

Lloydminster Roman Catholic Separate School  
Division #89

2021-22 Annual Report - SD version



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## School Division Contact Information

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## Letter of Transmittal

Honourable Dustin Duncan  
Minister of Education

Dear Minister Duncan:

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 2021-22 annual report. This report presents an overview of Lloydminster Roman Catholic Separate School Division's goals, activities and results for the fiscal year September 1, 2021 to August 31, 2022. 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, appearing to read "Paula Scott". The signature is fluid and cursive, with the first name "Paula" and last name "Scott" clearly distinguishable.

Mrs. Paula Scott

## Introduction

This report provides information about Lloydminster Roman Catholic Separate School Division #89 in its 2021-22 fiscal year, its governance structures, students, staff, partnerships, programs, infrastructure and finances. In addition to detailing the school division's goals, activities and performance, this report outlines how the division deployed the interim provincial education plan in relation to its school division plan.

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

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

## **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, 2022, 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 our six schools in Lloydminster Catholic School Division (LCSD). All SCCs in Lloydminster Catholic School Division are made up of the required number of elected and appointed members, as outlined in *The Education Regulations, 2019*. The actual number of members varies from one SCC to another. Six LCSD SCCs have active members and followed election procedures for executive positions of Chair, Vice Chair, and Secretary. Five of the SCCs had elected individuals in the Treasurer's position with one SCC having a school administrator take on the role. The LCSD Board actively participates when each of the SCCs needs support through volunteering and promoting parent engagement. All LCSD School Community Councils retained membership throughout 2021-22, with all SCCs experiencing a steady membership (maintaining the increase/new membership from the 2020-21 school year). Because of COVID-19 pandemic restrictions, meetings moved to hybrids of face to face and online, and this may have made it easier for parents to participate. The Board supported the creation of an SCC promotional video that is shared yearly and continues to be promoted through school welcome events, posters, newsletters, website, and social media. The School Community Council section of LCSD website was updated in October of 2021.

*The Education Regulations, 2019*, require school divisions to undertake orientation, training, development, and networking opportunities for their SCC members. In 2021-22, all SCCs met with the Board of Education designate at a regularly scheduled meeting. The SCCs participated in an engagement meeting with division administration in April 2022 (held through Zoom). The Lloydminster Catholic School Division provides a Community Education Coordinator to support each school in the formation of their SCC Executive and to provide additional support for SCC program planning to each SCC. The Community Education Coordinator meets at least twice a year with school principals and SCC Executive to support the training of skills such as creating an action plan, defining a budget, and organizing a work plan for the SCC members. The School Community Councils enable the community to participate in educational planning and decision making, and promote shared responsibility for learning among community members, students, and educators.

The regulations also require School Community Councils 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 provided an Annual Action Plan and Budget in alignment with the School Division Strategic Plan for school improvement goals. School Community Councils are also expected to facilitate parent and community participation in planning and to provide advice to the Board of Education, the school's staff, and other agencies involved in the learning and development of students. 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.

The School Community Councils create action plans to support each school's learning goals. The focus is on what the SCC can do to promote student success to be aligned with school goals. Each SCC has written action plans with timelines with who is responsible for leading planning for each goal. LCSD provides support through funding, information, and opportunities to meet with other SCCs and create joint projects. Each SCC submits an action plan and identifies funding support of up to \$2,000 annually. The Lloydminster Catholic School Division provided a total of \$12,000 to the six Lloydminster Catholic School Division's SCCs to meet their action plans and budget allocations. Lloydminster Catholic schools were also provided with additional funding from Alberta regarding SCC development. This was made available to SCCs through an additional \$500.00 grant per school. All school SCCs received this amount for a total of \$3,000 additional dollars going to LCSD SCCs. (Total LCSD spending was \$15,000 for SCCs.)

LCSD and SCC Examples of Community and Family Engagement:

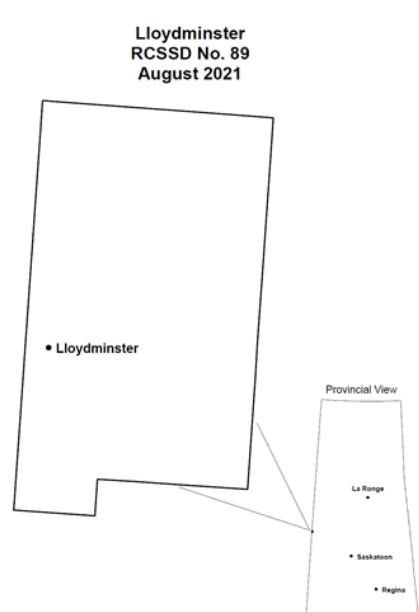
- Staff wellness activities including supporting Spring retreat
- Fundraising events that brought families together like the Colour Run
- Creative student spirit events supported with prizes
- Using social media to promote literacy and student participation in winter reading
- Supporting volunteerism and food drives through a Kindness Bingo Card
- Allocating resource money to support numeracy or literacy material purchases with the school
- Family bingo nights
- Carnival cultural activities
- Staff appreciation activities including creating a personalized messaging campaign, where support for teachers was collected from families and shared to each staff member in a magical personalized package
- Designed a family craft to take home and complete as a family
- Planning and enacting school grounds improvements through playground enhancements
- Family Christmas decorating campaign
- Classroom grants to support student learning activities in each classroom
- Providing scholarships to graduating students
- Working with volunteers to plan and deliver hot lunch programs in schools
- Support the recognition of faith related achievements such as receiving a sacrament for the first time

# 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. Lloydminster Roman Catholic Separate School Division #89 is situated on the Saskatchewan-Alberta border with schools in each province. The school division resides in Treaty 6 territory. During this span of time, the school division has grown to provide a range of academic programming within our Catholic Education mandate. Enrolment growth has enabled us to add new schools to meet our community's desire for Catholic Education. We celebrated the opening of our 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 our Kindergarten to Grade 7 single-track French Immersion program in 1987 and rejoiced in the growth of the program by opening their doors to a new school built in September 2013. In 2001, Holy Rosary High School moved to their new school at the current site and St. Mary's Elementary School began their first year in their current site. Our Division Office is attached to the south end of Holy Rosary High School, with our Technology Warehouse and Services located on the east side of École St. Thomas. Our Transportation Center was added in 2012 on the east side of Lloydminster. Student Services Centre was added in November of 2021 to support office and meeting space. Mother Teresa Early Childhood Education Center opened their doors in September 2013 in 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.

Construction commenced September 2021 for the expansion of Holy Rosary High School. The expansion will allow us to accommodate an additional 400 students with opening for the additional 15 classrooms anticipated for February 2023.



## 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.

### Division Mission Statement

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

Our Lloydminster Roman Catholic Separate School Division #89 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 a commitment statement for our website:

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

## Community Partnerships

Lloydminster Catholic School Division (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 students' school experience is positive and successful. The Division has formed a number of key partnerships, including:

- Development of a center for Truth and Reconciliation with business and industry partners. The center will open in February 2023.
- Lloydminster Catholic School Division is also proud to be a co-sponsor of the annual Indigenous Economic Partnership Summit in Lloydminster.
- Long-term investment and partnership with *Synergy Credit Union* have 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 Academy 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 new immigrant parents.
- Lloydminster Play & Learn Daycare Society (Alberta) operates the 72-seat childcare center.
- Catholic Social Services (Alberta) leases office space in one of the facilities to provide counselling and support services to children and families in Lloydminster.
- Programs have been developed in 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 immigrant students in LCSD to earn credits while enhancing their English skills (EAL).
- A partnership with Big Brothers Big Sisters (BBBS) ensures that Lloydminster Roman Catholic Separate School Division students had access to virtual opportunities with their partners. When able to, BBBS met with students in the school following all COVID-19 pandemic procedures. Bussing was suspended due to the COVID-19 pandemic.
- Lloydminster Catholic School Division partners with the Lloydminster and Area Drug Strategy in providing a space to the Youth Council which supports youth across the city with activities, advocacy, and leadership training.
- School Resource Officer programs operates within Lloydminster Catholic School Division through a partnership with The Sunrise Foundation, City of Lloydminster and the RCMP.
- A partnership with the Lloydminster and District COOP supports nutrition programs in the schools and Beyond Borders Kindness Wins Campaign.

## **Onion Lake Cree Nation**

As the work with the Office of the Treaty Commissioner has grown and borne fruit in celebrations like the Flag Raising Ceremonies on May 16th, 2018, LCSD have continued with the day-to-day work of building partnerships with local Cree Nations. The closest geographical partner, Onion Lake, has been a consistent supporter of the work to achieve the goals set out in the Truth and Reconciliation Commission's 94 Calls to Action. Highlights include invitations to work not only with Chief and Council but also with Elders. The continued work of the Aboriginal Coordinator and the Administration team builds the bridges between cultures that benefit all children. September 30, 2022 LCSD received an Eagle Staff from Onion Lake Cree Nation.

## **Lloydminster Community Education Partnerships**

A partnership has been undertaken to offer Early Literacy programs to the young families within the division with the Lloydminster Learning Council (Fun with Numbers, Books for Babies, 1-2-3 Rhyme). This program is delivered via Zoom for families to participate during the COVID-19 pandemic. LCSD also partners with Midwest Family Connections to offer parenting programs via Zoom for families. LCSD offers a preschool program, Little Learners, 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.

## **Nutritional Programs**

The Alberta Nutrition Grant is implemented at two schools, Mother Teresa Early Childhood Center and Father Gorman Community School, to offer a program for all the Kindergarten to Grade 7 students. Lunch Support is provided at all other elementary schools in the system. The lunch program offers students healthy sandwiches with a fruit or vegetable five days a week. Businesses are also encouraged to sponsor school salad bar programs to enhance healthy eating for all students. The school salad bar program in 2021-22 was delivered through individual packaged healthy foods for students to try. Father Gorman Community School and St. Mary's Elementary School offered a Healthy Breakfast program five days a week, where students have breakfast item to take to their classroom to eat. Holy Rosary High School offered a bagged lunch program for any student wanting a bagged lunch consisting of healthy sandwich and a fruit through a cafeteria free pick up. Through community and business donations non-perishable snack items were provided in all LCSD elementary schools for those in need. A Beyond the Bell program was offered in the summer of 2022 and over 150 families were served nutritional snacks. These bags were filled with fresh fruit, milk, and many other non-perishable snacks.

## **LCSD Outreach Program**

LCSD partnered with the local Olive Tree organization to provide food to families in need. A 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

glasses, dental, and medication through this program. The LCSD Outreach program works to help match students with necessities and tools for learning. This includes food, clothing, glasses, transportation, etc. 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 wear for students who need, along with funds to purchase more. The local United Way has provided generous donations to purchase technology and food 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 sits on the board of both organizations to ensure families are connected to supports. Further to the end of promoting physical activity in youth, multiple community sports clubs, groups and individuals work in concert with schools to offer free programming. LCSD offered programming through community grants, local SCCs, Community Initiative Fund, and Saskatchewan Lotteries to offer family gym nights, after school physical activity programming, summer camps, and parent fitness.

## Strategic Direction and Reporting

### Education Sector - Strategic Planning

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



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

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

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

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

### Reading

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

### Learning Response

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

### Mental Health and Well-Being

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

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

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

The goals of *Inspiring Success* are:

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

## School Division Programs and Strategic Activity

### Program Overview

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

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

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

- Alternative and Modified programming
- Adjust Learning Programs
- Community Education programming
- Intensive French instruction
- Distance education
- English as an Additional Language programming
- Kindergarten Plus+
- Movement and Music
- French Immersion programming
- Music/Band programming
- Nutrition programs
- Prekindergarten programs
- Technology enhanced learning
- High Performance Physical Education
- Academic and Behaviour RTI
- SHINE (Mental Health Promotion Program K-Grade 7)
- Little Learners

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

- Educational Psychologist (contracted)
- Occupational Therapist
- Instructional Design Team Leads
- Instructional Design Team Supervisors
- Social Emotional Coordinator
- Division Communications Coordinator
- Community Education Coordinator
- School Resource Officer
- Aboriginal Education Coordinator
- Nutrition Facilitator
- Before/After School Program Leaders
- LCSD ABC Consultant
- Speech and Language Pathologists
- Student Counsellors (Academic/Career and Personal)
- Family School Liaison Workers
- Family Counselor
- Learning Assistant Teacher Supervisor
- Faith Integration Specialist
- SHINE Manager and Coaches (Partnership with AHS and LPSD)

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

Lloydminster Catholic School Division focused on reading through consistent approaches use in prior 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 of support using Instructional Design Team (IDT) Supervisors and Leads worked with school administration, Professional Learning Teams, and Student Services supports to address reading progression.

