

Lloydminster Roman Catholic Separate School Division #89

Annual Report School Division Version

2022-23



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## School Division Contact Information

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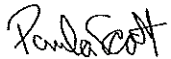
## Letter of Transmittal

Honourable Jeremy Cockrill  
Minister of Education

Dear Minister Cockrill:

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 2022-23 annual report. This report presents an overview of Lloydminster Roman Catholic Separate School Division School Division's goals, activities and results for the fiscal year September 1, 2022, to August 31, 2023. It provides financial statements that have been audited by an independent auditor following the Canadian Generally Accepted Auditing Standards.

Respectfully submitted,



Mrs. Paula Scott

## **Introduction**

This annual report provides information about Lloydminster Roman Catholic Separate School Division #89 in its 2022-23 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 Provincial Education Plan in relation to its school division plan.

The 2022-23 school year again prioritized the importance of excellence in results for reading, mathematics, and graduation. This report will include details of actions undertaken in accordance with the school division's priorities and goals for the 2022-23 academic year.

## **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, 2023 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 LCSD 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. The LCSD Board actively participates when each of the SCCs need support, through volunteering and promotion of parent engagement. All LCSD SCCs retained steady membership throughout 2022-23. Meetings are conducted in a variety of formats including face-to-face and virtual, allowing for parent participation in a manner that best meets that SCC's parent needs. The Board supports the creation of a SCC promotional video that is shared yearly and continues to be promoted through school welcome events, posters, newsletters, website, and social media. The SCC section of LCSD's website was updated in October, 2021.

*The Education Regulations, 2019*, require school division to undertake orientation, training, development, and networking opportunities for their SCC members. In 2022-23, all SCCs met with the Board of Education designate at a regularly scheduled meeting. The LCSD 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. The Community Education Coordinator meets at least twice a year with school principals and SCC Executives to support skills training such as creating an action plan, defining a budget, and organizing a work plan for SCC members. The SCCs participated in an engagement with the division Community Education Coordinator in January, 2023, (virtual) and participated in an April, 2023, in-person meeting on training for executive positions (i.e., treasurer's report, using online payment, etc.). SCCs enable the community to participate in educational planning and decision making and promote shared responsibility for learning among community members, students, and educators.

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

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

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

- Regular visible attendance at school events;
- volunteerism;
- planning and delivery of school-based services; and
- acting in formal SCC Executive leadership positions.

SCCs 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 action plan includes timelines which identify 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 LCSD provided a total of \$12,000 to the six LCSD SCCs to fund their action plans and meet budget allocations. LCSD was also provided with additional funding from the Ministry of Education in Alberta regarding SCC development. This was made available to all SCCs through an additional \$500 grant per school. All SCCs received this amount for a total of \$3,000 additional dollars going to each LCSD SCCs, bringing the annual total to \$15,000 for SCCs.

LCSD and SCC examples of hosting community and family engagement:

- Staff wellness and appreciation activities, including supporting the spring retreat;
- Science, technology, engineering, and mathematics (STEM) nights for families with local community businesses.
- family-orientated fundraising events that brought families together (e.g., Colour Run);
- creative student spirit events; supported with prizes
- utilized social media to promote literacy and student participation in winter reading.
- supported volunteerism and food drives through "Kindness Bingo"
- allocated financial resources to support numeracy and/or literacy material purchases with the school;
- Family bingo nights.
- Carnival cultural activities.
- Staff appreciation activities that included a personalized messaging campaign, that involved families in providing messages for each school staff member in a magical personalized package.
- provided take-home family craft packages;
- assisted with plans and implementation for school ground improvements through playground enhancements;
- family Christmas decorating campaign.
- provided classroom grants to support student learning activities in each classroom.
- provided scholarships to students graduating Grade 12; graduating students
- worked with volunteers to plan and deliver hot lunch programs in schools; and
- recognized faith-related achievements, such as receiving a sacrament for the first time.



# School Division Profile

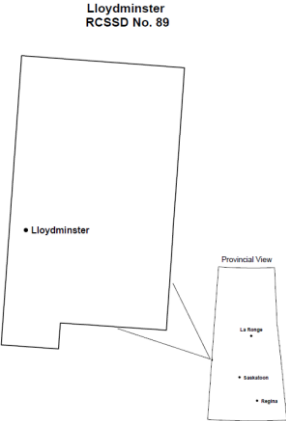
## School Division in Context

Lloydminster Roman Catholic Separate School Division #89 has continued to grow and expand educational services since its inception in 1959. The division is situated on the Saskatchewan-Alberta border with schools in both provinces. The school division is located on Treaty 6 territory. LCSD has grown since its inception to provide a range of academic programming within a Catholic Education mandate.

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

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

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



## Division Philosophical Foundation

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

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

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

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

### *Lloydminster Roman Catholic Separate School Division #89 Logo*



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

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

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

## **LCSD Board Priorities in 2023:**

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

## **Community Partnerships**

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

- Development of a center for Truth and Reconciliation with business and industry partners. The center opened in February 2023.
- Served as a sponsor for the 10<sup>th</sup> annual Economic Partnership Summit in Lloydminster which serves to promote and evaluate successful Indigenous and non-Indigenous business partnerships.
- Long-term investment and partnership with Synergy Credit Union has allowed for the Synergy Vault Home of the Raiders that provides the students and community year-round access to a 23,000 square foot artificial turf facility. Lloydminster Minor Ball Association, Lloydminster Minor Football Association, Lloydminster Amateur Softball Association, Meridian Soccer, and Bulldogs Baseball Academies utilize and rent out the Synergy Vault Home of the Raiders.
- Agreement with Lloydminster Minor Football Association for the use of the football field at St. Mary’s Elementary School and Holy Rosary High School.
- The Lloydminster Learning Council accesses instructional space to provide language and cultural services to parents and families who have recently moved to Canada. Lloydminster Play & Learn Daycare Society (Alberta) operates a 72-seat childcare center. Catholic Social Services (Alberta) leases office space in one of their facilities to provide counselling and support services to children and families in Lloydminster.
- Partnership with Lakeland College to provide opportunities for Holy Rosary High School students to earn college credits while still in high school. Another partnership creates opportunities for students new to Canada in LCSD to earn credits while enhancing their English skills, which is particularly valuable for English as an Additional Language students (EAL).
- Partnership with Big Brothers Big Sisters (BBBS) to provide ensures that Lloydminster Roman

- Catholic Separate School Division students with in-school mentoring.
- Partnership with the Lloydminster and Area Drug Strategy in providing a space to the Youth Council, which supports youth across Lloydminster with activities, advocacy, and leadership training.
- School Resource Officer programs operates within Lloydminster Catholic School Division through a partnership with Lloydminster Regional Health Foundation (The Sunrise Foundation), City of Lloydminster, and the RCMP.
- Partnership with the Salvation Army and The Olive Tree for a food hamper program that specifically addresses food insecurity throughout the year for families.
- Partnership with the Lloydminster and District CO-OP supports nutrition programs in schools and the Beyond Borders Kindness Wins Campaign.

### **Onion Lake Cree Nation**

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

### **Lloydminster Community Education Partnerships**

A partnership has been undertaken with the Lloydminster Learning Council (Fun with Numbers, Books for Babies, 1-2-3 Rhyme) to offer Early Literacy programs to young families within the division. LCSD also partners with Midwest Family Connections to offer parenting programs in our Mother Teresa Early Education Center. Midwest Family Connections staff provide additional support to parents by attending weekly Family Gym Nights hosted by LCSD at five of our schools. LCSD offers a preschool program, 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 Education Center and Father Gorman Community School, to offer a program for all Kindergarten to Grade 7 students. Lunch support is provided at all other elementary schools in the division. The lunch program offers students healthy sandwiches with a fruit or vegetable five days a week. The Saskatchewan Child Development Nutrition Program funds salad bars in four of the elementary schools and supports the "Build a Lunch Program" offered after school hours to students and families.

Businesses are encouraged to sponsor school salad bar programs to enhance healthy eating for all students. The school salad bar program in 2022-23 was reimplemented at four schools. Father Gorman Community School and St. Mary's Elementary School offered a Healthy Breakfast program five days a week, where students can take a breakfast item to their classroom to eat. Holy Rosary High School offered a bagged lunch program for any student wanting a bagged lunch consisting of a healthy sandwich and fruit. Through community and business donations, non-perishable snack items were provided in all LCSD elementary schools for those in need. The After the Bell program was again offered in the summer of 2023, providing over 60 snack bags per week throughout a six-week period. These bags included fresh fruit, milk, and other non-perishable snacks.

### **LCSD Outreach Program**

LCSD partnered with the Olive Tree organization to provide food for 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 optometry, dental care, and medication through this program. The LCSD Outreach program works to match students with necessities and tools for learning. This includes food, clothing, medical accommodations such as eyeglasses, and transportation, among others. The partnership with the Olive Tree also allowed LCSD to share resources with this organization for continued family support in the summer. Alberta Knights of Columbus and local Knights of Columbus purchased a large quantity of winter clothing for students in need and has the funds to purchase more. The local United Way has provided a generous donation for purchase technology.

### **Promoting Physical Activity in Youth and Adults**

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

### **Junior Prospects Hockey League – Athletics Hockey Academy**

The LCSD entered a partnership with the Junior Prospects Hockey League (JPHL) and Innovative Hockey Development (IHD) to become the education provider for elite hockey players in the region. IHD ran two elite hockey teams in 2022-23: the Under 14 (U14) and Under 18 (U18) Lloydminster Athletics. In 2022-23 the JPHL had seven teams in the U14 category and 10 teams in the U18 category. Student athletes from multiple provinces attend Holy Rosary High School while participating in an elite hockey league. Student athletes from the Athletics program

receive the same quality educational programming as other high school students, including access to career and post-secondary counselling.

### **Golden Ticket Sports**

The LCSD partnered with Golden Ticket Sports to provide a morning basketball academy for elementary aged students. Golden Ticket Sports provided top level basketball coaches to train students in Grades 5 to 7 across the division. Over 50 LCSD students participated in the Golden Ticket Academy.

## Strategic Direction and Reporting

### The Provincial Education Plan

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 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. In early 2022, the interim plan was extended to also guide priorities in the 2022-23 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 the interim plan to guide the development of their own plans, creating local actions that cascade from the provincial-level plan in support of their students. Activity and results for the 2022-23 school year are reported in the following section.

## **Provincial Education Plan - Interim Plan Priorities 2022-23**

The interim PEP priorities include key actions to meet the needs of students in the areas of mental health and well-being, reading, numeracy and engagement. These priority actions were a response to the significant academic and learning interruptions and the varied contextual and personal experiences resulting from the impact of the COVID-19 pandemic in the past two years.

### **Reading**

This interim PEP priority area addresses students' reading needs given that some students' reading skill development was interrupted during the past two school years.

### **Learning Response**

This interim PEP priority area addresses students' learning needs given that students have experienced significant academic learning interruptions as well as widely varied contextual and personal experiences in the past two school years.

### **Mental Health and Well-Being**

This interim PEP priority area addresses the mental health and well-being of students and education staff in response to intensified mental health concerns over the past two school years.

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

Education sector partners in Saskatchewan also 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 at the provincial, school division and school levels to ensure that Indigenous perspectives and ways of knowing continue to shape the learning experience for all students. *Inspiring Success* also guides strategic actions at all levels of the provincial education sector to improve outcomes for Indigenous learners.

The five 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.

Inspiring Success provides a comprehensive approach to improving student engagement and achievement through policy, programs, curriculum, partnerships, shared decision making and accountability. As a result, actions related to achieving the goals of Inspiring Success are reported throughout the annual report.

## School Division Programs and Strategic Activity

### Program Overview

Students of LCSD are diverse. They vary in age, personal circumstances, learning styles, interests, and individual strengths and needs. To provide the best education possible for all students, LCSD offers a wide range of programs in its six schools.

