$ 377,012	\$ 341,686
Fees and Other Revenues	-	-	287,240	287,240	273,747
Total Revenues	139,002	-	525,250	664,252	615,433
Expenses:					
Salaries & Benefits	461,835	79,246	267,854	808,935	718,295
Supplies and Services	7,909	23	6,527	14,459	1,847
Non-Capital Equipment	-	-	676	676	-
Communications	-	764	-	764	-
Travel	-	2,400	825	3,225	3,225
Professional Development (Non-Salary Costs)	-	391	-	391	100
Student Related Expenses	2,856	-	146,253	149,109	151,072
Total Expenses	472,600	82,824	422,135	977,559	874,539
Excess (Deficiency) of Revenues over Expenses	\$ (333,598)	\$ (82,824)	\$ 103,115	\$ (313,307)	\$ (259,106)

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11. 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 revenues and expenses of the External Services programs operated by the school division:

Summary of External Services Revenues and Expenses, by Program	Driver Education Program	Cafeteria	2024	2023
Revenues:				
Operating Grants	\$ 45,935	\$ -	\$ 45,935	\$ -
Fees and Other Revenues	-	269,569	269,569	310,267
Total Revenues	45,935	269,569	315,504	310,267
Expenses:				
Salaries & Benefits	-	64,930	64,930	68,512
Supplies and Services	105,541	160,628	266,169	263,913
Non-Capital Equipment	-	2,571	2,571	968
Travel	-	-	-	825
Total Expenses	105,541	228,129	333,670	334,218
Excess (Deficiency) of Revenues over Expenses	\$ (59,606)	\$ 41,440	\$ (18,166)	\$ (23,951)

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12. 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 are included in the accumulated surplus presented in the statement of financial position. The school division does not maintain separate bank accounts for designated assets.

Details of accumulated surplus are as follows:

	August 31, 2023	Additions during the year	Reductions during the year	August 31, 2024
Invested in Tangible Capital Assets:				
Net Book Value of Tangible Capital Assets	\$ 54,930,981	\$ 1,436,036	\$ 2,338,481	\$ 54,028,536
Less: Liability for Asset Retirement Obligation	(265,676)	-	-	(265,676)
	54,665,305	1,436,036	2,338,481	53,762,860
Designated Assets (Schedule F)	5,170,042	2,467,106	3,583,309	4,053,839
Unrestricted Surplus	524,812	-	334,228	190,584
Total Accumulated Surplus	\$ 60,360,159	\$ 3,903,142	\$ 6,256,018	\$ 58,007,283

13. BUDGET FIGURES

Budget figures included in the financial statements were approved by the board of education on June 26, 2023 and the Minister of Education on August 31, 2023.

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14. 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:

	Sandra Reiber		Ray Brown		Visual Arts		Ranger Rebekkah		Patrick Harty		William Gow		Total	Total
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Cash and short-term investments	\$ 5,892	\$ 6,260	\$ 26,225	\$ 27,369	\$ 892	\$ 862	\$ 25,457	\$ 26,623	\$ 6,061	\$ 6,349	\$ 2,971	\$ 5,473	\$ 67,498	\$ 72,936
Revenues														
Interest on investments	190	19	856	75	30	3	834	72	212	18	198	24	2,320	211
	190	19	856	75	30	3	834	72	212	18	198	24	2,320	211
Expenses														
Materials and supplies	558	780	2,000	2,000	-	200	2,000	2,000	500	1,000	2,700	1,500	7,758	7,480
	558	780	2,000	2,000	-	200	2,000	2,000	500	1,000	2,700	1,500	7,758	7,480
Excess (Deficiency) of Revenues over Expenses	(368)	(761)	(1,144)	(1,925)	30	(197)	(1,166)	(1,928)	(288)	(982)	(2,502)	(1,476)	(5,438)	(7,269)
Trust Fund Balance, Beginning of Year	6,260	7,021	27,369	29,294	862	1,059	26,623	28,551	6,349	7,331	5,473	6,949	72,936	80,205
Trust Fund Balance, End of Year	\$ 5,892	\$ 6,260	\$ 26,225	\$ 27,369	\$ 892	\$ 862	\$ 25,457	\$ 26,623	\$ 6,061	\$ 6,349	\$ 2,971	\$ 5,473	\$ 67,498	\$ 72,936

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15. CONTINGENT LIABILITIES

The school division has been named as a defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability that may result. The school division's share of settlement, if any, will be charged to expenses in the year in which the amount is determinable.

16. 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 and foreign exchange 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 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 grants and other accounts receivable as at August 31, 2024, was:

August 31, 2024					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 162,265	\$ 162,265	\$ -	\$ -	\$ -
Other Receivables	294,086	224,407	28,947	12,089	28,643
Gross Receivables	456,351	386,672	28,947	12,089	28,643
Allowance for Doubtful Accounts	-	-	-	-	-
Net Receivables	\$ 456,351	\$ 386,672	\$ 28,947	\$ 12,089	\$ 28,643

Receivable amounts related to GST 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, budget practices and monitoring, forecasts, etc.

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16. RISK MANAGEMENT CONT'D

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

August 31, 2024					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$ 2,179,424	\$ 1,913,748	\$ -	\$ -	\$ 265,676
Total	\$ 2,179,424	\$ 1,913,748	\$ -	\$ -	\$ 265,676

iii) Market Risk

The school division is exposed to market risks with respect to interest rates and foreign currency exchange 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.

The school division also has an authorized bank line of credit of \$4,000,000 with interest payable monthly at a rate of prime per annum. 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, 2024.

The school division minimizes these risks by holding cash in an account at a Canadian bank, denominated in Canadian currency, investing in GICs and term deposits for short terms at fixed interest rates, and managing cash flows to minimize utilization of its bank line of credit.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The school division is exposed to currency risk on purchases denominated in U.S. dollars for which the related accounts payable balances are subject to exchange rate fluctuations; however, the school division believes that it is not subject to significant foreign exchange risk from its financial instruments.