LCSD 2021-22 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 half day 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 (using data to pre and post assess, plan instruction and provide intervention strategies);
- LCSD Learning Plan Review-all schools worked through fidelity measures (fidelity is 80% achieved or higher) with feedback from the Deputy Director of Learning (including action planning implementation, *LCSD Way* principles and professional development);
- IDT Supervisors and IDT Leads worked at each school to address the identified gaps in learning through professional development and action steps; and
- Aligned to *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)
  - experiencing Indigenous ways of knowing (supported by Aboriginal Coordinator; Aboriginal Awareness Week June 2022; Truth and Reconciliation Day Sept 2021)
  - targeted professional learning (IDT Supervisor, iLCSD professional sessions, Deputy Director of Learning)
  - community partnerships (SCC action plans on literacy)
  - aligned resources (instructional timetabling built for responsive approaches, and professional development budget for grade alike and action planning)

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

Lloydminster Catholic School Division continued work on narrowing the gap in learning by a consistent approach building on prior years successes. This included LCSD Assessment in Math (numeracy), Reading and Writing. Each school developed and implemented Action Plans targeted at a specific gap in learning. LCSD administration worked on a return to school plan

for all students using AP 360 responses to have teachers and schools plan and implement welcome back events and communication. A team of support using IDT Supervisors and Leads worked with school administration, Professional Learning Teams, and Student Services supports to have strong Division Wide Response to Intervention (using data to pre and post assess; plan instruction and provide intervention strategies). Response to Intervention is a tiered approach using student learning data to determine if learning is in the Tier 1 (80-85% of the classes needs to learn), Tier 2 (10-15% of the class needs to learn) or Tier 3 (10-5% of the classes needs to learn.)

LCSD 2021-22 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 half day workshops as posted in iLCSD;
- Division Wide Response to Intervention (using data to pre and post assess; plan instruction and provide intervention strategies);
- LCSD Learning Plan Review-all schools worked through fidelity measures with feedback from the Deputy Director of Learning (Including action planning implementation, LCSD Way principles and Professional Development);
- IDT Supervisors and IDT Leads worked at each school to address the identified gaps in learning through professional development and action steps; and
- Aligned to Inspiring Success goals:
  - engaging curriculum (IDT Leads and PLT; Treaty Education embedded in all grades since 2010)
  - high quality instruction (through AP 410 Process)
  - authentic assessment (LCSD Assessment practices and calendar)
  - experiencing First Nations ways of knowing (supported by Aboriginal Coordinator; Aboriginal Awareness Week June 2022; Truth and Reconciliation Day September 2021)
  - targeted professional learning (IDT Supervisor, iLCSD professional sessions, Deputy Director of Learning)
  - community partnerships (SCC action plans on numeracy and literacy)
  - aligned resources (instructional timetabling built for responsive approach; Professional Development budget for grade alike and action planning)

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

Lloydminster Catholic School Division implemented a Social Emotional Screen in 2019. Use of this screen was continued during the pandemic to provide meaningful data on students' social emotional skills and the impact of the division's response. The Behaviour RTI continues to be implemented using the screen data to inform tier responses. This is also supported through a Social Emotional Coordinator.

LCSD 2021-22 Actions included :

- The *LCSD Way* (outlines the cornerstones in learning, instructional practices and assessment in LCSD);
- Division Wide Response to Intervention (using data to pre and post assess; plan instruction and provide intervention strategies);
- Staff Wellness Supports including *The Nest Project*, *Not Myself Today*, and *Move It May*;
- LCSD Administrator attendance at the provincial Mental Health and Well-being Spring Symposium;
- Social Emotional Coordinator and Student Services Referral respond bi-weekly to student needs;
- SHINE (a MHCB program called *Strong Healthy Individuals Navigating Emotions*) delivered over 72 programs at the K-7 grade level in five schools;
- LCSD Attendance practices reviewed and supported with Family Liaisons; and
- Aligned to Inspiring Success goals:
  - engaging curriculum (IDT Leads and PLT)
  - high quality instruction (managed through AP 410 Process)
  - authentic assessment (LCSD Assessment practices and calendar)
  - experiencing First Nations ways of knowing (supported by Aboriginal Coordinator; Aboriginal Awareness Week June 2022; Truth and Reconciliation Day September 2021)
  - targeted professional learning (IDT Supervisor, iLCSD professional sessions, Deputy Director of Learning)
  - community partnerships (SCC action plans on wellness for staff and students)
  - aligned resources (instructional timetabling built for responsive approach; Professional Development budget for grade alike and action planning)

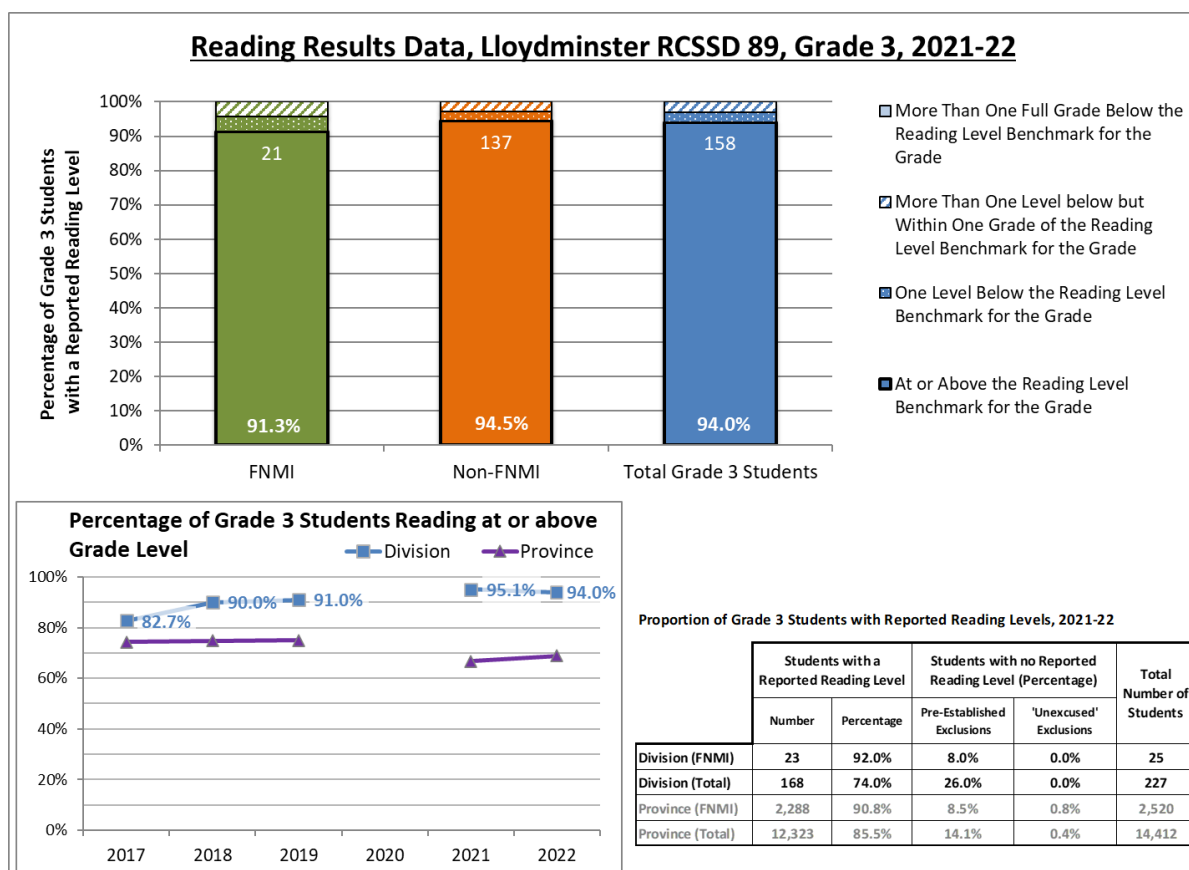
## Measures of Progress for the Provincial Education Plan Interim Priorities

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

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

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

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



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

Source: Ministry of Education, 2022

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

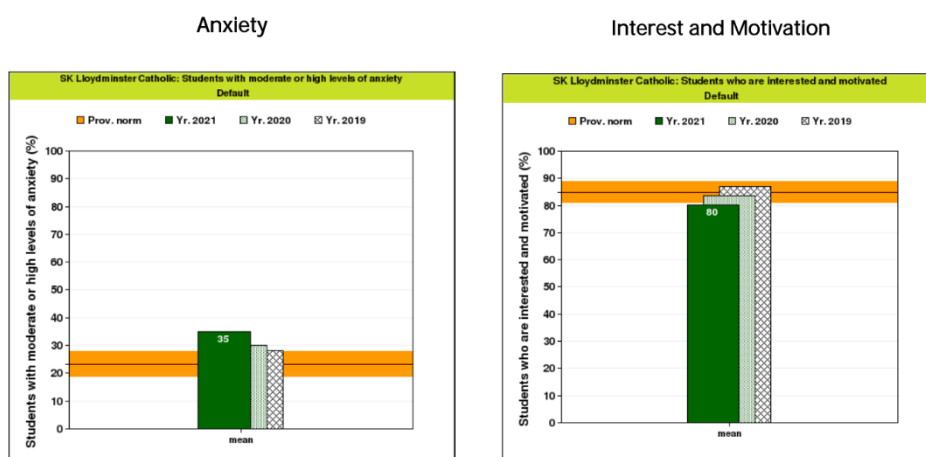
LCSD Grade 3 reading results have remained consistent over the last two school years. With 94% of Grade 3 students reading at or above grade level, the school division target has been achieved and the 80% provincial outcome target has been exceeded. LCSD is proud of these reading results, especially considering the disruptions to learning that occurred since 2020. It should be noted that there was a significant percentage of students that did not participate in the reading assessment in 2021-22 due to COVID-19 isolation protocols.

## Mental Health and Well-Being

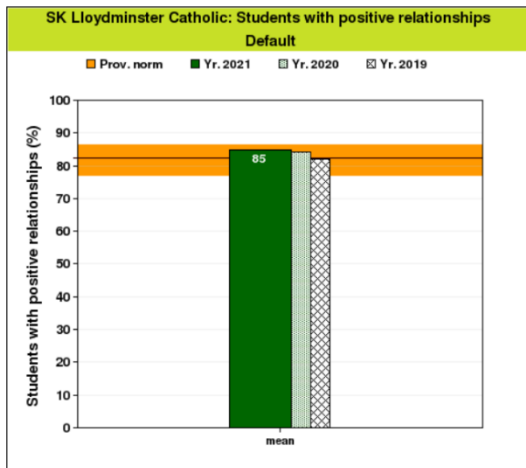
The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, and especially in response to the COVID-19 pandemic. Monitoring student perception and experiences helps school divisions in improving school environments to support good mental health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

The following charts display the school division results from the provincial student perceptual survey (OurSCHOOL) for the 2019-20, 2020-21 and 2021-22 school years with provincial norm comparisons.