Central to programs in every school are 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, some schools in LCSD offer 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	• French Immersion programming
• Adjusted Learning Programs	• Music/Band programming
• Community Education programming	• Nutrition programs
• Intensive French instruction	• Prekindergarten programs
• Distance education	• Technology enhanced learning
• English as an Additional Language programming	• High Performance Physical Education
• Kindergarten Plus+	• Academic and Behaviour RTI
• Movement and Music	• SHINE (Mental Health Capacity Building Program K-Grade 7); Grade 8 (through LRHF)
• Golden Ticket Sports Academy	• Little Learners/Junior Kindergarten
• JPHL Hockey Academy	• Inclusion and Intervention Plans

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

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

**School division actions taken during the 2022-23 school year in support of the Interim PEP Reading priority:**

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

LCSD 2022-23 actions included:

- Action planning meetings with each school administrative team three times in the year;
- the *LCSD Way* (outlines the cornerstones in learning, instructional practices, and assessment in LCSD);
- Grade-alike workshops focused on Skills of Reading (Progression) as posted in iLCSD (an internal Google site for information storage and retrieval).
- division-wide Response to Intervention (RTI) (using data from pre- and post-assessments to plan and adjust instruction and provide intervention strategies);
- LCSD Learning Plan Review to review all fidelity measures in schools (fidelity is 80% achieved or higher) with feedback from the Superintendent of Learning (including action planning implementation, *LCSD Way* principles, and professional development);
- IDT supervisors offered professional development and action steps to ensure quality instruction and assessment practices were in place; and
- Actions aligned with the goals of Inspiring *Success*:
  - Engaging curriculum (IDT leads and professional learning teams; Treaty Education embedded in all grades since 2010);
  - high quality instruction (through Administrative Procedure 410 Professional Learning, Supervision and Evaluation of Teachers)
  - authentic assessment (LCSD Assessment practices and calendar).
  - incorporating Indigenous ways of knowing (supported by the Indigenous Coordinator; Indigenous Awareness Week June, 2023; Truth and Reconciliation Day September, 2022);
  - targeted professional learning (IDT Supervisor, iLCSD professional sessions, Superintendent of Learning).
  - community partnerships (SCC action plans supporting literacy development).
  - aligned resources (instructional timetabling built for responsive approaches, and professional development budget for Grade-Alike and action planning).

## School division actions taken during the 2022-23 school year in support of the Interim PEP Learning Response priority:

LCSD continued work to increase student learning by using a consistent approach to build on previous years successes. This included LCSD Assessment in Math (numeracy), Reading and Writing (literacy). Each school developed and implemented action plans for the purpose of goal setting and data analysis. A team of supports including Instructional Design Team Supervisors worked with each school administration team, professional learning teams, and student services supports to have strong division-wide *Response to Intervention* approaches (using data from pre and post assessments to plan instruction and provide intervention strategies). *Response to Intervention* is a tiered approach using student learning assessment data to determine if the student's learning is in Tier 1 (80-85% of what the grade level needs to learn), Tier 2 (10-15% of what the grade level needs to learn) or Tier 3 (5% of the grade level needs to learn.)

LCSD 2022-23 actions included:

- Action planning meetings with each school administrative team three times throughout the year;
- the *LCSD Way*, which outlines the cornerstones of learning, instructional practices, and assessment in LCSD;
- Grade-alike half day workshops as posted in iLCSD which is an online resource repository used by teachers and administrators.
- division-wide RTI (using data to pre- and post-assessments; plan instruction and provide intervention strategies);
- LCSD Learning Plan Review: all schools worked through fidelity measures with feedback from the Superintendent of Learning, including action plan implementation, *LCSD Way* principles and professional development);
- IDT Supervisors offered professional development and action steps to ensure quality instruction and assessment practices were in place; and
- Aligned to Inspiring Success goals:
  - Engaging curriculum (IDT Leads and Professional Learning Team; Treaty Education embedded in all grades since 2010).
  - high quality instruction (through the Administrative Procedure 410 Process- which is for the Professional Learning, Supervision and Evaluation of Teachers);
  - authentic assessment (LCSD Assessment practices and calendar).
  - incorporating Indigenous ways of knowing (supported by Indigenous Coordinator; Indigenous Awareness Week June, 2023; Truth and Reconciliation Day September, 2022);
  - targeted professional learning (IDT Supervisor, iLCSD professional sessions, Superintendent of Learning).
  - community partnerships (SCC action plans on numeracy and literacy); and,

- aligned resources (instructional timetabling built for responsive approach and professional development budget for grade-alike learning teams and action planning).

**School division actions taken during the 2022-23 school year in support of the Interim PEP Mental Health and Well-Being priority:**

LCSD implemented a Social Emotional Screen in 2019. Use of this screening tool 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 screening data to inform tier responses. This is also supported through a Social Emotional Coordinator.

LCSD 2022-23 Actions included:

- The *LCSD Way* (outlines the cornerstones in learning, instructional practices and assessment in LCSD);
- division wide RTI (using data to pre and post assess; plan instruction and provide intervention strategies);
- school action plans, including a Mental Health and Well-being (MHWB) goal to: greet every person by name every day;
- staff wellness supports, including *Not Myself Today*;
- LCSD administrator attendance at the provincial Mental Health and Well-being Spring Symposium;
- Social Emotional Coordinator and Student Services Referral team respond to student needs on a bi-weekly basis;
- *Strong Healthy Individuals Navigating Emotions* (SHINE) (a Mental Health Capacity Building (MHCB) program) delivered over 72 programs at the Kindergarten to Grade 7 level in five schools, and was expanded to an additional school in a Grade 8 classroom in February, 2023.
- LCSD attendance practices were reviewed and supported with Family Liaisons; and
- Aligned with *Inspiring Success* goals:
  - Engaging curriculum (IDT Leads and Professional Learning Team);
  - high quality instruction (managed through AP 410 Process).
  - authentic assessment (LCSD Assessment practices and calendar)
  - Incorporating Indigenous ways of knowing (supported by Aboriginal Coordinator; Aboriginal Awareness Week June, 2023; Truth and Reconciliation Day September, 2022);
  - targeted professional learning provided by the IDT Supervisor, through iLCSD professional sessions, and supported by Superintendent of Learning);
  - community partnerships (SCC action plans on wellness for staff and students); and,
  - 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

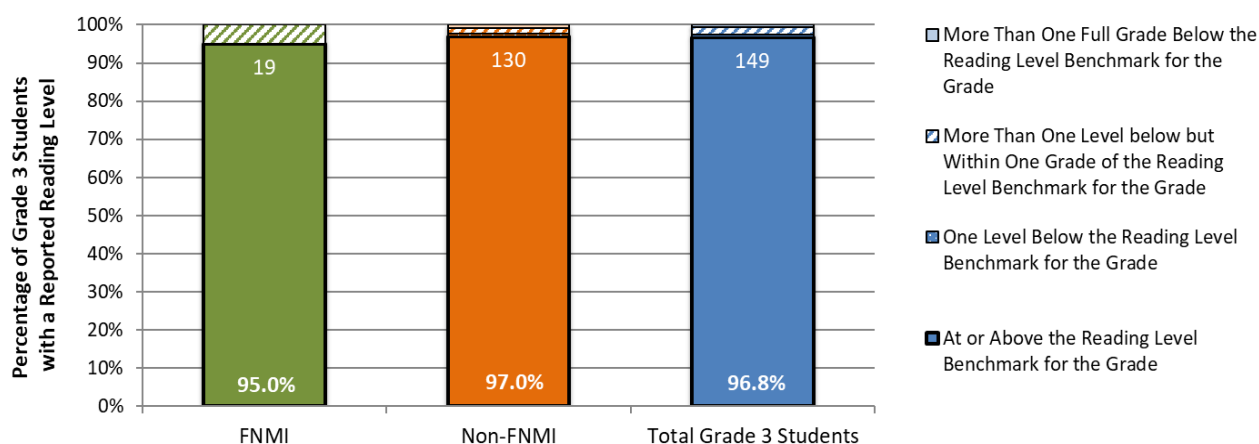
### Proportion of Grade 3 Students Reading At or Above Grade Level

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.

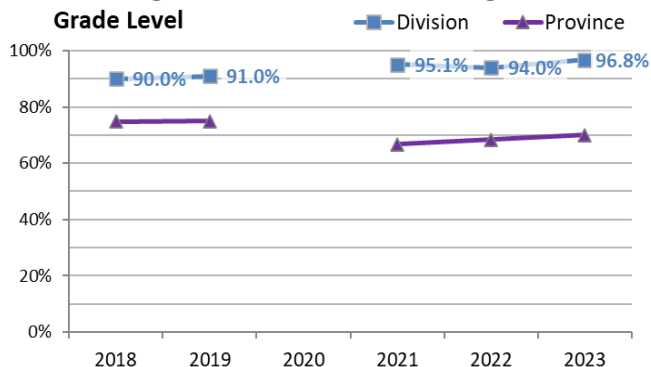
Grade 3 reading levels have been tracked using provincially developed benchmarks since 2014. Reading remained a priority as part of the interim PEP in 2022-23 to address students' reading needs given that some students' reading skill development was interrupted during the previous two years.

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

#### Reading Results Data, Lloydminster RCSSD 89, Grade 3, 2022-23



#### Percentage of Grade 3 Students Reading at or above Grade Level



#### Proportion of Grade 3 Students with Reported Reading Levels, 2022-23

	Students with a Reported Reading Level		Students with no Reported Reading Level (Percentage)		Total Number of Students
	Number	Percentage	Pre-Established Exclusions	'Unexcused' Exclusions	
Division (FNMI)	20	76.9%	23.1%	0.0%	26
Division (Total)	154	72.0%	27.6%	0.5%	214
PrvSDs** (FNMI)	1,906	88.0%	8.5%	3.4%	2,165
PrvSDs** (Total)	10,892	83.8%	14.9%	1.4%	13,005

Notes: Reading levels are reported based on provincially developed benchmarks. The percentage of students at each reading level was determined as a proportion of those students with a 'valid' reading score (excluded or non-participant students were not included in these calculations). Results for populations of fewer than 10 students have not been reported

to avoid identifying individuals or very small groups of students. FNMI students are those who choose to self-identify as First Nations, Métis, or Inuit/Inuk. Non-FNMI students are those who do not identify as First Nations, Métis or Inuit/Inuk; however, this category may include FNMI students who choose not to self-identify.

Source: Ministry of Education, 2023

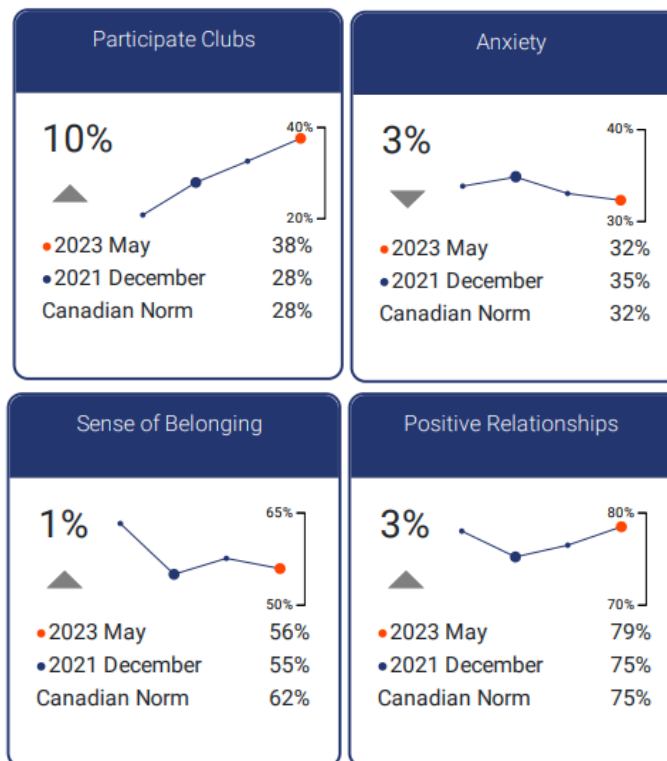
### Analysis of Results – Proportion of Grade 3 Students Reading At or Above Grade Level

LCSD Grade 3 reading results have remained consistent over the last two school years; however, there was a 2.8 percentage point increase in results from 2021-22 to 2022-23 with 96.8% of all Grade 3 students reading at or above grade level. The school division target of 90% has been achieved and the 80% provincial outcome target has been exceeded. LCSD is especially proud of reading levels for FNMI students in the division, as the results indicate there is only a slight 2 percentage point difference between FNMI and non-FNMI students.

### Mental Health and Well-Being

The mental health and well-being of Saskatchewan students and education staff has been a key area of focus for some time, especially given students’ significant learning interruptions and widely varied contextual and personal experiences in the 2020 to 2022 years. Monitoring student perception and experiences helps school divisions to improve school environments to support good mental health and well-being.

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



Presented above is the OurSCHOOL data comparing the LCSD student perception from 2021 to 2023 against the Canadian norm in the four categories of: Percentages of students participating in clubs, reporting anxiety, and experiencing a sense of belonging, and positive relationships.

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

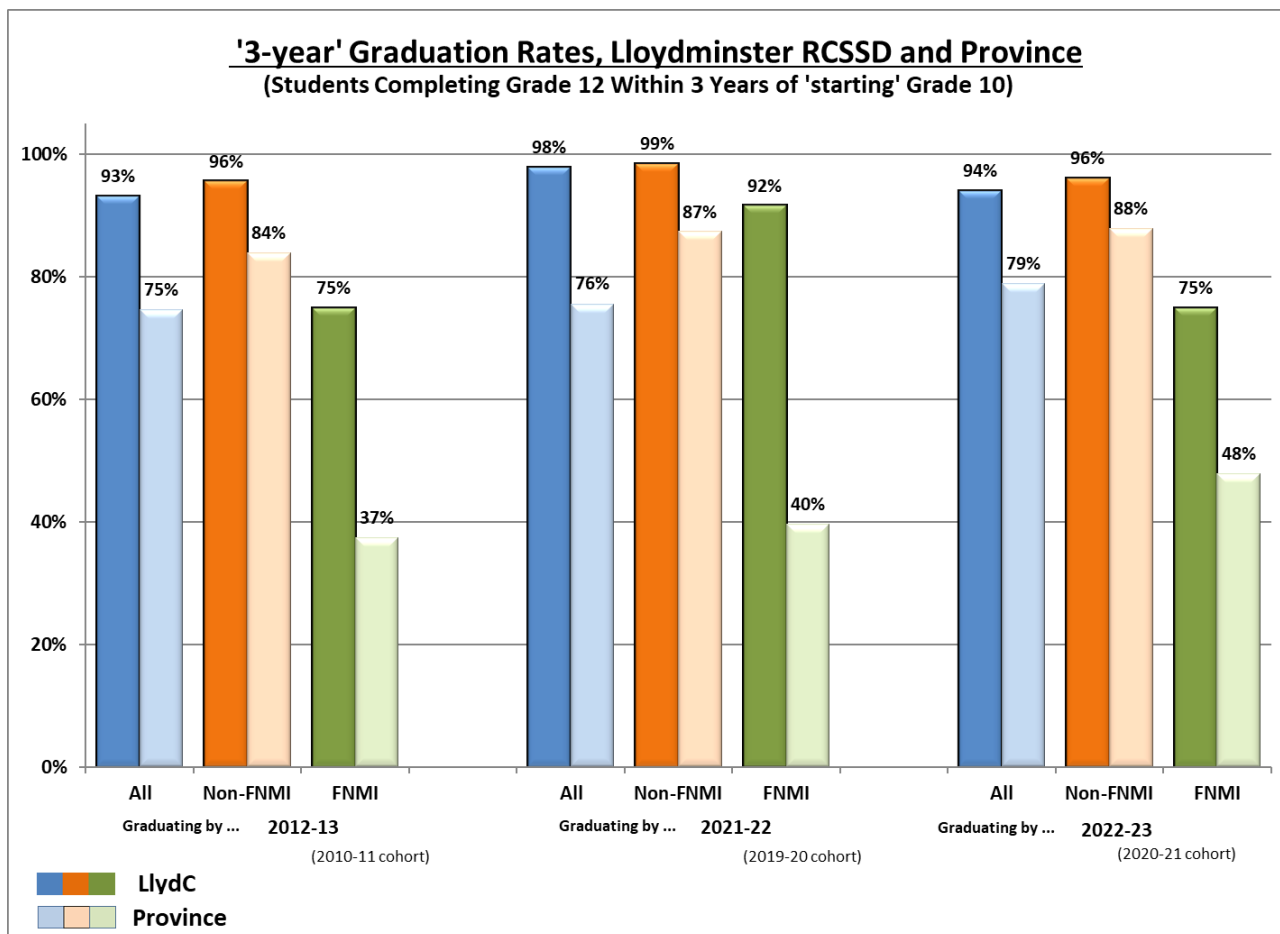
In 2022-23, LCSD continued to monitor internally (*through LCSD Social Emotional Learning Screen* data) and externally through OurSCHOOL data, student perceptions in the measures of Participating in Clubs, Anxiety, Sense of Belonging, and Positive Relationships. The OurSCHOOL survey results show a decrease in student perceptions of anxiety and an increase in percentage of students who are participating in school clubs and groups. Students' perceptions in sense of belonging and positive relationships have increased. This is also reflected in data schools collect for their action plans.



### 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, 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, 2023

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

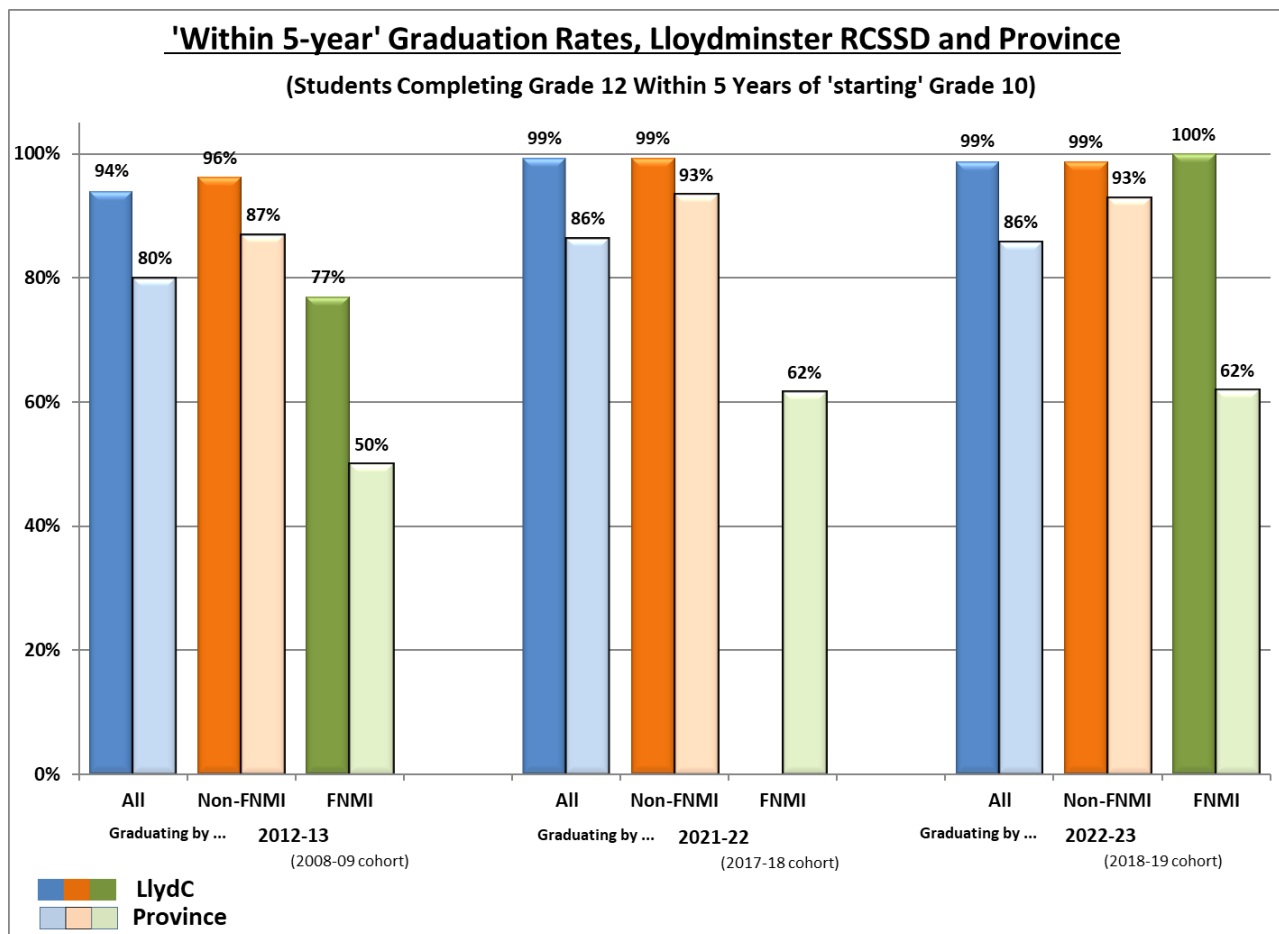
In 2022-23, the school division achieved its goal with a 94% graduation rate for all students. This includes a graduation rate for Indigenous students of 75%. School division results have been consistently above the

provincial average for 10 years. We are proud of the graduation rate we have been able to achieve; strong results are attributed to graduate coaching and post-secondary planning completed by career counselors and academic advisors. Goal setting and closely monitoring student progress contribute positively to consistent graduation rates.

## 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, 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, 2023

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

In 2022-23, the school division achieved its goal with a 99% five-year graduation rate. Each category depicted in the graph shows that results were well ahead of the results for the province which has been the case since 2012-13. LCSD results for FMNI students in 2022-23 was 100%, considerably higher than the provincial average of 62%. Results for the school division continue to show a consistent positive trend of success.

## Ongoing Measures of Progress

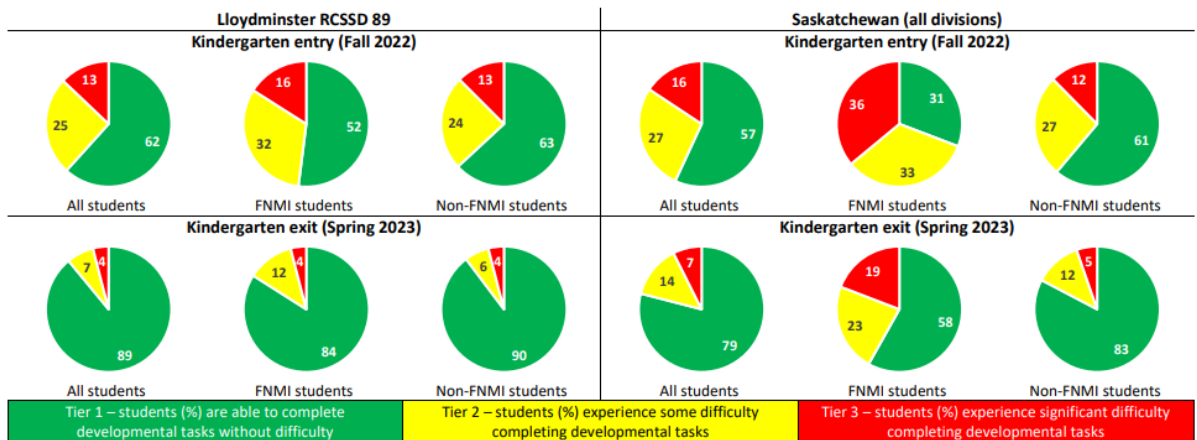
The collection of data for local monitoring and reporting on student progress to support improvement efforts is well established and continues within the provincial education plan context as is evident above. Knowing how students are doing with respect to key educational outcomes informs the actions 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. The following indicators are included to provide comparative information for consideration in monitoring how students are doing from school entry to school completion.