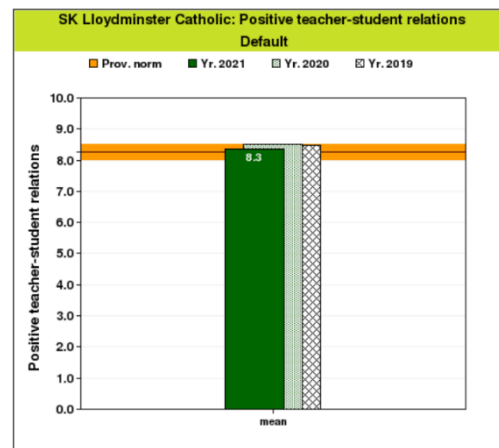
## School Division Selected Measure for Monitoring Mental Health and Well-Being



### Positive Relationships



### Positive Teacher-Student Relations



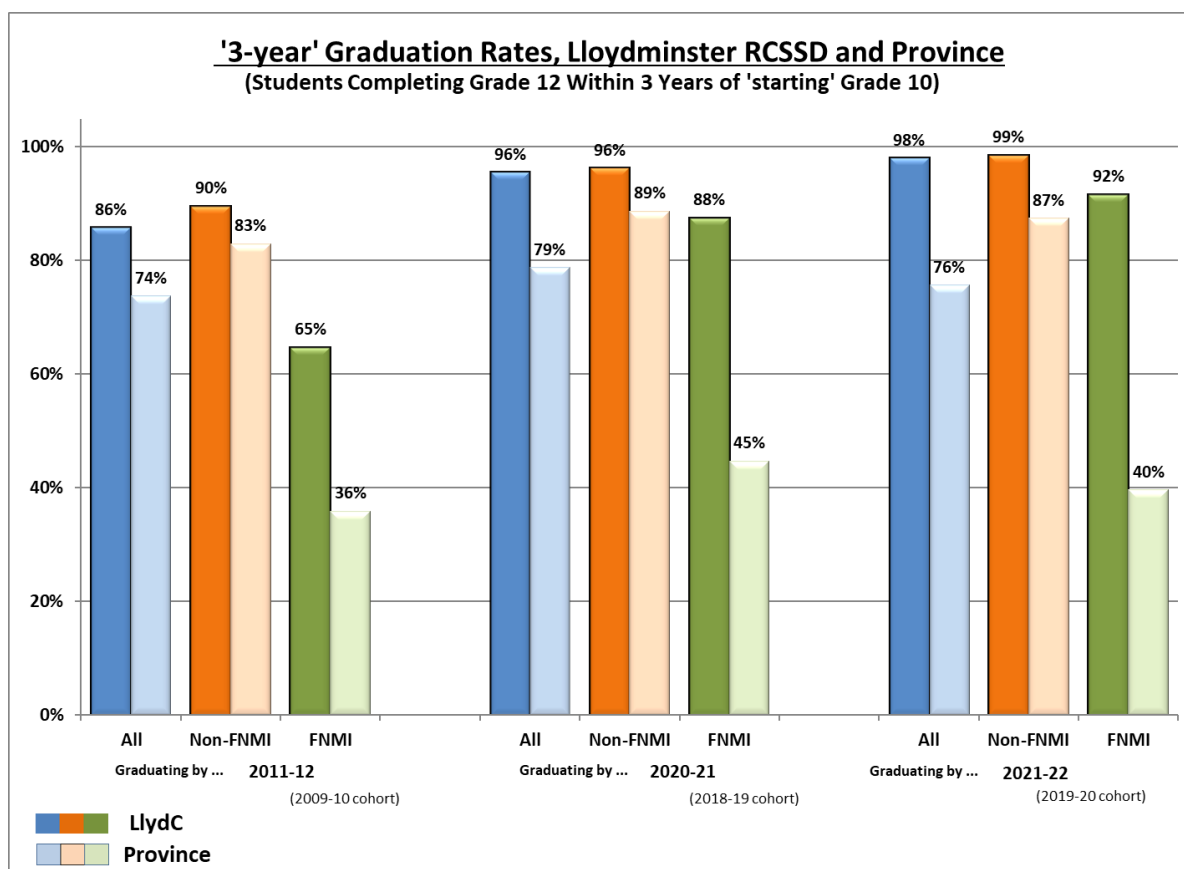
## Analysis of Results – Mental Health and Well-Being Measure

In 2021-22 we have continued to monitor internally (through LCSD Social Emotional Learning Screen Data) and externally through OurSCHOOL data, students' anxiety, interests and relationships. The OurSCHOOL survey results show an increase in the percentage of students with moderate and high levels of anxiety, and a decrease in percentage of students who are interested and motivated. It is noted that the areas focused on relationships remained similar even though students were not in school for large amounts of time (isolation requirements and level 3 learning) and the community had significant concerns regarding personal safety. Anxiety results continue to be a concern. It is understood that there are factors outside of school that may be contributing to anxiety levels.

## Three-Year Graduation Rate

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.

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.



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

Source: Ministry of Education, 2022

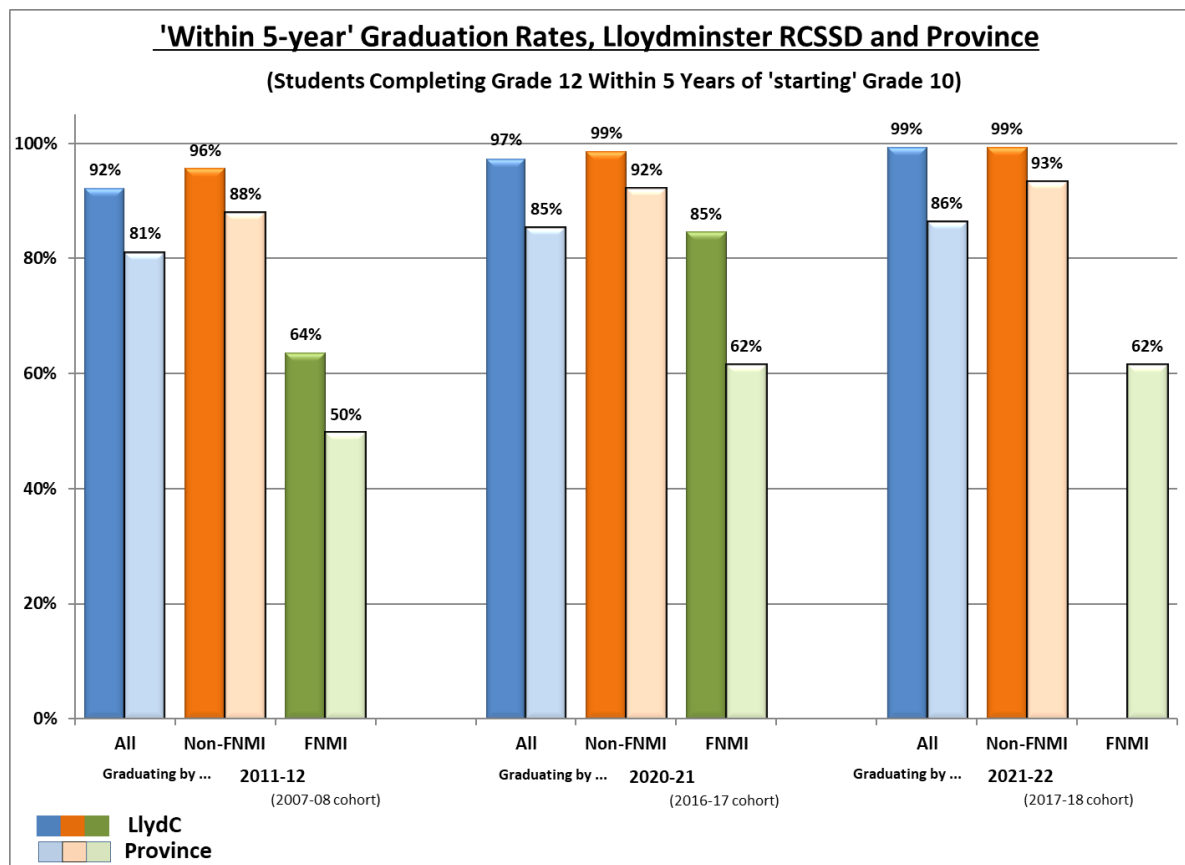
### Analysis of Results – Three-Year Graduation Rates

In 2021-22, the school division achieved its goal with a 98% graduation rate for all students. This includes a graduation rate for Indigenous students of 92%. Across all categories, the school division results have improved compared to 10 years ago and continue to be above the results for the province.

## Grade 12 Graduation Rate: Within Five Years

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

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



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

Source: Ministry of Education, 2022

## Analysis of Results – Graduation Rates Within Five Years

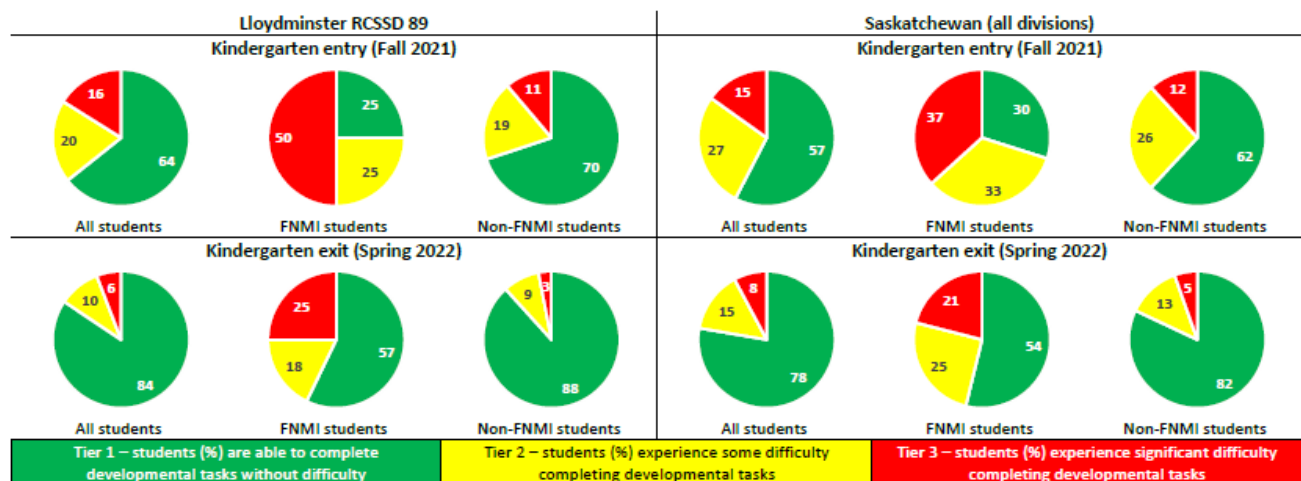
In 2021-22, the school division achieved its goal with a 99% graduation rate. Each category depicted in the graph shows that results were well ahead of the results for the province which has been the case since 2011-12. LCSD results for FNMI students in 2020-21 were equal to the results for the province overall (85%). Results for the school division continue to show a consistent positive trend of success.