### Early Years Evaluation

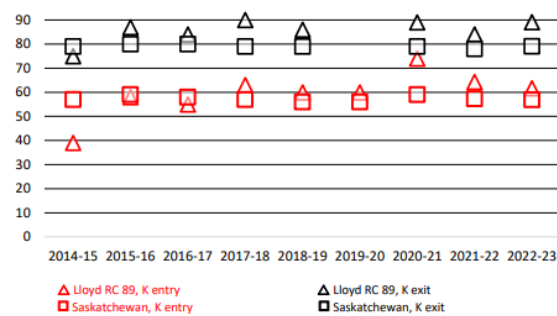
The Early Years Evaluation-Teacher Assessment (EYE-TA) is a readiness-screening tool that provides information about each child's development and learning with a focus on reading readiness skills. Results from the EYE-TA allow educators and school-based interdisciplinary teams to quickly identify the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

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

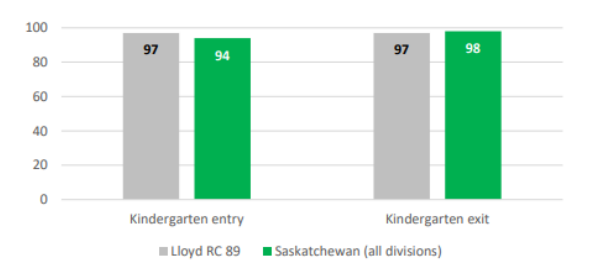
The following charts display the percentage of students (all, non-FNMI and FNMI) who were assessed as Tier 1 at Kindergarten entry and after the Kindergarten year at exit for the school division and the province. The chart below the graph shows the percentage of Kindergarten students assessed as Tier 1 relative to the province since the baseline (2014-15). Due to school closures in response to the COVID-19 pandemic, there are no Kindergarten exit results for the 2019-20 school year.



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



Proportion of Kindergarten students\* with a valid EYE result at Kindergarten entry / exit, 2022-23



\*against Official & Reconciled Kindergarten enrolments (Sept. 30, 2022)

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

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

Source: Ministry of Education, Early Years Branch, 2023

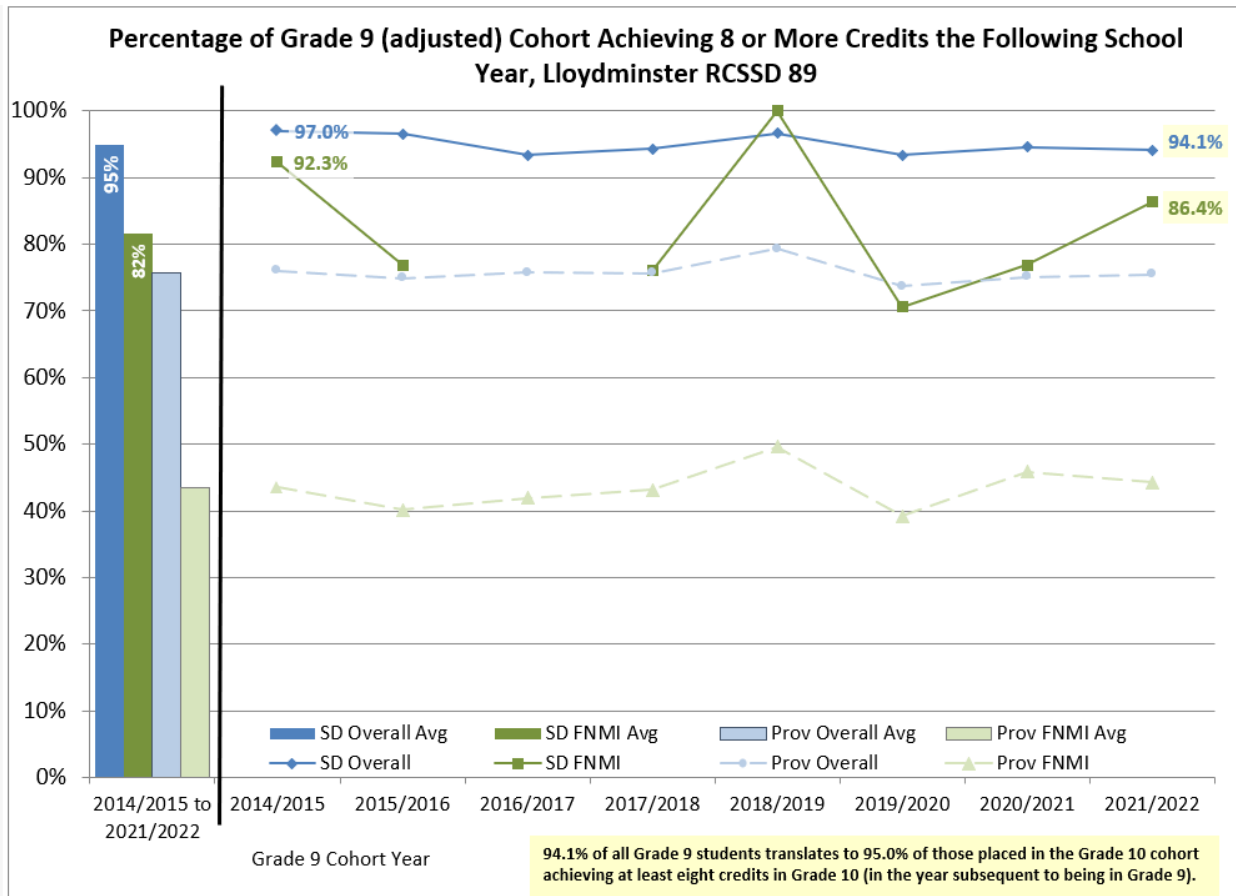
### **Analysis of Results – Early Years Evaluation**

The 2022-23 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 2022, 62% of students were able to complete developmental tasks without difficulty, increasing to 89% by spring 2023. 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 16% and exit was 4% which compares favorably with provincial entry of 36% and exit of 19%.

## 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, 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, 2023



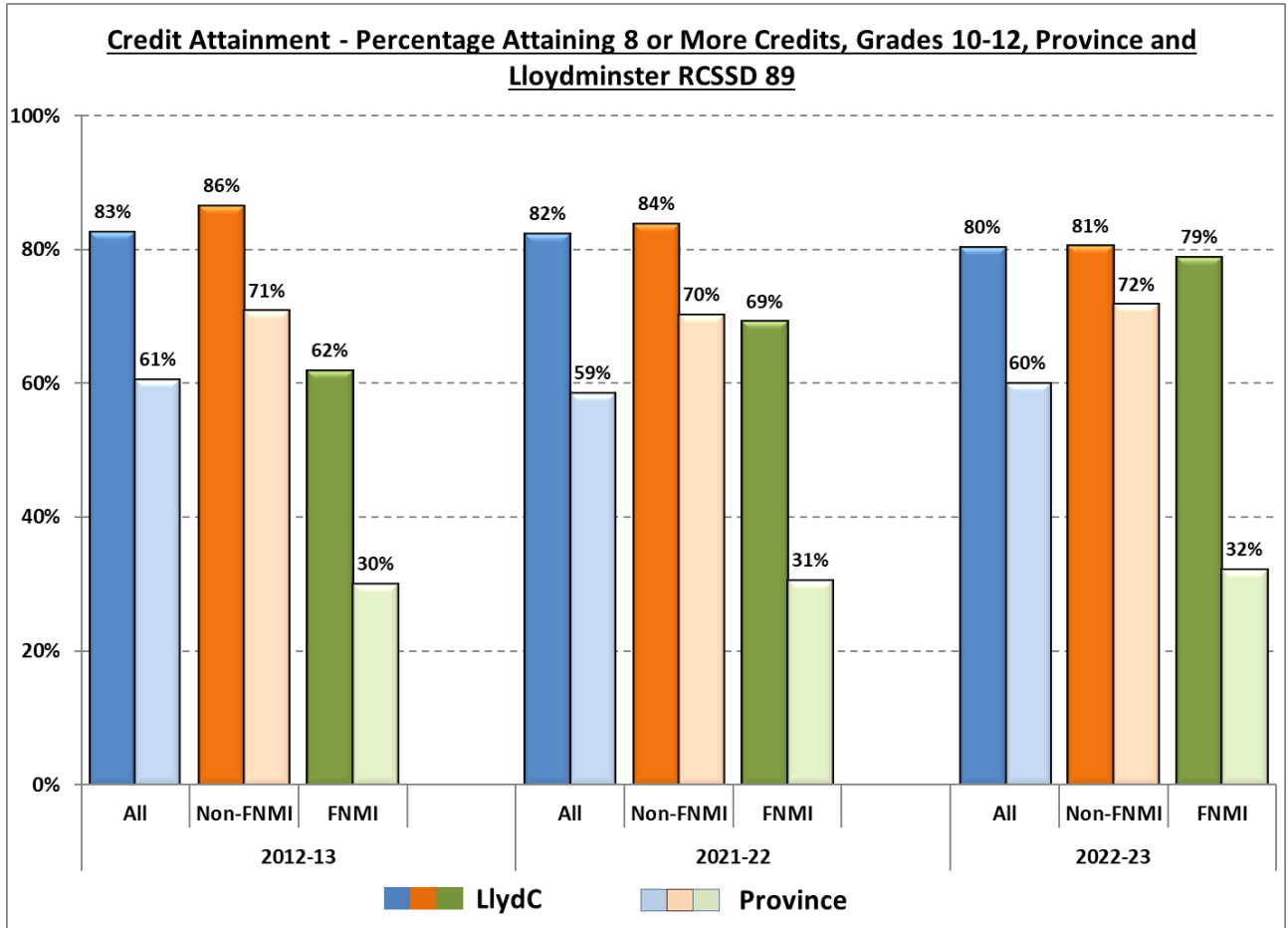
### **Analysis of Results – Grade 9 to 10 Transition**

In the 2022-23 school year the school division continued to have favourable results for this measure with 94.1% of students achieving eight or more credits in their first year in high school. As has been the case over the eight-year period shown, this result is well above the provincial average 76%. Results for Indigenous students in the school division have been more variable, due to the smaller population size, but still consistently above the provincial average for this group of students 86.4% for LCSD compared to 44.2% for the province) and above the overall results for this measure in 2022-23 86.4. 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, 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, 2023

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

In 2022-23, there was a slight decrease in the percentage of students achieving eight or more credits, from the previous year for all students, 80% compared to 82% in 2021-22. There was a significant increase in FNMI student's credit attainment for FNMI students with a 10-percentage point increase from 2021-22. Results demonstrate that LCSD students are well above the provincial average for all students and FNMI students. 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

LCSD experienced significant enrolment growth in 2022-23, compared to a slight decline in 2021-22, and reaching a five-year high. The subpopulations of self-identified First Nations, Métis, and Inuit students, as well as French Immersion students, were also at a five-year high. The Board of Education and administration anticipated this “pyramidal” student enrolment growth and applied for an expansion to Holy Rosary High School. This expansion was approved and ready for students in February 2023.