# Ongoing Measures of Progress

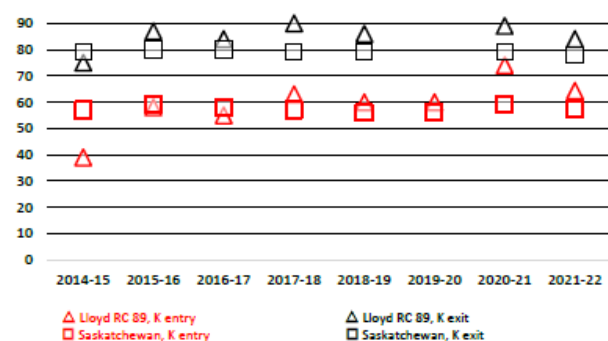
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions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

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

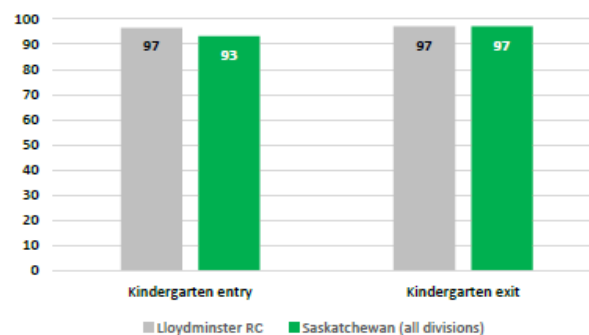
Early Years Evaluation
<p>The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child’s development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify 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.</p> <p>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.</p> <p>The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15).</p> <p>As a result of the COVID-19 pandemic response, spring 2020 EYE data are unavailable. In 2020-21, a notably smaller percentage of Kindergarten-eligible students in school divisions participated in the EYE assessment for learning due to both lower than expected Kindergarten enrolments and difficulties in appropriately assessing the enrolled Kindergarten students who were learning from home in increased numbers. These factors should be considered when comparing 2020-21 EYE results with results from previous years.</p>



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



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



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

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

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

Source: Ministry of Education, Early Years Branch, 2022

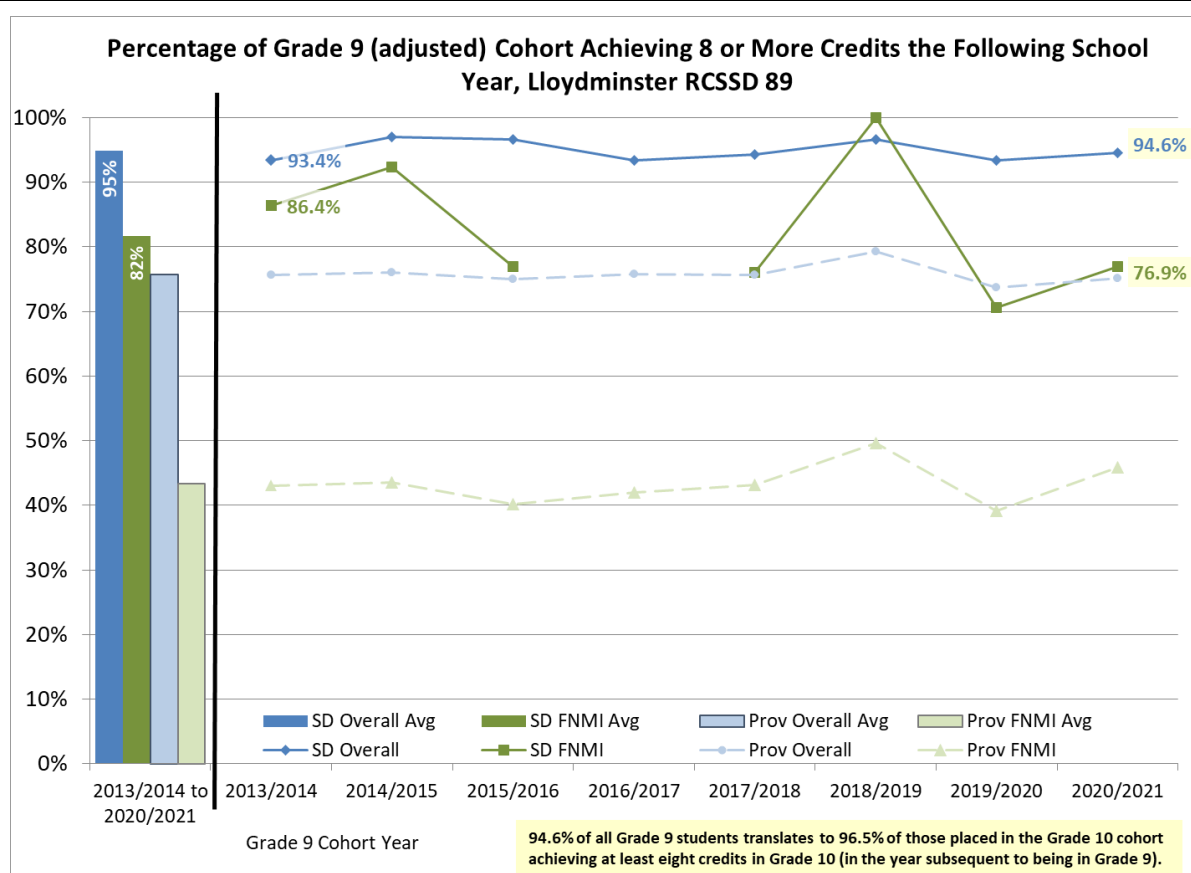
### **Analysis of Results – Early Years Evaluation**

The 2021-22 EYE data shows a continuing trend since 2017-18 to exceed the provincial results in the percentage of students at Tier 1 at both entry and exit. In fall 2021, 64% of students were able to complete developmental tasks without difficulty, increasing to 84% by spring 2022. In fall 2021, 64% of students were able to complete developmental tasks without difficulty, increasing to 84% by spring 2022. LCSD is proud of the reduction of students in the Tier 2 or 3 category. The number of FMNI students at Tier 3 entry was 50% and exit was 25% which compares favorably with provincial entry of 37% and exit of 21%.

## Grade 9 to 10 Transition

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

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



Notes: Grade 9 to 10 transition rates are calculated as the number of students attaining eight or more credits in the year immediately following their Grade 9 year divided by the number of students in the Grade 9 cohort. Results for populations of fewer than five have not been reported to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations (Registered/Treaty/Status Indian, Non-Status Indian), Métis or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.  
Source: Ministry of Education, 2022

## Analysis of Results – Grade 9 to 10 Transition

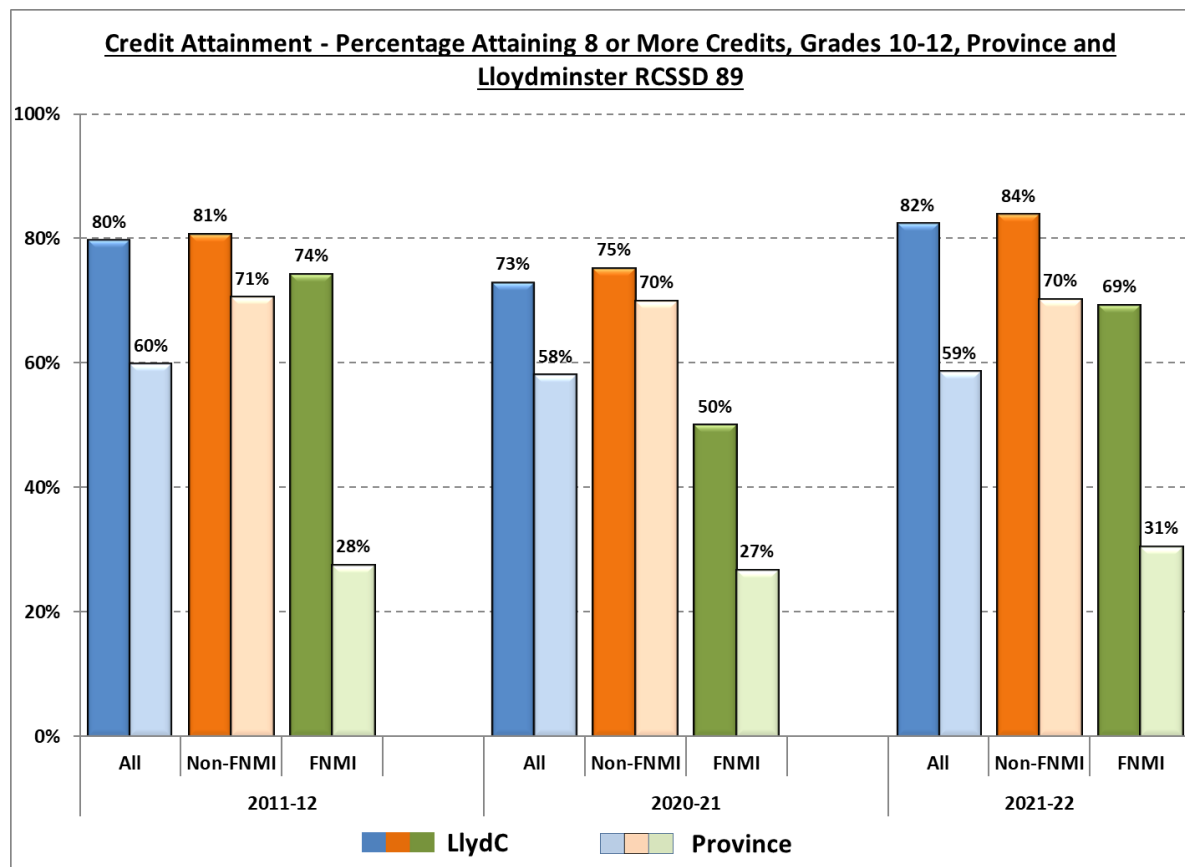
The 2021-22 school year has seen the school division continue its strong showing in this area with 94.6% of students achieving eight or more credits in their first year in high school. As has been the case over the 8-year period shown, this result is above the provincial average. Results for Indigenous students in the school

division have been more variable, due to the smaller population size but also consistently above the provincial average for this group of students and above the overall results for this measure in 2021-22. While these results are favourable, LCSD continues to implement practices to address the differences in achievement for Indigenous students compared to the school division results overall.

## Credit Attainment

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

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



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

Source: Ministry of Education, 2022

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

In 2021-22, there was an increase in the percentage of students achieving 8 or more credits, from the previous year and similar results to 10 years ago. Results demonstrate that LCSD students are well above the provincial average for all students and FNMI students. LCSD results for credit attainment in 2021-22 are consistent with pre-pandemic results. LCSD results for FNMI students are strong compared to provincial results and previous year, and efforts continue to align with the overall results for the school division.

# Demographics

## Students

Lloydminster Roman Catholic Separate School Division #89 had experienced negligible enrolment growth over the last two years, declining slightly in 2021-22. That being said in 2021-22 LCSD enrolments of First Nations, Métis and Inuit students was at a 5-year high (286). This flattening of enrolment growth is due largely to an uncertain and volatile oil industry and movement out of the city of Lloydminster due to loss of employment during the COVID-19 pandemic. The Board of Education and Administration remain aware of the “pyramidal” student enrolment trend that remains and the capacity requirement of our High School to accommodate the larger elementary enrolment numbers. The Government of Saskatchewan has responded to this future increase in high school enrolments and has approved a Holy Rosary High School expansion project.

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Kindergarten</b>	233	242	225	211	232
<b>1</b>	269	256	247	224	207
<b>2</b>	251	256	249	231	216
<b>3</b>	267	238	255	237	222
<b>4</b>	243	262	233	254	234
<b>5</b>	243	224	264	232	235
<b>6</b>	206	239	223	260	216
<b>7</b>	192	217	234	210	239
<b>8</b>	176	191	222	240	219
<b>9</b>	202	184	189	222	242
<b>10</b>	168	191	159	189	209
<b>11</b>	176	161	188	154	175
<b>12</b>	186	173	162	193	149
<b>Total</b>	<b>2,812</b>	<b>2,834</b>	<b>2,850</b>	<b>2,857</b>	<b>2,795</b>

<b>PreK</b>	<b>72</b>	<b>71</b>	<b>73</b>	<b>72</b>	<b>73</b>
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### Notes:

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

Source: Ministry of Education, 2021

Subpopulation Enrolments	Grades	2017-18	2018-19	2019-20	2020-21	2021-22
Self-Identified First Nations, Métis, or Inuit	K to 3	89	92	96	90	102
	4 to 6	56	62	75	73	65
	7 to 9	52	54	54	62	68
	10 to 12	31	41	33	50	51
	<b>Total</b>	<b>228</b>	<b>249</b>	<b>258</b>	<b>275</b>	<b>286</b>
English as an Additional Language	1 to 3	64	73	74	63	52
	4 to 6	73	61	40	57	58
	7 to 9	36	36	28	25	23
	10 to 12	34	28	21	16	11
	<b>Total</b>	<b>207</b>	<b>198</b>	<b>163</b>	<b>161</b>	<b>144</b>
French Immersion	K to 3	300	290	295	282	285
	4 to 6	176	196	203	202	186
	7 to 9	120	123	140	149	155
	10 to 12	76	74	83	85	88
	<b>Total</b>	<b>672</b>	<b>683</b>	<b>721</b>	<b>718</b>	<b>714</b>

## Staff

Job Category	FTEs
Classroom teachers	151.5
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	96.9
Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees	6.8
Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers	20.2
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
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>313.3</b>

Notes:

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

Source: Lloydminster Roman Catholic Separate School Division #89, 2022

## Senior Management Team

The Director of Education, Mr. Nigel McCarthy, reports directly to the Board of Education. Two Deputy Directors and one Chief Financial Officer report to Mr. Nigel McCarthy.