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Kindergarten</b>	242	225	211	232	208
<b>1</b>	256	247	224	207	236
<b>2</b>	256	249	231	216	210
<b>3</b>	238	255	237	222	214
<b>4</b>	262	233	254	234	226
<b>5</b>	224	264	232	235	234
<b>6</b>	239	223	260	216	243
<b>7</b>	217	234	210	239	227
<b>8</b>	191	222	240	219	259
<b>9</b>	184	189	222	242	232
<b>10</b>	191	159	189	209	215
<b>11</b>	161	188	154	175	213
<b>12</b>	173	162	193	149	171
<b>Total</b>	<b>2,834</b>	<b>2,850</b>	<b>2,857</b>	<b>2,795</b>	<b>2,888</b>
<b>PreK</b>	<b>71</b>	<b>73</b>	<b>72</b>	<b>73</b>	<b>72</b>

Subpopulation Enrolments	Grades	2018-19	2019-20	2020-21	2021-22	2022-23
Self-Identified First Nations, Métis, or Inuit	K to 3	92	96	90	102	102
	4 to 6	62	75	73	65	73
	7 to 9	54	54	62	68	78
	10 to 12	41	33	50	51	52
	<b>Total</b>	<b>249</b>	<b>258</b>	<b>275</b>	<b>286</b>	<b>305</b>
English as an Additional Language	1 to 3	111	122	110	96	86
	4 to 6	99	74	84	81	83
	7 to 9	66	63	55	41	47
	10 to 12	35	36	32	23	14
	<b>Total</b>	<b>311</b>	<b>295</b>	<b>281</b>	<b>241</b>	<b>230</b>
French Immersion	K to 3	290	295	282	285	317
	4 to 6	196	203	202	186	191
	7 to 9	123	140	149	155	147
	10 to 12	74	83	85	88	105
	<b>Total</b>	<b>683</b>	<b>721</b>	<b>718</b>	<b>714</b>	<b>760</b>

Notes:

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

Source: Ministry of Education, 2022

## Staff

<b>Job Category</b>	<b>FTEs</b>
<b>Classroom teachers</b>	155.2
<b>Principals, vice-principals</b>	13.0
<b>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</b>	93.5
<b>Administrative staff – e.g., Chief Financial Officers, human resource services, payroll, purchasing, accounting, clerical, executive assistants and other administrative employees</b>	7.8
<b>Plant operations and maintenance – e.g., caretakers, handypersons, carpenters, plumbers, electricians, gardeners, supervisors and managers</b>	20.3
<b>Transportation – e.g., bus drivers, mechanics, parts persons, bus cleaners, supervisors and managers</b>	22.0
<b>League of Educational Administrators, Directors and Superintendents (LEADS) – e.g., director of education and superintendents</b>	3.0
<b>Total Full-Time Equivalent (FTE) Staff</b>	<b>314.8</b>

### Notes:

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

Source: Lloydminster Roman Catholic Separate School Division #89, 2023

## Senior Management Team

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

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

## 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	2022-23 Cost
Holy Rosary High School	Expansion	15 classrooms, PAA	6,501,945
<b>Total</b>			<b>\$6,501,945</b>

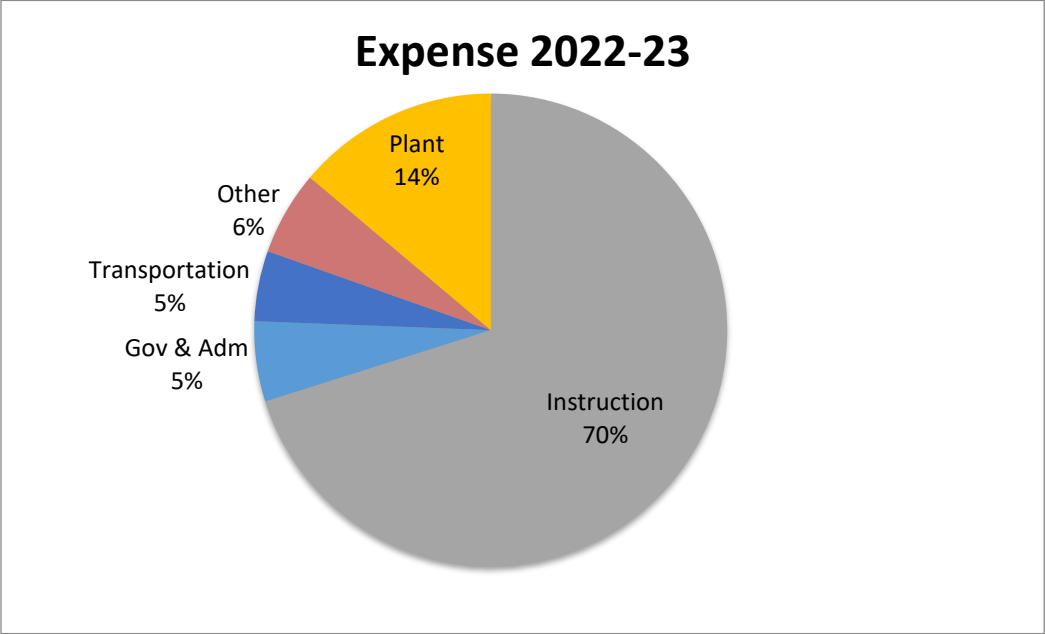
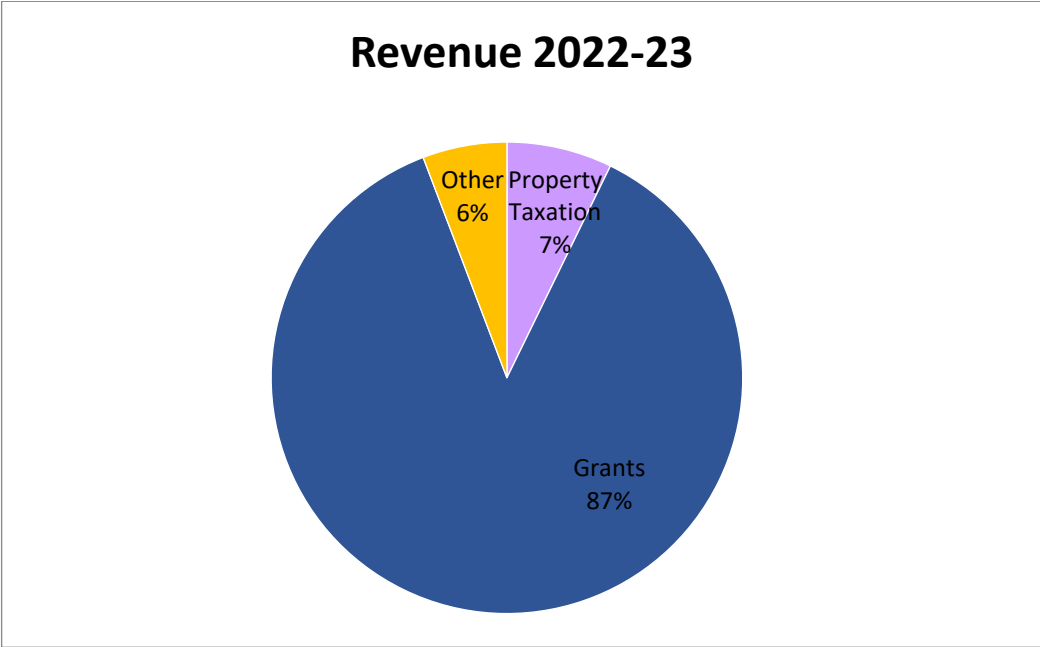
## **Transportation**

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



# Financial Overview

## Summary of Revenue and Expenses



## Budget to Actual Revenue, Expenses and Variances

	2023	2023	2022	Budget to Actual Variance	Budget to Actual % Variance	Note
	Budget	Actual	Actual	Over / (Under)		
<b>REVENUES</b>						
Property Taxation	3,144,338	2,742,133	3,353,310	(402,205)	-13%	1
Grants	32,312,394	32,971,910	30,812,159	659,516	2%	
Tuition and Related Fees	22,298	26,758	22,931	4,460	20%	2
School Generated Funds	685,344	657,220	620,703	(28,124)	-4%	
Complementary Services	541,989	615,433	519,265	73,444	14%	3
External Services	245,338	310,267	272,287	64,929	26%	4
Other	426,456	581,613	466,204	155,157	36%	5
<b>Total Revenues</b>	<b>37,378,157</b>	<b>37,905,334</b>	<b>36,066,859</b>	<b>527,177</b>	<b>1%</b>	
<b>EXPENSES</b>						
Governance	214,483	233,260	183,111	18,777	9%	6
Administration	1,519,573	1,627,048	1,493,288	107,475	7%	7
Instruction	23,508,606	23,812,028	23,371,687	303,422	1%	
Plant	4,597,647	4,700,619	4,393,797	102,972	2%	
Transportation	1,607,761	1,631,929	1,620,766	24,168	2%	
Tuition and Related Fees	168,000	117,741	107,484	(50,259)	-30%	8
School Generated Funds	683,746	621,047	575,012	(62,699)	-9%	9
Complementary Services	766,036	874,539	760,441	108,503	14%	10
External Services	287,399	334,218	314,561	46,819	16%	11
Other Expenses	10,000	4,543	14,115	(5,457)	-55%	12
<b>Total Expenses</b>	<b>33,363,251</b>	<b>33,956,972</b>	<b>32,834,262</b>	<b>593,721</b>	<b>2%</b>	
<b>Surplus for the Year</b>	<b>4,014,906</b>	<b>3,948,362</b>	<b>3,232,597</b>			

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

Note	Explanation
1	Decrease due to reduction in City of Lloydminster's 2023 seamless education levy.
2	Over budget due to additional enrolment.
3	Over budget due to additional operating grants and increase in utilization of fees for service.
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	Over budget due to increase in board activities.
7	Over budget due to increase in personnel and purchase of supplies.
8	Under budget homeschool parent reimbursements.
9	Under budget due to reduced school fund expenses.
10	Over budget due to additional operating grants and increase in utilization of fees for service.
11	Over budget due to an increase in students purchasing from the school cafeteria.
12	Under budget due to reduction in interest and bank charge fees.

## Appendix A – Payee List

### Board Remuneration

Name	Remuneration	Travel		Professional Development		Other	Total
		In Province	Out of Province	In Province	Out of Province		
Avara, Winson	10,738	--	--	374	--	--	11,112
Carnell, Kate	11,134	--	--	374	--	--	11,508
Fendelet, Calvin	10,738	--	--	374	--	48	11,160
Makichuk, Laurie	14,309	2,925	--	2,693	--	--	19,927
Rusteika, Michelle	18,352	3,625	--	1,256	--	--	23,233
Scott, Paula	24,485	2,156	--	3,336	--	--	29,977
Zerr, Andrea	12,855	3,947	--	1,3076	--	--	18,108

### 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	101,390
AON Canada Inc.	119,665
AXIA Fibrenet Ltd	89,742
Bexson Construction Ltd	201,010
Bee J's Stationers Inc.	167,982
Border City Connects Society	53,175
Bralin Technology Solutions	302,252
Brite Images	71,305
Campus Energy Partners LP	197,371
City of Lloydminster	115,422
Colliers Project Leaders Inc.	134,362
Concept3 Business Interiors	73,680

Name	Amount
Convergent Technologies Ltd.	92,468
Craftex Builders	86,251
Dell Canada	70,828
Digital Connection	150,941
Direct Energy Business	54,043
DMA Applied Controls Ltd	173,670
Evolution AV	401,397
Federated Co-operatives Limited	168,400
Heating Solutions International Inc.	61,270
Kondro Electric (1980) Ltd	51,475
Midwest Floorcovering	54,202

Name	Amount
On the Border Plumbing & Heating	91,431
PC Corp	110,670
Lloyd Hi-Quality Auto	54,038
Pinnacle Distribution	127,697
Quorex Construction Services Ltd	5,780,085

Name	Amount
Skyline Refrigeration Ltd	177,160
Sportfactor Inc.	71,212
Sysco Edmonton	132,191
Transalta Energy Marketing Corp.	330,391
Wallace Klypak Architects Ltd	265,320

## 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	282,020
Municipal Employee Pension Plan	1,192,412
Receiver General of Canada	6,690,314

Name	Amount
Saskatchewan School Boards Association	468,041
Saskatchewan Teachers Federation	1,619,813

# 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, 2023

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

  
\_\_\_\_\_  
Auditor

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

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**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89  
FINANCIAL STATEMENTS  
AUGUST 31, 2023**

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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.

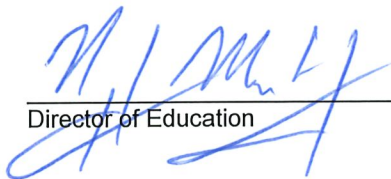
The School Division's management maintains a system of accounting and administrative controls to ensure that accurate and reliable financial statements are prepared and to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained 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 22, 2023

## 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, 2023, 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, 2023, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

### *Responsibilities of Management and the Trustees of the Board of Education for the Financial Statements*

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

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Lloydminster, Saskatchewan  
November 22, 2023

*MNP* **LLP**  
Chartered Professional Accountants

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

**Statement of Financial Position**

**as at August 31, 2023**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	1,576,664	6,086,555
Accounts Receivable (Note 7)	2,129,027	1,577,068
Portfolio Investments (Note 3)	3,584,068	4,091,061
<b>Total Financial Assets</b>	<b>7,289,759</b>	<b>11,754,684</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 8)	1,460,378	2,550,040
Liability for Employee Future Benefits (Note 5)	480,800	475,600
Deferred Revenue (Note 9)	210,329	2,677,808
<b>Total Liabilities</b>	<b>2,151,507</b>	<b>5,703,448</b>
<b>Net Financial Assets</b>	<b>5,138,252</b>	<b>6,051,236</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule C)	54,930,981	50,029,274
Prepaid Expenses	290,926	331,287
<b>Total Non-Financial Assets</b>	<b>55,221,907</b>	<b>50,360,561</b>
<b>Accumulated Surplus (Note 12)</b>	<b>60,360,159</b>	<b>56,411,797</b>

Contingent Liabilities (Note 15)

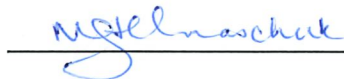
Contractual Obligations (Note 16)

*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, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
	(Note 13)		
<b>REVENUES</b>			
Property Taxes and Other Related	3,144,338	2,742,133	3,353,310
Grants	32,312,394	32,971,910	30,812,159
Tuition and Related Fees	22,298	26,758	22,931
School Generated Funds	685,344	657,220	620,703
Complementary Services (Note 10)	541,989	615,433	519,265
External Services (Note 11)	245,338	310,267	272,287
Other	426,456	581,613	466,204
<b>Total Revenues (Schedule A)</b>	<b>37,378,157</b>	<b>37,905,334</b>	<b>36,066,859</b>
<b>EXPENSES</b>			
Governance	214,483	233,260	183,111
Administration	1,519,573	1,627,048	1,493,288
Instruction	23,508,606	23,812,028	23,371,687
Plant Operation & Maintenance	4,597,647	4,700,619	4,393,797
Student Transportation	1,607,761	1,631,929	1,620,766
Tuition and Related Fees	168,000	117,741	107,484
School Generated Funds	683,746	621,047	575,012
Complementary Services (Note 10)	766,036	874,539	760,441
External Services (Note 11)	287,399	334,218	314,561
Other	10,000	4,543	14,115
<b>Total Expenses (Schedule B)</b>	<b>33,363,251</b>	<b>33,956,972</b>	<b>32,834,262</b>
<b>Operating Surplus for the Year</b>	<b>4,014,906</b>	<b>3,948,362</b>	<b>3,232,597</b>
<b>Accumulated Surplus from Operations, Beginning of Year</b>	<b>56,411,797</b>	<b>56,411,797</b>	<b>53,179,200</b>
<b>Accumulated Surplus from Operations, End of Year</b>	<b>60,426,703</b>	<b>60,360,159</b>	<b>56,411,797</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, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
	(Note 13)		
<b>Net Financial Assets, Beginning of Year</b>	<b>6,051,236</b>	<b>6,051,236</b>	<b>7,501,899</b>
<b>Changes During the Year</b>			
Operating Surplus, for the Year	4,014,906	3,948,362	3,232,597
Acquisition of Tangible Capital Assets (Schedule C)	(7,696,000)	(6,773,289)	(6,664,050)
Proceeds on Disposal of Tangible Capital Assets (Schedule C)	-	9,000	-
Net Gain on Disposal of Capital Assets (Schedule C)	-	(9,000)	-
Amortization of Tangible Capital Assets (Schedule C)	1,864,439	1,871,582	1,923,025
Net Change in Other Non-Financial Assets	-	40,361	57,765
<b>Change in Net Financial Asset</b>	<b>(1,816,655)</b>	<b>(912,984)</b>	<b>(1,450,663)</b>
<b>Net Financial Assets, End of Year</b>	<b>4,234,581</b>	<b>5,138,252</b>	<b>6,051,236</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, 2023

	2023	2022
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Operating Surplus for the Year	3,948,362	3,232,597
Add Non-Cash Items Included in Surplus (Schedule D)	1,862,582	1,923,025
Net Change in Non-Cash Operating Activities (Schedule E)	(4,063,539)	1,853,824
<b>Cash Provided by Operating Activities</b>	<b>1,747,405</b>	<b>7,009,446</b>
<b>CAPITAL ACTIVITIES</b>		
Cash Used to Acquire Tangible Capital Assets	(6,773,289)	(6,664,050)
Proceeds on Disposal of Tangible Capital Assets	9,000	-
<b>Cash Used in Capital Activities</b>	<b>(6,764,289)</b>	<b>(6,664,050)</b>
<b>INVESTING ACTIVITIES</b>		
Cash Used to Acquire Portfolio Investments	(12,167)	(7,925)
Proceeds on Disposal of Portfolio Investments	519,160	500,000
<b>Cash Provided by Investing Activities</b>	<b>506,993</b>	<b>492,075</b>
<b>(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(4,509,891)</b>	<b>837,471</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>6,086,555</b>	<b>5,249,084</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>1,576,664</b>	<b>6,086,555</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, 2023**

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Property Taxes and Other Related Revenue</b>	(Note 13)		
<b>Tax Levy Revenue</b>			
Property Tax Levy Revenue	3,144,338	2,742,133	3,339,083
<b>Total Property Tax Revenue</b>	<b>3,144,338</b>	<b>2,742,133</b>	<b>3,339,083</b>
<b>Grants in Lieu of Taxes</b>			
Federal Government	-	-	176
Provincial Government	-	-	3,242
<b>Total Grants in Lieu of Taxes</b>	<b>-</b>	<b>-</b>	<b>3,418</b>
<b>Additions to Levy</b>			
Penalties	-	-	18,753
<b>Total Additions to Levy</b>	<b>-</b>	<b>-</b>	<b>18,753</b>
<b>Deletions from Levy</b>			
Cancellations	-	-	(7,944)
<b>Total Deletions from Levy</b>	<b>-</b>	<b>-</b>	<b>(7,944)</b>
<b>Total Property Taxes and Other Related Revenue</b>	<b>3,144,338</b>	<b>2,742,133</b>	<b>3,353,310</b>
<b>Grants</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	10,990,076	11,251,505	9,801,144
Operating Grant/PMR	274,325	253,089	274,325
Other Ministry Grants	-	241,255	131,885
<b>Total Ministry Grants</b>	<b>11,264,401</b>	<b>11,745,849</b>	<b>10,207,354</b>
Other Provincial Grants	116,029	-	-
Grants from Others	14,935,964	15,861,561	15,180,426
<b>Total Operating Grants</b>	<b>26,316,394</b>	<b>27,607,410</b>	<b>25,387,780</b>
<b>Capital Grants</b>			
Ministry of Education Capital Grants	1,896,000	2,067,987	1,856,386
Other Capital Grants	4,100,000	3,296,513	3,567,993
<b>Total Capital Grants</b>	<b>5,996,000</b>	<b>5,364,500</b>	<b>5,424,379</b>
<b>Total Grants</b>	<b>32,312,394</b>	<b>32,971,910</b>	<b>30,812,159</b>



**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>Tuition and Related Fees Revenue</b>	(Note 13)		
<b>Operating Fees</b>			
Tuition Fees			
Federal Government and First Nations	22,298	26,758	22,931
<b>Total Tuition Fees</b>	<b>22,298</b>	<b>26,758</b>	<b>22,931</b>
<b>Total Tuition and Related Fees Revenue</b>	<b>22,298</b>	<b>26,758</b>	<b>22,931</b>
<b>School Generated Funds Revenue</b>			
<b>Curricular</b>			
Student Fees	144,506	171,156	147,016
<b>Total Curricular Fees</b>	<b>144,506</b>	<b>171,156</b>	<b>147,016</b>
<b>Non-Curricular Fees</b>			
Commercial Sales - Non-GST	26,600	31,715	36,676
Fundraising	314,950	215,931	243,902
Grants and Partnerships	35,510	35,510	34,040
Students Fees	163,778	202,908	159,069
<b>Total Non-Curricular Fees</b>	<b>540,838</b>	<b>486,064</b>	<b>473,687</b>
<b>Total School Generated Funds Revenue</b>	<b>685,344</b>	<b>657,220</b>	<b>620,703</b>
<b>Complementary Services</b>			
<b>Operating Grants</b>			
Ministry of Education Grants			
Operating Grant	163,546	138,546	137,049
Other Ministry Grants	-	58,745	-
Other Provincial Grants	17,145	-	8,575
Federal Grants	-	-	25,000
Other Grants	147,250	144,395	122,325
<b>Total Operating Grants</b>	<b>327,941</b>	<b>341,686</b>	<b>292,949</b>
<b>Fees and Other Revenue</b>			
Tuition and Related Fees	189,510	245,253	206,059
Other Revenue	24,538	28,494	20,257
<b>Total Fees and Other Revenue</b>	<b>214,048</b>	<b>273,747</b>	<b>226,316</b>
<b>Total Complementary Services Revenue</b>	<b>541,989</b>	<b>615,433</b>	<b>519,265</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule A: Supplementary Details of Revenues**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>External Services</b>	(Note 13)		
<b>Operating Grants</b>			
Other Grants	40,480	46,260	52,591
<b>Total Operating Grants</b>	<b>40,480</b>	<b>46,260</b>	<b>52,591</b>
Other Revenue	204,858	264,007	219,696
<b>Total Fees and Other Revenue</b>	<b>204,858</b>	<b>264,007</b>	<b>219,696</b>
<b>Total External Services Revenue</b>	<b>245,338</b>	<b>310,267</b>	<b>272,287</b>
<b>Other Revenue</b>			
Miscellaneous Revenue	123,362	178,333	131,839
Sales & Rentals	168,086	168,075	152,831
Investments	135,008	226,205	181,534
Gain on Disposal of Capital Assets	-	9,000	-
<b>Total Other Revenue</b>	<b>426,456</b>	<b>581,613</b>	<b>466,204</b>
<b>TOTAL REVENUE FOR THE YEAR</b>	<b>37,378,157</b>	<b>37,905,334</b>	<b>36,066,859</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>Governance Expense</b>	(Note 13)		
Board Members Expense	106,233	115,312	97,969
Professional Development - Board Members	8,900	9,713	3,999
Grants to School Community Councils	12,000	-	-
Other Governance Expenses	87,350	108,235	81,143
<b>Total Governance Expense</b>	<b>214,483</b>	<b>233,260</b>	<b>183,111</b>
<b>Administration Expense</b>			
Salaries	1,216,648	1,263,505	1,175,102
Benefits	118,071	136,332	131,703
Supplies & Services	91,564	121,235	102,021
Non-Capital Furniture & Equipment	12,000	15,389	13,393
Communications	35,000	26,145	27,563
Travel	41,290	53,885	40,728
Professional Development	5,000	10,557	2,778
<b>Total Administration Expense</b>	<b>1,519,573</b>	<b>1,627,048</b>	<b>1,493,288</b>
<b>Instruction Expense</b>			
Instructional (Teacher Contract) Salaries	15,420,056	15,404,577	15,496,562
Instructional (Teacher Contract) Benefits	917,772	932,772	912,711
Program Support (Non-Teacher Contract) Salaries	4,621,868	4,487,468	4,283,635
Program Support (Non-Teacher Contract) Benefits	904,971	855,739	835,261
Instructional Aids	379,757	308,712	322,599
Supplies & Services	340,731	371,018	316,604
Non-Capital Furniture & Equipment	168,253	380,516	226,123
Communications	101,750	100,856	97,162
Travel	36,338	46,258	46,201
Professional Development	126,906	166,947	84,333
Student Related Expense	141,889	325,471	274,895
Amortization of Tangible Capital Assets	348,315	431,694	475,601
<b>Total Instruction Expense</b>	<b>23,508,606</b>	<b>23,812,028</b>	<b>23,371,687</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant Operation &amp; Maintenance Expense</b>	(Note 13)		
Salaries	1,210,089	1,266,409	1,142,986
Benefits	226,225	223,970	217,593
Non-Capital Furniture & Equipment	-	3,628	-
Building Operating Expenses	1,777,106	1,898,613	1,727,986
Communications	25,865	27,588	27,069
Travel	15,000	22,249	20,473
Professional Development	-	711	239
Amortization of Tangible Capital Assets	1,343,362	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>4,597,647</b>	<b>4,700,619</b>	<b>4,393,797</b>
<b>Student Transportation Expense</b>			
Salaries	720,440	746,754	696,749
Benefits	140,251	140,806	131,814
Supplies & Services	216,957	217,021	209,269
Non-Capital Furniture & Equipment	202,300	201,645	244,453
Building Operating Expenses	30,769	30,620	41,329
Communications	3,358	2,641	3,889
Travel	3,924	3,324	3,324
Professional Development	2,800	-	808
Contracted Transportation	114,200	106,681	99,158
Amortization of Tangible Capital Assets	172,762	182,437	189,973
<b>Total Student Transportation Expense</b>	<b>1,607,761</b>	<b>1,631,929</b>	<b>1,620,766</b>
<b>Tuition and Related Fees Expense</b>			
Tuition Fees	168,000	117,741	107,484
<b>Total Tuition and Related Fees Expense</b>	<b>168,000</b>	<b>117,741</b>	<b>107,484</b>
<b>School Generated Funds Expense</b>			
Academic Supplies & Services	70,329	64,241	58,058
Cost of Sales	45,100	74,715	67,307
School Fund Expenses	568,317	482,091	449,647
<b>Total School Generated Funds Expense</b>	<b>683,746</b>	<b>621,047</b>	<b>575,012</b>