- Deputy Director of Education, Ms. Glenda Kary
- Deputy Director of Learning, Mr. Kevin Kusch (retired July 31, 2022)
- Superintendent of Learning, Mr. Vince Orioux (August 1, 2022)
- Chief Financial Officer, Mrs. Melanie Stelmaschuk, CPA, CA

## 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	2021-22 Cost
Father Gorman Community School	HVAC	Rooftop Unit Replacement	\$181,000
Holy Rosary High School	Expansion Project	Expansion to Holy Rosary High School	\$5,500,000
<b>Total</b>			<b>\$5,681,000</b>

## Transportation

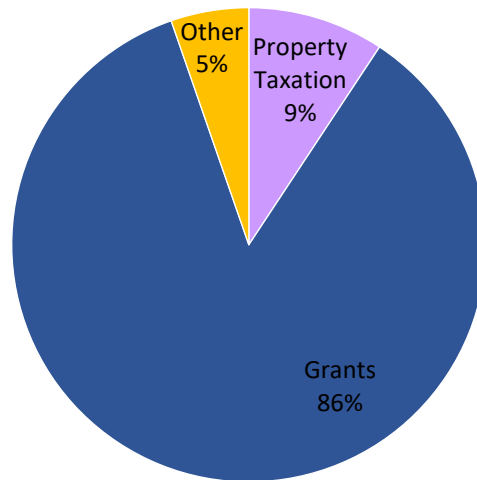
Lloydminster Roman Catholic Separate School Division #89 operates its own bus transportation system. As the City of Lloydminster is split bi-provincially, this adds challenges to the bussing

routes. Two major highways cross divide the middle of the city cutting it into four sections. This complicates the walking distances and vehicular traffic flows and requires additional awareness for student safety which in turn impacts bus routes. Lloydminster Roman Catholic Separate School Division #89 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 education.

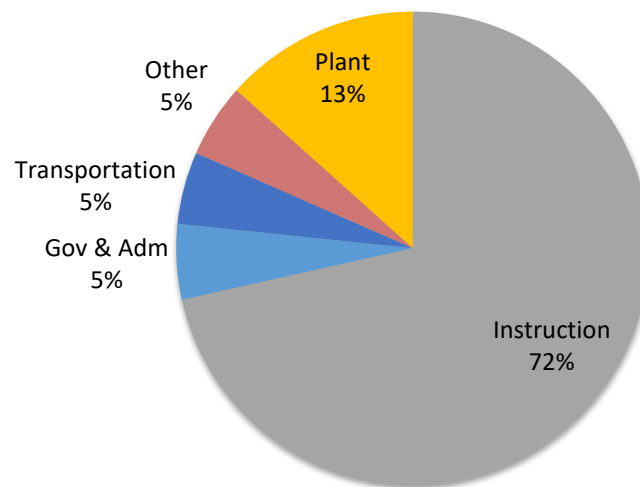
## Financial Overview

### Summary of Revenue and Expenses

**Revenue 2021-22**



**Expense 2021-22**



## Budget to Actual Revenue, Expenses and Variances

	2022	2022	2021	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>			(Restated)			
Property Taxation	3,354,463	3,353,310	3,417,592	(1,153)	0%	
Grants	29,170,101	30,812,159	28,210,442	1,642,058	6%	1
Tuition and Related Fees	21,940	22,931	70,146	991	5%	
School Generated Funds	749,410	620,703	341,189	(128,707)	-17%	2
Complementary Services	550,747	519,265	436,266	(31,482)	-6%	3
External Services	102,875	219,696	93,213	116,821	114%	4
Other	433,154	518,795	446,392	85,641	20%	5
<b>Total Revenues</b>	<b>34,382,690</b>	<b>36,066,859</b>	<b>33,015,240</b>	<b>1,684,169</b>	<b>5%</b>	
<b>EXPENSES</b>						
Governance	215,311	183,111	206,618	(32,200)	-15%	6
Administration	1,510,671	1,493,288	1,513,040	(17,383)	-1%	
Instruction	23,257,656	23,486,907	23,560,747	229,251	1%	
Plant	4,201,617	4,393,797	5,505,226	192,180	5%	
Transportation	1,441,701	1,620,766	1,493,790	179,065	12%	7
Tuition and Related Fees	128,800	107,484	131,238	(21,316)	-17%	8
School Generated Funds	742,412	575,012	335,055	(167,400)	-23%	9
Complementary Services	803,787	760,441	728,407	(43,346)	-5%	10
External Services	113,701	199,341	128,822	85,640	75%	11
Other Expenses	8,000	14,115	11,721	6,115	76%	12
<b>Total Expenses</b>	<b>32,423,656</b>	<b>32,834,262</b>	<b>33,614,664</b>	<b>410,606</b>	<b>1%</b>	
<b>Surplus (Deficit) for the Year</b>	<b>1,959,034</b>	<b>3,232,597</b>	<b>(599,424)</b>			

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

Note	Explanation
1	Over budget due to capital grants.
2	Under budget due to reduced fundraising activities as a result of COVID-19 pandemic safety precautions.
3	Under budget due to reduced fees for service as a result of COVID-19 pandemic safety precautions.
4	Over budget due to an increase in students purchasing from the school cafeteria.
5	Over budget due to investments earning higher interest rates than budgeted.
6	Under budget due to reduced travel and professional development expenses as a result of the COVID-19 pandemic.
7	Over budget due to increased fuel prices and repair and maintenance costs.
8	Under budget homeschool parent reimbursements.
9	Under budget due to reduced fundraising activities as a result of COVID-19 pandemic safety precautions.
10	Under budget due to reduced fees for service as a result of COVID-19 pandemic safety precautions.
11	Over budget due to an increase in students purchasing from the school cafeteria.
12	Over budget due to additional fees incurred from on-line payments

## 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	\$10,146						\$10,146
Carnell, Kate	10,673						10,673
Fendelet, Calvin	10,132						10,132
Makichuk, Laurie	11,665			153			11,818
Rusteika, Michelle	16,918			457			17,375
Scott, Paula	25,577			1,328			26,905
Zerr, Andrea	12,858			2,061			14,919

### 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.	\$115,220
AON Canada Inc.	114,993
Axia Fibrenet Ltd	87,630
Bee J's Stationers Inc	147,803
Border City Connects Society	52,980
Bralin Technology Solutions	272,607
Brite Images	67,814
Campus Energy Partners LP	572,509
CDW Canada Inc.	57,782
City of Lloydminster	117,202
Colliers Project Leaders Inc.	155,429
Craftex Builders	65,140
Digital Connection	82,381

Name	Amount
DMA Applied Controls Ltd	51,634
Evolution AV	63,129
Federated Co-operatives Limited	157,917
Kondro Electric (1980) Ltd.	95,511
Legacy Bus Sales Saskatoon	396,330
Linde Canada	50,807
Lloyd Hi-Quality Auto	82,172
Pinnacle Distribution	64,850
Progressive Fundraising Inc.	110,831
Quorex Construction Services Ltd.	3,744,409
Skyline Refrigeration Ltd.	98,085
Sysco Edmonton	92,961
Total Plumbing & Heating	106,092
Wallace Klypak Architects Ltd.	467,878

## 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	\$232,510
Municipal Employee Pension Plan	1,132,808
Receiver General of Canada	6,550,665

Name	Amount
Saskatchewan School Boards Association	452,355
Saskatchewan Teachers Federation	1,666,137

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

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## Audited Financial Statements

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Of the Lloydminster Roman Catholic Separate School Division No. 89

School Division No. 6060000

For the Period Ending: August 31, 2022

  
\_\_\_\_\_  
Chief Financial Officer

  
\_\_\_\_\_  
Auditor

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

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89  
FINANCIAL STATEMENTS  
AUGUST 31, 2022**

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## Management's Responsibility for the Financial Statements

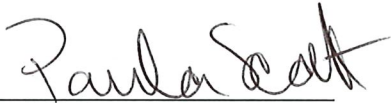
The School Division's management is responsible for the preparation of the financial statements in accordance with Canadian public sector accounting standards and the format specified in the Financial Reporting Manual issued by the Ministry of Education. The preparation of financial statements necessarily 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.

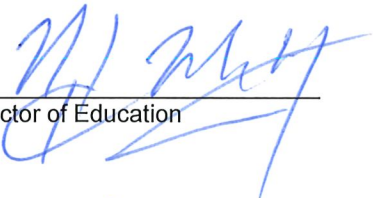
The Board of Education is composed of elected officials who are not employees of the School Division. The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and for approving the financial statements. The Board is also responsible 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 23, 2022

## Independent Auditor's Report

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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, 2022, 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, 2022, 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.

### *Emphasis of Matter - Asset Retirement Obligations*

During the year, the School Division elected to early adopt the new Public Sector Accounting standard for asset retirement obligations (PS 3280) via modified retrospective application. The adoption of this standard has resulted in a restatement of comparative figures as outlined in Note 2(j).

### *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 23, 2022

*MNP* LLP  
Chartered Professional Accountants

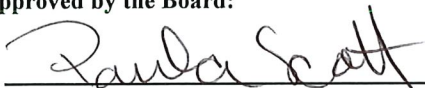
**Lloydminster Roman Catholic Separate School Division No. 89**  
**Statement of Financial Position**  
**as at August 31, 2022**

	2022	2021
	\$	\$
<b>Financial Assets</b>		(Restated - Note 2(j))
Cash and Cash Equivalents	6,086,555	5,249,084
Accounts Receivable (Note 7)	1,577,068	329,622
Portfolio Investments (Note 3)	4,091,061	4,583,136
<b>Total Financial Assets</b>	<b>11,754,684</b>	<b>10,161,842</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	2,550,040	1,192,351
Liability for Employee Future Benefits (Note 5)	475,600	455,000
Deferred Revenue (Note 9)	2,677,808	1,012,592
<b>Total Liabilities</b>	<b>5,703,448</b>	<b>2,659,943</b>
<b>Net Financial Assets</b>	<b>6,051,236</b>	<b>7,501,899</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	50,029,274	45,288,249
Prepaid Expenses	331,287	389,052
<b>Total Non-Financial Assets</b>	<b>50,360,561</b>	<b>45,677,301</b>
<b>Accumulated Surplus (Note 12)</b>	<b>56,411,797</b>	<b>53,179,200</b>

Contingent Liabilities (Note 15)  
Contractual Obligations (Note 16)