**Lloydminster Roman Catholic Separate School Division No. 89**  
**Schedule B: Supplementary Details of Expenses**  
**for the year ended August 31, 2023**

	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$	\$
<b>Complementary Services Expense</b>	(Note 13)		
Administration Salaries & Benefits	86,084	102,165	103,316
Instructional (Teacher Contract) Salaries & Benefits	177,995	188,611	181,173
Program Support (Non-Teacher Contract) Salaries & Benefits	365,978	427,519	386,067
Supplies & Services	1,000	1,847	2,665
Travel	4,875	3,225	4,050
Professional Development (Non-Salary Costs)	500	100	1,316
Student Related Expenses	129,604	151,072	81,854
<b>Total Complementary Services Expense</b>	<b>766,036</b>	<b>874,539</b>	<b>760,441</b>
<b>External Service Expense</b>			
Program Support (Non-Teacher Contract) Salaries & Benefits	62,494	68,512	57,610
Supplies & Services	222,080	263,913	249,805
Non-Capital Furniture & Equipment	2,000	968	6,321
Travel	825	825	825
<b>Total External Services Expense</b>	<b>287,399</b>	<b>334,218</b>	<b>314,561</b>
<b>Other Expense</b>			
<b>Interest and Bank Charges</b>			
Current Interest and Bank Charges	10,000	4,543	14,115
<b>Total Interest and Bank Charges</b>	<b>10,000</b>	<b>4,543</b>	<b>14,115</b>
<b>Total Other Expense</b>	<b>10,000</b>	<b>4,543</b>	<b>14,115</b>
<b>TOTAL EXPENSES FOR THE YEAR</b>	<b>33,363,251</b>	<b>33,956,972</b>	<b>32,834,262</b>

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

**Schedule C - Supplementary Details of Tangible Capital Assets  
for the year ended August 31, 2023**

	Land		Buildings		Buildings	School	Other	Furniture and	Computer Hardware and	Assets		
	Land	Improvements	Buildings	Short-Term	ARO	Buses	Vehicles	Equipment	Audio Visual Equipment	Under Construction	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Tangible Capital Assets - at Cost</b>												
Opening Balance as of September 1	3,340,556	2,299,652	55,737,689	2,726,210	265,676	2,909,244	174,957	2,065,893	951,566	6,320,180	76,791,623	70,829,041
Additions/Purchases	-	-	-	-	-	-	-	92,837	178,507	6,501,945	6,773,289	6,664,050
Disposals	-	-	-	-	-	-	-	(245,467)	(313,080)	-	(558,547)	(701,468)
<b>Closing Balance as of August 31</b>	<b>3,340,556</b>	<b>2,299,652</b>	<b>55,737,689</b>	<b>2,726,210</b>	<b>265,676</b>	<b>2,909,244</b>	<b>174,957</b>	<b>1,913,263</b>	<b>816,993</b>	<b>12,822,125</b>	<b>83,006,365</b>	<b>76,791,623</b>
<b>Tangible Capital Assets - Amortization</b>												
Opening Balance as of September 1	-	1,513,016	19,579,202	1,264,439	214,029	1,893,483	98,970	1,614,380	584,830	-	26,762,349	25,540,792
Amortization of the Period	-	83,620	1,136,295	109,919	4,587	164,941	17,496	191,326	163,398	-	1,871,582	1,923,025
Disposals	-	-	-	-	-	-	-	(245,467)	(313,080)	-	(558,547)	(701,468)
<b>Closing Balance as of August 31</b>	<b>N/A</b>	<b>1,596,636</b>	<b>20,715,497</b>	<b>1,374,358</b>	<b>218,616</b>	<b>2,058,424</b>	<b>116,466</b>	<b>1,560,239</b>	<b>435,148</b>	<b>N/A</b>	<b>28,075,384</b>	<b>26,762,349</b>
<b>Net Book Value</b>												
Opening Balance as of September 1	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
Closing Balance as of August 31	3,340,556	703,016	35,022,192	1,351,852	47,060	850,820	58,491	353,024	381,845	12,822,125	54,930,981	50,029,274
<b>Change in Net Book Value</b>	<b>-</b>	<b>(83,620)</b>	<b>(1,136,295)</b>	<b>(109,919)</b>	<b>(4,587)</b>	<b>(164,941)</b>	<b>(17,496)</b>	<b>(98,489)</b>	<b>15,109</b>	<b>6,501,945</b>	<b>4,901,707</b>	<b>4,741,025</b>
<b>Disposals</b>												
Historical Cost	-	-	-	-	-	-	-	245,467	313,080	-	558,547	701,468
Accumulated Amortization	-	-	-	-	-	-	-	245,467	313,080	-	558,547	701,468
<b>Net Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Price of Sale	-	-	-	-	-	-	-	9,000	-	-	9,000	-
<b>Gain on Disposal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>-</b>

An asset retirement obligation for the removal and disposal of asbestos (Note 8) is related to buildings with a net book value of \$3,475,285 (2022 - \$3,727,296)

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

**Schedule D: Non-Cash Items Included in Surplus  
for the year ended August 31, 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Cash Items Included in Surplus</b>		
Amortization of Tangible Capital Assets (Schedule C)	1,871,582	1,923,025
Net Gain on Disposal of Tangible Capital Assets (Schedule C)	(9,000)	-
<b>Total Non-Cash Items Included in Surplus</b>	<b>1,862,582</b>	<b>1,923,025</b>

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

**Schedule E: Net Change in Non-Cash Operating Activities  
for the year ended August 31, 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Net Change in Non-Cash Operating Activities</b>		
Increase in Accounts Receivable	(551,959)	(1,247,446)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(1,089,662)	1,357,689
Increase in Liability for Employee Future Benefits	5,200	20,600
(Decrease) Increase in Deferred Revenue	(2,467,479)	1,665,216
Decrease in Prepaid Expenses	40,361	57,765
<b>Total Net Change in Non-Cash Operating Activities</b>	<b>(4,063,539)</b>	<b>1,853,824</b>

## Lloydminster Roman Catholic Separate School Division No. 89

Schedule F: Detail of Designated Assets  
for the year ended August 31, 2023

	August 31 2022	Additions during the year	Reductions during the year	August 31 2023
	\$	\$	\$	\$ (Note 12)
<b>External Sources</b>				
<b>Contractual Agreements</b>				
Capital Maintenance and Renewal	76,944	143,365	197,104	23,205
Province of Alberta Grants	-	188,080	-	188,080
<b>Total Contractual Agreements</b>	<b>76,944</b>	<b>331,445</b>	<b>197,104</b>	<b>211,285</b>
<b>Jointly Administered Funds</b>				
School Generated Funds	197,459	561,241	546,424	212,276
School Community Council	49,975	110,979	74,623	86,331
<b>Total Jointly Administered Funds</b>	<b>247,434</b>	<b>672,220</b>	<b>621,047</b>	<b>298,607</b>
<b>Ministry of Education</b>				
Designated for tangible capital asset expenditures	1,573,431	-	1,017,818	555,613
PMR maintenance project allocations	243,259	253,089	262,044	234,304
<b>Total Ministry of Education</b>	<b>1,816,690</b>	<b>253,089</b>	<b>1,279,862</b>	<b>789,917</b>
<b>Total</b>	<b>2,141,068</b>	<b>1,256,754</b>	<b>2,098,013</b>	<b>1,299,809</b>
<b>Internal Sources</b>				
<b>Curriculum and student learning</b>				
Educational Programming Reserve	667,000	-	-	667,000
<b>Total curriculum and student learning</b>	<b>667,000</b>	<b>-</b>	<b>-</b>	<b>667,000</b>
<b>Facilities</b>				
Administrative Building	270,000	-	-	270,000
Facility Renewal	840,000	60,000	-	900,000
Grounds/Parking Lot	300,000	-	-	300,000
Playground & Faith Centre Renewal	200,000	-	-	200,000
Surveillance Replacement	100,000	-	-	100,000
Synergy Vault	100,000	-	-	100,000
<b>Total facilities</b>	<b>1,810,000</b>	<b>60,000</b>	<b>-</b>	<b>1,870,000</b>
<b>Furniture and equipment</b>				
Kitchen Equipment Replacement	100,000	-	-	100,000
<b>Total furniture and equipment</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>Information technology</b>				
Information Technology Resource Contingency	25,533	7,700	-	33,233
Technology Replacement Reserve	600,000	-	-	600,000
<b>Total information technology</b>	<b>625,533</b>	<b>7,700</b>	<b>-</b>	<b>633,233</b>
<b>Transportation</b>				
Bus Fleet Expansion Reserve	400,000	-	-	400,000
Other Vehicle Reserve	200,000	-	-	200,000
<b>Total transportation</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>
<b>Total</b>	<b>3,802,533</b>	<b>67,700</b>	<b>-</b>	<b>3,870,233</b>
<b>Total Designated Assets</b>	<b>5,943,601</b>	<b>1,324,454</b>	<b>2,098,013</b>	<b>5,170,042</b>



**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

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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 \$480,800 (2022 - \$475,600) because actual experience may differ significantly from actuarial estimations.
- useful lives of capital assets and related accumulated amortization of \$28,075,384 (2022 - \$26,762,349) because the actual useful lives of the capital assets may differ from their estimated economic lives.
- estimated undiscounted asset retirement obligation of \$265,676 (2022 - \$265,676) because actual expense may differ significantly from valuation estimates.
- property taxation revenue of \$2,742,133 (2022 - \$3,353,310) 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, 2023**

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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, 2023**

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## 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 and operating 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, 2023**

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

**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, 2023**

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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, 2023**

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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 2022 and 2023 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, 2023**

**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.

**3. PORTFOLIO INVESTMENTS**

Portfolio investments are comprised of the following:

	2023	2022
<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 & District Co-operative	\$ 41,944	\$ 41,901
Equity common shares of Synergy Credit Union	42,124	49,160
Synergy Credit Union term deposits, interest rates 1.10% - 5.05%, maturing January 2024 to January 2027	3,500,000	4,000,000
<b>Total portfolio investments reported at cost or amortized cost</b>	<b>3,584,068</b>	<b>4,091,061</b>

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

<b>Function</b>	<b>Salaries &amp; Benefits</b>	<b>Goods &amp; Services</b>	<b>Amortization of TCA</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
Governance	\$ 115,312	\$ 117,948	\$ -	\$ 233,260	\$ 183,111
Administration	1,399,837	227,211	-	1,627,048	1,493,288
Instruction	21,680,556	1,699,778	431,694	23,812,028	23,371,687
Plant Operation & Maintenance	1,490,379	1,952,789	1,257,451	4,700,619	4,393,797
Student Transportation	887,560	561,932	182,437	1,631,929	1,620,766
Tuition and Related Fees	-	117,741	-	117,741	107,484
School Generated Funds	-	621,047	-	621,047	575,012
Complementary Services	718,295	156,244	-	874,539	760,441
External Services	68,512	265,706	-	334,218	314,561
Other	-	4,543	-	4,543	14,115
<b>TOTAL</b>	<b>\$ 26,360,451</b>	<b>\$ 5,724,939</b>	<b>\$ 1,871,582</b>	<b>\$ 33,956,972</b>	<b>\$ 32,834,262</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2023

**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, 2023.

Details of the employee future benefits are as follows:

	<b>2023</b>	<b>2022</b>
Long-term assumptions used:		
Discount rate at end of period (per annum)	4.40%	4.01%
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