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

**Approved by the Board:**



Chairperson



Chief Financial Officer

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Statement of Operations and Accumulated Surplus from Operations**  
**for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>REVENUES</b>	(Note 13)		(Restated - Note 2(j))
Property Taxes and Other Related	3,354,463	3,353,310	3,417,592
Grants	29,170,101	30,812,159	28,210,442
Tuition and Related Fees	21,940	22,931	70,146
School Generated Funds	749,410	620,703	341,189
Complementary Services (Note 10)	550,747	519,265	436,266
External Services (Note 11)	102,875	219,696	93,213
Other	433,154	518,795	446,392
<b>Total Revenues (Schedule A)</b>	<b>34,382,690</b>	<b>36,066,859</b>	<b>33,015,240</b>
<b>EXPENSES</b>			
Governance	215,311	183,111	206,618
Administration	1,510,671	1,493,288	1,513,040
Instruction	23,257,656	23,486,907	23,560,747
Plant Operation & Maintenance	4,201,617	4,393,797	5,505,226
Student Transportation	1,441,701	1,620,766	1,493,790
Tuition and Related Fees	128,800	107,484	131,238
School Generated Funds	742,412	575,012	335,055
Complementary Services (Note 10)	803,787	760,441	728,407
External Services (Note 11)	113,701	199,341	128,822
Other	8,000	14,115	11,721
<b>Total Expenses (Schedule B)</b>	<b>32,423,656</b>	<b>32,834,262</b>	<b>33,614,664</b>
<b>Operating Surplus (Deficit) for the Year</b>	<b>1,959,034</b>	<b>3,232,597</b>	<b>(599,424)</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>53,179,200</b>	<b>53,179,200</b>	<b>53,778,624</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>55,138,234</b>	<b>56,411,797</b>	<b>53,179,200</b>

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

**Lloydminster Roman Catholic Separate School Division No. 89****Statement of Changes in Net Financial Assets  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
	(Note 13)		(Restated - Note 2(j))
<b>Net Financial Assets, Beginning of Year</b>	<b>7,501,899</b>	<b>7,501,899</b>	<b>7,197,930</b>
<b>Changes During the Year</b>			
Operating Surplus (Deficit) for the Year	1,959,034	3,232,597	(599,424)
Acquisition of Tangible Capital Assets (Schedule C)	(6,474,630)	(6,664,050)	(922,011)
Amortization of Tangible Capital Assets (Schedule C)	1,919,353	1,923,025	1,964,215
Net Change in Other Non-Financial Assets	-	57,765	(138,811)
<b>Change in Net Financial Assets</b>	<b>(2,596,243)</b>	<b>(1,450,663)</b>	<b>303,969</b>
<b>Net Financial Assets, End of Year</b>	<b>4,905,656</b>	<b>6,051,236</b>	<b>7,501,899</b>

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

**Lloydminster Roman Catholic Separate School Division No. 89****Statement of Cash Flows  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING ACTIVITIES</b>		(Restated - Note 2(j))
Operating Surplus (Deficit) for the Year	3,232,597	(599,424)
Add Non-Cash Items Included in Surplus / Deficit (Schedule D)	1,923,025	1,964,215
Net Change in Non-Cash Operating Activities (Schedule E)	1,853,824	434,084
<b>Cash Provided by Operating Activities</b>	<b>7,009,446</b>	<b>1,798,875</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(6,664,050)	(922,011)
<b>Cash Used by Capital Activities</b>	<b>(6,664,050)</b>	<b>(922,011)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(7,925)	(1,184)
Proceeds on Disposal of Portfolio Investments	500,000	-
<b>Cash Provided (Used) by Investing Activities</b>	<b>492,075</b>	<b>(1,184)</b>
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>837,471</b>	<b>875,680</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>5,249,084</b>	<b>4,373,404</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>6,086,555</b>	<b>5,249,084</b>

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

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule A: Supplementary Details of Revenues for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 13)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	3,354,463	3,339,083	3,385,227
<b>Total Property Tax Revenue</b>	<b>3,354,463</b>	<b>3,339,083</b>	<b>3,385,227</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	176	570
Provincial Government	-	3,242	3,777
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>3,418</b>	<b>4,347</b>
<b>Other Tax Revenues</b>			
House Trailer Fees	-	-	332
<b>Total Other Tax Revenues</b>	<b>-</b>	<b>-</b>	<b>332</b>
<b>Additions to Levy</b>			
Penalties	-	18,753	28,432
<b>Total Additions to Levy</b>	<b>-</b>	<b>18,753</b>	<b>28,432</b>
<b>Deletions from Levy</b>			
Cancellations	-	(7,944)	(746)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>(7,944)</b>	<b>(746)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>3,354,463</b>	<b>3,353,310</b>	<b>3,417,592</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	9,837,564	9,801,144	9,436,002
Other Ministry Grants	249,161	274,325	478,764
<b>Total Ministry Grants</b>	<b>10,086,725</b>	<b>10,075,469</b>	<b>9,914,766</b>
Other Provincial Grants	114,160	131,885	831,087
Federal Grants	-	-	6,300
Grants from Others	14,769,216	15,180,426	15,681,224
<b>Total Operating Grants</b>	<b>24,970,101</b>	<b>25,387,780</b>	<b>26,433,377</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	4,200,000	1,856,386	800,000
Other Provincial Capital Grants	-	-	977,065
Other Capital Grants	-	3,567,993	-
<b>Total Capital Grants</b>	<b>4,200,000</b>	<b>5,424,379</b>	<b>1,777,065</b>
<b>Total Grants</b>	<b>29,170,101</b>	<b>30,812,159</b>	<b>28,210,442</b>

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule A: Supplementary Details of Revenues for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 13)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	21,940	22,931	70,146
<b>Total Tuition Fees</b>	<b>21,940</b>	<b>22,931</b>	<b>70,146</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>21,940</b>	<b>22,931</b>	<b>70,146</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	154,014	147,016	105,581
<b>Total Curricular Fees</b>	<b>154,014</b>	<b>147,016</b>	<b>105,581</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	51,000	36,676	23,352
Fundraising	341,750	243,902	119,707
Grants and Partnerships	34,040	34,040	18,240
Students Fees	168,606	159,069	74,309
<b>Total Non-Curricular Fees</b>	<b>595,396</b>	<b>473,687</b>	<b>235,608</b>
<b>Total School Generated Funds Revenue</b>	<b>749,410</b>	<b>620,703</b>	<b>341,189</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	136,148	137,049	132,392
Other Ministry Grants	-	-	8,435
Other Provincial Grants	17,734	8,575	9,450
Federal Grants	25,000	25,000	25,000
Other Grants	121,045	122,325	71,115
<b>Total Operating Grants</b>	<b>299,927</b>	<b>292,949</b>	<b>246,392</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	233,820	206,059	167,842
Other Revenue	17,000	20,257	22,032
<b>Total Fees and Other Revenue</b>	<b>250,820</b>	<b>226,316</b>	<b>189,874</b>
<b>Total Complementary Services Revenue</b>	<b>550,747</b>	<b>519,265</b>	<b>436,266</b>

**Lloydminster Roman Catholic Separate School Division No. 89**

**Schedule A: Supplementary Details of Revenues  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>External Services</b>	(Note 13)		
<b>Fees and Other Revenue</b>			
Other Revenue	102,875	219,696	93,213
<b>Total Fees and Other Revenue</b>	<b>102,875</b>	<b>219,696</b>	<b>93,213</b>
<b>Total External Services Revenue</b>	<b>102,875</b>	<b>219,696</b>	<b>93,213</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	140,624	184,430	133,556
Sales & Rentals	161,551	152,831	142,282
Investments	130,979	181,534	170,554
<b>Total Other Revenue</b>	<b>433,154</b>	<b>518,795</b>	<b>446,392</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>34,382,690</b>	<b>36,066,859</b>	<b>33,015,240</b>

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule B: Supplementary Details of Expenses

for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Governance Expense</b>	(Note 13)		(Restated - Note 2(j))
Board Members Expense	100,805	97,969	98,027
Professional Development - Board Members	6,500	3,999	2,553
Grants to School Community Councils	12,000	-	-
Elections	-	-	451
Other Governance Expenses	96,006	81,143	105,587
<b>Total Governance Expense</b>	<b>215,311</b>	<b>183,111</b>	<b>206,618</b>
<b>Administration Expense</b>			
Salaries	1,176,820	1,175,102	1,192,383
Benefits	143,152	131,703	137,558
Supplies & Services	93,071	102,021	98,263
Non-Capital Furniture & Equipment	11,000	13,393	10,548
Communications	39,168	27,563	31,195
Travel	42,460	40,728	29,382
Professional Development	5,000	2,778	13,711
<b>Total Administration Expense</b>	<b>1,510,671</b>	<b>1,493,288</b>	<b>1,513,040</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	15,210,291	15,496,562	15,303,401
Instructional (Teacher Contract) Benefits	879,948	912,711	874,192
Program Support (Non-Teacher Contract) Salaries	4,320,457	4,283,635	4,360,168
Program Support (Non-Teacher Contract) Benefits	866,544	835,261	768,168
Instructional Aids	362,543	322,599	322,108
Supplies & Services	471,852	431,824	644,093
Non-Capital Furniture & Equipment	216,650	226,123	336,533
Communications	95,638	97,162	93,579
Travel	26,487	46,201	41,130
Professional Development	124,406	84,333	71,016
Student Related Expense	166,302	274,895	223,679
Amortization of Tangible Capital Assets	516,538	475,601	522,680
<b>Total Instruction Expense</b>	<b>23,257,656</b>	<b>23,486,907</b>	<b>23,560,747</b>

# Lloydminster Roman Catholic Separate School Division No. 89

## Schedule B: Supplementary Details of Expenses for the year ended August 31, 2022

	2022 Budget	2022 Actual	2021 Actual
	\$	\$	\$
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 13)		(Restated - Note 2(j))
Salaries	1,156,682	1,142,986	1,271,798
Benefits	223,699	217,593	214,846
Building Operating Expenses	1,517,856	1,727,986	2,716,123
Communications	26,821	27,069	25,824
Travel	15,000	20,473	19,040
Professional Development	-	239	144
Amortization of Tangible Capital Assets	1,261,559	1,252,864	1,252,864
Amortization of Tangible Capital Assets ARO	-	4,587	4,587
<b>Total Plant Operation &amp; Maintenance Expense</b>	<b>4,201,617</b>	<b>4,393,797</b>	<b>5,505,226</b>
<b>Student Transportation Expense</b>			
Salaries	701,555	696,749	735,126
Benefits	139,924	131,814	132,689
Supplies & Services	174,230	209,269	143,374
Non-Capital Furniture & Equipment	150,400	244,453	198,739
Building Operating Expenses	25,500	41,329	26,522
Communications	2,112	3,889	3,817
Travel	3,924	3,324	2,876
Professional Development	2,800	808	1,432
Contracted Transportation	100,000	99,158	65,131
Amortization of Tangible Capital Assets	141,256	189,973	184,084
<b>Total Student Transportation Expense</b>	<b>1,441,701</b>	<b>1,620,766</b>	<b>1,493,790</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	128,800	107,484	131,238
<b>Total Tuition and Related Fees Expense</b>	<b>128,800</b>	<b>107,484</b>	<b>131,238</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	72,849	58,058	47,434
Cost of Sales	83,100	67,307	30,857
School Fund Expenses	586,463	449,647	256,764
<b>Total School Generated Funds Expense</b>	<b>742,412</b>	<b>575,012</b>	<b>335,055</b>

**Lloydminster Roman Catholic Separate School Division No. 89**

**Schedule B: Supplementary Details of Expenses  
for the year ended August 31, 2022**

	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2021 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 13)		(Restated - Note 2(j))
Administration Salaries & Benefits	111,915	103,316	115,480
Instructional (Teacher Contract) Salaries & Benefits	181,901	181,173	172,742
Program Support (Non-Teacher Contract) Salaries & Benefits	403,069	386,067	379,175
Supplies & Services	1,500	2,665	11,478
Travel	5,370	4,050	5,370
Professional Development (Non-Salary Costs)	500	1,316	225
Student Related Expenses	99,532	81,854	43,937
<b>Total Complementary Services Expense</b>	<b>803,787</b>	<b>760,441</b>	<b>728,407</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	56,295	57,610	61,072
Supplies & Services	56,581	134,585	65,459
Non-Capital Furniture & Equipment	-	6,321	1,206
Travel	825	825	825
Professional Development (Non-Salary Costs)	-	-	260
<b>Total External Services Expense</b>	<b>113,701</b>	<b>199,341</b>	<b>128,822</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	8,000	14,115	11,721
<b>Total Interest and Bank Charges</b>	<b>8,000</b>	<b>14,115</b>	<b>11,721</b>
<b>Total Other Expense</b>	<b>8,000</b>	<b>14,115</b>	<b>11,721</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>32,423,656</b>	<b>32,834,262</b>	<b>33,614,664</b>

**Lloydminster Roman Catholic Separate School Division No. 89**

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2022**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer	Computer	Assets Under	2022	2021
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Hardware and Audio Visual Equipment	Software	Construction		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Tangible Capital Assets - at Cost</i>													
Opening Balance as of September 1	3,340,556	2,299,652	55,737,689	2,726,210	265,676	2,519,093	290,482	2,145,154	1,133,842	13,494	357,193	70,829,041	70,392,489
Additions/Purchases	-	-	-	-	-	390,151	-	5,958	304,954	-	5,962,987	6,664,050	922,011
Disposals	-	-	-	-	-	-	(115,525)	(85,219)	(487,230)	(13,494)	-	(701,468)	(485,459)
Closing Balance as of August 31	3,340,556	2,299,652	55,737,689	2,726,210	265,676	2,909,244	174,957	2,065,893	951,566	-	6,320,180	76,791,623	70,829,041
<i>Tangible Capital Assets - Amortization</i>													
Opening Balance as of September 1	-	1,427,667	18,442,907	1,154,520	209,442	1,721,006	196,999	1,493,010	881,747	13,494	-	25,540,792	24,062,036
Amortization of the Period	-	85,349	1,136,295	109,919	4,587	172,477	17,496	206,589	190,313	-	-	1,923,025	1,964,215
Disposals	-	-	-	-	-	-	(115,525)	(85,219)	(487,230)	(13,494)	-	(701,468)	(485,459)
Closing Balance as of August 31	N/A	1,513,016	19,579,202	1,264,439	214,029	1,893,483	98,970	1,614,380	584,830	-	N/A	26,762,349	25,540,792
<i>Net Book Value</i>													
Opening Balance as of September 1	3,340,556	871,985	37,294,782	1,571,690	56,234	798,087	93,483	652,144	252,095	-	357,193	45,288,249	46,330,453
Closing Balance as of August 31	3,340,556	786,636	36,158,487	1,461,771	51,647	1,015,761	75,987	451,513	366,736	-	6,320,180	50,029,274	45,288,249
Change in Net Book Value	-	(85,349)	(1,136,295)	(109,919)	(4,587)	217,674	(17,496)	(200,631)	114,641	-	5,962,987	4,741,025	(1,042,204)
<i>Disposals</i>													
Historical Cost	-	-	-	-	-	-	115,525	85,219	487,230	13,494	-	701,468	485,459
Accumulated Amortization	-	-	-	-	-	-	115,525	85,219	487,230	13,494	-	701,468	485,459
Net Cost	-	-	-	-	-	-	-	-	-	-	-	-	-

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$3,727,296 (2021 - \$3,979,307).

**Lloydminster Roman Catholic Separate School Division No. 89**

**Schedule D: Non-Cash Items Included in Surplus / Deficit  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Surplus / Deficit</b>		(Restated - Note 2(j))
Amortization of Tangible Capital Assets (Schedule C)	1,923,025	1,964,215
<b>Total Non-Cash Items Included in Surplus / Deficit</b>	<b>1,923,025</b>	<b>1,964,215</b>

**Lloydminster Roman Catholic Separate School Division No. 89**

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2022**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
(Increase) Decrease in Accounts Receivable	(1,247,446)	416,211
Increase (Decrease) in Accounts Payable and Accrued Liabilities	1,357,689	(567,183)
Increase in Liability for Employee Future Benefits	20,600	44,200
Increase in Deferred Revenue	1,665,216	679,667
Decrease (Increase) in Prepaid Expenses	57,765	(138,811)
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>1,853,824</b>	<b>434,084</b>

## Lloydminster Roman Catholic Separate School Division No. 89

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2022

	August 31 2021	Additions during the year	Reductions during the year	August 31 2022
	\$	\$	\$	\$
				(Note 12)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Capital Maintenance and Renewal	-	256,779	179,835	76,944
<b>Total Contractual Agreements</b>	-	256,779	179,835	76,944
<b>Jointly Administered Funds</b>				
School Generated Funds	154,570	42,889	-	197,459
School Community Council	25,272	24,703	-	49,975
<b>Total Jointly Administered Funds</b>	179,842	67,592	-	247,434
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	2,467,862	-	894,431	1,573,431
PMR maintenance project allocations	-	274,325	31,066	243,259
Education Emergency Pandemic Support program allocation	127,427	-	127,427	-
<b>Total Ministry of Education</b>	2,595,289	274,325	1,052,924	1,816,690
<b>Total</b>	2,775,131	598,696	1,232,759	2,141,068
<b>Internal Sources</b>				
<b>Board governance</b>				
<b>Curriculum and student learning</b>				
Catholic Distinctiveness Fund	150,000	-	150,000	-
Educational Programming Reserve	667,000	-	-	667,000
Salary Contingency	400,000	-	400,000	-
<b>Total curriculum and student learning</b>	1,217,000	-	550,000	667,000
<b>Facilities</b>				
Administrative Building	572,658	-	302,658	270,000
Future Elementary	500,000	-	500,000	-
Facility Renewal	-	840,000	-	840,000
Grounds/Parking Lot	208,094	91,906	-	300,000
Mechanical Replacement	533,000	-	533,000	-
Playground & Faith Centre Renewal	-	200,000	-	200,000
Surveillance Replacement	100,000	-	-	100,000
Synergy Vault	90,000	10,000	-	100,000
<b>Total facilities</b>	2,003,752	1,141,906	1,335,658	1,810,000
<b>Furniture and equipment</b>				
Kitchen Equipment Replacement	100,000	-	-	100,000
<b>Total furniture and equipment</b>	100,000	-	-	100,000
<b>Information technology</b>				
Information Technology Resource Contingency	18,483	8,659	1,609	25,533
Technology Replacement Reserve	300,000	495,929	195,929	600,000
<b>Total information technology</b>	318,483	504,588	197,538	625,533
<b>Transportation</b>				
Bus Fleet Expansion Reserve	330,000	400,000	330,000	400,000
Other Vehicle Reserve	100,000	100,000	-	200,000
<b>Total transportation</b>	430,000	500,000	330,000	600,000
<b>Total</b>	4,069,235	2,146,494	2,413,196	3,802,533
<b>Total Designated Assets</b>	6,844,366	2,745,190	3,645,955	5,943,601

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89****NOTES TO THE FINANCIAL STATEMENTS****As at August 31, 2022**

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**1. AUTHORITY AND PURPOSE**

The school division operates under the authority of *The Education Act, 1995* of Saskatchewan as a corporation under the name of “The Board of Education of the Lloydminster 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.

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

- the liability for employee future benefits of \$475,600 (2021 - \$455,000) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$26,762,349 (2021 - \$25,540,792) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$265,676 (2021 - \$265,676) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$3,353,310 (2021 - \$3,417,592) because final tax assessments may differ from initial estimates.

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

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**2. SIGNIFICANT ACCOUNTING POLICIES CONT'D**

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.

Gains and losses on financial instruments, measured at cost or amortized cost, are recognized in the statement of operations and accumulated surplus from operations in the period the gain or loss occurs.

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

**e) Financial Assets**

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

**Cash and Cash Equivalents** consist of cash, bank deposits and highly liquid investments with maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**2. SIGNIFICANT ACCOUNTING POLICIES CONT'D**

**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 capital grants earned but not received at the end of the fiscal year. Grants are earned when the events giving rise to the grant have occurred, the grant is authorized and any eligibility criteria have been met.

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

**Portfolio Investments** consist of equity common shares with Synergy Credit Union and Lloydminster & District Co-operative and term deposits with initial 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 that include asbestos and are fully and/or nearly fully amortized have had their useful life reassessed and increased by 15 years.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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## **2. SIGNIFICANT ACCOUNTING POLICIES CONT'D**

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

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

### **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. The school division recognizes the fair value of an ARO in the period in which it incurs a legal obligation associated with the retirement of a tangible capital asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset.

**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.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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## **2. SIGNIFICANT ACCOUNTING POLICIES CONT'D**

### **h) Employee Pension Plans**

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

#### **Multi-Employer Defined Benefit Plans**

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

- i) Teachers participate in the Saskatchewan Teachers' Retirement Plan (STRP) or the Alberta Teachers' Retirement Fund (ATRF). The school division's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.
- ii) 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.

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

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**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 1/12<sup>th</sup> of estimated total tax revenue recorded in each month of the school division's fiscal year. The tax revenue for the September to December portion of the fiscal year is based on the actual amounts reported by the 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 2021 and 2022 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 1/12<sup>th</sup> 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 division records the tax payment received as income when it becomes due each month.

**iii) Fees and Services**

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

**iv) Interest Income**

Interest is recognized as revenue when it is earned.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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**2. SIGNIFICANT ACCOUNTING POLICIES CONT'D**

**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**

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

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

	<b>Previously Stated August 31, 2021</b>	<b>Increase (decrease)</b>	<b>Restated August 31, 2021</b>
Tangible Capital Assets	\$45,232,015	\$56,234	\$45,288,249
Accounts Payable and Accrued Liabilities	926,675	265,676	1,192,351
Accumulated Surplus	53,388,642	(209,442)	53,179,200
Amortization of Tangible Capital Assets	1,959,628	4,587	1,964,215

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

### 3. PORTFOLIO INVESTMENTS

Portfolio investments are comprised of the following:

	2022	2021
<b>Portfolio investments in the cost or amortized cost category:</b>	<b><u>Cost</u></b>	<b><u>Cost</u></b>
Equity common shares of Lloydminster & Distric Co-operative	\$ 41,901	\$ 41,852
Equity common shares of Synergy Credit Union	49,160	41,284
Synergy Credit Union term deposits, interest rates 1.10% - 4.45%, maturing October 2022 to July 2025	4,000,000	4,500,000
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>\$ 4,091,061</b>	<b>\$ 4,583,136</b>

### 4. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Salaries & Benefits	Goods & Services	Amortization of TCA	2022 Actual	2021 Actual
					(Restated - Note 2(j))
Governance	\$ 97,969	\$ 85,142	\$ -	\$ 183,111	\$ 206,618
Administration	1,306,805	186,483	-	1,493,288	1,513,040
Instruction	21,528,169	1,483,137	475,601	23,486,907	23,560,747
Plant Operation & Maintenance	1,360,579	1,775,767	1,257,451	4,393,797	5,505,226
Student Transportation	828,563	602,230	189,973	1,620,766	1,493,790
Tuition and Related Fees	-	107,484	-	107,484	131,238
School Generated Funds	-	575,012	-	575,012	335,055
Complementary Services	670,556	89,885	-	760,441	728,407
External Services	57,610	141,731	-	199,341	128,822
Other	-	14,115	-	14,115	11,721
<b>TOTAL</b>	<b>\$ 25,850,251</b>	<b>\$ 5,060,986</b>	<b>\$ 1,923,025</b>	<b>\$ 32,834,262</b>	<b>\$ 33,614,664</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**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 March 31, 2021 and extrapolated the results to estimate the Liability for Employee Future Benefits as at August 31, 2022.