<b>Liability for Employee Future Benefits</b>	<b>2023</b>	<b>2022</b>
<b>Accrued Benefit Obligation - beginning of year</b>	<b>\$ 283,600</b>	<b>\$ 381,500</b>
Current period service cost	24,200	33,300
Interest cost	11,900	8,000
Benefit payments	(20,100)	(17,500)
Actuarial (gains)	(12,600)	(127,700)
Plan amendments	-	6,000
<b>Accrued Benefit Obligation - end of year</b>	<b>287,000</b>	<b>283,600</b>
Unamortized net actuarial gains	193,800	192,000
<b>Liability for Employee Future Benefits</b>	<b>\$ 480,800</b>	<b>\$ 475,600</b>

<b>Employee Future Benefits Expense</b>	<b>2023</b>	<b>2022</b>
Current period service cost	\$ 24,200	\$ 33,300
Amortization of net actuarial (gain)	(10,800)	(3,200)
<b>Benefit cost</b>	<b>13,400</b>	<b>30,100</b>
Interest cost	11,900	8,000
<b>Total Employee Future Benefits Expense</b>	<b>\$ 25,300</b>	<b>\$ 38,100</b>



**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**As at August 31, 2023**

## 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:

	2023			2022
	STRP	ATRF	TOTAL	TOTAL
Number of active School Division members	195	36	231	219
Member contribution rate (percentage of salary)	9.50%/11.70%	9.00%/12.86%	9.00%/12.86%	9.50%/13.94%
Member contributions for the year	\$ 1,281,371	\$ 281,284	\$ 1,562,655	\$ 1,559,779

#### 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.

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## 6. PENSION PLANS CONT'D

Details of the MEPP are as follows:

	<u>2023</u>	<u>2022</u>
Number of active School Division members	185	178
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	\$ 596,319	\$ 566,821
School Division contributions for the year	\$ 596,319	\$ 566,821
Actuarial extrapolation date	<u>Dec-31-2022</u>	<u>Dec-31-2021</u>
Plan Assets (in thousands)	\$ 3,275,495	\$ 3,568,400
Plan Liabilities (in thousands)	\$ 2,254,194	\$ 2,424,014
Plan Surplus (in thousands)	\$ 1,021,301	\$ 1,144,386

## 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:

	<u>2023</u>			<u>2022</u>		
	Total Receivable	Valuation Allowance	Net of Allowance	Total Receivable	Valuation Allowance	Net of Allowance
Taxes Receivable	\$ 140,534	\$ -	\$ 140,534	\$ 262,064	\$ -	\$ 262,064
Provincial Grants Receivable	1,434,091	-	1,434,091	895,743	-	895,743
Other Receivables	554,402	-	554,402	419,261	-	419,261
<b>Total Accounts Receivable</b>	<b>\$ 2,129,027</b>	<b>\$ -</b>	<b>\$ 2,129,027</b>	<b>\$ 1,577,068</b>	<b>\$ -</b>	<b>\$ 1,577,068</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
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## 8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Details of accounts payable and accrued liabilities are as follows:

	2023	2022
Accrued Salaries and Benefits	\$ 111,676	\$ 209,534
Supplier Payments	1,071,532	2,059,658
Liability for Asset Retirement Obligation	265,676	265,676
Staff Funds	11,494	15,172
<b>Total Accounts Payable and Accrued Liabilities</b>	<b>\$ 1,460,378</b>	<b>\$ 2,550,040</b>

The school division recognized an estimated liability for Asset Retirement Obligation of \$265,676 (2022 - \$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, 2022	Additions during the Year	Revenue recognized in the Year	Balance as at August 31, 2023
<b>Capital projects:</b>				
Capital Grants - Government of Alberta	\$ 2,496,013	\$ -	\$ 2,496,013	\$ -
<b>Total capital projects deferred revenue</b>	<b>2,496,013</b>	<b>-</b>	<b>2,496,013</b>	<b>-</b>
<b>Non-Capital deferred revenue:</b>				
Unearned fees for service	97,932	35,570	78,214	55,288
Unearned taxation revenue	83,863	48,143	83,863	48,143
Unearned tuition fees	-	22,332	-	22,332
Unearned donations received	-	84,566	-	84,566
<b>Total non-capital deferred revenue</b>	<b>181,795</b>	<b>190,611</b>	<b>162,077</b>	<b>210,329</b>
<b>Total Deferred Revenue</b>	<b>\$ 2,677,808</b>	<b>\$ 190,611</b>	<b>\$ 2,658,090</b>	<b>\$ 210,329</b>

**LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89**  
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**10. COMPLEMENTARY SERVICES**

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

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

Summary of Complementary Services Revenues and Expenses, by Program	Pre-K Programs	Community and Inter-Agency Liason	Other Programs	2023	2022
<b>Revenues:</b>					
Operating Grants	\$ 138,546	\$ -	\$ 203,140	\$ 341,686	\$ 292,949
Fees and Other Revenues	-	-	273,747	273,747	226,316
<b>Total Revenues</b>	<b>138,546</b>	<b>-</b>	<b>476,887</b>	<b>615,433</b>	<b>519,265</b>
<b>Expenses:</b>					
Salaries & Benefits	384,646	75,351	258,298	718,295	670,556
Supplies and Services	-	1,847	-	1,847	2,665
Travel	-	3,225	-	3,225	4,050
Professional Development (Non-Salary Costs)	-	100	-	100	1,316
Student Related Expenses	3,057	-	148,015	151,072	81,854
<b>Total Expenses</b>	<b>387,703</b>	<b>80,523</b>	<b>406,313</b>	<b>874,539</b>	<b>760,441</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$(249,157)</b>	<b>\$ (80,523)</b>	<b>\$ 70,574</b>	<b>\$(259,106)</b>	<b>\$(241,176)</b>

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

<b>Summary of External Services Revenues and Expenses, by Program</b>	<b>Driver Education Program</b>	<b>Cafeteria</b>	<b>2023</b>	<b>2022</b>
<b>Revenues:</b>				
Fees and Other Revenues	\$ 46,260	\$ 264,007	<b>\$ 310,267</b>	<b>\$ 272,287</b>
<b>Total Revenues</b>	<b>46,260</b>	<b>264,007</b>	<b>310,267</b>	<b>272,287</b>
<b>Expenses:</b>				
Salaries & Benefits	-	68,512	<b>68,512</b>	<b>57,610</b>
Supplies and Services	101,390	162,523	<b>263,913</b>	<b>249,805</b>
Non-Capital Equipment	-	968	<b>968</b>	<b>6,321</b>
Travel	-	825	<b>825</b>	<b>825</b>
<b>Total Expenses</b>	<b>101,390</b>	<b>232,828</b>	<b>334,218</b>	<b>314,561</b>
<b>Excess (Deficiency) of Revenues over Expenses</b>	<b>\$ (55,130)</b>	<b>\$ 31,179</b>	<b>\$ (23,951)</b>	<b>\$ (42,274)</b>

## LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 89

## NOTES TO THE FINANCIAL STATEMENTS

As at August 31, 2023

**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, 2022	Additions during the year	Reductions during the year	August 31, 2023
<b>Invested in Tangible Capital Assets:</b>				
Net Book Value of Tangible Capital Assets	\$ 50,029,274	\$ 6,773,289	\$ 1,871,582	\$ 54,930,981
Less: Liability for Asset Retirement Obligation	(265,676)	-	-	(265,676)
	<b>49,763,598</b>	<b>6,773,289</b>	<b>1,871,582</b>	<b>54,665,305</b>
<b>Designated Assets (Schedule F)</b>	<b>5,943,601</b>	<b>1,324,454</b>	<b>2,098,013</b>	<b>5,170,042</b>
<b>Unrestricted Surplus</b>	<b>704,598</b>	<b>-</b>	<b>179,786</b>	<b>524,812</b>
<b>Total Accumulated Surplus</b>	<b>\$ 56,411,797</b>	<b>\$ 8,097,743</b>	<b>\$ 4,149,381</b>	<b>\$ 60,360,159</b>

**13. BUDGET FIGURES**

Budget figures included in the financial statements were approved by the board of education on August 22, 2022, and the Minister of Education on October 27, 2022. Subsequently, certain line items in the budget were reclassified, although the total revenue and total expenses are unchanged. Per the Ministry of Education's directive, grants and expenses for the Drivers Education Program were reclassified from Instruction to External Services.

**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>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Cash and short-term investments	\$ 6,260	\$ 7,021	\$ 27,369	\$ 29,294	\$ 862	\$ 1,059	\$ 26,623	\$ 28,551	\$ 6,349	\$ 7,331	\$ 5,473	\$ 6,949	\$ 72,936	\$ 80,205
<b>Total Assets</b>	<b>6,260</b>	<b>7,021</b>	<b>27,369</b>	<b>29,294</b>	<b>862</b>	<b>1,059</b>	<b>26,623</b>	<b>28,551</b>	<b>6,349</b>	<b>7,331</b>	<b>5,473</b>	<b>6,949</b>	<b>72,936</b>	<b>80,205</b>
<b>Revenues</b>														
Interest on investments	19	20	75	77	3	3	72	76	18	20	24	27	211	223
	19	20	75	77	3	3	72	76	18	20	24	27	211	223
<b>Expenses</b>														
Awards to students	780	1,098	2,000	2,000	200	200	2,000	2,000	1,000	500	1,500	3,900	7,480	9,698
	780	1,098	2,000	2,000	200	200	2,000	2,000	1,000	500	1,500	3,900	7,480	9,698
(Deficiency) of Revenues over Expenses	(761)	(1,078)	(1,925)	(1,923)	(197)	(197)	(1,928)	(1,924)	(982)	(480)	(1,476)	(3,873)	(7,269)	(9,475)
Trust Fund Balance, Beginning of Year	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>Trust Fund Balance, End of Year</b>	<b>\$ 6,260</b>	<b>\$ 7,021</b>	<b>\$ 27,369</b>	<b>\$ 29,294</b>	<b>\$ 862</b>	<b>\$ 1,059</b>	<b>\$ 26,623</b>	<b>\$ 28,551</b>	<b>\$ 6,349</b>	<b>\$ 7,331</b>	<b>\$ 5,473</b>	<b>\$ 6,949</b>	<b>\$ 72,936</b>	<b>\$ 80,205</b>

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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 \$389,042. Balance remaining on the contract is \$3,081 over the length of the Holy Rosary Expansion project, expected completion October 2023.
- Architectural contract signed to Wallace Klypak Architects Ltd. In the amount of \$810,620. Balance remaining on the contract is \$15,023 for Architectural designs for the Holy Rosary Expansion project, expiring upon the completion of services rendered, expected completion October 2023.
- Construction Management Services contract to Quorex Construction Services Ltd. in the amount of \$559,973. Balance remaining on the contract is \$5,600 for the Holy Rosary Expansion project, expected completion October 2023.
- Construction Contract to Quorex Construction Services Ltd. in the amount of \$8,852,225. Balance remaining of \$86,809 for construction of the Holy Rosary Expansion project, expected completion October 2023.

## 17. COMPARATIVE INFORMATION

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

## 18. 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.



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## 18. RISK MANAGEMENT CONT'D

The aging of grants and other accounts receivable as at August 31, 2023, was:

	<b>August 31, 2023</b>			
	<b>Total</b>	<b>0-30 days</b>	<b>31-60 days</b>	<b>61-90 days</b>
Grants Receivable	\$ 1,434,091	\$ 1,434,091	\$ -	\$ -
Other Receivables	147,688	121,224	26,126	338
<b>Gross Receivables</b>	<b>1,581,779</b>	<b>1,555,315</b>	<b>26,126</b>	<b>338</b>
Allowance for Doubtful Accounts	-	-	-	-
<b>Net Receivables</b>	<b>\$ 1,581,779</b>	<b>\$ 1,555,315</b>	<b>\$ 26,126</b>	<b>\$ 338</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:

	<b>August 31, 2023</b>				
	<b>Total</b>	<b>Within 6 months</b>	<b>6 months to 1 year</b>	<b>1 to 5 years</b>	<b>&gt; 5 years</b>
Accounts payable and accrued liabilities	\$ 1,460,378	\$ 1,194,702	\$ -	\$ -	\$ 265,676
<b>Total</b>	<b>\$ 1,460,378</b>	<b>\$ 1,194,702</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, 2023.

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