Details of the employee future benefits are as follows:

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

Liability for Employee Future Benefits	2022	2021
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 381,500</b>	<b>\$ 457,800</b>
Current period service cost	33,300	41,700
Interest cost	8,000	7,600
Benefit payments	(17,500)	(9,600)
Actuarial gains	(127,700)	(116,000)
Plan amendments	6,000	-
<b>Accrued Benefit Obligation - end of year</b>	<b>283,600</b>	<b>381,500</b>
Unamortized net actuarial gains	192,000	73,500
<b>Liability for Employee Future Benefits</b>	<b>\$ 475,600</b>	<b>\$ 455,000</b>

Employee Future Benefits Expense	2022	2021
Current period service cost	\$ 33,300	\$ 41,700
Amortization of net actuarial (gain) loss	(3,200)	4,500
<b>Benefit cost</b>	<b>30,100</b>	<b>46,200</b>
Interest cost	8,000	7,600
<b>Total Employee Future Benefits Expense</b>	<b>\$ 38,100</b>	<b>\$ 53,800</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**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:

	2022			2021
	STRP	ATRF	TOTAL	TOTAL
Number of active School Division members	192	27	219	192
Member contribution rate (percentage of salary)	9.50%/11.70%	10.87%/13.94%	9.50%/13.94%	9.50%/13.94%
Member contributions for the year	\$ 1,327,566	\$ 232,213	\$ 1,559,779	\$ 1,547,489

**ii) Municipal Employees' Pension Plan (MEPP)**

The MEPP provides retirement benefits based on length of service and pensionable earnings. The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

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

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

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**6. PENSION PLANS CONT'D**

Details of the MEPP are as follows:

	<b>2022</b>	<b>2021</b>
Number of active School Division members	178	171
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	\$ 566,821	\$ 561,845
School Division contributions for the year	\$ 566,821	\$ 561,845
Actuarial extrapolation date	Dec-31-2021	Dec-31-2020
Plan Assets (in thousands)	\$ 3,568,400	\$ 3,221,426
Plan Liabilities (in thousands)	\$ 2,424,014	\$ 2,382,526
Plan Surplus (in thousands)	\$ 1,144,386	\$ 838,900

**7. ACCOUNTS RECEIVABLE**

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

	<b>2022</b>			<b>2021</b>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 262,064	\$ -	\$ 262,064	\$ 6,273	\$ -	\$ 6,273
Provincial Grants Receivable	895,743	-	895,743	-	-	-
Other Receivables	419,261	-	419,261	323,349	-	323,349
<b>Total Accounts Receivable</b>	<b>\$ 1,577,068</b>	<b>\$ -</b>	<b>\$ 1,577,068</b>	<b>\$ 329,622</b>	<b>\$ -</b>	<b>\$ 329,622</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Details of accounts payable and accrued liabilities are as follows:

	2022	2021
		(Restated - Note 2(j))
Accrued Salaries and Benefits	\$ 209,534	\$ 190,601
Supplier Payments	2,059,658	721,079
Liability for Asset Retirement Obligation	265,676	265,676
Staff Funds	15,172	14,995
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 2,550,040</b>	<b>\$ 1,192,351</b>

The school division recognized an estimated liability for Asset Retirement Obligation of \$265,676 (2021 - \$265,676) for the remediation of facility contaminants. The nature of the liability is related to asbestos containing materials within a number of the school divisions facilities that will be required to be properly disposed of when the building is disposed of, or remediation work is undertaken. The assumptions used in estimating the liability include the various types of asbestos containing materials within each of the school divisions buildings, along with the standard of work that will be required to safely remove the asbestos containing materials. Additionally, assumptions were made around the remaining useful life of all school division buildings that contain asbestos materials to determine when the remediation costs may be incurred.

**9. DEFERRED REVENUE**

Details of deferred revenues are as follows:

	Balance as at August 31, 2021	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2022
<b>Capital projects:</b>				
Capital Grants - Government of Alberta	\$ -	\$ 5,860,000	\$ 3,363,987	\$ 2,496,013
<b>Total capital projects deferred revenue</b>	<b>-</b>	<b>5,860,000</b>	<b>3,363,987</b>	<b>2,496,013</b>
<b>Non-Capital deferred revenue:</b>				
Unearned fees for service	92,125	46,418	40,611	97,932
Unearned taxation revenue	745,522	-	661,659	83,863
Unearned donation for capital project	174,945	-	174,945	-
<b>Total non-capital deferred revenue</b>	<b>1,012,592</b>	<b>46,418</b>	<b>877,215</b>	<b>181,795</b>
<b>Total Deferred Revenue</b>	<b>\$ 1,012,592</b>	<b>\$ 5,906,418</b>	<b>\$ 4,241,202</b>	<b>\$ 2,677,808</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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	Youth in Hospitals	Other Programs	2022	2021
<b>Revenues:</b>						
Operating Grants	\$ 137,049	\$ -	\$ -	\$ 155,900	\$ 292,949	\$ 246,392
Fees and Other Revenues	-	-	-	226,316	226,316	189,874
<b>Total Revenues</b>	<b>137,049</b>	<b>-</b>	<b>-</b>	<b>382,216</b>	<b>519,265</b>	<b>436,266</b>
<b>Expenses:</b>						
Salaries & Benefits	350,828	76,492	-	243,236	670,556	667,397
Supplies and Services	-	1,542	-	1,123	2,665	11,478
Travel	-	4,050	-	-	4,050	5,370
Professional Development (Non-Salary Costs)	-	1,316	-	-	1,316	225
Student Related Expenses	3,567	-	-	78,287	81,854	43,937
<b>Total Expenses</b>	<b>354,395</b>	<b>83,400</b>	<b>-</b>	<b>322,646</b>	<b>760,441</b>	<b>728,407</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (217,346)</b>	<b>\$ (83,400)</b>	<b>\$ -</b>	<b>\$ 59,570</b>	<b>\$ (241,176)</b>	<b>\$ (292,141)</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2022**

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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	Cafeteria	2022	2021
<b>Revenues:</b>			
Fees and Other Revenues	219,696	219,696	93,213
<b>Total Revenues</b>	<b>219,696</b>	<b>219,696</b>	<b>93,213</b>
<b>Expenses:</b>			
Salaries & Benefits	57,610	57,610	61,072
Supplies and Services	134,585	134,585	65,459
Non-Capital Equipment	6,321	6,321	1,206
Travel	825	825	825
Professional Development	-	-	260
<b>Total Expenses</b>	<b>199,341</b>	<b>199,341</b>	<b>128,822</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ 20,355</b>	<b>\$ 20,355</b>	<b>\$ (35,609)</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**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 and 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, 2021	Additions during the year	Reductions during the year	August 31, 2022
	(Restated - Note 2(j))			
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 45,288,249	\$ 6,664,050	\$ 1,923,025	\$ 50,029,274
Less: Liability for Asset Retirement Obligation	(265,676)	-	-	(265,676)
	<b>45,022,573</b>	<b>6,664,050</b>	<b>1,923,025</b>	<b>49,763,598</b>
<b>Designated Assets (Schedule F)</b>	<b>6,844,366</b>	<b>2,745,190</b>	<b>3,645,955</b>	<b>5,943,601</b>
<b>Unrestricted Surplus</b>	<b>1,312,261</b>	<b>-</b>	<b>607,663</b>	<b>704,598</b>
<b>Total Accumulated Surplus</b>	<b>\$ 53,179,200</b>	<b>\$ 9,409,240</b>	<b>\$ 6,176,643</b>	<b>\$ 56,411,797</b>

**13. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on June 21, 2021 and the Minister of Education on August 27, 2021.

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
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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:

	<u>Reiber</u>		<u>Brown</u>		<u>Arts</u>		<u>Ranger Rebekkah</u>		<u>Patrick Harty</u>		<u>William Gow</u>		<u>Total</u>	<u>Total</u>
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Cash and short-term investments	\$ 7,021	\$ 8,099	\$ 29,294	\$ 31,217	\$ 1,059	\$ 1,256	\$ 28,551	\$ 30,475	\$ 7,331	\$ 7,811	\$ 6,949	\$ 10,822	\$ 80,205	\$ 89,680
<b>Total Assets</b>	<b>7,021</b>	<b>8,099</b>	<b>29,294</b>	<b>31,217</b>	<b>1,059</b>	<b>1,256</b>	<b>28,551</b>	<b>30,475</b>	<b>7,331</b>	<b>7,811</b>	<b>6,949</b>	<b>10,822</b>	<b>80,205</b>	<b>89,680</b>
<b>Revenues</b>														
Interest on investments	20	84	77	325	3	13	76	337	20	86	27	117	223	962
	20	84	77	325	3	13	76	337	20	86	27	117	223	962
<b>Expenses</b>														
Awards to students	1,098	-	2,000	2,000	200	-	2,000	2,000	500	500	3,900	1,200	9,698	5,700
	1,098	-	2,000	2,000	200	-	2,000	2,000	500	500	3,900	1,200	9,698	5,700
Excess (Deficiency) of Revenues over Expenses	(1,078)	84	(1,923)	(1,675)	(197)	13	(1,924)	(1,663)	(480)	(414)	(3,873)	(1,083)	(9,475)	(4,738)
Trust Fund Balance, Beginning of Year	8,099	8,015	31,217	32,892	1,256	1,243	30,475	32,138	7,811	8,225	10,822	11,905	89,680	94,418
<b>Trust Fund Balance, End of Year</b>	<b>\$ 7,021</b>	<b>\$ 8,099</b>	<b>\$ 29,294</b>	<b>\$ 31,217</b>	<b>\$ 1,059</b>	<b>\$ 1,256</b>	<b>\$ 28,551</b>	<b>\$ 30,475</b>	<b>\$ 7,331</b>	<b>\$ 7,811</b>	<b>\$ 6,949</b>	<b>\$ 10,822</b>	<b>\$ 80,205</b>	<b>\$ 89,680</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89****NOTES TO THE FINANCIAL STATEMENTS****As at August 31, 2022**

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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. CONTRACTUAL OBLIGATIONS**

Significant contractual obligations of the school division are as follows:

- Signed Project Management contract with Colliers Project Leaders Inc. in the amount of \$270,480. Balance remaining on the contract is \$18,832 over the length of the Holy Rosary Expansion project, expected completion February 2023.
- Architectural contract signed to Wallace Klypak Architects Ltd. In the amount of \$720,900. Balance remaining on the contract is \$110,205 for Architectural designs for the Holy Rosary Expansion project, expiring upon the completion of services rendered, expected completion February 2023.
- Construction Management Services contract to Quorex Construction Services Ltd. in the amount of \$570,605. Balance remaining on the contract is \$216,309 for the Holy Rosary Expansion project, expected completion February 2023.
- Construction Contract to Quorex Construction Services Ltd. in the amount of \$7,652,108. Balance remaining of \$3,246,359 for construction of the Holy Rosary Expansion project, expected completion February 2023.

**17. RISK MANAGEMENT**

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

**i) Credit Risk**

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

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

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2022

**17. RISK MANAGEMENT CONT'D**

The aging of grants and other accounts receivable as at August 31, 2022, was:

August 31, 2022					
	Total	0-30 days	31-60 days	61-90 days	Over 90 days
Grants Receivable	\$ 895,743	\$ 895,743	\$ -	\$ -	\$ -
Other Receivables	176,930	121,870	27,037	25,553	2,470
<b>Gross Receivables</b>	<b>1,072,673</b>	<b>1,017,613</b>	<b>27,037</b>	<b>25,553</b>	<b>2,470</b>
Allowance for Doubtful Accounts	-	-	-	-	-
<b>Net Receivables</b>	<b>\$1,072,673</b>	<b>\$1,017,613</b>	<b>\$ 27,037</b>	<b>\$ 25,553</b>	<b>\$ 2,470</b>

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, forecast, etc.

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

August 31, 2022					
	Total	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accounts payable and accrued liabilities	\$2,550,040	\$2,284,364	\$ -	\$ -	\$ 265,676
<b>Total</b>	<b>\$2,550,040</b>	<b>\$2,284,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 265,676</b>

**iii) Market Risk**

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

**Interest Rate Risk**

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

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, 2022.

The school division minimizes these risks by:

- Investing in GICs and term deposits for short terms at fixed interest rates
- Managing cash flows to minimize utilization of its bank line of credit

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89****NOTES TO THE FINANCIAL STATEMENTS****As at August 31, 2022**

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**18. COVID-19 PANDEMIC**

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